



e-FILING REPORT COVER SHEET

COMPANY NAME: Pacific Power

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

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

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

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

Statute

Order

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

Other

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

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

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

Results of Operations for period ended December 31, 2023

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

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

April 24, 2024

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 2023

PacifiCorp d/b/a Pacific Power encloses for filing its December 31, 2023 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, 2023, 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,



Matthew McVee
Vice President, Regulatory Policy and Operations

Enclosures

Cc: AWEC
CUB



Oregon Jurisdiction
RESULTS OF OPERATIONS

For Period Ended
December 31, 2023

Tab 1 - Results

PACIFICORP
State of Oregon
Actual, Adjusted & Normalized Results of Operations - 2020 Protocol
Results of Operations December 2023

	(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	1,513,650,641	(50,067,120)	1,463,583,521	-	1,463,583,521	126,637,156	1,590,220,677
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	47,747,721	-	47,747,721	-	47,747,721	44,782,790	92,530,511
5 Other Operating Revenues	75,830,293	(1,313,679)	74,516,614	(297,801)	74,218,813	3,953,798	78,172,611
6 Total Operating Revenues	1,637,228,654	(51,380,799)	1,585,847,855	(297,801)	1,585,550,055	175,373,743	1,760,923,798
7							
8 Operating Expenses:							
9 Steam Production	250,642,841	(2,478,098)	248,164,743	86,232	248,250,975	(16,019,434)	232,231,541
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	15,668,246	(4,316)	15,663,930	19,969	15,683,899	(78,020)	15,605,879
12 Other Power Supply	549,878,836	(17,211,860)	532,666,976	34,873	532,701,850	2,943,037	535,644,887
13 Transmission	69,751,792	7,842	69,759,634	33,278	69,792,913	2,361,931	72,154,843
14 Distribution	147,015,493	20,408,079	167,423,573	418,841	167,842,413	9,050,297	176,892,710
15 Customer Accounting	31,390,705	523	31,391,228	51,406	31,442,634	1,604,583	33,047,217
16 Customer Service	4,871,770	590,105	5,461,875	21,851	5,483,725	472,146	5,955,871
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	553,941,948	(469,849,927)	84,092,021	22,108	84,114,129	32,499,227	116,613,355
xx							
19 Total O&M Expenses	1,623,161,633	(468,537,652)	1,154,623,981	688,557	1,155,312,538	32,833,767	1,188,146,305
xx							
20 Depreciation	275,349,420	15,371,194	290,720,613	3,133,931	293,854,544	3,183,550	297,038,094
21 Amortization	18,359,538	(6,748,553)	11,610,985	205,272	11,816,257	(4,601,331)	7,214,925
22 Taxes Other Than Income	85,176,460	-	85,176,460	-	85,176,460	7,329,751	92,506,211
23 Income Taxes - Federal	(89,136,596)	22,472,951	(66,663,644)	(645,736)	(67,309,380)	(1,147,878)	(68,457,259)
24 Income Taxes - State	(2,248,970)	(1,821,351)	(4,070,322)	(146,241)	(4,216,563)	2,052,828	(2,163,735)
25 Income Taxes - Def Net	(83,559,225)	81,350,416	(2,208,809)	(820,997)	(3,029,806)	19,903,585	16,873,779
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	(332,386)	177,021	(155,366)	-	(155,366)	-	(155,366)
xx							
28 Total Operating Expenses:	1,826,769,874	(357,735,974)	1,469,033,899	2,414,786	1,471,448,685	59,554,271	1,531,002,956
29							
30 Operating Rev For Return:	(189,541,220)	306,355,176	116,813,956	(2,712,586)	114,101,370	115,819,473	229,920,842
31							
32 Rate Base:							
33 Electric Plant In Service	9,210,235,324	(42,762,589)	9,167,472,735	95,147,822	9,262,620,557	225,826,481	9,488,447,038
34 Plant Held for Future Use	7,465,839	(7,465,839)	-	-	-	-	-
35 Misc Deferred Debits	179,623,992	(83,648,765)	95,975,227	-	95,975,227	(110,272)	95,864,956
36 Elec Plant Acq Adj	729,150	-	729,150	-	729,150	(20,416)	708,735
37 Pensions	29,550,683	(29,550,683)	(0)	-	(0)	-	(0)
38 Prepayments	26,568,678	-	26,568,678	-	26,568,678	-	26,568,678
39 Fuel Stock	30,757,615	-	30,757,615	-	30,757,615	1,190,643	31,948,258
40 Material & Supplies	130,367,420	-	130,367,420	-	130,367,420	-	130,367,420
41 Working Capital	73,905,199	(13,583,832)	60,321,368	(3,137)	60,318,231	1,248,054	61,566,285
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
xx							
44 Total Electric Plant:	9,689,203,902	(177,011,708)	9,512,192,194	95,144,685	9,607,336,879	228,134,490	9,835,471,370
45							
46 Rate Base Deductions:							
47 Accum Prov For Deprec	(3,240,586,835)	(480,058,398)	(3,720,645,232)	(3,133,931)	(3,723,779,163)	7,209,906	(3,716,569,257)
48 Accum Prov For Amort	(209,238,719)	8,096	(209,230,624)	(205,272)	(209,435,895)	(281,514)	(209,717,410)
49 Accum Def Income Tax	(654,489,999)	(24,005,159)	(678,495,158)	410,499	(678,084,659)	(9,459,489)	(687,544,148)
50 Unamortized ITC	(45,991)	-	(45,991)	-	(45,991)	-	(45,991)
51 Customer Adv For Const	(66,797,896)	22,713,693	(44,084,203)	-	(44,084,203)	-	(44,084,203)
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Misc Rate Base Deductions	(676,440,673)	(4,486,309)	(680,926,982)	-	(680,926,982)	256,645,969	(424,281,013)
54							
55 Total Rate Base Deductions	(4,847,600,113)	(485,828,077)	(5,333,428,190)	(2,928,704)	(5,336,356,894)	254,114,872	(5,082,242,022)
56							
57 Total Rate Base:	4,841,603,789	(662,839,785)	4,178,764,004	92,215,981	4,270,979,986	482,249,362	4,753,229,348
58							
59 Return on Rate Base	-3.915%		2.795%		2.672%		4.837%
xx							
60 Return on Equity	-12.668%	13.410%	0.742%	-0.248%	0.494%	4.328%	4.822%
61							
62 TAX CALCULATION:							
63 Operating Revenue	(364,486,011)	408,357,192	43,871,181	(4,325,560)	39,545,621	136,628,007	176,173,628
64 Other Deductions							
65 Interest (AFUDC)	(39,186,029)	-	(39,186,029)	-	(39,186,029)	-	(39,186,029)
66 Interest	129,030,181	(27,759,567)	101,270,614	2,234,816	103,505,430	11,687,113	115,192,543
67 Schedule "M" Additions	404,235,967	(4,298,141)	399,937,826	3,339,202	403,277,028	8,381,905	411,658,933
68 Schedule "M" Deductions	144,753,165	326,625,916	471,379,082	-	471,379,082	88,381,173	559,760,255
69 Income Before Tax	(194,847,362)	105,192,702	(89,654,661)	(3,221,174)	(92,875,834)	44,941,626	(47,934,209)
70							
71 State Income Taxes	(2,248,970)	(1,821,351)	(4,070,322)	(146,241)	(4,216,563)	2,052,828	(2,163,735)
72 Taxable Income	(192,598,392)	107,014,053	(85,584,339)	(3,074,933)	(88,659,271)	42,888,798	(45,770,473)
73							
58 Federal Income Taxes + Other	(89,136,596)	22,472,951	(66,663,644)	(645,736)	(67,309,380)	(1,147,878)	(68,457,259)

- (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	76,570,036	48,557,713	28,012,323	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	44,782,790	-	-	44,782,790	-	-	-
5 Other Operating Revenues	2,342,318	2,342,318	-	-	-	-	-
6 Total Operating Revenues	123,695,144	50,900,032	28,012,323	44,782,790	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	(18,411,300)	-	1,333,381	(17,882,722)	-	-	(1,861,959)
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	(62,368)	-	447,134	-	-	-	(509,502)
12 Other Power Supply	(14,233,950)	-	1,065,665	(14,966,453)	-	-	(333,161)
13 Transmission	2,403,051	-	760,200	1,642,851	-	-	-
14 Distribution	29,877,217	-	29,877,217	-	-	-	-
15 Customer Accounting	1,656,512	-	1,656,512	-	-	-	-
16 Customer Service & Info	1,084,101	-	1,084,101	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	(437,328,593)	-	(437,653,324)	-	-	-	324,732
19 Total O&M Expenses	(435,015,328)	-	(401,429,113)	(31,206,324)	-	-	(2,379,890)
20 Depreciation	21,688,675	-	-	-	24,032,740	-	(2,344,065)
21 Amortization	(11,144,613)	-	-	-	(5,267,534)	-	(5,877,079)
22 Taxes Other Than Income	7,329,751	-	1,186,831	-	-	6,142,919	-
23 Income Taxes: Federal	20,679,337	10,203,726	19,017,907	15,233,234	(3,617,264)	(7,229,226)	(12,929,040)
24 State	85,235	2,310,861	4,307,030	3,449,906	(819,210)	(6,235,282)	(2,928,070)
25 Deferred Income Taxes	100,433,004	-	81,924,787	-	(177,251)	234,485	18,450,983
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	177,021	-	177,021	-	-	-	-
28 Total Operating Expenses:	(295,766,918)	12,514,587	(294,815,538)	(12,523,185)	14,151,481	(7,087,103)	(8,007,160)
29							
30 Operating Rev For Return:	419,462,062	38,385,444	322,827,861	57,305,975	(14,151,481)	7,087,103	8,007,160
31							
32 Rate Base:							
33 Electric Plant In Service	278,211,714	-	-	-	-	-	278,211,714
34 Plant Held for Future Use	(7,465,839)	-	-	-	-	-	(7,465,839)
35 Misc Deferred Debits	(83,759,036)	-	-	-	-	-	(83,759,036)
36 Elec Plant Acq Adj	(20,416)	-	-	-	-	-	(20,416)
37 Pensions	(29,550,683)	-	-	-	-	-	(29,550,683)
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	1,190,643	-	-	-	-	-	1,190,643
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	(12,338,915)	-	-	-	-	-	(12,338,915)
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	146,267,468	-	-	-	-	-	146,267,468
45							
46 Deductions:							
47 Accum Prov For Deprec	(475,982,422)	-	-	-	(475,617,944)	-	(364,478)
48 Accum Prov For Amort	(478,691)	-	-	-	(486,786)	-	8,096
49 Accum Def Income Tax	(33,054,149)	-	(55,734,344)	-	(1,229,151)	(8,755,938)	32,665,284
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	22,713,693	-	-	-	-	-	22,713,693
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	252,159,660	-	235,552,778	-	-	19,299,739	(2,692,856)
54							
55 Total Deductions:	(234,641,909)	-	179,818,434	-	(477,333,881)	10,543,801	52,329,737
56							
57 Total Rate Base:	(88,374,441)	-	179,818,434	-	(477,333,881)	10,543,801	198,597,205
58							
59							
60 Estimated ROE impact	17.490%	1.584%	13.128%	2.365%	-1.504%	0.309%	0.626%
61							
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	540,659,639	50,900,032	428,077,584	75,989,114	(18,765,205)	(6,142,919)	10,601,034
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	(13,837,638)	-	-	-	-	(13,837,638)	-
70 Schedule "M" Additions	7,422,967	-	-	-	720,930	-	6,702,036
72 Schedule "M" Deductions	415,007,089	-	333,209,092	-	-	-	81,797,998
73 Income Before Tax	146,913,154	50,900,032	94,868,492	75,989,114	(18,044,275)	7,694,718	(64,494,927)
74							
76 State Income Taxes	85,235	2,310,861	4,307,030	3,449,906	(819,210)	(6,235,282)	(2,928,070)
77 Taxable Income	146,827,918	48,589,170	90,561,463	72,539,208	(17,225,065)	13,930,000	(61,566,858)
78							
79 Federal Income Taxes	20,679,337	10,203,726	19,017,907	15,233,234	(3,617,264)	(7,229,226)	(12,929,040)

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	(50,067,120)	(78,079,443)	28,012,323	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	(1,313,679)	(1,313,679)	-	-	-	-	-
6 Total Operating Revenues	(51,380,799)	(79,393,121)	28,012,323	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	(2,478,098)	-	(616,139)	-	-	-	(1,861,959)
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	(4,316)	-	(4,316)	-	-	-	-
12 Other Power Supply	(17,211,860)	-	277,250	(17,155,950)	-	-	(333,161)
13 Transmission	7,842	-	7,842	-	-	-	-
14 Distribution	20,408,079	-	20,408,079	-	-	-	-
15 Customer Accounting	523	-	523	-	-	-	-
16 Customer Service & Info	590,105	-	590,105	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	(469,849,927)	-	(469,959,097)	-	-	-	109,169
19 Total O&M Expenses	(468,537,652)	-	(449,295,751)	(17,155,950)	-	-	(2,085,951)
20 Depreciation	15,371,194	-	-	-	17,715,259	-	(2,344,065)
21 Amortization	(6,748,553)	-	-	-	(6,748,553)	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	22,472,951	(15,915,621)	28,851,460	3,439,185	(2,198,452)	6,950,240	1,346,139
24 State	(1,821,351)	(3,604,448)	6,534,057	778,880	(497,888)	(5,336,816)	304,863
25 Deferred Income Taxes	81,350,416	-	81,924,787	-	-	-	(574,370)
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	177,021	-	177,021	-	-	-	-
28 Total Operating Expenses:	(357,735,974)	(19,520,069)	(331,808,427)	(12,937,885)	8,270,366	1,613,425	(3,353,384)
29							
30 Operating Rev For Return:	306,355,176	(59,873,052)	359,820,750	12,937,885	(8,270,366)	(1,613,425)	3,353,384
31							
32 Rate Base:							
33 Electric Plant In Service	(42,762,589)	-	-	-	-	-	(42,762,589)
34 Plant Held for Future Use	(7,465,839)	-	-	-	-	-	(7,465,839)
35 Misc Deferred Debits	(83,648,765)	-	-	-	-	-	(83,648,765)
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Pensions	(29,550,683)	-	-	-	-	-	(29,550,683)
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	(13,583,832)	-	-	-	-	-	(13,583,832)
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	(177,011,708)	-	-	-	-	-	(177,011,708)
45							
46 Deductions:							
47 Accum Prov For Deprec	(480,058,398)	-	-	-	(479,659,668)	-	(398,730)
48 Accum Prov For Amort	8,096	-	-	-	-	-	8,096
49 Accum Def Income Tax	(24,005,159)	-	(55,734,344)	-	-	(4,011,227)	35,740,412
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	22,713,693	-	-	-	-	-	22,713,693
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	(4,486,309)	-	-	-	-	1,785	(4,488,094)
54							
55 Total Deductions:	(485,828,077)	-	(55,734,344)	-	(479,659,668)	(4,009,442)	53,575,377
56							
57 Total Rate Base:	(662,839,785)	-	(55,734,344)	-	(479,659,668)	(4,009,442)	(123,436,331)
58							
59							
60 Estimated ROE impact	13.410%	-2.471%	14.934%	0.534%	-1.239%	-0.073%	-0.063%
61							
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	408,357,192	(79,393,121)	477,131,053	17,155,950	(10,966,706)	-	4,430,016
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	(27,759,567)	-	-	-	-	(27,759,567)	-
70 Schedule "M" Additions	(4,298,141)	-	-	-	-	-	(4,298,141)
72 Schedule "M" Deductions	326,625,916	-	333,209,092	-	-	-	(6,583,175)
73 Income Before Tax	105,192,702	(79,393,121)	143,921,962	17,155,950	(10,966,706)	27,759,567	6,715,051
74							
76 State Income Taxes	(1,821,351)	(3,604,448)	6,534,057	778,880	(497,888)	(5,336,816)	304,863
77 Taxable Income	107,014,053	(75,788,674)	137,387,904	16,377,070	(10,468,817)	33,096,383	6,410,187
78							
79 Federal Income Taxes	22,472,951	(15,915,621)	28,851,460	3,439,185	(2,198,452)	6,950,240	1,346,139

	Total Adjustments	Revenue Adjustments (Tab 3)	O&M Adjustments (Tab 4)	Net Power Cost Adjustments (Tab 5)	Depreciation & Amortization (Tab 6)	Tax Adjustments (Tab 7)	Misc Rate Base Adjustments (Tab 8)
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	(297,801)	(297,801)	-	-	-	-	-
6 Total Operating Revenues	(297,801)	(297,801)	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	86,232	-	86,232	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	19,969	-	19,969	-	-	-	-
12 Other Power Supply	34,873	-	34,873	-	-	-	-
13 Transmission	33,278	-	33,278	-	-	-	-
14 Distribution	418,841	-	418,841	-	-	-	-
15 Customer Accounting	51,406	-	51,406	-	-	-	-
16 Customer Service & Info	21,851	-	21,851	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	22,108	-	22,108	-	-	-	-
19 Total O&M Expenses	688,557	-	688,557	-	-	-	-
20 Depreciation	3,133,931	-	-	-	3,133,931	-	-
21 Amortization	205,272	-	-	-	205,272	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	(645,736)	(59,699)	(138,032)	-	(669,397)	(448,005)	669,397
24 State	(146,241)	(13,520)	(31,260)	-	(151,600)	(101,461)	151,600
25 Deferred Income Taxes	(820,997)	-	-	-	-	-	(820,997)
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	2,414,786	(73,219)	519,264	-	2,518,206	(549,465)	(0)
29							
30 Operating Rev For Return:	(2,712,586)	(224,582)	(519,264)	-	(2,518,206)	549,465	0
31							
32 Rate Base:							
33 Electric Plant In Service	95,147,822	-	-	-	-	-	95,147,822
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	(3,137)	-	-	-	-	-	(3,137)
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	95,144,685	-	-	-	-	-	95,144,685
45							
46 Deductions:							
47 Accum Prov For Deprec	(3,133,931)	-	-	-	(3,133,931)	-	-
48 Accum Prov For Amort	(205,272)	-	-	-	(205,272)	-	-
49 Accum Def Income Tax	410,499	-	-	-	-	-	410,499
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	(2,928,704)	-	-	-	(3,339,202)	-	410,499
56							
57 Total Rate Base:	92,215,981	-	-	-	(3,339,202)	-	95,555,184
58							
59							
60 Estimated ROE impact	-0.248%	-0.011%	-0.025%	0.000%	-0.116%	0.026%	-0.125%
61							
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(4,325,560)	(297,801)	(688,557)	-	(3,339,202)	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	2,234,816	-	-	-	-	2,234,816	-
70 Schedule "M" Additions	3,339,202	-	-	-	-	-	3,339,202
72 Schedule "M" Deductions	-	-	-	-	-	-	-
73 Income Before Tax	(3,221,174)	(297,801)	(688,557)	-	(3,339,202)	(2,234,816)	3,339,202
74							
76 State Income Taxes	(146,241)	(13,520)	(31,260)	-	(151,600)	(101,461)	151,600
77 Taxable Income	(3,074,933)	(284,281)	(657,296)	-	(3,187,603)	(2,133,355)	3,187,603
78							
79 Federal Income Taxes	(645,736)	(59,699)	(138,032)	-	(669,397)	(448,005)	669,397

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	126,637,156	126,637,156	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	44,782,790	-	-	44,782,790	-	-	-
5 Other Operating Revenues	3,953,798	3,953,798	-	-	-	-	-
6 Total Operating Revenues	175,373,743	130,590,954	-	44,782,790	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	(16,019,434)	-	1,863,289	(17,882,722)	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	(78,020)	-	431,482	-	-	-	(509,502)
12 Other Power Supply	2,943,037	-	753,541	2,189,496	-	-	-
13 Transmission	2,361,931	-	719,079	1,642,851	-	-	-
14 Distribution	9,050,297	-	9,050,297	-	-	-	-
15 Customer Accounting	1,604,583	-	1,604,583	-	-	-	-
16 Customer Service & Info	472,146	-	472,146	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	32,499,227	-	32,283,664	-	-	-	215,562
19 Total O&M Expenses	32,833,767	-	47,178,081	(14,050,375)	-	-	(293,939)
20 Depreciation	3,183,550	-	-	-	3,183,550	-	-
21 Amortization	(4,601,331)	-	-	-	1,275,747	-	(5,877,079)
22 Taxes Other Than Income	7,329,751	-	1,186,831	-	-	6,142,919	-
23 Income Taxes: Federal	(1,147,878)	26,179,046	(9,695,521)	11,794,049	(749,415)	(13,731,462)	(14,944,576)
24 State	2,052,828	5,928,829	(2,195,767)	2,671,026	(169,722)	(797,005)	(3,384,533)
25 Deferred Income Taxes	19,903,585	-	-	-	(177,251)	234,485	19,846,351
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	59,554,271	32,107,875	36,473,625	414,700	3,362,909	(8,151,063)	(4,653,776)
29							
30 Operating Rev For Return:	115,819,473	98,483,078	(36,473,625)	44,368,090	(3,362,909)	8,151,063	4,653,776
31							
32 Rate Base:							
33 Electric Plant In Service	225,826,481	-	-	-	-	-	225,826,481
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	(110,272)	-	-	-	-	-	(110,272)
36 Elec Plant Acq Adj	(20,416)	-	-	-	-	-	(20,416)
37 Pensions	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	1,190,643	-	-	-	-	-	1,190,643
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	1,248,054	-	-	-	-	-	1,248,054
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	228,134,490	-	-	-	-	-	228,134,490
45							
46 Deductions:							
47 Accum Prov For Deprec	7,209,906	-	-	-	7,175,655	-	34,251
48 Accum Prov For Amort	(281,514)	-	-	-	(281,514)	-	-
49 Accum Def Income Tax	(9,459,489)	-	-	-	(1,229,151)	(4,744,711)	(3,485,627)
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	256,645,969	-	235,552,778	-	-	19,297,954	1,795,238
54							
55 Total Deductions:	254,114,872	-	235,552,778	-	5,664,989	14,553,243	(1,656,138)
56							
57 Total Rate Base:	482,249,362	-	235,552,778	-	5,664,989	14,553,243	226,478,352
58							
59							
60 Estimated ROE impact	4.328%	4.608%	-1.896%	2.076%	-0.164%	0.362%	-0.062%
61							
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	136,628,007	130,590,954	(48,364,912)	58,833,164	(4,459,297)	(6,142,919)	6,171,018
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	11,687,113	-	-	-	-	11,687,113	-
70 Schedule "M" Additions	8,381,905	-	-	-	720,930	-	7,660,975
72 Schedule "M" Deductions	88,381,173	-	-	-	-	-	88,381,173
73 Income Before Tax	44,941,626	130,590,954	(48,364,912)	58,833,164	(3,738,367)	(17,830,033)	(74,549,180)
74							
76 State Income Taxes	2,052,828	5,928,829	(2,195,767)	2,671,026	(169,722)	(797,005)	(3,384,533)
77 Taxable Income	42,888,798	124,662,124	(46,169,145)	56,162,139	(3,568,645)	(17,033,027)	(71,164,647)
78							
79 Federal Income Taxes	(1,147,878)	26,179,046	(9,695,521)	11,794,049	(749,415)	(13,731,462)	(14,944,576)

PACIFICORP
State of Oregon
Actual, Adjusted & Normalized Results of Operations - 2020 Protocol
Results of Operations December 2023
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	1,513,650,641	(50,067,120)	1,463,583,521	19,317,359	1,482,900,880
3 Interdepartmental	-	-	-	-	-
4 Special Sales	47,747,721	-	47,747,721	-	47,747,721
5 Other Operating Revenues	75,830,293	(1,313,679)	74,516,614	-	74,516,614
6 Total Operating Revenues	1,637,228,654	(51,380,799)	1,585,847,855	19,317,359	1,605,165,214
7					
8 Operating Expenses:					
9 Steam Production	250,642,841	(2,478,098)	248,164,743	-	248,164,743
10 Nuclear Production	-	-	-	-	-
11 Hydro Production	15,668,246	(4,316)	15,663,930	-	15,663,930
12 Other Power Supply	549,878,836	(17,211,860)	532,666,976	17,155,950	549,822,926
13 Transmission	69,751,792	7,842	69,759,634	-	69,759,634
14 Distribution	147,015,493	20,408,079	167,423,573	-	167,423,573
15 Customer Accounting	31,390,705	523	31,391,228	-	31,391,228
16 Customer Service & Info	4,871,770	590,105	5,461,875	-	5,461,875
17 Sales	-	-	-	-	-
18 Administrative & General	553,941,948	(469,849,927)	84,092,021	-	84,092,021
xx					
19 Total O&M Expenses	1,623,161,633	(468,537,652)	1,154,623,981	17,155,950	1,171,779,931
xx					
20 Depreciation	275,349,420	15,371,194	290,720,613	-	290,720,613
21 Amortization	18,359,538	(6,748,553)	11,610,985	-	11,610,985
22 Taxes Other Than Income	85,176,460	-	85,176,460	-	85,176,460
23 Income Taxes - Federal	(89,136,596)	22,472,951	(66,663,644)	430,683	(66,232,961)
24 Income Taxes - State	(2,248,970)	(1,821,351)	(4,070,322)	97,538	(3,972,784)
25 Income Taxes - Def Net	(83,559,225)	81,350,416	(2,208,809)	-	(2,208,809)
26 Investment Tax Credit Adj.	-	-	-	-	-
27 Misc Revenue & Expense	(332,386)	177,021	(155,366)	-	(155,366)
xx					
28 Total Operating Expenses:	1,826,769,874	(357,735,974)	1,469,033,899	17,684,171	1,486,718,070
29					
30 Operating Rev For Return:	(189,541,220)	306,355,176	116,813,956	1,633,188	118,447,144
31					
32 Rate Base:					
33 Electric Plant In Service	9,210,235,324	(42,762,589)	9,167,472,735	-	9,167,472,735
34 Plant Held for Future Use	7,465,839	(7,465,839)	-	-	-
35 Misc Deferred Debits	179,623,992	(83,648,765)	95,975,227	-	95,975,227
36 Elec Plant Acq Adj	729,150	-	729,150	-	729,150
37 Pensions	29,550,683	(29,550,683)	(0)	-	(0)
38 Prepayments	26,568,678	-	26,568,678	-	26,568,678
39 Fuel Stock	30,757,615	-	30,757,615	-	30,757,615
40 Material & Supplies	130,367,420	-	130,367,420	-	130,367,420
41 Working Capital	73,905,199	(13,583,832)	60,321,368	536,339	60,857,707
42 Weatherization Loans	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-
xx					
44 Total Electric Plant:	9,689,203,902	(177,011,708)	9,512,192,194	536,339	9,512,728,533
45					
46 Rate Base Deductions:					
47 Accum Prov For Deprec	(3,240,586,835)	(480,058,398)	(3,720,645,232)	-	(3,720,645,232)
48 Accum Prov For Amort	(209,238,719)	8,096	(209,230,624)	-	(209,230,624)
49 Accum Def Income Tax	(654,489,999)	(24,005,159)	(678,495,158)	-	(678,495,158)
50 Unamortized ITC	(45,991)	-	(45,991)	-	(45,991)
51 Customer Adv For Const	(66,797,896)	22,713,693	(44,084,203)	-	(44,084,203)
52 Customer Service Deposits	-	-	-	-	-
53 Misc Rate Base Deductions	(676,440,673)	(4,486,309)	(680,926,982)	-	(680,926,982)
54					
55 Total Rate Base Deductions	(4,847,600,113)	(485,828,077)	(5,333,428,190)	-	(5,333,428,190)
56					
57 Total Rate Base:	4,841,603,789	(662,839,785)	4,178,764,004	536,339	4,179,300,343
58					
59 Return on Rate Base	-3.915%		2.795%		2.834%
xx					
60 Return on Equity	-12.668%	13.410%	0.742%		0.819%

(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 - Report

PacifiCorp
RESULTS OF OPERATIONS

USER SPECIFIC INFORMATION

STATE:	OREGON
PERIOD:	12 Months Ended December 2023
FILE:	JAM December 2023 Results OR
PREPARED BY:	Revenue Requirement Department
DATE:	4/22/2024
TIME:	12:13:28 PM
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	49.95%	4.85%	2.423%
PREFERRED	0.01%	6.75%	0.001%
COMMON	50.04%	9.50%	4.754%
	<u>100.00%</u>		<u>7.178%</u>

OTHER INFORMATION

The capital structure is calculated using the five quarter average from 12/31/2022 to 12/31/2023

DECEMBER 2023 2020 PROTOCOL
13 Month Average

RESULTS OF OPERATIONS SUMMARY

Description of Account Summary:		Ref	TOTAL	UNADJUSTED RESULTS OTHER	OREGON	ADJUSTMENTS	OREGON ADJ TOTAL
1	Operating Revenues						
2	General Business Revenues	2.3	5,454,854,851	3,941,204,210	1,513,650,641	76,570,036	1,590,220,677
3	Interdepartmental	2.3	0	0	0	0	0
4	Special Sales	2.3	192,214,530	144,466,809	47,747,721	44,782,790	92,530,511
5	Other Operating Revenues	2.4	280,466,787	204,636,494	75,830,293	2,342,318	78,172,611
6	Total Operating Revenues	2.4	5,927,536,168	4,290,307,514	1,637,228,654	123,695,144	1,760,923,798
7							
8	Operating Expenses:						
9	Steam Production	2.5	955,907,042	705,264,200	250,642,841	(18,411,300)	232,231,541
10	Nuclear Production	2.6	0	0	0	0	0
11	Hydro Production	2.7	57,829,441	42,161,194	15,668,246	(62,368)	15,605,879
12	Other Power Supply	2.8	1,557,908,672	1,008,029,836	549,878,836	(14,233,950)	535,644,887
13	Transmission	2.10	258,593,954	188,842,162	69,751,792	2,403,051	72,154,843
14	Distribution	2.11	360,922,442	213,906,948	147,015,493	29,877,217	176,892,710
15	Customer Accounting	2.11	91,025,326	59,634,620	31,390,705	1,656,512	33,047,217
16	Customer Service & Infor	2.12	175,546,229	170,674,459	4,871,770	1,084,101	5,955,871
17	Sales	2.12	0	0	0	0	0
18	Administrative & General	2.13	1,953,505,595	1,399,563,647	553,941,948	(437,328,593)	116,613,355
19							
20	Total O & M Expenses	2.13	5,411,238,700	3,788,077,067	1,623,161,633	(435,015,328)	1,188,146,305
21							
22	Depreciation	2.14	1,004,100,399	728,750,979	275,349,420	21,688,675	297,038,094
23	Amortization	2.15	66,701,600	48,342,061	18,359,538	(11,144,613)	7,214,925
24	Taxes Other Than Income	2.16	215,228,266	130,051,805	85,176,460	7,329,751	92,506,211
25	Income Taxes - Federal	2.18	(336,365,684)	(247,229,088)	(89,136,596)	20,679,337	(68,457,259)
26	Income Taxes - State	2.18	(20,959,732)	(18,710,762)	(2,248,970)	85,235	(2,163,735)
27	Income Taxes - Def Net	2.17	(192,783,754)	(109,224,529)	(83,559,225)	100,433,004	16,873,779
28	Investment Tax Credit Adj.	2.16	(764,880)	(764,880)	0	0	0
29	Misc Revenue & Expense	2.4	(1,727,415)	(1,395,029)	(332,386)	177,021	(155,366)
30							
31	Total Operating Expenses	2.18	6,144,667,499	4,317,897,625	1,826,769,874	(295,766,918)	1,531,002,956
32							
33	Operating Revenue for Return		(217,131,331)	(27,590,111)	(189,541,220)	419,462,062	229,920,842
34							
35	Rate Base:						
36	Electric Plant in Service	2.26	32,938,622,380	23,728,387,056	9,210,235,324	278,211,714	9,488,447,038
37	Plant Held for Future Use	2.27	14,174,575	6,708,736	7,465,839	(7,465,839)	0
38	Misc Deferred Debits	2.28	1,686,857,888	1,507,233,896	179,623,992	(83,759,036)	95,864,956
39	Elec Plant Acq Adj	2.27	11,954,169	11,225,019	729,150	(20,416)	708,735
40	Pensions	2.27	105,682,294	76,131,611	29,550,683	(29,550,683)	(0)
41	Prepayments	2.28	132,072,159	105,503,480	26,568,678	0	26,568,678
42	Fuel Stock	2.27	119,043,905	88,286,290	30,757,615	1,190,643	31,948,258
43	Material & Supplies	2.28	395,179,944	264,812,524	130,367,420	0	130,367,420
44	Working Capital	2.28	203,058,124	129,152,925	73,905,199	(12,338,915)	61,566,285
45	Weatherization Loans	2.27	224,167,349	224,167,349	0	0	0
46	Miscellaneous Rate Base	2.29	0	0	0	0	0
47							
48	Total Electric Plant		35,830,812,788	26,141,608,886	9,689,203,902	146,267,468	9,835,471,370
49							
50	Rate Base Deductions:						
51	Accum Prov For Depr	2.32	(11,029,263,365)	(7,788,676,531)	(3,240,586,835)	(475,982,422)	(3,716,569,257)
52	Accum Prov For Amort	2.33	(732,139,731)	(522,901,012)	(209,238,719)	(478,691)	(209,717,410)
53	Accum Def Income Taxes	2.30	(2,889,573,169)	(2,235,083,170)	(654,489,999)	(33,054,149)	(687,544,148)
54	Unamortized ITC	2.30	(2,260,784)	(2,214,793)	(45,991)	0	(45,991)
55	Customer Adv for Const	2.29	(184,466,368)	(117,668,472)	(66,797,896)	22,713,693	(44,084,203)
56	Customer Service Deposits	2.29	0	0	0	0	0
57	Misc. Rate Base Deductions	2.29	(2,803,659,209)	(2,127,218,535)	(676,440,673)	252,159,660	(424,281,013)
58							
59	Total Rate Base Deductions		(17,641,362,626)	(12,793,762,513)	(4,847,600,113)	(234,641,909)	(5,082,242,022)
60							
61	Total Rate Base		18,189,450,161	13,347,846,372	4,841,603,789	(88,374,441)	4,753,229,348
62							
63	Return on Rate Base		-1.194%		-3.915%		4.837%
64							
65	Return on Equity		-7.230%		-12.668%		4.822%
66	Net Power Costs		2,564,482,093		676,732,264		600,837,976
67	100 Basis Points in Equity:						
68	Revenue Requirement Impact		120,694,742		32,126,101		31,539,699
69	Rate Base Decrease		13,128,114,756		709,555,865		(445,619,410)

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FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS				
					TOTAL	OTHER	OREGON	ADJUSTMENT	OREGON ADJ TOTAL
215	500	Operation Supervision & Engineering							
216		P	SG		16,006,755	11,669,902	4,336,853	1,104,331	5,441,184
217		P	SG		-	-	-	-	-
218				B2	16,006,755	11,669,902	4,336,853	1,104,331	5,441,184
219									
220	501	Fuel Related-Non NPC							
221		P	S		-	-	-	-	-
222		P	SE		21,817,699	16,180,616	5,637,083	1,490	5,638,573
223		P	SE		-	-	-	-	-
224		P	SE		-	-	-	-	-
225		P	SE		-	-	-	-	-
226		P	SE		-	-	-	-	-
227				B2	21,817,699	16,180,616	5,637,083	1,490	5,638,573
228									
229	501NPC	Fuel Related-NPC							
230		P	S		214,134	214,134	-	-	-
231		P	SE		627,182,319	465,135,952	162,046,367	(16,432,285)	145,614,083
232		P	SE		-	-	-	-	-
233		P	SE		-	-	-	-	-
234		P	SE		-	-	-	-	-
235				B2	627,396,453	465,350,085	162,046,367	(16,432,285)	145,614,083
236									
237		Total Fuel Related			649,214,151	481,530,701	167,683,450	(16,430,795)	151,252,655
238									
239	502	Steam Expenses							
240		P	SG		73,969,627	53,928,376	20,041,251	(629)	20,040,622
241		P	SG		-	-	-	-	-
242				B2	73,969,627	53,928,376	20,041,251	(629)	20,040,622
243									
244	503	Steam From Other Sources-Non-NPC							
245		P	SE		-	-	-	(5)	(5)
246				B2	-	-	-	(5)	(5)
247									
248	503NPC	Steam From Other Sources-NPC							
249		P	SE		10,794,276	8,005,337	2,788,939	(1,450,438)	1,338,501
250				B2	10,794,276	8,005,337	2,788,939	(1,450,438)	1,338,501
251									
252	505	Electric Expenses							
253		P	SG		745,881	543,793	202,088	-	202,088
254		P	SG		-	-	-	-	-
255				B2	745,881	543,793	202,088	-	202,088
256									
257	506	Misc. Steam Expense							
258		P	SG		35,504,828	25,885,188	9,619,640	(1,864,915)	7,754,725
259		P	SE		-	-	-	-	-
260		P	SG		-	-	-	-	-
261				B2	35,504,828	25,885,188	9,619,640	(1,864,915)	7,754,725
262									
263	507	Rents							
264		P	SG		373,329	272,180	101,149	-	101,149
265		P	SG		-	-	-	-	-
266				B2	373,329	272,180	101,149	-	101,149
267									
268	510	Maint Supervision & Engineering							
269		P	SG		4,970,662	3,623,916	1,346,746	(609,238)	737,508
270		P	SG		-	-	-	-	-
271				B2	4,970,662	3,623,916	1,346,746	(609,238)	737,508
272									
273									
274									
275	511	Maintenance of Structures							
276		P	SG		24,643,333	17,966,495	6,676,838	(1,413)	6,675,425
277		P	SG		-	-	-	-	-
278				B2	24,643,333	17,966,495	6,676,838	(1,413)	6,675,425
279									
280	512	Maintenance of Boiler Plant							
281		P	SG		87,870,300	64,062,815	23,807,484	843,124	24,650,608
282		P	SG		(102)	(74)	(28)	-	(28)
283				B2	87,870,198	64,062,741	23,807,457	843,124	24,650,581
284									
285	513	Maintenance of Electric Plant							
286		P	SG		37,663,318	27,458,859	10,204,459	(21)	10,204,438
287		P	SG		-	-	-	-	-
288				B2	37,663,318	27,458,859	10,204,459	(21)	10,204,438
289									
290	514	Maintenance of Misc. Steam Plant							
291		P	SG		14,150,684	10,316,713	3,833,971	(1,302)	3,832,669
292		P	SG		-	-	-	-	-
293				B2	14,150,684	10,316,713	3,833,971	(1,302)	3,832,669
294									
295		Total Steam Power Generation		B2	955,907,042	705,264,200	250,642,841	(18,411,300)	232,231,541

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FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS			OREGON	
					TOTAL	OTHER	OREGON	ADJUSTMENT	ADJ TOTAL
296	517	Operation Super & Engineering							
297		P	SG		-	-	-	-	-
298				B2	-	-	-	-	-
299					-	-	-	-	-
300	518	Nuclear Fuel Expense							
301		P	SE		-	-	-	-	-
302				B2	-	-	-	-	-
303					-	-	-	-	-
304					-	-	-	-	-
305	519	Coolants and Water							
306		P	SG		-	-	-	-	-
307				B2	-	-	-	-	-
308					-	-	-	-	-
309	520	Steam Expenses							
310		P	SG		-	-	-	-	-
311				B2	-	-	-	-	-
312					-	-	-	-	-
313					-	-	-	-	-
314					-	-	-	-	-
315	523	Electric Expenses							
316		P	SG		-	-	-	-	-
317				B2	-	-	-	-	-
318					-	-	-	-	-
319	524	Misc. Nuclear Expenses							
320		P	SG		-	-	-	-	-
321				B2	-	-	-	-	-
322					-	-	-	-	-
323	528	Maintenance Super & Engineering							
324		P	SG		-	-	-	-	-
325				B2	-	-	-	-	-
326					-	-	-	-	-
327	529	Maintenance of Structures							
328		P	SG		-	-	-	-	-
329				B2	-	-	-	-	-
330					-	-	-	-	-
331	530	Maintenance of Reactor Plant							
332		P	SG		-	-	-	-	-
333				B2	-	-	-	-	-
334					-	-	-	-	-
335	531	Maintenance of Electric Plant							
336		P	SG		-	-	-	-	-
337				B2	-	-	-	-	-
338					-	-	-	-	-
339	532	Maintenance of Misc Nuclear							
340		P	SG		-	-	-	-	-
341				B2	-	-	-	-	-
342					-	-	-	-	-
343					-	-	-	-	-
344				B2	-	-	-	-	-
345	535	Operation Super & Engineering							
346		P	DGP		-	-	-	(509,502)	(509,502)
347		P	SG		8,980,820	6,547,566	2,433,254	237,921	2,671,175
348		P	SG		3,868,406	2,820,304	1,048,102	166,705	1,214,807
349					-	-	-	-	-
350				B2	12,849,226	9,367,870	3,481,355	(104,875)	3,376,480
351					-	-	-	-	-
352	536	Water For Power							
353		P	DGP		-	-	-	-	-
354		P	SG		331,925	241,993	89,931	(56)	89,875
355		P	SG		-	-	-	-	-
356					-	-	-	-	-
357				B2	331,925	241,993	89,931	(56)	89,875
358					-	-	-	-	-
359	537	Hydraulic Expenses							
360		P	DGP		-	-	-	-	-
361		P	SG		4,895,653	3,569,230	1,326,423	(88)	1,326,334
362		P	SG		367,422	267,873	99,549	(8)	99,540
363					-	-	-	-	-
364				B2	5,263,074	3,837,103	1,425,972	(97)	1,425,875
365					-	-	-	-	-
366	538	Electric Expenses							
367		P	DGP		-	-	-	-	-
368		P	SG		-	-	-	-	-
369		P	SG		-	-	-	-	-
370					-	-	-	-	-
371				B2	-	-	-	-	-
372					-	-	-	-	-

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FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS			OREGON	
					TOTAL	OTHER	OREGON	ADJUSTMENT	ADJ TOTAL
456									
457	550	Rents							
458		P	S		372,203	-	372,203	-	372,203
459		P	SG		38,054	27,744	10,310	-	10,310
460		P	SG		10,809,838	7,881,032	2,928,806	-	2,928,806
461				B2	11,220,095	7,908,776	3,311,319	-	3,311,319
462									
463	551	Maint Supervision & Engineering							
464		P	SG		-	-	-	-	-
465				B2	-	-	-	-	-
466									
467	552	Maintenance of Structures							
468		P	SG		4,606,294	3,358,270	1,248,024	(136)	1,247,888
469		P	SG		112,407	81,952	30,456	-	30,456
470				B2	4,718,702	3,440,222	1,278,480	(136)	1,278,344
471									
472	553	Maint of Generation & Electric Plant							
473		P	SG		11,248,019	8,200,493	3,047,526	(171,403)	2,876,123
474		P	SG		17,725,214	12,922,764	4,802,451	-	4,802,451
475		P	SG		332,209	242,201	90,008	-	90,008
476				B2	29,305,442	21,365,457	7,939,985	(171,403)	7,768,582
477									
478	554	Maintenance of Misc. Other							
479		P	SG		2,175,288	1,585,918	589,370	(4)	589,367
480		P	SG		2,328,039	1,697,283	630,756	-	630,756
481		P	SG		114,877	83,753	31,125	-	31,125
482				B2	4,618,205	3,366,954	1,251,251	(4)	1,251,248
483									
484									
485				B2	576,998,552	426,473,824	150,524,728	15,738,458	166,263,186
486									
487	555	Purchased Power-Non NPC							
488		DMSC	S		(513,005,299)	(513,005,299)	-	-	-
489					(513,005,299)	(513,005,299)	-	-	-
490									
491	555NPC	Purchased Power-NPC							
492		P	SG		1,463,659,200	1,067,096,952	396,562,248	(83,177,916)	313,384,332
493		P	SE		(28,140,861)	(20,870,050)	(7,270,811)	54,231,674	46,960,862
494		Seasonal Co P	SG		-	-	-	-	-
495			S		15,332,109	15,110,242	221,866	(1,661,195)	(1,439,329)
496					1,450,850,448	1,061,337,144	389,513,304	(30,607,437)	358,905,866
497									
498				B2	937,845,148	548,331,845	389,513,304	(30,607,437)	358,905,866
499									
500	556	System Control & Load Dispatch							
501		P	SG		3,499,644	2,551,454	948,190	-	948,190
502									
503				B2	3,499,644	2,551,454	948,190	-	948,190
504									
505									
506									
507	557	Other Expenses							
508		P	S		12,443,644	2,653,208	9,790,436	3,280	9,793,716
509		P	SG		37,279,120	27,178,755	10,100,365	631,750	10,732,115
510		P	SGCT		-	-	-	-	-
511		P	SE		7,021	5,207	1,814	-	1,814
512		P	SG		-	-	-	-	-
513		P	TROJP		-	-	-	-	-
514									
515				B2	49,729,785	29,837,170	19,892,615	635,030	20,527,645
516									
517									
518		Embedded Cost Differentials							
519		Company Owned Hy P	DGP		-	-	-	-	-
520		Company Owned Hy P	SG		-	-	-	-	-
521		Mid-C Contract	P	MC	-	-	-	-	-
522		Mid-C Contract	P	SG	-	-	-	-	-
523		Existing QF Contract	P	S	-	-	-	-	-
524		Existing QF Contract	P	SG	-	-	-	-	-
525					-	-	-	-	-
526									
527									
528									
529									
530									
531		2020 Protocol Adjustment							
532		Baseline ECD	S		(10,164,458)	835,542	(11,000,000)	-	(11,000,000)
533			S		-	-	-	-	-
534		2020 Protocol Adjustment			(10,164,458)	835,542	(11,000,000)	-	(11,000,000)
535									
536				B2	980,910,120	581,556,012	399,354,108	(29,972,408)	369,381,701
537									
538				B2	2,571,645,155	1,755,455,230	816,189,924	(32,707,617)	783,482,307

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FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS			OREGON		
					TOTAL	OTHER	OREGON	ADJUSTMENT	ADJ TOTAL	
539	Summary of Production Expense by Factor									
541	S				(494,758,474)	(494,192,174)	(566,300)	(1,656,612)	(2,222,912)	
542	SG				1,948,237,797	1,420,384,345	527,853,452	(82,627,750)	445,225,701	
543	SE				1,118,165,832	829,263,059	288,902,773	52,086,247	340,989,020	
544	SNPPH				-	-	-	-	-	
545	TROJP				-	-	-	-	-	
546	SGCT				-	-	-	-	-	
547	DGP				-	-	-	(509,502)	(509,502)	
548	DEU				-	-	-	-	-	
549	DEP				-	-	-	-	-	
550	SNPPS				-	-	-	-	-	
551	SNPPO				-	-	-	-	-	
552	DGU				-	-	-	-	-	
553	MC				-	-	-	-	-	
554	SSGCT				-	-	-	-	-	
555	SSECT				-	-	-	-	-	
556	SSGC				-	-	-	-	-	
557	SSGCH				-	-	-	-	-	
558	SSECH				-	-	-	-	-	
559	Total Production Expense by Factor				B2	2,571,645,155	1,755,455,230	816,189,924	(32,707,617)	783,482,307
560	Operation Supervision & Engineering									
561	T		SG		11,540,431	8,413,679	3,126,752	455,127	3,581,879	
562				B2	11,540,431	8,413,679	3,126,752	455,127	3,581,879	
563										
564										
565	Load Dispatching									
566	T		SG		19,209,400	14,004,826	5,204,574	(937)	5,203,637	
567				B2	19,209,400	14,004,826	5,204,574	(937)	5,203,637	
568										
569	Station Expense									
570	T		SG		4,571,617	3,332,988	1,238,629	(6)	1,238,623	
571				B2	4,571,617	3,332,988	1,238,629	(6)	1,238,623	
572										
573										
574	Overhead Line Expense									
575	T		SG		1,947,377	1,419,757	527,620	(117)	527,503	
576				B2	1,947,377	1,419,757	527,620	(117)	527,503	
577										
578										
579	Underground Line Expense									
580	T		SG		-	-	-	-	-	
581				B2	-	-	-	-	-	
582										
583										
584	Transmission of Electricity by Others									
585	T		SG		-	-	-	-	-	
586	T		SE		-	-	-	-	-	
587					-	-	-	-	-	
588										
589	565NPC Transmission of Electricity by Others-NPC									
590	T		SG		140,364,479	102,334,278	38,030,201	4,723,373	42,753,574	
591	T		SE		24,777,425	18,375,632	6,401,794	(3,080,522)	3,321,272	
592					165,141,904	120,709,909	44,431,994	1,642,851	46,074,846	
593										
594	Total Transmission of Electricity by Others				B2	165,141,904	120,709,909	44,431,994	1,642,851	46,074,846
595										
596	Misc. Transmission Expense									
597	T		S		-	-	-	-	-	
598	T		SG		3,576,199	2,607,267	968,931	(57)	968,874	
599				B2	3,576,199	2,607,267	968,931	(57)	968,874	
600										
601										
602	Rents - Transmission									
603	T		SG		1,826,421	1,331,573	494,849	(5)	494,843	
604				B2	1,826,421	1,331,573	494,849	(5)	494,843	
605										
606										
607	Maint Supervision & Engineering									
608	T		SG		1,398,118	1,019,314	378,805	(765)	378,040	
609				B2	1,398,118	1,019,314	378,805	(765)	378,040	
610										
611										
612	Maintenance of Structures									
613	T		SG		6,224,592	4,538,108	1,686,484	-	1,686,484	
614				B2	6,224,592	4,538,108	1,686,484	-	1,686,484	
615										
616										
617	Maintenance of Station Equipment									
618	T		SG		13,778,550	10,045,404	3,733,145	(326)	3,732,820	
619				B2	13,778,550	10,045,404	3,733,145	(326)	3,732,820	
620										
621										

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FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS			OREGON	
					TOTAL	OTHER	OREGON	ADJUSTMENT	ADJ TOTAL
622	571	Maintenance of Overhead Lines							
623		T	SG		28,947,306	21,104,354	7,842,952	307,301	8,150,253
624									
625				B2	28,947,306	21,104,354	7,842,952	307,301	8,150,253
626									
627	572	Maintenance of Underground Lines							
628		T	SG		207,199	151,061	56,138	(16)	56,122
629									
630				B2	207,199	151,061	56,138	(16)	56,122
631									
632	573	Maint of Misc. Transmission Plant							
633		T	SG		224,841	163,923	60,918	-	60,918
634									
635				B2	224,841	163,923	60,918	-	60,918
636									
637		Total Transmission Expense		B2	258,593,954	188,842,162	69,751,792	2,403,051	72,154,843
638									
639		Summary of Transmission Expense by Factor							
640		SE			24,777,425	18,375,632	6,401,794	(3,080,522)	3,321,272
641		SG			233,816,529	170,466,530	63,349,999	5,483,573	68,833,572
642		SNPT			-	-	-	-	-
643		Total Transmission Expense by Factor			258,593,954	188,842,162	69,751,792	2,403,051	72,154,843
644	580	Operation Supervision & Engineering							
645		DPW	S		6,054,722	3,496,269	2,558,453	2,251,189	4,809,641
646		DPW	SNPD		15,538,498	11,349,186	4,189,312	770,593	4,959,905
647				B2	21,593,220	14,845,455	6,747,765	3,021,781	9,769,546
648									
649	581	Load Dispatching							
650		DPW	S		-	-	-	-	-
651		DPW	SNPD		16,872,057	12,323,206	4,548,851	(318)	4,548,533
652				B2	16,872,057	12,323,206	4,548,851	(318)	4,548,533
653									
654	582	Station Expense							
655		DPW	S		5,976,692	4,729,210	1,247,482	(38)	1,247,444
656		DPW	SNPD		(1,089)	(795)	(294)	-	(294)
657				B2	5,975,604	4,728,415	1,247,189	(38)	1,247,151
658									
659	583	Overhead Line Expenses							
660		DPW	S		11,558,803	9,645,054	1,913,750	(164)	1,913,586
661		DPW	SNPD		-	-	-	-	-
662				B2	11,558,803	9,645,054	1,913,750	(164)	1,913,586
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		268,155	195,858	72,297	(9)	72,288
672				B2	268,155	195,858	72,297	(9)	72,288
673									
674	586	Meter Expenses							
675		DPW	S		2,750,008	1,599,262	1,150,746	-	1,150,746
676		DPW	SNPD		-	-	-	-	-
677				B2	2,750,008	1,599,262	1,150,746	-	1,150,746
678									
679	587	Customer Installation Expenses							
680		DPW	S		21,176,374	14,367,395	6,808,979	-	6,808,979
681		DPW	SNPD		-	-	-	-	-
682				B2	21,176,374	14,367,395	6,808,979	-	6,808,979
683									
684	588	Misc. Distribution Expenses							
685		DPW	S		2,507,428	2,749,236	(241,809)	(60)	(241,869)
686		DPW	SNPD		1,192,137	870,727	321,410	(2,038)	319,372
687				B2	3,699,565	3,619,963	79,602	(2,098)	77,504
688									
689	589	Rents							
690		DPW	S		2,982,445	1,309,441	1,673,005	-	1,673,005
691		DPW	SNPD		738,081	539,088	198,993	-	198,993
692				B2	3,720,526	1,848,529	1,871,997	-	1,871,997
693									
694	590	Maint Supervision & Engineering							
695		DPW	S		9,721,574	8,667,803	1,053,772	(3,317)	1,050,455
696		DPW	SNPD		3,595,738	2,626,297	969,442	(8,704)	960,738
697				B2	13,317,313	11,294,099	2,023,214	(12,021)	2,011,193
698									
699	591	Maintenance of Structures							
700		DPW	S		2,512,878	1,720,063	792,815	-	792,815
701		DPW	SNPD		105,015	76,702	28,313	-	28,313
702				B2	2,617,893	1,796,765	821,128	-	821,128

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FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS			OREGON	
					TOTAL	OTHER	OREGON	ADJUSTMENT	ADJ TOTAL
948	403OP	Other Production Depreciation							
949		P	S		20,057	19,899	158	-	158
950		P	SG		71,274,678	51,963,593	19,311,084	(1,949,193)	17,361,891
951		P	SG		4,292,605	3,129,571	1,163,034	-	1,163,034
952		P	SG		144,530,842	105,371,811	39,159,031	1,178,458	40,337,489
953				B3	220,118,182	160,484,875	59,633,307	(770,735)	58,862,572
954									
955	403TP	Transmission Depreciation							
956		T	SG		8,232,947	6,002,321	2,230,626	-	2,230,626
957		T	SG		10,286,194	7,499,263	2,786,930	-	2,786,930
958		T	SG		120,868,943	88,120,841	32,748,101	2,883,065	35,631,166
959				B3	139,388,083	101,622,426	37,765,657	2,883,065	40,648,722
960									
961									
962									
963	403	Distribution Depreciation							
964	360	Land & Land Rights	DPW	S	529,658	455,674	73,983	-	73,983
965	361	Structures	DPW	S	2,564,758	2,024,977	539,781	-	539,781
966	362	Station Equipment	DPW	S	29,175,440	22,371,890	6,803,551	-	6,803,551
967	363	Storage Battery Eq.	DPW	S	-	-	-	-	-
968	364	Poles & Towers	DPW	S	52,178,855	35,936,778	16,242,076	691,766	16,933,842
969	365	OH Conductors	DPW	S	22,889,917	16,029,626	6,860,292	-	6,860,292
970	366	UG Conduit	DPW	S	10,900,924	8,785,398	2,115,526	-	2,115,526
971	367	UG Conductor	DPW	S	21,956,623	17,252,476	4,704,147	-	4,704,147
972	368	Line Trans	DPW	S	38,478,301	26,267,783	12,210,517	-	12,210,517
973	369	Services	DPW	S	23,268,665	15,885,776	7,382,889	-	7,382,889
974	370	Meters	DPW	S	12,248,722	10,431,966	1,816,756	-	1,816,756
975	371	Inst Cust Prem	DPW	S	461,399	344,907	116,492	-	116,492
976	372	Leased Property	DPW	S	-	-	-	-	-
977	373	Street Lighting	DPW	S	2,260,898	1,642,929	617,969	-	617,969
978				B3	216,914,160	157,430,181	59,483,978	691,766	60,175,745
979									
980	403GP	General Depreciation							
981		G-SITUS	S		16,623,923	11,555,062	5,068,861	40,596	5,109,457
982		PT	SG		6,539	4,767	1,772	-	1,772
983		PT	SG		34,487	25,143	9,344	-	9,344
984		P	SE		108,164	80,217	27,947	-	27,947
985		CUST	CN		797,759	554,581	243,178	-	243,178
986		G-SG	SG		11,275,451	8,220,492	3,054,959	937	3,055,895
987		PTD	SO		19,852,997	14,301,740	5,551,258	545,624	6,096,881
988		G-SG	SG		8,984	6,550	2,434	-	2,434
989		G-SG	SG		-	-	-	-	-
990				B3	48,708,304	34,748,553	13,959,751	587,156	14,546,907
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									
1010									
1011	Summary	S			233,558,140	169,005,143	64,552,997	732,362	65,285,359
1012		DGP			-	-	-	-	-
1013		DGU			-	-	-	-	-
1014		SG			756,532,274	551,558,234	204,974,040	20,410,689	225,384,729
1015		SO			19,852,997	14,301,740	5,551,258	545,624	6,096,881
1016		CN			797,759	554,581	243,178	-	243,178
1017		SE			108,164	80,217	27,947	-	27,947
1018		SSGCH			-	-	-	-	-
1019		SSGCT			-	-	-	-	-
1020					1,010,849,334	735,499,915	275,349,420	21,688,675	297,038,094
1021									
1022	404GP	Amort of LT Plant - Leasehold Improvements							
1023		I-SITUS	S		429,415	280,607	148,808	-	148,808
1024		I-SG	SG		-	-	-	-	-
1025		PTD	SO		244,615	176,216	68,399	-	68,399
1026		P	SG		-	-	-	-	-
1027		CUST	CN		-	-	-	-	-
1028		P	SG		-	-	-	-	-
1029				B4	674,030	456,823	217,207	-	217,207

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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		192,692	181,459	11,233	-	11,233
1038		P	SE		1,821	1,351	471	-	471
1039		I-SG	SG		12,143,302	8,853,209	3,290,093	-	3,290,093
1040		PTD	SO		30,377,365	21,883,304	8,494,061	1,479,245	9,973,306
1041		CUST	CN		15,757,983	10,954,535	4,803,448	1,774	4,805,222
1042		I-SG	SG		2,697,448	1,966,604	730,844	-	730,844
1043		I-SG	SG		324,326	236,453	87,873	-	87,873
1044		P	SG		78,646	57,338	21,308	-	21,308
1045		I-SG	SG		-	-	-	-	-
1046		I-SG	SG		-	-	-	-	-
1047		P	SG		12,470	9,092	3,379	-	3,379
1048				B4	61,586,054	44,143,345	17,442,710	1,481,019	18,923,728
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		75,824	-	75,824	-	75,824
1056				B4	75,824	-	75,824	-	75,824
1057									
1058									
1059	404HP	Amortization of Other Electric Plant							
1060		P	SG		313,878	228,836	85,042	-	85,042
1061		P	SG		-	-	-	-	-
1062		P	SG		-	-	-	-	-
1063				B4	313,878	228,836	85,042	-	85,042
1064									
1065		Total Amortization of Limited Term Plant		B4	62,649,787	44,829,004	17,820,783	1,481,019	19,301,802
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	-	(4,075,388)	(4,075,388)
1075		P	SG		-	-	-	-	-
1076		P	SG		-	-	-	-	-
1077		P	SG		75,351	54,936	20,416	-	20,416
1078		P	SO		-	-	-	-	-
1079				B4	376,987	356,571	20,416	(4,075,388)	(4,054,972)
1080	407	Amort of Prop Losses, Unrec Plant, etc							
1081		DPW	S		2,424,165	2,244,678	179,487	(8,543,986)	(8,364,499)
1082		GP	SO		-	-	-	-	-
1083		P	SG-P		-	-	-	-	-
1084		P	SE		-	-	-	-	-
1085		P	SG		1,250,662	911,809	338,853	(6,257)	332,595
1086		P	TROJP		-	-	-	-	-
1087				B4	3,674,826	3,156,486	518,340	(8,550,244)	(8,031,904)
1088									
1089		Total Amortization Expense		B4	66,701,600	48,342,061	18,359,538	(11,144,613)	7,214,925
1090									
1091									
1092									
1093		Summary of Amortization Expense by Factor							
1094		S			3,423,732	3,008,379	415,353	(12,619,374)	(12,204,021)
1095		SE			1,821	1,351	471	-	471
1096		TROJP			-	-	-	-	-
1097		DGP			-	-	-	-	-
1098		DGU			-	-	-	-	-
1099		SO			30,621,981	22,059,520	8,562,460	1,479,245	10,041,705
1100		SSGCT			-	-	-	-	-
1101		SSGCH			-	-	-	-	-
1102		SG-P			-	-	-	-	-
1103		CN			15,757,983	10,954,535	4,803,448	1,774	4,805,222
1104		SG			16,896,083	12,318,277	4,577,807	(6,257)	4,571,549
1105		Total Amortization Expense by Factor			66,701,600	48,342,061	18,359,538	(11,144,613)	7,214,925

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FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS			OREGON	
					TOTAL	OTHER	OREGON	ADJUSTMENT	ADJ TOTAL
1176	41010	Deferred Income Tax - Federal-DR							
1177		GP	S		86,152,446	85,154,474	997,972	(649,519)	348,453
1178		P	SCHMDEXP		-	-	-	-	-
1179		PT	SG		-	-	-	-	-
1180		LABOR	SO		(280,981,314)	(202,413,850)	(78,567,464)	86,881,607	8,314,143
1181		GP	SNP		52,687,416	38,355,757	14,331,659	-	14,331,659
1182		P	SE		1,853,961	1,374,949	479,012	(45,324)	433,688
1183		PT	SG		50,164,709	36,573,137	13,591,572	16,432,849	30,024,422
1184		P	SG-P		-	-	-	-	-
1185		GP	GPS		24,631,434	17,744,039	6,887,395	-	6,887,395
1186		TAXDEPR	TAXDEPR		288,570,061	210,650,087	77,919,974	(583,480)	77,336,493
1187		P	BADDEBT		-	-	-	-	-
1188		CUST	CN		-	-	-	-	-
1189		P	SG-U		-	-	-	-	-
1190		DPW	SNPD		(214,186)	(156,440)	(57,746)	-	(57,746)
1191				B7	222,864,527	187,282,153	35,582,374	102,036,133	137,618,507
1192									
1193									
1194									
1195	41110	Deferred Income Tax - Federal-CR							
1196		GP	S		(50,610,961)	(31,678,112)	(18,932,849)	(386,966)	(19,319,814)
1197		P	SE		(5,367,729)	(3,980,858)	(1,386,871)	253,988	(1,132,883)
1198		P	SG		-	-	-	-	-
1199		GP	SNP		(36,296,139)	(26,423,119)	(9,873,020)	-	(9,873,020)
1200		PT	SG		(8,213,870)	(5,988,413)	(2,225,457)	(1,617,986)	(3,843,443)
1201		DPW	CIAC		(44,244,046)	(32,315,473)	(11,928,573)	-	(11,928,573)
1202		CUST	CN		-	-	-	(436)	(436)
1203		P	SG-P		-	-	-	-	-
1204		P	SG-U		-	-	-	-	-
1205		LABOR	SO		(423,411)	(305,018)	(118,393)	(429,647)	(548,041)
1206		PT	SNPD		(749,967)	(547,769)	(202,198)	-	(202,198)
1207		CUST	TAXDEPR		-	-	-	-	-
1208		P	SGCT		-	-	-	-	-
1209		BOOKDEPR	SCHMDEXP		(267,559,579)	(194,188,057)	(73,371,522)	577,918	(72,793,604)
1210		P	TROJD		94,348	68,997	25,351	-	25,351
1211		P	BADDEBT		(2,915,899)	(1,609,164)	(1,306,735)	-	(1,306,735)
1212		GP	GPS		638,972	460,304	178,668	-	178,668
1213									
1214				B7	(415,648,281)	(296,506,682)	(119,141,599)	(1,603,129)	(120,744,727)
1215									
1216				B7	(192,783,754)	(109,224,529)	(83,559,225)	100,433,004	16,873,779
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		17,008	12,614	4,394	-	4,394
1229		LABOR	SNP		-	-	-	-	-
1230		SCHMAP-SO	SO		2,652,051	1,910,490	741,562	-	741,562
1231		SCHMAP	SG		-	-	-	-	-
1232		BOOKDEPR	SCHMDEXP		152,086	110,380	41,706	-	41,706
1233				B6	2,821,145	2,033,484	787,662	-	787,662
1234									
1235	SCHMAT	Additions - Temporary							
1236		SCHMAT-SITUS	S		(213,903,268)	(219,469,814)	5,566,546	2,527,600	8,094,145
1237		P	SG-U		-	-	-	-	-
1238		P	SG-P		-	-	-	-	-
1239		DPW	CIAC		179,951,869	131,435,307	48,516,562	-	48,516,562
1240		SCHMAT-SNP	SNP		147,625,694	107,469,594	40,156,100	-	40,156,100
1241		P	TROJD		(383,738)	(280,630)	(103,108)	-	(103,108)
1242		P	SGCT		-	-	-	-	-
1243		SCHMAT-SE	SE		21,831,926	16,191,167	5,640,759	(1,033,035)	4,607,724
1244		P	SG		262,558	191,421	71,137	6,529,684	6,600,821
1245		CUST	CN		-	-	-	1,774	1,774
1246		SCHMAT-SO	SO		(826,102)	(595,109)	(230,993)	1,747,487	1,516,494
1247		SCHMAT-SNP	SNPD		3,050,309	2,227,920	822,389	-	822,389
1248		DPW	BADDEBT		11,859,709	6,544,882	5,314,827	-	5,314,827
1249		SCHMAT-GPS	GPS		(2,598,862)	(1,872,173)	(726,689)	-	(726,689)
1250		BOOKDEPR	SCHMDEXP		1,088,233,341	789,812,566	298,420,775	(2,350,543)	296,070,232
1251				B6	1,235,103,437	831,655,132	403,448,305	7,422,967	410,871,272
1252									
1253				B6	1,237,924,583	833,688,616	404,235,967	7,422,967	411,658,933

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FERC 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		4,560	3,382	1,178	-	1,178
1263		PTD	SNP		107,935	78,575	29,360	-	29,360
1264		BOOKDEPR	SCHMDEXP		-	-	-	-	-
1265		P	SG		-	-	-	-	-
1266		SCHMDP-SO	SO		-	-	-	-	-
1267				B6	112,495	81,957	30,538	-	30,538
1268									
1269	SCHMDT	Deductions - Temporary							
1270		GP	S		350,404,048	346,345,042	4,059,006	(2,641,762)	1,417,244
1271		DPW	BADDEBT		-	-	-	-	-
1272		SCHMDT-SNP	SNP		214,293,213	156,002,685	58,290,528	-	58,290,528
1273		SCHMDT	CN		-	-	-	-	-
1274		SCHMDT	SG		-	-	-	-	-
1275		CUST	SG-P		-	-	-	-	-
1276		P	SE		7,540,538	5,592,274	1,948,264	(184,343)	1,763,921
1277		SCHMDT-SG	SG		204,032,721	148,752,315	55,280,406	66,836,610	122,117,015
1278		SCHMDT-GPS	GPS		100,182,353	72,169,553	28,012,800	-	28,012,800
1279		SCHMDT-SO	SO		(1,142,822,967)	(823,268,969)	(319,553,998)	353,369,749	33,815,751
1280		TAXDEPR	TAXDEPR		1,173,688,351	856,767,860	316,920,491	(2,373,164)	314,547,327
1281		DPW	SNPD		(871,149)	(636,280)	(234,869)	-	(234,869)
1282				B6	906,447,108	761,724,480	144,722,628	415,007,089	559,729,717
1283									
1284		TOTAL SCHEDULE - M DEDUCTIONS		B6	906,559,602	761,806,437	144,753,165	415,007,089	559,760,255
1285									
1286		TOTAL SCHEDULE - M ADJUSTMENTS		B6	331,364,980	71,882,179	259,482,801	(407,584,123)	(148,101,321)
1287									
1288									
1289									
1290	40911	State Income Taxes							
1291		S	S		(34,486,685)	(25,640,615)	(8,846,070)	6,669,857	(2,176,213)
1292		IBT	S		13,526,953	6,929,853	6,597,100	(6,584,622)	12,478
1293		PTC	P		-	-	-	-	-
1294		IBT	IBT		-	-	-	-	-
1295		Total State Tax Expense			(20,959,732)	(18,710,762)	(2,248,970)	85,235	(2,163,735)
1296									
1297									
1298		Calculation of Taxable Income:							
1299		Operating Revenues			5,927,536,168	4,290,307,514	1,637,228,654	123,695,144	1,760,923,798
1300		Operating Deductions:							
1301		O & M Expenses			5,411,238,700	3,788,077,067	1,623,161,633	(435,015,328)	1,188,146,305
1302		Depreciation Expense			1,004,100,399	728,750,979	275,349,420	21,688,675	297,038,094
1303		Amortization Expense			66,701,600	48,342,061	18,359,538	(11,144,613)	7,214,925
1304		Taxes Other Than Income			215,228,266	130,051,805	85,176,460	7,329,751	92,506,211
1305		Interest & Dividends (AFUDC-Equity)			(144,059,425)	(104,873,397)	(39,186,029)	-	(39,186,029)
1306		Misc Revenue & Expense			(1,727,415)	(1,395,029)	(332,386)	177,021	(155,366)
1307		Total Operating Deductions			6,551,482,124	4,588,953,487	1,962,528,636	(416,964,495)	1,545,564,142
1308		Other Deductions:							
1309		Interest Deductions			474,353,090	345,322,909	129,030,181	(13,837,638)	115,192,543
1310		Interest on PCRBS			-	-	-	-	-
1311		Schedule M Adjustments			331,364,980	71,882,179	259,482,801	(407,584,123)	(148,101,321)
1312									
1313		Income Before State Taxes			(766,934,066)	(572,086,704)	(194,847,362)	146,913,154	(47,934,209)
1314									
1315		State Income Taxes			(20,959,732)	(18,710,762)	(2,248,970)	85,235	(2,163,735)
1316									
1317		Total Taxable Income			(745,974,334)	(553,375,942)	(192,598,392)	146,827,918	(45,770,473)
1318									
1319		Tax Rate			21.0%	21.0%	21.0%	21.0%	21.0%
1320									
1321		Federal Income Tax - Calculated			(156,654,610)	(116,208,948)	(40,445,662)	30,833,863	(9,611,799)
1322									
1323		Adjustments to Calculated Tax:							
1324	40910	PMI	P	SE	(14,026)	(10,402)	(3,624)	-	(3,624)
1325	40910	PTC	P	SG	(179,652,735)	(130,977,816)	(48,674,919)	(10,154,526)	(58,829,445)
1326	40910		P	SO	(44,313)	(31,922)	(12,391)	-	(12,391)
1327	40910	IRS Settle	LABOR	S	-	-	-	-	-
1328		Federal Income Tax Expense			(336,365,684)	(247,229,088)	(89,136,596)	20,679,337	(68,457,259)
1329									
1330		Total Operating Expenses			6,144,667,499	4,317,897,625	1,826,769,874	(295,766,918)	1,531,002,956

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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	1,696,549	630,484	-	630,484
1333		P	SG		33,769,530	24,620,050	9,149,480	-	9,149,480
1334		P	SG		54,351,537	39,625,590	14,725,947	-	14,725,947
1335		P	S		-	-	-	-	-
1336		P	SG		1,266,851	923,612	343,239	-	343,239
1337				B8	91,714,952	66,865,801	24,849,150	-	24,849,150
1338									
1339	311	Structures and Improvements							
1340		P	SG		225,383,479	164,318,322	61,065,157	-	61,065,157
1341		P	SG		311,093,673	226,806,288	84,287,385	-	84,287,385
1342		P	SG		476,931,742	347,712,369	129,219,373	-	129,219,373
1343		P	SG		-	-	-	-	-
1344				B8	1,013,408,895	738,836,980	274,571,915	-	274,571,915
1345									
1346	312	Boiler Plant Equipment							
1347		P	SG		584,554,634	426,176,030	158,378,603	-	158,378,603
1348		P	SG		461,944,066	336,785,438	125,158,628	-	125,158,628
1349		P	SG		3,394,708,303	2,474,949,689	919,758,614	18,903,407	938,662,021
1350		P	SG		-	-	-	-	-
1351				B8	4,441,207,002	3,237,911,157	1,203,295,845	18,903,407	1,222,199,252
1352									
1353	314	Turbogenerator Units							
1354		P	SG		108,346,248	78,991,032	29,355,216	-	29,355,216
1355		P	SG		107,006,883	78,014,554	28,992,330	-	28,992,330
1356		P	SG		771,119,651	562,193,323	208,926,328	-	208,926,328
1357		P	SG		-	-	-	-	-
1358				B8	986,472,783	719,198,909	267,273,874	-	267,273,874
1359									
1360	315	Accessory Electric Equipment							
1361		P	SG		85,673,509	62,461,221	23,212,288	-	23,212,288
1362		P	SG		133,073,733	97,018,879	36,054,854	-	36,054,854
1363		P	SG		209,055,020	152,413,878	56,641,142	-	56,641,142
1364		P	SG		-	-	-	-	-
1365				B8	427,802,261	311,893,977	115,908,284	-	115,908,284
1366									
1367									
1368									
1369	316	Misc Power Plant Equipment							
1370		P	SG		2,347,560	1,711,515	636,045	-	636,045
1371		P	SG		4,812,938	3,508,926	1,304,012	-	1,304,012
1372		P	SG		26,438,654	19,275,394	7,163,260	-	7,163,260
1373		P	SG		-	-	-	-	-
1374				B8	33,599,152	24,495,834	9,103,318	-	9,103,318
1375									
1376	317	Steam Plant ARO							
1377		P	S		-	-	-	-	-
1378				B8	-	-	-	-	-
1379									
1380	SP	Unclassified Steam Plant - Account 300							
1381		P	SG		-	-	-	-	-
1382		P	SG		32,578,043	23,751,383	8,826,660	-	8,826,660
1383				B8	32,578,043	23,751,383	8,826,660	-	8,826,660
1384									
1385									
1386									
1387									
1388									
1389									
1390		S			-	-	-	-	-
1391		DGP			-	-	-	-	-
1392		DGU			-	-	-	-	-
1393		SG			7,026,783,088	5,122,954,041	1,903,829,047	18,903,407	1,922,732,454
1394		SSGCH			-	-	-	-	-
1395					7,026,783,088	5,122,954,041	1,903,829,047	18,903,407	1,922,732,454
1396	320	Land and Land Rights							
1397		P	SG		-	-	-	-	-
1398		P	SG		-	-	-	-	-
1399				B8	-	-	-	-	-
1400									
1401	321	Structures and Improvements							
1402		P	SG		-	-	-	-	-
1403		P	SG		-	-	-	-	-
1404				B8	-	-	-	-	-
1405									
1406	322	Reactor Plant Equipment							
1407		P	SG		-	-	-	-	-
1408		P	SG		-	-	-	-	-
1409				B8	-	-	-	-	-
1410									
1411	323	Turbogenerator Units							
1412		P	SG		-	-	-	-	-
1413		P	SG		-	-	-	-	-
1414				B8	-	-	-	-	-

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FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS			OREGON	
					TOTAL	OTHER	OREGON	ADJUSTMENT	ADJ TOTAL
1415									
1416	324	Land and Land Rights							
1417		P	SG		-	-	-	-	-
1418		P	SG		-	-	-	-	-
1419				B8	-	-	-	-	-
1420									
1421	325	Misc. Power Plant Equipment							
1422		P	SG		-	-	-	-	-
1423		P	SG		-	-	-	-	-
1424				B8	-	-	-	-	-
1425									
1426									
1427	NP	Unclassified Nuclear Plant - Acct 300							
1428		P	SG		-	-	-	-	-
1429				B8	-	-	-	-	-
1430									
1431									
1432		Total Nuclear Production Plant		B8	-	-	-	-	-
1433									
1434									
1435									
1436		Summary of Nuclear Production Plant by Factor							
1437		DGP			-	-	-	-	-
1438		DGU			-	-	-	-	-
1439		SG			-	-	-	-	-
1440									
1441		Total Nuclear Plant by Factor			-	-	-	-	-
1442									
1443	330	Land and Land Rights							
1444		P	SG		9,836,805	7,171,632	2,665,173	-	2,665,173
1445		P	SG		5,264,970	3,838,485	1,426,485	-	1,426,485
1446		P	SG		22,035,950	16,065,553	5,970,396	-	5,970,396
1447		P	SG		1,333,374	972,111	361,263	-	361,263
1448				B8	38,471,099	28,047,781	10,423,318	-	10,423,318
1449									
1450	331	Structures and Improvements							
1451		P	SG		15,160,932	11,053,245	4,107,687	-	4,107,687
1452		P	SG		4,752,475	3,464,845	1,287,631	-	1,287,631
1453		P	SG		245,580,106	179,042,897	66,537,210	-	66,537,210
1454		P	SG		17,372,533	12,665,638	4,706,895	-	4,706,895
1455				B8	282,866,047	206,226,624	76,639,422	-	76,639,422
1456									
1457	332	Reservoirs, Dams & Waterways							
1458		P	SG		126,249,808	92,043,821	34,205,987	-	34,205,987
1459		P	SG		18,672,091	13,613,095	5,058,996	-	5,058,996
1460		P	SG		281,819,304	205,463,485	76,355,819	9,324,911	85,680,730
1461		P	SG		87,489,657	63,785,303	23,704,353	782,756	24,487,110
1462				B8	514,230,860	374,905,704	139,325,156	10,107,668	149,432,823
1463									
1464	333	Water Wheel, Turbines, & Generators							
1465		P	SG		25,499,076	18,590,384	6,908,692	-	6,908,692
1466		P	SG		6,690,812	4,878,011	1,812,802	-	1,812,802
1467		P	SG		53,762,053	39,195,820	14,566,233	-	14,566,233
1468		P	SG		44,603,377	32,518,586	12,084,791	-	12,084,791
1469				B8	130,555,318	95,182,801	35,372,517	-	35,372,517
1470									
1471	334	Accessory Electric Equipment							
1472		P	SG		2,782,502	2,028,614	753,888	-	753,888
1473		P	SG		3,335,903	2,432,077	903,826	-	903,826
1474		P	SG		55,561,960	40,508,062	15,053,898	-	15,053,898
1475		P	SG		11,384,099	8,299,703	3,084,395	-	3,084,395
1476				B8	73,064,465	53,268,457	19,796,007	-	19,796,007
1477									
1478									
1479									
1480	335	Misc. Power Plant Equipment							
1481		P	SG		973,732	709,910	263,822	-	263,822
1482		P	SG		150,507	109,729	40,778	-	40,778
1483		P	SG		1,499,511	1,093,235	406,276	-	406,276
1484		P	SG		44,722	32,605	12,117	-	12,117
1485				B8	2,668,472	1,945,479	722,993	-	722,993
1486									
1487	336	Roads, Railroads & Bridges							
1488		P	SG		3,276,452	2,388,734	887,718	-	887,718
1489		P	SG		734,401	535,423	198,978	-	198,978
1490		P	SG		18,553,802	13,526,855	5,026,947	-	5,026,947
1491		P	SG		3,388,646	2,470,530	918,116	-	918,116
1492				B8	25,953,300	18,921,541	7,031,759	-	7,031,759
1493									
1494	337	Hydro Plant ARO							
1495		P	S		-	-	-	-	-
1496				B8	-	-	-	-	-

**DECEMBER 2023 2020 PROTOCOL
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FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS			OREGON		
					TOTAL	OTHER	OREGON	ADJUSTMENT	ADJ TOTAL	
1575	Summary of Other Production Plant by Factor									
1576	S				1,025,512	434,855	590,657	-	590,657	
1577	DGU				-	-	-	-	-	
1578	SG				5,462,692,690	3,982,636,612	1,480,056,078	(12,630,875)	1,467,425,203	
1579	SSGCT				-	-	-	-	-	
1580	Total of Other Production Plant by Factor									
1581					<u>5,463,718,202</u>	<u>3,983,071,467</u>	<u>1,480,646,735</u>	<u>(12,630,875)</u>	<u>1,468,015,860</u>	
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>13,558,310,851</u>	<u>9,884,523,896</u>	<u>3,673,786,956</u>	<u>16,380,200</u>	<u>3,690,167,155</u>
1588	350	Land and Land Rights								
1589	T		SG		20,408,749	14,879,225	5,529,525	-	5,529,525	
1590	T		SG		46,464,093	33,875,162	12,588,931	-	12,588,931	
1591	T		SG		279,653,759	203,884,670	75,769,088	-	75,769,088	
1592				B8	<u>346,526,601</u>	<u>252,639,057</u>	<u>93,887,544</u>	<u>-</u>	<u>93,887,544</u>	
1593										
1594	352	Structures and Improvements								
1595	T		S		-	-	-	-	-	
1596	T		SG		6,904,523	5,033,819	1,870,704	-	1,870,704	
1597	T		SG		17,408,140	12,691,598	4,716,543	-	4,716,543	
1598	T		SG		360,786,488	263,035,385	97,751,103	(62,484)	97,688,619	
1599				B8	<u>385,099,152</u>	<u>280,760,802</u>	<u>104,338,350</u>	<u>(62,484)</u>	<u>104,275,866</u>	
1600										
1601	353	Station Equipment								
1602	T		SG		102,268,630	74,560,077	27,708,553	-	27,708,553	
1603	T		SG		146,005,029	106,446,583	39,558,445	-	39,558,445	
1604	T		SG		2,473,191,423	1,803,107,601	670,083,823	-	670,083,823	
1605				B8	<u>2,721,465,082</u>	<u>1,984,114,262</u>	<u>737,350,820</u>	<u>-</u>	<u>737,350,820</u>	
1606										
1607	354	Towers and Fixtures								
1608	T		SG		128,106,134	93,397,196	34,708,938	-	34,708,938	
1609	T		SG		131,165,727	95,627,826	35,537,901	-	35,537,901	
1610	T		SG		1,266,974,548	923,701,828	343,272,721	-	343,272,721	
1611				B8	<u>1,526,246,409</u>	<u>1,112,726,850</u>	<u>413,519,560</u>	<u>-</u>	<u>413,519,560</u>	
1612										
1613	355	Poles and Fixtures								
1614	T		SG		58,521,245	42,665,562	15,855,683	-	15,855,683	
1615	T		SG		112,708,435	82,171,333	30,537,102	-	30,537,102	
1616	T		SG		1,110,525,147	809,640,659	300,884,488	184,894,442	485,778,930	
1617				B8	<u>1,281,754,827</u>	<u>934,477,554</u>	<u>347,277,273</u>	<u>184,894,442</u>	<u>532,171,715</u>	
1618										
1619	356	Clearing and Grading								
1620	T		SG		156,686,863	114,234,293	42,452,570	-	42,452,570	
1621	T		SG		156,257,490	113,921,254	42,336,236	-	42,336,236	
1622	T		SG		1,362,986,001	993,700,041	369,285,960	-	369,285,960	
1623				B8	<u>1,675,930,354</u>	<u>1,221,855,587</u>	<u>454,074,766</u>	<u>-</u>	<u>454,074,766</u>	
1624										
1625	357	Underground Conduit								
1626	T		SG		6,371	4,645	1,726	-	1,726	
1627	T		SG		91,651	66,819	24,832	-	24,832	
1628	T		SG		3,771,857	2,749,914	1,021,943	-	1,021,943	
1629				B8	<u>3,869,879</u>	<u>2,821,378</u>	<u>1,048,501</u>	<u>-</u>	<u>1,048,501</u>	
1630										
1631	358	Underground Conductors								
1632	T		SG		-	-	-	-	-	
1633	T		SG		1,087,552	792,892	294,660	-	294,660	
1634	T		SG		7,993,759	5,827,939	2,165,820	-	2,165,820	
1635				B8	<u>9,081,311</u>	<u>6,620,830</u>	<u>2,460,481</u>	<u>-</u>	<u>2,460,481</u>	
1636										
1637	359	Roads and Trails								
1638	T		SG		1,863,032	1,358,264	504,768	-	504,768	
1639	T		SG		435,969	317,848	118,121	-	118,121	
1640	T		SG		9,842,468	7,175,760	2,666,708	-	2,666,708	
1641				B8	<u>12,141,468</u>	<u>8,851,872</u>	<u>3,289,596</u>	<u>-</u>	<u>3,289,596</u>	
1642										
1643	TP	Unclassified Trans Plant - Acct 300								
1644	T		SG		139,984,844	102,057,501	37,927,343	-	37,927,343	
1645				B8	<u>139,984,844</u>	<u>102,057,501</u>	<u>37,927,343</u>	<u>-</u>	<u>37,927,343</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>8,102,099,928</u>	<u>5,906,925,694</u>	<u>2,195,174,235</u>	<u>184,831,958</u>	<u>2,380,006,193</u>
1652	Summary of Transmission Plant by Factor									
1653	DGP				-	-	-	-	-	
1654	DGU				-	-	-	-	-	
1655	SG				8,102,099,928	5,906,925,694	2,195,174,235	184,831,958	2,380,006,193	
1656	Total Transmission Plant by Factor									
					<u>8,102,099,928</u>	<u>5,906,925,694</u>	<u>2,195,174,235</u>	<u>184,831,958</u>	<u>2,380,006,193</u>	

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FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS			OREGON	
					TOTAL	OTHER	OREGON	ADJUSTMENT	ADJ TOTAL
1739	390	Structures and Improvements							
1740		G-SITUS	S		150,480,243	106,268,187	44,212,055	-	44,212,055
1741		PT	SG		335,238	244,409	90,829	-	90,829
1742		PT	SG		1,356,387	988,889	367,498	-	367,498
1743		CUST	CN		8,218,829	5,713,514	2,505,315	-	2,505,315
1744		G-SG	SG		10,330,215	7,531,358	2,798,857	-	2,798,857
1745		P	SE		940,953	697,837	243,116	-	243,116
1746		PTD	SO		113,114,052	81,485,314	31,628,737	-	31,628,737
1747				B8	284,775,916	202,929,508	81,846,408	-	81,846,408
1748									
1749	391	Office Furniture & Equipment							
1750		G-SITUS	S		7,228,087	4,880,694	2,347,393	-	2,347,393
1751		PT	SG		-	-	-	-	-
1752		PT	SG		-	-	-	-	-
1753		CUST	CN		2,935,067	2,040,381	894,686	-	894,686
1754		G-SG	SG		4,580,988	3,339,820	1,241,168	-	1,241,168
1755		P	SE		26,583	19,715	6,868	-	6,868
1756		PTD	SO		77,539,696	55,858,193	21,681,503	-	21,681,503
1757		G-SG	SG		-	-	-	-	-
1758		G-SG	SG		8,326	6,070	2,256	-	2,256
1759				B8	92,318,747	66,144,873	26,173,874	-	26,173,874
1760									
1761	392	Transportation Equipment							
1762		G-SITUS	S		120,241,826	89,806,043	30,435,783	-	30,435,783
1763		PTD	SO		6,900,087	4,970,698	1,929,389	-	1,929,389
1764		G-SG	SG		24,817,011	18,093,117	6,723,894	-	6,723,894
1765		CUST	CN		-	-	-	-	-
1766		PT	SG		667,672	486,773	180,898	-	180,898
1767		P	SE		321,961	238,775	83,186	-	83,186
1768		PT	SG		70,616	51,483	19,133	-	19,133
1769		G-SG	SG		-	-	-	-	-
1770		PT	SG		44,655	32,556	12,099	-	12,099
1771				B8	153,063,828	113,679,446	39,384,382	-	39,384,382
1772									
1773	393	Stores Equipment							
1774		G-SITUS	S		10,606,245	7,453,887	3,152,358	-	3,152,358
1775		PT	SG		-	-	-	-	-
1776		PT	SG		-	-	-	-	-
1777		PTD	SO		241,002	173,613	67,388	-	67,388
1778		G-SG	SG		7,009,973	5,110,698	1,899,275	-	1,899,275
1779		PT	SG		53,971	39,348	14,623	-	14,623
1780				B8	17,911,191	12,777,547	5,133,644	-	5,133,644
1781									
1782	394	Tools, Shop & Garage Equipment							
1783		G-SITUS	S		38,802,130	27,886,906	10,915,224	-	10,915,224
1784		PT	SG		23,344	17,019	6,325	-	6,325
1785		G-SG	SG		22,720,308	16,564,492	6,155,816	-	6,155,816
1786		PTD	SO		1,829,016	1,317,590	511,426	-	511,426
1787		P	SE		125,691	93,216	32,475	-	32,475
1788		PT	SG		-	-	-	-	-
1789		G-SG	SG		-	-	-	-	-
1790		G-SG	SG		89,913	65,552	24,361	-	24,361
1791				B8	63,590,403	45,944,776	17,645,627	-	17,645,627
1792									
1793	395	Laboratory Equipment							
1794		G-SITUS	S		28,228,214	17,568,730	10,659,484	-	10,659,484
1795		PT	SG		-	-	-	-	-
1796		PT	SG		-	-	-	-	-
1797		PTD	SO		5,034,726	3,626,925	1,407,801	-	1,407,801
1798		P	SE		1,326,848	984,028	342,820	-	342,820
1799		G-SG	SG		7,462,049	5,440,289	2,021,759	-	2,021,759
1800		G-SG	SG		-	-	-	-	-
1801		G-SG	SG		14,022	10,223	3,799	-	3,799
1802				B8	42,065,858	27,630,194	14,435,663	-	14,435,663
1803									
1804	396	Power Operated Equipment							
1805		G-SITUS	S		181,807,256	130,099,023	51,708,233	-	51,708,233
1806		PT	SG		262,000	191,014	70,986	-	70,986
1807		G-SG	SG		47,195,030	34,408,059	12,786,971	-	12,786,971
1808		PTD	SO		4,522,614	3,258,010	1,264,605	-	1,264,605
1809		PT	SG		739,649	539,249	200,400	-	200,400
1810		P	SE		224,233	166,297	57,935	-	57,935
1811		G-SG	SG		-	-	-	-	-
1812		G-SG	SG		-	-	-	-	-
1813				B8	234,750,782	168,661,652	66,089,130	-	66,089,130

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FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS			OREGON	
					TOTAL	OTHER	OREGON	ADJUSTMENT	ADJ TOTAL
1814	397	Communication Equipment							
1815		COM_EQ	S		206,051,592	141,641,403	64,410,189	3,181,446	67,591,635
1816		COM_EQ	SG		-	-	-	-	-
1817		COM_EQ	SG		128,547	93,718	34,828	-	34,828
1818		COM_EQ	SO		95,775,016	68,994,587	26,780,429	9,618,948	36,399,376
1819		COM_EQ	CN		3,457,257	2,403,394	1,053,863	-	1,053,863
1820		COM_EQ	SG		205,930,952	150,136,241	55,794,710	27,734	55,822,444
1821		COM_EQ	SE		323,865	240,188	83,678	-	83,678
1822		COM_EQ	SG		-	-	-	-	-
1823		COM_EQ	SG		16,633	12,126	4,506	-	4,506
1824				B8	511,683,862	363,521,658	148,162,204	12,828,127	160,990,331
1825									
1826	398	Misc. Equipment							
1827		G-SITUS	S		3,762,351	2,394,129	1,368,222	-	1,368,222
1828		PT	SG		-	-	-	-	-
1829		PT	SG		-	-	-	-	-
1830		CUST	CN		70,285	48,860	21,425	-	21,425
1831		PTD	SO		1,665,497	1,199,794	465,703	-	465,703
1832		P	SE		3,966	2,941	1,025	-	1,025
1833		G-SG	SG		3,103,360	2,262,539	840,821	-	840,821
1834		G-SG	SG		-	-	-	-	-
1835				B8	8,605,458	5,908,263	2,697,195	-	2,697,195
1836									
1837	399	Coal Mine							
1838		P	SE		1,822,901	1,351,914	470,987	11,999,528	12,470,514
1839	MP	P	SE		-	-	-	-	-
1840				B8	1,822,901	1,351,914	470,987	11,999,528	12,470,514
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		857,251	-	857,251	-	857,251
1851		P	SG		8,058,124	5,874,865	2,183,259	-	2,183,259
1852		PTD	SO		-	-	-	-	-
1853				B9	8,915,375	5,874,865	3,040,510	-	3,040,510
1854									
1855		Remove Capital Leases			(8,915,375)	(5,874,865)	(3,040,510)	-	(3,040,510)
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		70,063,242	50,472,291	19,590,951	-	19,590,951
1868		CUST	CN		-	-	-	-	-
1869		G-SG	SG		-	-	-	-	-
1870		G-SG	SG		-	-	-	-	-
1871		PT	SG		-	-	-	-	-
1872		PT	SG		-	-	-	-	-
1873				B8	70,063,242	50,472,291	19,590,951	-	19,590,951
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	1,505,724,185	1,075,504,797	430,219,388	24,827,655	455,047,043
1884									
1885		Summary of General Plant by Factor							
1886		S			764,395,509	538,212,760	226,182,748	3,181,446	229,364,194
1887		DGP			-	-	-	-	-
1888		DGU			-	-	-	-	-
1889		SG			345,020,542	251,541,047	93,479,494	27,734	93,507,228
1890		SO			384,296,565	276,840,286	107,456,279	9,618,948	117,075,227
1891		SE			5,117,000	3,794,910	1,322,090	11,999,528	13,321,617
1892		CN			15,809,944	10,990,657	4,819,287	-	4,819,287
1893		DEU			-	-	-	-	-
1894		SSGCT			-	-	-	-	-
1895		SSGCH			-	-	-	-	-
1896		Less Capital Leases			(8,915,375)	(5,874,865)	(3,040,510)	-	(3,040,510)
1897		Total General Plant by Factor			1,505,724,185	1,075,504,797	430,219,388	24,827,655	455,047,043

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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		1,000,000	1,000,000	-	-	-
1905		I-SG	SG		13,132,988	9,574,751	3,558,238	-	3,558,238
1906		I-SG	SG		103,455,075	75,425,068	28,030,007	-	28,030,007
1907		I-SG	SG		10,024,217	7,308,266	2,715,951	-	2,715,951
1908		P	SG		-	-	-	-	-
1909		P	SG		477,596	348,197	129,399	-	129,399
1910				B8	128,089,876	93,656,282	34,433,594	-	34,433,594
1911									
1912	303	Miscellaneous Intangible Plant							
1913		I-SITUS	S		23,390,765	18,777,113	4,613,651	-	4,613,651
1914		I-SG	SG		197,212,255	143,779,779	53,432,476	(485,136)	52,947,340
1915		PTD	SO		491,551,724	354,104,960	137,446,764	22,154,405	159,601,168
1916		P	SE		9,106	6,753	2,353	-	2,353
1917		CUST	CN		231,852,312	161,177,626	70,674,686	25,918	70,700,604
1918		P	SG		-	-	-	-	-
1919		P	SG		-	-	-	-	-
1920				B8	944,016,162	677,846,231	266,169,930	21,695,186	287,865,116
1921	303	Less Non-Utility Plant							
1922		I-SITUS	S		-	-	-	-	-
1923					944,016,162	677,846,231	266,169,930	21,695,186	287,865,116
1924	IP	Unclassified Intangible Plant - Acct 300							
1925		I-SITUS	S		-	-	-	-	-
1926		I-SG	SG		-	-	-	-	-
1927		P	SG		-	-	-	-	-
1928		PTD	SO		-	-	-	-	-
1929					-	-	-	-	-
1930				B8	1,072,106,038	771,502,513	300,603,524	21,695,186	322,298,710
1931									
1932									
1933		Summary of Intangible Plant by Factor							
1934		S			24,390,765	19,777,113	4,613,651	-	4,613,651
1935		DGP			-	-	-	-	-
1936		DGU			-	-	-	-	-
1937		SG			324,302,132	236,436,061	87,866,070	(485,136)	87,380,934
1938		SO			491,551,724	354,104,960	137,446,764	22,154,405	159,601,168
1939		CN			231,852,312	161,177,626	70,674,686	25,918	70,700,604
1940		SSGCT			-	-	-	-	-
1941		SSGCH			-	-	-	-	-
1942		SE			9,106	6,753	2,353	-	2,353
1943		Total Intangible Plant by Factor			1,072,106,038	771,502,513	300,603,524	21,695,186	322,298,710
1944		Summary of Unclassified Plant (Account 106)							
1945		DP			92,047,790	62,970,005	29,077,786	-	29,077,786
1946		DS0			-	-	-	-	-
1947		GP			70,063,242	50,472,291	19,590,951	-	19,590,951
1948		HP			-	-	-	-	-
1949		NP			-	-	-	-	-
1950		OP			-	-	-	-	-
1951		TP			139,984,844	102,057,501	37,927,343	-	37,927,343
1952		TS0			-	-	-	-	-
1953		IP			-	-	-	-	-
1954		MP			-	-	-	-	-
1955		SP			32,578,043	23,751,383	8,826,660	-	8,826,660
1956		Total Unclassified Plant by Factor			334,673,919	239,251,180	95,422,740	-	95,422,740
1957									
1958		Total Electric Plant In Service		B8	32,938,622,380	23,728,387,056	9,210,235,324	278,211,714	9,488,447,038
1959		Summary of Electric Plant by Factor							
1960		S			9,490,193,163	6,648,354,886	2,841,838,278	33,658,161	2,875,496,439
1961		SE			5,126,106	3,801,663	1,324,442	11,999,528	13,323,970
1962		DGU			-	-	-	-	-
1963		DGP			-	-	-	-	-
1964		SG			22,328,707,941	16,278,991,842	6,049,716,098	200,754,755	6,250,470,853
1965		SO			875,848,289	630,945,246	244,903,043	31,773,352	276,676,395
1966		CN			247,662,256	172,168,283	75,493,973	25,918	75,519,891
1967		DEU			-	-	-	-	-
1968		SSGCH			-	-	-	-	-
1969		SSGCT			-	-	-	-	-
1970		Less Capital Leases			(8,915,375)	(5,874,865)	(3,040,510)	-	(3,040,510)
1971					32,938,622,380	23,728,387,056	9,210,235,324	278,211,714	9,488,447,038

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					TOTAL	OTHER	OREGON	ADJUSTMENT	ADJ TOTAL
1972	105	Plant Held For Future Use							
1973		DPW	S		12,062,430	5,168,853	6,893,577	(6,893,577)	-
1974		P	SG		-	-	-	-	-
1975		T	SG		1,517,970	1,106,693	411,277	-	411,277
1976		P	SG		-	-	-	-	-
1977		P	SE		-	-	-	-	-
1978		G	SG		594,174	433,189	160,985	(572,262)	(411,277)
1979									
1980									
1981		Total Plant Held For Future Use		B10	14,174,575	6,708,736	7,465,839	(7,465,839)	-
1982									
1983	114	Electric Plant Acquisition Adjustments							
1984		P	S		11,763,784	11,763,784	-	-	-
1985		P	SG		144,704,699	105,498,564	39,206,135	-	39,206,135
1986		P	SG		-	-	-	-	-
1987		Total Electric Plant Acquisition Adjustment		B15	156,468,483	117,262,347	39,206,135	-	39,206,135
1988									
1989	115	Accum Provision for Asset Acquisition Adjustments							
1990		P	S		(2,500,812)	(2,500,812)	-	-	-
1991		P	SG		(142,013,501)	(103,536,516)	(38,476,985)	(20,416)	(38,497,401)
1992		P	SG		-	-	-	-	-
1993				B15	(144,514,313)	(106,037,328)	(38,476,985)	(20,416)	(38,497,401)
1994									
1995	128	Pensions							
1996		P	SO		105,682,294	76,131,611	29,550,683	(29,550,683)	(0)
1997		Total Pensions		B15	105,682,294	76,131,611	29,550,683	(29,550,683)	(0)
1998									
1999	124	Weatherization							
2000		DMSC	S		518,840	518,840	-	-	-
2001		DMSC	SO		-	-	-	-	-
2002				B16	518,840	518,840	-	-	-
2003									
2004	182W	Weatherization							
2005		DMSC	S		223,648,508	223,648,508	-	-	-
2006		DMSC	SG		-	-	-	-	-
2007		DMSC	SGCT		-	-	-	-	-
2008		DMSC	SO		-	-	-	-	-
2009				B16	223,648,508	223,648,508	-	-	-
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	224,167,349	224,167,349	-	-	-
2020									
2021	151	Fuel Stock							
2022		P	DEU		-	-	-	-	-
2023		P	SE		122,296,956	90,698,843	31,598,112	1,662,866	33,260,978
2024		P	SE		-	-	-	-	-
2025		P	SE		-	-	-	-	-
2026		Total Fuel Stock		B13	122,296,956	90,698,843	31,598,112	1,662,866	33,260,978
2027									
2028	152	Fuel Stock - Undistributed							
2029		P	SE		-	-	-	-	-
2030					-	-	-	-	-
2031									
2032	25316	DG&T Working Capital Deposit							
2033		P	SE		(1,328,923)	(985,567)	(343,357)	45,752	(297,605)
2034				B13	(1,328,923)	(985,567)	(343,357)	45,752	(297,605)
2035									
2036	25317	DG&T Working Capital Deposit							
2037		P	SE		(1,924,128)	(1,426,987)	(497,141)	(517,974)	(1,015,115)
2038				B13	(1,924,128)	(1,426,987)	(497,141)	(517,974)	(1,015,115)
2039									
2040	25319	Provo Working Capital Deposit							
2041		P	SE		-	-	-	-	-
2042					-	-	-	-	-
2043									
2044		Total Fuel Stock		B13	119,043,905	88,286,290	30,757,615	1,190,643	31,948,258

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13 Month Average

FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS			OREGON	
					TOTAL	OTHER	OREGON	ADJUSTMENT	ADJ TOTAL
2045	154	Materials and Supplies							
2046		MSS	S		247,270,181	154,326,129	92,944,052	-	92,944,052
2047		MSS	SG		(295,778)	(215,640)	(80,138)	-	(80,138)
2048		MSS	SE		-	-	-	-	-
2049		MSS	SO		(1,568,262)	(1,129,748)	(438,514)	-	(438,514)
2050		MSS	SG		132,881,005	96,878,369	36,002,637	-	36,002,637
2051		MSS	SG		31,039	22,629	8,410	-	8,410
2052		MSS	SNPD		(1,340,922)	(979,398)	(361,524)	-	(361,524)
2053		MSS	SG		-	-	-	-	-
2054		MSS	SG		-	-	-	-	-
2055		MSS	SG		-	-	-	-	-
2056		MSS	SG		-	-	-	-	-
2057		MSS	SG		8,650,309	6,306,604	2,343,705	-	2,343,705
2058		MSS	SG		-	-	-	-	-
2059		Total Materials and Supplies		B13	385,627,573	255,208,946	130,418,627	-	130,418,627
2060									
2061	163	Stores Expense Undistributed							
2062		MSS	S		9,741,371	9,741,371	-	-	-
2063									
2064				B13	9,741,371	9,741,371	-	-	-
2065									
2066	25318	Provo Working Capital Deposit							
2067		MSS	SG		(189,000)	(137,793)	(51,207)	-	(51,207)
2068									
2069				B13	(189,000)	(137,793)	(51,207)	-	(51,207)
2070									
2071		Total Materials & Supplies		B13	395,179,944	264,812,524	130,367,420	-	130,367,420
2072									
2073	165	Prepayments							
2074		DMSC	S		48,177,820	45,009,949	3,167,871	-	3,167,871
2075		GP	GPS		10,239,982	7,376,697	2,863,284	-	2,863,284
2076		PT	SG		5,300,285	3,864,231	1,436,054	-	1,436,054
2077		P	SE		544,432	403,766	140,666	-	140,666
2078		PTD	SO		67,809,640	48,848,837	18,960,803	-	18,960,803
2079		Total Prepayments		B15	132,072,159	105,503,480	26,568,678	-	26,568,678
2080									
2081	182M	Misc Regulatory Assets							
2082		DDS2	S		1,023,444,628	1,023,293,555	151,073	2,253,665	2,404,737
2083		DEFSG	SG		9,426,225	6,872,294	2,553,931	(1,309,382)	1,244,549
2084		P	SGCT		-	-	-	-	-
2085		DEFSG	SG-P		-	-	-	-	-
2086		P	SE		187,672,771	139,183,377	48,489,394	(19,446,666)	29,042,728
2087		P	SG		-	-	-	-	-
2088		DDSO2	SO		320,118,000	230,607,210	89,510,790	(64,877,235)	24,633,555
2089				B11	1,540,661,624	1,399,956,436	140,705,188	(83,379,618)	57,325,570
2090									
2091	186M	Misc Deferred Debits							
2092		LABOR	S		2,542,247	2,542,247	-	-	-
2093		P	SG		-	-	-	-	-
2094		P	SG		-	-	-	-	-
2095		DEFSG	SG		143,210,291	104,409,049	38,801,242	(379,418)	38,421,824
2096		LABOR	SO		137,216	98,848	38,368	-	38,368
2097		P	SE		306,510	227,316	79,194	-	79,194
2098		P	SG		-	-	-	-	-
2099		GP	EXCTAX		-	-	-	-	-
2100		Total Misc. Deferred Debits		B11	146,196,264	107,277,460	38,918,804	(379,418)	38,539,385
2101									
2102		Working Capital							
2103	CWC	Cash Working Capital							
2104		CWC	S		118,538,058	69,164,265	49,373,793	(12,341,412)	37,032,381
2105		CWC	SO		-	-	-	-	-
2106		CWC	SE		-	-	-	-	-
2107				B14	118,538,058	69,164,265	49,373,793	(12,341,412)	37,032,381
2108									
2109	OWC	Other Work. Cap.							
2110	131	Cash	GP	SNP	-	-	-	-	-
2111	135	Working Funds	GP	SG	-	-	-	-	-
2112	141	Notes Receivabl	GP	SO	-	-	-	-	-
2113	143	Other A/R	GP	SO	113,164,575	81,521,711	31,642,865	-	31,642,865
2114	232	A/P	PTD	S	(39,591)	(39,591)	-	-	-
2115	232	A/P	PTD	SO	(7,280,957)	(5,245,070)	(2,035,888)	-	(2,035,888)
2116	232	A/P	P	SE	(3,599,395)	(2,669,412)	(929,983)	-	(929,983)
2117	232	A/P	T	SG	(5,025,110)	(3,663,612)	(1,361,498)	-	(1,361,498)
2118	2533	Other Msc. Df. Crd	P	S	-	-	-	-	-
2119	2533	Other Msc. Df. Crd	P	SE	(10,775,509)	(7,991,419)	(2,784,090)	2,498	(2,781,592)
2120	230	Asset Retir. Oblig.	P	SE	-	-	-	-	-
2121	230	Asset Retir. Oblig.	P	S	(1,923,947)	(1,923,947)	-	-	-
2122	254105	ARO Reg Liability	P	SG	-	-	-	-	-
2123	254105	ARO Reg Liability	P	SE	-	-	-	-	-
2124	2533	Cholla Reclamation	P	SE	-	-	-	-	-
2125				B14	84,520,067	59,988,660	24,531,406	2,498	24,533,904
2126									
2127		Total Working Capital		B14	203,058,124	129,152,925	73,905,199	(12,338,915)	61,566,285

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FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS			OREGON	
					TOTAL	OTHER	OREGON	ADJUSTMENT	ADJ TOTAL
2210	281	Accumulated	Deferred Income Taxes						
2211		P	S		-	-	-	-	-
2212		PT	SG		(128,644,598)	(93,789,769)	(34,854,829)	34,854,829	(0)
2213		T	SNPT		-	-	-	-	-
2214				B19	(128,644,598)	(93,789,769)	(34,854,829)	34,854,829	(0)
2215									
2216	282	Accumulated	Deferred Income Taxes						
2217		GP	S		34,840,583	27,679,922	7,160,661	(75,573,395)	(68,412,734)
2218		ACCMDIT	DITBAL		(3,002,090,115)	(2,257,581,660)	(744,508,456)	744,413,245	(95,211)
2219		PT	SNPD		-	-	-	(1,271,634)	(1,271,634)
2220		PT	CN		-	-	-	218	218
2221		P	SG-U		-	-	-	-	-
2222		P	SG-P		-	-	-	-	-
2223		PT	CIAC		-	-	-	-	-
2224		LABOR	SO		1,450	1,045	405	(37,026,023)	(37,025,618)
2225		CUST	SNP		(242,209)	(176,325)	(65,884)	-	(65,884)
2226		P	SE		(1,587,140)	(1,177,067)	(410,073)	-	(410,073)
2227		P	SG		-	-	-	(662,015,818)	(662,015,818)
2228				B19	(2,969,077,432)	(2,231,254,086)	(737,823,346)	(31,473,407)	(769,296,752)
2229									
2230	283	Accumulated	Deferred Income Taxes						
2231		GP	S		(297,155,334)	(288,788,831)	(8,366,503)	(698,523)	(9,065,026)
2232		P	SG		(2,508,239)	(1,828,659)	(679,579)	(17,175)	(696,755)
2233		P	SE		(34,043,246)	(25,247,423)	(8,795,822)	8,759,264	(36,559)
2234		LABOR	SO		(121,501,597)	(87,527,550)	(33,974,047)	24,859,197	(9,114,850)
2235		GP	GPS		(9,516,872)	(6,855,782)	(2,661,090)	-	(2,661,090)
2236		PTD	SNP		(538,663)	(392,140)	(146,523)	-	(146,523)
2237		P	TROJD		-	-	-	-	-
2238		P	SG		-	-	-	-	-
2239		P	SGCT		-	-	-	-	-
2240		P	SG		-	-	-	-	-
2241				B19	(465,263,951)	(410,640,386)	(54,623,565)	32,902,762	(21,720,803)
2242									
2243				B19	(2,889,573,169)	(2,235,083,170)	(654,489,999)	(33,054,149)	(687,544,148)
2244	255	Accumulated	Investment Tax Credit						
2245		PTD	S		(2,091,039)	(2,091,039)	-	-	-
2246		PTD	ITC84		-	-	-	-	-
2247		PTD	ITC85		-	-	-	-	-
2248		PTD	ITC86		-	-	-	-	-
2249		PTD	ITC88		-	-	-	-	-
2250		PTD	ITC89		-	-	-	-	-
2251		PTD	ITC90		-	-	-	-	-
2252		PTD	SG		(169,745)	(123,755)	(45,991)	-	(45,991)
2253				B19	(2,260,784)	(2,214,793)	(45,991)	-	(45,991)
2254									
2255					(5,879,959,530)	(4,482,184,971)	(1,397,774,559)	241,819,204	(1,155,955,355)
2256									
2257									
2258									
2259	108SP	Steam Prod Plant	Accumulated Depr						
2260		P	S		(65,902,336)	(65,902,336)	-	-	-
2261		P	SG		(829,780,049)	(604,960,336)	(224,819,714)	-	(224,819,714)
2262		P	SG		(773,703,570)	(564,077,157)	(209,626,413)	-	(209,626,413)
2263		P	SG		(2,333,243,560)	(1,701,077,061)	(632,166,499)	(299,483,184)	(931,649,683)
2264		P	SG		-	-	-	-	-
2265		P	SG		-	-	-	-	-
2266				B17	(4,002,629,515)	(2,936,016,890)	(1,066,612,625)	(299,483,184)	(1,366,095,809)
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		-	-	-	-	-
2277		P	SG		(146,791,238)	(107,019,778)	(39,771,460)	-	(39,771,460)
2278		P	SG		(32,799,251)	(23,912,657)	(8,886,594)	-	(8,886,594)
2279		P	SG		(198,184,623)	(144,488,695)	(53,695,929)	106,206	(53,589,723)
2280		P	SG		(76,530,900)	(55,795,700)	(20,735,200)	(81,033)	(20,816,233)
2281				B17	(454,306,012)	(331,216,830)	(123,089,182)	25,173	(123,064,009)
2282									
2283	108OP	Other Production Plant -	Accum Depr						
2284		P	S		(44,745)	(44,436)	(310)	(173,072,637)	(173,072,947)
2285		P	SG		-	-	-	-	-
2286		P	SG		116,830,491	85,176,564	31,653,928	(943,539)	30,710,388
2287		P	SG		(567,389,990)	(413,661,957)	(153,728,033)	(654,446)	(154,382,479)
2288		P	SG		(50,136,803)	(36,552,792)	(13,584,012)	-	(13,584,012)
2289				B17	(500,741,047)	(365,082,620)	(135,658,427)	(174,670,623)	(310,329,049)

DECEMBER 2023 2020 PROTOCOL
13 Month Average

FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS			OREGON	
					TOTAL	OTHER	OREGON	ADJUSTMENT	ADJ TOTAL
2453	111GP	Accum Prov for Amort-General							
2454		G-SITUS	S		(12,630,495)	(7,565,695)	(5,064,800)	-	(5,064,800)
2455		CUST	CN		-	-	-	-	-
2456		I-SG	SG		-	-	-	-	-
2457		PTD	SO		(1,447,645)	(1,042,857)	(404,788)	-	(404,788)
2458		P	SE		-	-	-	-	-
2459				B18	(14,078,140)	(8,608,552)	(5,469,588)	-	(5,469,588)
2460									
2461									
2462	111HP	Accum Prov for Amort-Hydro							
2463		P	SG		-	-	-	-	-
2464		P	SG		-	-	-	-	-
2465		P	SG		(3,764,748)	(2,744,732)	(1,020,017)	-	(1,020,017)
2466		P	SG		-	-	-	-	-
2467				B18	(3,764,748)	(2,744,732)	(1,020,017)	-	(1,020,017)
2468									
2469									
2470	111IP	Accum Prov for Amort-Intangible Plant							
2471		I-SITUS	S		(1,716,846)	(1,567,024)	(149,822)	-	(149,822)
2472		P	SG		-	-	-	-	-
2473		P	SG		(421,999)	(307,663)	(114,336)	-	(114,336)
2474		P	SE		(5,540)	(4,108)	(1,431)	-	(1,431)
2475		I-SG	SG		(109,172,978)	(79,593,769)	(29,579,209)	8,096	(29,571,114)
2476		I-SG	SG		(45,827,382)	(33,410,961)	(12,416,422)	-	(12,416,422)
2477		I-SG	SG		(6,403,910)	(4,668,842)	(1,735,069)	-	(1,735,069)
2478		CUST	CN		(185,906,111)	(129,237,036)	(56,669,075)	(1,774)	(56,670,849)
2479		P	SG		-	-	-	-	-
2480		P	SG		-	-	-	-	-
2481		PTD	SO		(364,748,654)	(262,758,325)	(101,990,329)	(485,012)	(102,475,341)
2482				B18	(714,203,421)	(511,547,728)	(202,655,693)	(478,691)	(203,134,383)
2483	111IP	Less Non-Utility Plant							
2484		NUTIL	OTH		-	-	-	-	-
2485					(714,203,421)	(511,547,728)	(202,655,693)	(478,691)	(203,134,383)
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		Summary of Amortization by Factor							
2501		S			(14,440,763)	(9,132,719)	(5,308,044)	-	(5,308,044)
2502		DGP			-	-	-	-	-
2503		DGU			-	-	-	-	-
2504		SE			(5,540)	(4,108)	(1,431)	-	(1,431)
2505		SO			(366,196,299)	(263,801,182)	(102,395,117)	(485,012)	(102,880,129)
2506		CN			(185,906,111)	(129,237,036)	(56,669,075)	(1,774)	(56,670,849)
2507		SSGCT			-	-	-	-	-
2508		SSGCH			-	-	-	-	-
2509		SG			(165,591,018)	(120,725,966)	(44,865,052)	8,096	(44,856,957)
2510		Less Capital Lease			-	-	-	-	-
2511		Total Provision For Amortization by Factor			(732,139,731)	(522,901,012)	(209,238,719)	(478,691)	(209,717,410)

Tab 3 - Revenue

	Total Normalized	3.1 Temperature Normalization	3.2 Revenue Normalization	3.3 Effective Price Change	3.4 REC Revenues	3.5 Wheeling Revenues
1 Operating Revenues:						
2 General Business Revenues	48,557,713	(19,317,359)	(58,762,084)	126,637,156	-	-
3 Interdepartmental	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-
5 Other Operating Revenues	2,342,318	-	-	-	(2,537,969)	4,880,287
6 Total Operating Revenues	50,900,032	(19,317,359)	(58,762,084)	126,637,156	(2,537,969)	4,880,287
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	10,203,726	(3,872,474)	(11,779,800)	25,386,444	(508,776)	978,332
24 State	2,310,861	(877,008)	(2,667,799)	5,749,327	(115,224)	221,565
25 Deferred Income Taxes	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-
28 Total Operating Expenses:	12,514,587	(4,749,482)	(14,447,598)	31,135,771	(624,000)	1,199,897
29						
30 Operating Rev For Return:	38,385,444	(14,567,877)	(44,314,485)	95,501,385	(1,913,968)	3,680,390
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	1.584%	-0.601%	-1.829%	3.942%	-0.079%	0.152%
61						
62						
63						
64 TAX CALCULATION:						
66 Operating Revenue	50,900,032	(19,317,359)	(58,762,084)	126,637,156	(2,537,969)	4,880,287
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-
72 Income Before Tax	50,900,032	(19,317,359)	(58,762,084)	126,637,156	(2,537,969)	4,880,287
73						
74 State Income Taxes	2,310,861	(877,008)	(2,667,799)	5,749,327	(115,224)	221,565
75						
76 Taxable Income	48,589,170	(18,440,351)	(56,094,285)	120,887,829	(2,422,745)	4,658,722
77						
78 Federal Income Taxes	10,203,726	(3,872,474)	(11,779,800)	25,386,444	(508,776)	978,332

	Total Normalized	3.1 Temperature Normalization	3.2 Revenue Normalization	3.3 Effective Price Change	3.4 REC Revenues	3.5 Wheeling Revenues
1 Operating Revenues:						
2 General Business Revenues	(78,079,443)	(19,317,359)	(58,762,084)	-	-	-
3 Interdepartmental	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-
5 Other Operating Revenues	(1,313,679)	-	-	-	(2,537,969)	1,224,290
6 Total Operating Revenues	(79,393,121)	(19,317,359)	(58,762,084)	-	(2,537,969)	1,224,290
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	(15,915,621)	(3,872,474)	(11,779,800)	-	(508,776)	245,428
24 State	(3,604,448)	(877,008)	(2,667,799)	-	(115,224)	55,583
25 Deferred Income Taxes	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-
28 Total Operating Expenses:	(19,520,069)	(4,749,482)	(14,447,598)	-	(624,000)	301,011
29						
30 Operating Rev For Return:	(59,873,052)	(14,567,877)	(44,314,485)	-	(1,913,968)	923,279
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	-2.471%	-0.601%	-1.829%	0.000%	-0.079%	0.038%
61						
62						
63						
64 TAX CALCULATION:						
66 Operating Revenue	(79,393,121)	(19,317,359)	(58,762,084)	-	(2,537,969)	1,224,290
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-
72 Income Before Tax	(79,393,121)	(19,317,359)	(58,762,084)	-	(2,537,969)	1,224,290
73						
74 State Income Taxes	(3,604,448)	(877,008)	(2,667,799)	-	(115,224)	55,583
75						
76 Taxable Income	(75,788,674)	(18,440,351)	(56,094,285)	-	(2,422,745)	1,168,707
77						
78 Federal Income Taxes	(15,915,621)	(3,872,474)	(11,779,800)	-	(508,776)	245,428

	Total Normalized	3.1 Temperature Normalization	3.2 Revenue Normalization	3.3 Effective Price Change	3.4 REC Revenues	3.5 Wheeling Revenues
1 Operating Revenues:						
2 General Business Revenues	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-
5 Other Operating Revenues	(297,801)	-	-	-	-	(297,801)
6 Total Operating Revenues	(297,801)	-	-	-	-	(297,801)
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	(59,699)	-	-	-	-	(59,699)
24 State	(13,520)	-	-	-	-	(13,520)
25 Deferred Income Taxes	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-
28 Total Operating Expenses:	(73,219)	-	-	-	-	(73,219)
29						
30 Operating Rev For Return:	(224,582)	-	-	-	-	(224,582)
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	-0.011%	0.000%	0.000%	0.000%	0.000%	-0.011%
61						
62						
63						
64 TAX CALCULATION:						
66 Operating Revenue	(297,801)	-	-	-	-	(297,801)
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-
72 Income Before Tax	(297,801)	-	-	-	-	(297,801)
73						
74 State Income Taxes	(13,520)	-	-	-	-	(13,520)
75						
76 Taxable Income	(284,281)	-	-	-	-	(284,281)
77						
78 Federal Income Taxes	(59,699)	-	-	-	-	(59,699)

	Total Normalized	3.1 Temperature Normalization	3.2 Revenue Normalization	3.3 Effective Price Change	3.4 REC Revenues	3.5 Wheeling Revenues
1 Operating Revenues:						
2 General Business Revenues	126,637,156	-	-	126,637,156	-	-
3 Interdepartmental	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-
5 Other Operating Revenues	3,953,798	-	-	-	-	3,953,798
6 Total Operating Revenues	130,590,954	-	-	126,637,156	-	3,953,798
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	26,179,046	-	-	25,386,444	-	792,602
24 State	5,928,829	-	-	5,749,327	-	179,502
25 Deferred Income Taxes	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-
28 Total Operating Expenses:	32,107,875	-	-	31,135,771	-	972,104
29						
30 Operating Rev For Return:	98,483,078	-	-	95,501,385	-	2,981,693
31						
32 Rate Base:						
33 Electric Plant In Service	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-
37 Pensions	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-
45						
46 Deductions:						
47 Accum Prov For Deprec	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-
54						
55 Total Deductions:	-	-	-	-	-	-
56						
57 Total Rate Base:	-	-	-	-	-	-
58						
59						
60 Estimated ROE impact	4.608%	0.000%	0.000%	4.469%	0.000%	0.140%
61						
62						
63						
64 TAX CALCULATION:						
66 Operating Revenue	130,590,954	-	-	126,637,156	-	3,953,798
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-
72 Income Before Tax	130,590,954	-	-	126,637,156	-	3,953,798
73						
74 State Income Taxes	5,928,829	-	-	5,749,327	-	179,502
75						
76 Taxable Income	124,662,124	-	-	120,887,829	-	3,774,295
77						
78 Federal Income Taxes	26,179,046	-	-	25,386,444	-	792,602

	<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	(13,436,266)	OR	Situs	(13,436,266)	3.1.1
Commercial	442	1	(4,280,260)	OR	Situs	(4,280,260)	3.1.1
Industrial*	442	1	(1,600,833)	OR	Situs	(1,600,833)	3.1.1
Total			<u>(19,317,359)</u>			<u>(19,317,359)</u>	

Includes Irrigation

Description of Adjustment:

This adjustment normalizes revenues for the 12 months ended Dec 2023 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.

PacifiCorp
 Results of Operations - December 2023
 Summary of Revenue Adjustments

	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	\$751,892,534	\$21,587,753	\$773,480,287	(\$30,435,882)	\$743,044,404	\$0	(\$13,436,266)	\$729,608,138	\$0	\$729,608,138	\$56,657,005	\$786,265,143
Commercial	\$617,177,516	(\$30,390,999)	\$586,786,518	(\$22,284,401)	\$564,502,117	\$0	(\$4,280,260)	\$560,221,857	\$0	\$560,221,857	\$54,755,555	\$614,977,412
Industrial	\$131,358,284	(\$8,397,356)	\$122,960,929	(\$4,477,523)	\$118,483,406	\$0	\$0	\$118,483,406	\$0	\$118,483,406	\$13,477,076	\$131,960,482
Irrigation	\$25,498,509	(\$216,230)	\$25,282,278	(\$1,341,279)	\$23,940,999	\$0	(\$1,600,833)	\$22,340,166	\$0	\$22,340,166	\$1,582,775	\$23,922,941
Public St & Hwy	\$5,294,006	(154,705.16)	\$5,139,301	(222,998.12)	\$4,916,302	-	-	\$4,916,302	-	\$4,916,302	164,745.00	\$5,081,047
Total Oregon	\$1,531,220,849	(\$17,571,537)	\$1,513,649,312	(\$58,762,084)	\$1,454,887,228	\$0	(\$19,317,359)	\$1,435,569,869	\$0	\$1,435,569,869	\$126,637,156	\$1,562,207,025
Source / Formula	305 Report		A + B	Table 2 - B	C + D		3.1.4-3.1.5	E + F + G	3.1.4-3.1.5	H + I	3.1.4-3.1.5	J + K

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

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

³ No type 2 (annualization) price changes.

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

PacifiCorp
Results of Operations - December 2023
Summary of MWh Adjustments

	A	B	C	E	F	G	H
	Total MWhs	Temperature Adjustments MWhs	Type 1 Adjusted MWhs	Type 2 Adjustments MWhs ²	Total Oregon Adjusted Actual MWhs	Type 3 Adjustment MWhs ³	Total Oregon Forecast MWhs
Residential	6,007,121	(116,968)	5,890,153	0	5,890,153	0	5,890,153
Commercial	6,211,931	(67,981)	6,143,950	0	6,143,950	0	6,143,950
Industrial	1,489,798	0	1,489,798	0	1,489,798	0	1,489,798
Irrigation	209,464	(15,138)	194,326	0	194,326	0	194,326
Public St & Hwy	30,914	0	30,914	0	30,914	0	30,914
Total Oregon	13,949,228	(200,088)	13,749,141	0	13,749,141	0	13,749,141
Source / Formula	305 Report	Table 2	Table 2	A + B	D + E	Table 2	F + G

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Income:							
Residential	440	1	(30,435,882)	OR	Situs	(30,435,882)	3.1.1
Commercial	442	1	(22,284,401)	OR	Situs	(22,284,401)	3.1.1
Industrial ¹	442	1	(5,818,802)	OR	Situs	(5,818,802)	3.1.1
Public Street & Highway	444	1	(222,998)	OR	Situs	(222,998)	3.1.1
Total			<u>(58,762,084)</u>			<u>(58,762,084)</u>	

¹ Includes Irrigation

Description of Adjustment:

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

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Income:							
Residential	440	2	-	OR	Situs	-	3.1.1
Commercial	442	2	-	OR	Situs	-	3.1.1
Industrial ¹	442	2	-	OR	Situs	-	3.1.1
Public St. & Hwy	444	2	-	OR	Situs	-	3.1.1
Total Type III Adjustment to Income			<u>-</u>			<u>-</u>	
Residential	440	3	56,657,005	OR	Situs	56,657,005	3.1.1
Commercial	442	3	54,755,555	OR	Situs	54,755,555	3.1.1
Industrial ¹	442	3	15,059,851	OR	Situs	15,059,851	3.1.1
Public St. & Hwy	444	3	164,745	OR	Situs	164,745	3.1.1
Total Type III Adjustment to Income			<u>126,637,156</u>			<u>126,637,156</u>	

¹Includes Irrigation

Description of Adjustment:

No Type 2 annualization adjustments.

The Type 3 adjustment is for rate changes that will become effective in 2024 including the Transition Adjustment Mechanism (TAM), and a Renewable Adjustment Clause (RAC), both effective January 1, 2024.

	<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:							
Remove Dec. 2023 Booked Revenues (Including Accruals)	456	1	(10,205,592)	SG	27.094%	(2,765,092)	3.4.1
REC Deferrals & Other REC Revs. Adj.	456	1	838,283	SG	27.094%	227,124	3.4.1

Description of Adjustment:

This adjustment removes all REC revenues as booked during the 12 months ended December 2023. 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 and Leaning Juniper Indemnity amounts, from the 12 months ended December 2023, and brings into result the annual Schedule 272 REC revenues recorded for the 12 months ended December 2023.

PacifiCorp
Oregon Results of Operations - December 2023
REC Revenue
Actuals as Booked

Posting Date	Fin Accrual	Fin Reversal	Back Office Actual	Rec Revenue Total
FERC Acct (Ref B1)	4562700	4562700	4562700	
SAP Acct	301944	301944	301945	
January-23	(50,587)	50,000	(50,000)	(50,587)
February-23	(1,672,998)	50,587	(394,000)	(2,016,410)
March-23	(3,579,650)	1,672,998	(2,030,916)	(3,937,569)
April-23	(1,644,301)	3,579,650	(3,578,638)	(1,643,288)
May-23	(659,338)	1,644,301	(1,646,670)	(661,707)
June-23	(51,366)	659,338	(652,040)	(44,068)
July-23	(539,534)	51,366	(50,924)	(539,092)
August-23	(51,297)	539,534	(50,000)	438,237
September-23	(50,950)	51,297	(50,000)	(49,653)
October-23	(51,117)	50,950	(50,000)	(50,167)
November-23	(117,026)	51,117	(308,246)	(374,155)
December-23	(1,092,159)	117,026	(302,000)	(1,277,133)
12 ME December 2023 Total	(9,560,322)	8,518,163	(9,163,434)	(10,205,592)

Ref 3.5

Other REC Reveue Adjustments to Unadjusted Results:

	For Removal		Add Back	Net Amount for Adj.
	REC Deferrals	LJ Indemnity	Sch. 272	
FERC Account (Ref B1)	4562700	4562700	4562700	
SAP Acct	301943	352950	354943	
12 ME December 2023 Total	100,062	(13,923)	(752,145)	(838,283)

Ref 3.5

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Revenues:							
Other Electric Revenues	456	1	4,518,687	SG	27.094%	1,224,288	3.5.1
Other Electric Revenues	456	1	7	SE	25.837%	2	3.5.1
Other Electric Revenues	456	2	(1,099,143)	SG	27.094%	(297,801)	3.5.1
Other Electric Revenues	456	3	14,592,948	SG	27.094%	3,953,798	3.5.1
			<u>18,012,498</u>			<u>926,489</u>	
Adjustment Detail:							
Actual Wheeling Revenues 12 ME December 2023			170,206,800				3.5.1
Total Adjustments			18,012,498				Above
Adjusted Wheeling Revenues 12 ME December 2024			<u>188,219,298</u>				3.5.1

Description of Adjustment:

This adjustment removes out-of-period and one-time adjustments from the 12 months ended December 2023 and adds in pro forma changes through December 2024.

PacifiCorp
Results of Operations - December 2023
Wheeling Revenue

Customer	Total
3 Phase Renewables	0
Airport Solar LLC	(2,191,079)
Alltop Energy Trading LLC	(6,829)
Arizona Electric Power Cooperative, Inc.	(2,700)
Arizona Public Service Company	(395)
Avangrid Renewables, LLC	(6,059,307)
Avista	(141)
Basin Electric Power Cooperative	(1,608,581)
BHG	(4,471)
Black Hills Corporation	(3,810,093)
Black Hills/Colorado Electric Utility Company	(1,583)
Bonneville Power Administration	(24,554,147)
BP Energy Company	(397,585)
Brookfield Renewable Trading & Marketing LP	(106,236)
Calpine Energy Solutions	(743,326)
City of Roseville	(1,810,404)
Clatskanie Peoples Utility District	(577,900)
Conoco Phillips Company	(11,585)
Constellation Energy Generation, LLC (ESS)	(24,396)
Constellation Energy Generation, LLC (Stateline)	(6,717,192)
CP Energy Marketing (US) Inc.	(47,348)
Deseret Generation & Trans.	(6,940,645)
Dynasty Power Inc.	(1,683,948)
EDF Trading North America, LLC	0
Energy Keepers, Inc	(938,873)
Eugene Water & Electric Board	0
Evergreen Biopower	(438,675)
Fall River Rural Electric Cooperative	(151,308)
Falls Creek H.P. LP	(178,454)
Footo Creek IV, LLC	0
Garrett Solar LLC	(458,130)
Guzman Energy, LLC	(3,490,184)
Idaho Power Company	(3,815,165)
Idaho Power Company - Power Supply Merchant	805,908
Imperial Irrigation District	0
Intermountain Power Agency	0
Klamath Energy LLC	0
Los Angeles Department of Water & Power	(6,697)
Macquarie Energy, LLC	(1,697,398)
MAG Energy Solutions, Inc.	(356,504)
Marysville Hydro Partners	0
Mercuria Energy America, LLC	(1,140,363)
Moon Lake Electric Association	(20,424)
Morgan Stanley	(2,891,957)
Navajo Tribal Utility Authority	(459,076)
Nevada Power Company	(334,060)
NextEra Energy Resources, LLC	(1,193,751)
Pacific Gas & Electric Company	(9,679)
PACIFICORP	0
PACIFICORP TRANSFER	0
Phillips 66 Energy Trading LLC	(489,264)
Portland General Electric Company	(142,124)
Powerex Corporation	(44,446,463)
Public Services Company of Colorado	(2,709)
Puget Sound Energy, INC	(6,805)
Rainbow Energy Marketing	(1,809,246)
Sacramento Municipal Utility District	(749,381)
Salt River Project	(990,428)
Shell Energy North America	(6,107,653)
Sierra Pacific Power Company	(36,159)
Southern California Edison Company	(4,116,751)
Southern California Public Power Authority	(50,524)
State of South Dakota	(157,765)
TEC Energy Inc.	(1,286)
Tenaska Power Services Co	(527,560)
The Energy Authority, Inc.	(1,220,053)
Thermo No. 1 BE-01, LLC	(486,701)
TransAlta Energy Marketing (U.S.) Inc.	(1,237,133)
Tri-State Generation & Trans.	(749,403)
Tucson Electric Power Co	0
U.S. Bureau of Reclamation CR	(11,058)
U.S. Bureau of Reclamation FNO	(18,763)
U.S. Bureau of Reclamation WB	(23,178)
Uniper Global Commodities North America LLC	(115,737)
Utah Associated Municipal Power Sys OM	0
Utah Associated Municipal Power Systems	(23,088,204)
Utah Municipal Power Agency	(4,777,621)
Vitol Inc.	(950,494)
Warm Springs Power Enterprises	(119,700)
Western Area Power Adm CO River	(24)
Western Area Power Adm FNO	(68,881)
Western Area Power Adm LAP	(778,805)
Western Area Power Administration	(2,983,840)
SAP Adjustments	131,596

Total **(170,206,800)**

Ref 3.5

Type		
1	Remove refunds and other out of period adjustments*	(4,518,693)
2	Annualized Charges	1,099,143
3	Proforma Adjustments	(14,592,948)

Incremental Adjustments **(18,012,498)**

Ref 3.5

Accum Totals **(188,219,298)**

Ref 3.5

Tab 4 - O&M

	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	Pension-Related Non-Service Expense	Remove Non- Recurring Entries	Insurance Expense	Generation Expense Normalization	
Total Normalized								
1 Operating Revenues:								
2 General Business Revenues	28,012,323	962,719	-	-	-	-	-	
3 Interdepartmental	-	-	-	-	-	-	-	
4 Special Sales	-	-	-	-	-	-	-	
5 Other Operating Revenues	-	-	-	-	-	-	-	
6 Total Operating Revenues	28,012,323	962,719	-	-	-	-	-	
7								
8 Operating Expenses:								
9 Steam Production	1,333,381	-	86,232	1,863,289	-	-	(609,238)	
10 Nuclear Production	-	-	-	-	-	-	-	
11 Hydro Production	447,134	-	19,969	431,482	-	-	-	
12 Other Power Supply	1,065,665	-	34,873	753,541	-	197,932	94,250	
13 Transmission	760,200	-	33,278	719,079	-	-	-	
14 Distribution	29,877,217	-	418,841	9,050,297	-	-	-	
15 Customer Accounting	1,656,512	1,945	51,406	1,110,771	-	-	-	
16 Customer Service & Info	1,084,101	601,944	21,851	472,146	-	-	-	
17 Sales	-	-	-	-	-	-	-	
18 Administrative & General	(437,653,324)	449,822	22,108	477,707	(706,338)	(437,865,927)	-	
19 Total O&M Expenses	(401,429,113)	1,053,711	688,557	14,878,312	(706,338)	197,932	(514,987)	
20 Depreciation	-	-	-	-	-	-	-	
21 Amortization	-	-	-	-	-	-	-	
22 Taxes Other Than Income	1,186,831	-	-	-	-	-	-	
23 Income Taxes: Federal	19,017,907	(53,727)	(138,032)	(2,982,596)	141,597	(39,679)	103,237	
24 State	4,307,030	(12,168)	(31,260)	(675,475)	32,068	(8,986)	23,380	
25 Deferred Income Taxes	81,924,787	-	-	-	-	-	81,924,787	
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-	
27 Misc Revenue & Expense	177,021	177,021	-	-	-	-	-	
28 Total Operating Expenses:	(294,815,538)	1,164,836	519,264	11,220,241	(532,673)	149,267	(388,370)	
29								
30 Operating Rev For Return:	322,827,861	(202,117)	(519,264)	(11,220,241)	532,673	(149,267)	388,370	
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	(55,734,344)	-	-	-	-	(55,734,344)	-	
50 Unamortized ITC	-	-	-	-	-	-	-	
51 Customer Adv For Const	-	-	-	-	-	-	-	
52 Customer Service Deposits	-	-	-	-	-	-	-	
53 Miscellaneous Deductions	235,552,778	-	-	-	-	235,552,778	-	
54								
55 Total Deductions:	179,818,434	-	-	-	-	179,818,434	-	
56								
57 Total Rate Base:	179,818,434	-	-	-	-	179,818,434	-	
58								
59								
60 Estimated ROE impact	13.128%	-0.008%	-0.021%	-0.463%	0.022%	-0.006%	13.422%	0.016%
61								
62								
63								
64 TAX CALCULATION:								
65								
66 Operating Revenue	428,077,584	(268,013)	(688,557)	(14,878,312)	706,338	(197,932)	514,987	
67 Other Deductions	-	-	-	-	-	-	-	
68 Interest (AFUDC)	-	-	-	-	-	-	-	
69 Interest	-	-	-	-	-	-	-	
70 Schedule "M" Additions	-	-	-	-	-	-	-	
71 Schedule "M" Deductions	333,209,092	-	-	-	-	333,209,092	-	
72 Income Before Tax	94,868,492	(268,013)	(688,557)	(14,878,312)	706,338	(197,932)	514,987	
73								
74 State Income Taxes	4,307,030	(12,168)	(31,260)	(675,475)	32,068	(8,986)	23,380	
75								
76 Taxable Income	90,561,463	(255,845)	(657,296)	(14,202,836)	674,270	(188,946)	491,607	
77								
78 Federal Income Taxes	19,017,907	(53,727)	(138,032)	(2,982,596)	141,597	(39,679)	103,237	

	4.8	4.9	4.10	4.10.1
	Memberships & Subscriptions	Revenue Sensitive Items / Uncollectibles	Meals & Entertainment Adjustment	Meals & Entertainment 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	-	-	(6,901)	-
10 Nuclear Production	-	-	-	-
11 Hydro Production	-	-	(4,316)	-
12 Other Power Supply	-	-	(14,932)	-
13 Transmission	-	-	(6,137)	-
14 Distribution	-	-	(21,240)	(25,883)
15 Customer Accounting	-	493,812	-	(1,421)
16 Customer Service & Info	-	-	-	(11,839)
17 Sales	-	-	-	-
18 Administrative & General	(174,627)	218,504	-	(74,574)
19 Total O&M Expenses	(174,627)	712,316	(53,526)	(113,718)
20 Depreciation	-	-	-	-
21 Amortization	-	-	-	-
22 Taxes Other Than Income	-	1,186,831	-	-
23 Income Taxes: Federal	35,007	(380,714)	10,730	22,797
24 State	7,928	(86,221)	2,430	5,163
25 Deferred Income Taxes	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-
28 Total Operating Expenses:	(131,692)	1,432,212	(40,365)	(85,758)
29				
30 Operating Rev For Return:	131,692	(1,432,212)	40,365	85,758
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%	-0.059%	0.002%	0.004%
61				
62				
63				
64 TAX CALCULATION:				
65				
66 Operating Revenue	174,627	(1,899,147)	53,526	113,718
67 Other Deductions	-	-	-	-
68 Interest (AFUDC)	-	-	-	-
69 Interest	-	-	-	-
70 Schedule "M" Additions	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-
72 Income Before Tax	174,627	(1,899,147)	53,526	113,718
73				
74 State Income Taxes	7,928	(86,221)	2,430	5,163
75				
76 Taxable Income	166,699	(1,812,926)	51,095	108,555
77				
78 Federal Income Taxes	35,007	(380,714)	10,730	22,797

	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	Pension-Related Non-Service Expense	Remove Non- Recurring Entries	Insurance Expense	Generation Expense Normalization
Total Normalized							
1 Operating Revenues:							
2 General Business Revenues	28,012,323	962,719	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	28,012,323	962,719	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	(616,139)	-	-	-	-	-	(609,238)
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	(4,316)	-	-	-	-	-	-
12 Other Power Supply	277,250	-	-	-	197,932	-	94,250
13 Transmission	7,842	-	-	-	-	-	-
14 Distribution	20,408,079	-	-	-	-	-	-
15 Customer Accounting	523	1,945	-	-	-	-	-
16 Customer Service & Info	590,105	601,944	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	(469,959,097)	449,822	-	(782,035)	-	(469,377,683)	-
19 Total O&M Expenses	(449,295,751)	1,053,711	-	(782,035)	197,932	(469,377,683)	(514,987)
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	28,851,460	(53,727)	-	156,771	(39,679)	27,297,173	103,237
24 State	6,534,057	(12,168)	-	35,504	(8,986)	6,182,054	23,380
25 Deferred Income Taxes	81,924,787	-	-	-	-	81,924,787	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	177,021	177,021	-	-	-	-	-
28 Total Operating Expenses:	(331,808,427)	1,164,836	-	(589,759)	149,267	(353,973,669)	(388,370)
29							
30 Operating Rev For Return:	359,820,750	(202,117)	-	589,759	(149,267)	353,973,669	388,370
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	(55,734,344)	-	-	-	-	(55,734,344)	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	(55,734,344)	-	-	-	-	(55,734,344)	-
56							
57 Total Rate Base:	(55,734,344)	-	-	-	-	(55,734,344)	-
58							
59							
60 Estimated ROE impact	14.934%	-0.008%	0.000%	0.000%	0.024%	-0.006%	14.690%
61							
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	477,131,053	(268,013)	-	782,035	(197,932)	469,377,683	514,987
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	333,209,092	-	-	-	-	333,209,092	-
72 Income Before Tax	143,921,962	(268,013)	-	782,035	(197,932)	136,168,591	514,987
73							
74 State Income Taxes	6,534,057	(12,168)	-	35,504	(8,986)	6,182,054	23,380
75							
76 Taxable Income	137,387,904	(255,845)	-	746,531	(188,946)	129,986,537	491,607
77							
78 Federal Income Taxes	28,851,460	(53,727)	-	156,771	(39,679)	27,297,173	103,237

	4.8	4.9	4.10	4.10.1	4.11
	Memberships & Subscriptions	Revenue Sensitive Items / Uncollectibles	Meals & Entertainment Adjustment	Meals & Entertainment Adjustment	Vegetation and Wildfire Management O&M
1 Operating Revenues:					
2 General Business Revenues	-	-	-	-	27,049,604
3 Interdepartmental	-	-	-	-	-
4 Special Sales	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	27,049,604
7					
8 Operating Expenses:					
9 Steam Production	-	-	(6,901)	-	-
10 Nuclear Production	-	-	-	-	-
11 Hydro Production	-	-	(4,316)	-	-
12 Other Power Supply	-	-	(14,932)	-	-
13 Transmission	-	-	(6,137)	-	13,979
14 Distribution	-	-	(21,240)	(25,883)	20,455,203
15 Customer Accounting	-	-	-	(1,421)	-
16 Customer Service & Info	-	-	-	(11,839)	-
17 Sales	-	-	-	-	-
18 Administrative & General	(174,627)	-	-	(74,574)	-
19 Total O&M Expenses	(174,627)	-	(53,526)	(113,718)	20,469,181
20 Depreciation	-	-	-	-	-
21 Amortization	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-
23 Income Taxes: Federal	35,007	-	10,730	22,797	1,319,151
24 State	7,928	-	2,430	5,163	298,751
25 Deferred Income Taxes	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-
28 Total Operating Expenses:	(131,692)	-	(40,365)	(85,758)	22,087,083
29					
30 Operating Rev For Return:	131,692	-	40,365	85,758	4,962,520
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%	0.002%	0.004%	0.205%
61					
62					
63					
64 TAX CALCULATION:					
65					
66 Operating Revenue	174,627	-	53,526	113,718	6,580,423
67 Other Deductions	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-
69 Interest	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-
72 Income Before Tax	174,627	-	53,526	113,718	6,580,423
73					
74 State Income Taxes	7,928	-	2,430	5,163	298,751
75					
76 Taxable Income	166,699	-	51,095	108,555	6,281,671
77					
78 Federal Income Taxes	35,007	-	10,730	22,797	1,319,151

	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	Pension-Related Non-Service Expense	Remove Non- Recurring Entries	Insurance Expense	Generation Expense Normalization
Total Normalized							
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	86,232	-	86,232	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	19,969	-	19,969	-	-	-	-
12 Other Power Supply	34,873	-	34,873	-	-	-	-
13 Transmission	33,278	-	33,278	-	-	-	-
14 Distribution	418,841	-	418,841	-	-	-	-
15 Customer Accounting	51,406	-	51,406	-	-	-	-
16 Customer Service & Info	21,851	-	21,851	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	22,108	-	22,108	-	-	-	-
19 Total O&M Expenses	688,557	-	688,557	-	-	-	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	(138,032)	-	(138,032)	-	-	-	-
24 State	(31,260)	-	(31,260)	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	519,264	-	519,264	-	-	-	-
29							
30 Operating Rev For Return:	(519,264)	-	(519,264)	-	-	-	-
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	-0.025%	0.000%	-0.025%	0.000%	0.000%	0.000%	0.000%
61							
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(688,557)	-	(688,557)	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	(688,557)	-	(688,557)	-	-	-	-
73							
74 State Income Taxes	(31,260)	-	(31,260)	-	-	-	-
75							
76 Taxable Income	(657,296)	-	(657,296)	-	-	-	-
77							
78 Federal Income Taxes	(138,032)	-	(138,032)	-	-	-	-

	4.8	4.9	4.10	4.10.1	4.11
	Memberships & Subscriptions	Revenue Sensitive Items / Uncollectibles	Meals & Entertainment Adjustment	Meals & Entertainment Adjustment	Vegetation and Wildfire Management O&M
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%
61					
62					
63					
64 TAX CALCULATION:					
65					
66 Operating Revenue	-	-	-	-	-
67 Other Deductions	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-
69 Interest	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-
72 Income Before Tax	-	-	-	-	-
73					
74 State Income Taxes	-	-	-	-	-
75					
76 Taxable Income	-	-	-	-	-
77					
78 Federal Income Taxes	-	-	-	-	-

	4.1	4.2	4.3	4.4	4.5	4.6	4.7
	Miscellaneous General Expense & Revenue	Wages and Employee Benefits - Annualization	Pro Forma Wages and Employee Benefits	Pension-Related Non-Service Expense	Remove Non- Recurring Entries	Insurance Expense	Generation Expense Normalization
Total Normalized							
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	1,863,289	-	1,863,289	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	431,482	-	431,482	-	-	-	-
12 Other Power Supply	753,541	-	753,541	-	-	-	-
13 Transmission	719,079	-	719,079	-	-	-	-
14 Distribution	9,050,297	-	9,050,297	-	-	-	-
15 Customer Accounting	1,604,583	-	1,110,771	-	-	-	-
16 Customer Service & Info	472,146	-	472,146	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	32,283,664	-	477,707	75,697	-	31,511,756	-
19 Total O&M Expenses	47,178,081	-	14,878,312	75,697	-	31,511,756	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	1,186,831	-	-	-	-	-	-
23 Income Taxes: Federal	(9,695,521)	-	(2,982,596)	(15,175)	-	(6,317,036)	-
24 State	(2,195,767)	-	(675,475)	(3,437)	-	(1,430,634)	-
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	36,473,625	-	11,220,241	57,086	-	23,764,086	-
29							
30 Operating Rev For Return:	(36,473,625)	-	(11,220,241)	(57,086)	-	(23,764,086)	-
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	235,552,778	-	-	-	-	235,552,778	-
54							
55 Total Deductions:	235,552,778	-	-	-	-	235,552,778	-
56							
57 Total Rate Base:	235,552,778	-	-	-	-	235,552,778	-
58							
59							
60 Estimated ROE impact	-1.896%	0.000%	0.000%	-0.525%	-0.003%	0.000%	-1.333%
61							
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(48,364,912)	-	(14,878,312)	(75,697)	-	(31,511,756)	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	(48,364,912)	-	(14,878,312)	(75,697)	-	(31,511,756)	-
73							
74 State Income Taxes	(2,195,767)	-	(675,475)	(3,437)	-	(1,430,634)	-
75							
76 Taxable Income	(46,169,145)	-	(14,202,836)	(72,261)	-	(30,081,122)	-
77							
78 Federal Income Taxes	(9,695,521)	-	(2,982,596)	(15,175)	-	(6,317,036)	-

	4.8	4.9	4.10	4.10.1	4.11
	Memberships & Subscriptions	Revenue Sensitive Items / Uncollectibles	Meals & Entertainment Adjustment	Meals & Entertainment Adjustment	Vegetation and Wildfire Management O&M
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	-	493,812	-	-	-
16 Customer Service & Info	-	-	-	-	-
17 Sales	-	-	-	-	-
18 Administrative & General	-	218,504	-	-	-
19 Total O&M Expenses	-	712,316	-	-	-
20 Depreciation	-	-	-	-	-
21 Amortization	-	-	-	-	-
22 Taxes Other Than Income	-	1,186,831	-	-	-
23 Income Taxes: Federal	-	(380,714)	-	-	-
24 State	-	(86,221)	-	-	-
25 Deferred Income Taxes	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-
28 Total Operating Expenses:	-	1,432,212	-	-	-
29					
30 Operating Rev For Return:	-	(1,432,212)	-	-	-
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%	-0.067%	0.000%	0.000%	0.000%
61					
62					
63					
64 TAX CALCULATION:					
65					
66 Operating Revenue	-	(1,899,147)	-	-	-
67 Other Deductions	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-
69 Interest	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-
72 Income Before Tax	-	(1,899,147)	-	-	-
73					
74 State Income Taxes	-	(86,221)	-	-	-
75					
76 Taxable Income	-	(1,812,926)	-	-	-
77					
78 Federal Income Taxes	-	(380,714)	-	-	-

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	OREGON ALLOCATED	REF#
Adjustment to Revenue:							
Residential	440	1	(357,726)	OR	Situs	(357,726)	
Commercial and Industrial	442	1	1,322,341	OR	Situs	1,322,341	
Public Street & Highway	444	1	(1,895)	OR	Situs	(1,895)	
			<u>962,719</u>			<u>962,719</u>	4.1.2
Gain on Property Sales	421	1	1,936,419	SO	27.962%	541,458	
Gain on Property Sales	421	1	(573,347)	SG	27.094%	(155,342)	
Gain on Property Sales	421	1	(209,095)	OR	Situs	(209,095)	
Gain on Property Sales	421	1	(8,140)	UT	Situs	-	
Gain on Property Sales	421	1	(1,145,837)	NUTIL	0.000%	-	
			<u>-</u>			<u>177,021</u>	4.1.1
Adjustment to Expense:							
Office Supplies and Expenses	921	1	(22,704)	SO	27.962%	(6,348)	
Office Supplies and Expenses	921	1	(19,356)	SO	27.962%	(5,412)	
Re-allocate Regulatory Commission	928	1	683	SG	27.094%	185	
Re-allocate Regulatory Commission	928	1	(683)	OR	Situs	(683)	
Re-allocate Regulatory Commission	928	1	-	UT	Situs	-	
Re-allocate Regulatory Commission	928	1	-	SO	27.962%	-	
Credit facility fees	921	1	2,431,425	SO	27.962%	679,870	
Blue Sky	909	1	(50,505)	CN	30.483%	(15,395)	
Blue Sky	909	1	2,880	OR	Situs	2,880	
Blue Sky	903	1	(2,230)	OR	Situs	(2,230)	
Blue Sky	929	1	6,955	SO	27.962%	1,945	
Reallocation	909	1	(684,795)	CN	30.483%	(208,744)	
Reallocation	909	1	20,689	UT	Situs	-	
Reallocation	909	1	(35,956)	ID	Situs	-	
Reallocation	909	1	2,294	WY	Situs	-	
Reallocation	909	1	11,813	WA	Situs	-	
Reallocation	909	1	81,376	CA	Situs	-	
Reallocation	909	1	601,294	OR	Situs	601,294	
Misc. Steam Expense	506	1	-	SG	27.094%	-	
Reallocation	923	1	-	WY	Situs	-	
Total Miscellaneous General Expense Removal			<u>2,343,181</u>			<u>1,047,362</u>	4.1.1
Total Adjustment			<u>3,305,900</u>			<u>2,176,465</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
Results of Operations - December 2023
Miscellaneous General Expense & Revenue
Adjustments Required

Description	FERC	Factor	Amount	
Adjustment to Revenue:				
Residential	440	OR	(357,726)	
Commercial & Industrial (includes Irrigation)	442	OR	1,322,341	
Street & Highway Lighting	444	OR	(1,895)	
			<u>962,719</u>	Ref 4.1
FERC 421 - (Gain)/Loss on Sale of Utility Plant				
Gain on Property Sales	421	SO	1,936,419	
Gain on Property Sales	421	SG	(573,347)	
Gain on Property Sales	421	OR	(209,095)	
Gain on Property Sales	421	UT	(8,140)	
Gain on Property Sales	421	NUTIL	(1,145,837)	
			<u>-</u>	Ref 4.1
Non Regulated Flights				
Office Supplies and Expenses	921	SO	(22,704)	Ref 4.1
FERC 921 - Office Supplies & Expenses				
Office Supplies and Expenses	921	SO	(19,356)	Ref 4.1
FERC 928 - Regulatory Commission Expenses				
Re-allocate Regulatory Commission	928	SG	683	
Re-allocate Regulatory Commission	928	OR	(683)	
Re-allocate Regulatory Commission	928	UT	-	
Re-allocate Regulatory Commission	928	SO	-	
			<u>-</u>	Ref 4.1
Credit Facility Fee Adjustment				
Credit facility fees	921	SO	2,431,425	Ref 4.1
Informational & Instructional Advertising				
Blue Sky	909	CN	(50,504.50)	
Blue Sky	909	OR	2,879.97	
Blue Sky	903	OR	(2,229.50)	
Blue Sky	929	SO	6,955.20	
Reallocation	909	CN	(684,795.18)	
Reallocation	909	UT	20,689.40	
Reallocation	909	ID	(35,956.11)	
Reallocation	909	WY	2,294.13	
Reallocation	909	WA	11,812.50	
Reallocation	909	CA	81,376.46	
Reallocation	909	OR	601,293.80	
Misc. Steam Expense	506	SG	-	
Reallocation	923	WY	-	
			<u>(46,184)</u>	Ref 4.1
Total Adjustment			<u><u>3,305,900</u></u>	Ref 4.1

PacifiCorp
Results of Operations - December 2023
Miscellaneous General Expense & Revenue
Revenue Adjustments Detail

Description

	FERC	Factor	Oregon Five Year Opt Out Amort.	Oregon Depreciation Deferral	Bridger Mine Accelerated Depreciation	Total Adjustments to Revenue	
Adjustment to Revenue:							
Residential	440	OR	-	1,254,223	(1,611,949)	(357,726)	
Commercial & Industrial (includes Irrigation)	442	OR	1,769,316	1,567,138	(2,014,113)	1,322,341	
Street & Highway Lighting	444	OR	-	6,645	(8,541)	(1,895)	
			1,769,316	2,828,006	(3,634,603)	962,719	Ref 4.1.1

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	OREGON ALLOCATED	REF#
Adjustment to Expense:							
Steam Operations	500	2	180,343	SG	27.094%	48,862	
Fuel Related-Non NPC	501	2	254	SE	25.837%	48,862	
Steam Maintenance	512	2	137,684	SG	27.094%	66	
Hydro Operations	535	2	38,866	SG-P	27.094%	37,304	
Hydro Operations	535	2	27,461	SG-U	27.094%	10,530	
Hydro Maintenance	545	2	5,145	SG-P	27.094%	7,440	
Hydro Maintenance	545	2	2,229	SG-U	27.094%	1,394	
Other Operations	548	2	31,906	SG	27.094%	604	
Other Operations	549	2	58	OR	Situs	8,645	
Other Maintenance	553	2	8,354	SG	27.094%	58	
Other Power Supply Expenses	557	2	87,705	SG	27.094%	2,263	
Other Power Supply Expenses	557	2	145	OR	Situs	23,763	
Transmission Operations	560	2	74,800	SG	27.094%	145	
Transmission Maintenance	571	2	48,026	SG	27.094%	20,266	
Distribution Operations	580	2	128,676	SNPD	26.961%	13,012	
Distribution Operations	580	2	99,907	OR	Situs	34,692	
Distribution Maintenance	593	2	31,345	SNPD	26.961%	99,907	
Distribution Maintenance	593	2	275,790	OR	Situs	8,451	
Customer Accounts	903	2	81,903	CN	30.483%	275,790	
Customer Accounts	903	2	26,439	OR	Situs	24,966	
Customer Services	908	2	13,291	CN	30.483%	26,439	
Customer Services	908	2	6	OTHER	0.000%	4,051	
Customer Services	908	2	17,799	OR	Situs	-	
Administrative & General	920	2	77,438	SO	27.962%	17,799	
Administrative & General	920	2	(1,474)	OR	Situs	21,653	
Administrative & General	935	2	6,074	SO	27.962%	(1,474)	
Administrative & General	935	2	230	OR	Situs	1,698	
			<u>1,400,403</u>			<u>737,189</u>	4.2.1

Description of Adjustment:

This adjustment recognizes wage and benefit increases that have occurred during the base period 12 months ended December 2023, or are projected to occur during the twelve month period ending December 2024 for labor charged to operation & maintenance accounts. See page 4.3.1 for more information on how this adjustment was calculated.

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	OREGON ALLOCATED	REF#
Adjustment to Expense:							
Steam Operations	500	3	3,896,847	SG	27.094%	1,055,808	
Fuel Related-Non NPC	501	3	5,497	SE	25.837%	1,420	
Steam Maintenance	512	3	2,975,065	SG	27.094%	806,061	
Hydro Operations	535	3	839,819	SG-P	27.094%	227,540	
Hydro Operations	535	3	593,374	SG-U	27.094%	160,768	
Hydro Maintenance	545	3	111,181	SG-P	27.094%	30,123	
Hydro Maintenance	545	3	48,168	SG-U	27.094%	13,051	
Other Operations	548	3	689,420	SG	27.094%	186,791	
Other Operations	549	3	1,246	OR	Situs	1,246	
Other Maintenance	553	3	180,514	SG	27.094%	48,908	
Other Power Supply Expenses	557	3	1,895,119	SG	27.094%	513,461	
Other Power Supply Expenses	557	3	3,135	OR	Situs	3,135	
Transmission Operations	560	3	1,616,281	SG	27.094%	437,914	
Transmission Maintenance	571	3	1,037,746	SG	27.094%	281,166	
Distribution Operations	580	3	2,780,422	SNPD	26.961%	749,625	
Distribution Operations	580	3	2,158,796	OR	Situs	2,158,796	
Distribution Maintenance	593	3	677,305	SNPD	26.961%	182,607	
Distribution Maintenance	593	3	5,959,268	OR	Situs	5,959,268	
Customer Accounts	903	3	1,769,762	CN	30.483%	539,470	
Customer Accounts	903	3	571,301	OR	Situs	571,301	
Customer Services	908	3	287,191	CN	30.483%	87,544	
Customer Services	908	3	127	OTHER	0.000%	-	
Customer Services	908	3	384,602	OR	Situs	384,602	
Administrative & General	920	3	1,673,283	SO	27.962%	467,880	
Administrative & General	920	3	(31,840)	OR	Situs	(31,840)	
Administrative & General	935	3	131,249	SO	27.962%	36,700	
Administrative & General	935	3	4,967	OR	Situs	4,967	
			<u>30,259,846</u>			<u>14,878,312</u>	4.3.2

Description of Adjustment:

This adjustment recognizes wage and benefit increases that have occurred during the base period 12 months ended December 2023, or are projected to occur during the twelve month period ending December 2024 for labor charged to operation & maintenance accounts. See page 4.2.1 for more information on how this adjustment was calculated.

PacifiCorp
Oregon Results of Operations - December 2023
Wage and Employee Benefit Adjustment

The unadjusted, annualized (12 months ended December 2023), and pro forma period (12 months ending December 2024) 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 2023 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 2023 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 2023 regular time, overtime, and premium pay expenses were then escalated prospectively by labor group to December 2024 (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 2024 Pro Forma target level. The Annual Incentive Plan is the second step of a two-stage compensation philosophy that provides employees with market average compensation with a portion at risk and based on achieving annual goals. Union employees do not participate in the Company's Annual Incentive Plan; instead, they receive annual increases to their wages that are reflected in the escalation described above.
5. Pro Forma December 2024 pension and employee benefit expenses are based on either actuarial projections or are calculated by using actual December 2023 data escalated to December 2024. 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 2023
Wage and Employee Benefit Adjustment

Description	Actual 12 Months Ended December 2023	Annualized 12 Months Ended December 2023	Adjustment	Pro Forma 12 Months Ending December 2024	Adjustment	Ref.
Regular Ordinary Time	473,767,708	475,464,838	1,697,131	489,518,359	14,053,520	
Overtime	93,636,873	93,972,299	335,426	96,749,879	2,777,580	
Premium Pay	13,516,105	13,564,522	48,417	13,965,455	400,932	
Subtotal for Escalation	580,920,686	583,001,660	2,080,974	600,233,692	17,232,033	4.3.3&4
Unused Leave	6,800,746	6,825,108	24,362	7,026,841	201,733	4.3.5
Temporary/Contract Labor	-	-	-	-	-	
Severance Pay	(1,112,666)	(1,112,666)	-	(1,112,666)	-	4.3.5
Other Salary/Labor Costs	5,734,609	5,734,609	-	5,734,609	-	
Joint Owner Cutbacks	(1,019,749)	(1,023,402)	(3,653)	(1,053,651)	(30,249)	4.3.5
Subtotal Bare Labor	591,323,626	593,425,308	2,101,683	610,828,825	17,403,516	
Annual Incentive Plan	29,939,212	29,939,212	-	42,174,771	12,235,559	4.3.5
Total Incentive	29,939,212	29,939,212	-	42,174,771	12,235,559	
Overtime Meals	1,891,469	1,891,469	-	1,891,469	-	
Bonus and Awards	2,902,897	2,902,897	-	2,902,897	-	
Physical Exam	68,757	68,757	-	68,757	-	
Education Assistance	137,443	137,443	-	137,443	-	
Mining Salary/Benefit Credit	(166,991)	(166,991)	-	(166,991)	-	
Total Other Labor	4,833,575	4,833,575	-	4,833,575	-	
Subtotal Labor and Incentive	626,096,412	628,198,095	2,101,683	657,837,171	29,639,076	
Pensions	5,198,871	5,198,871	-	4,921,268	(277,602)	4.3.6
SERP Plan	-	-	-	-	-	4.3.6
Post Retirement Benefits	1,627,421	1,627,421	-	1,256,034	(371,387)	4.3.6
Post Employment Benefits	5,209,447	5,209,447	-	4,567,704	(641,743)	4.3.6
Total Pensions	12,035,739	12,035,739	-	10,745,007	(1,290,732)	4.3.6
Pension Administration	951,714	951,714	-	927,041	(24,674)	4.3.6
Medical	56,100,629	56,100,629	-	70,849,586	14,748,957	4.3.6
Dental	3,328,310	3,328,310	-	4,817,711	1,489,401	4.3.6
Vision	359,825	359,825	-	575,905	216,080	4.3.6
Life	903,752	903,752	-	933,798	30,046	4.3.6
401(k)	46,815,472	46,815,472	-	48,371,876	1,556,404	4.3.6
401(k) Administration	-	-	-	-	-	4.3.6
Accidental Death & Disability	28,890	28,890	-	29,851	960	4.3.6
Long-Term Disability	2,851,757	2,851,757	-	2,946,565	94,808	4.3.6
Worker's Compensation	1,347,662	1,347,662	-	1,392,466	44,804	4.3.6
Other Salary Overhead	851,188	851,188	-	851,188	-	4.3.6
Total Benefits	113,539,200	113,539,200	-	131,695,987	18,156,787	4.3.6
Subtotal Pensions and Benefits	125,574,939	125,574,939	-	142,440,994	16,866,055	4.3.6
Payroll Tax Expense	43,664,107	43,812,018	147,911	45,916,017	2,103,999	4.3.7
Payroll Tax Expense-Unemployment	3,344,771	3,344,771	-	3,344,771	-	
Total Payroll Taxes	47,008,878	47,156,789	147,911	49,260,788	2,103,999	
Total Labor	798,680,229	800,929,822	2,249,594	849,538,952	48,609,130	4.3.8
Non-Utility and Capitalized Labor	301,490,889	302,340,080	849,191	320,689,363	18,349,283	4.3.8
Total Utility Labor	497,189,340	498,589,743	1,400,403	528,849,589	30,259,846	4.3.8
			Ref. 4.2		Ref. 4.3	

PacifiCorp
Oregon Results of Operations - December 2023
Escalation of Regular, Overtime, and Premium Labor
(Figures are in thousands)

Labor (12 Months Ended December 2023)

Account Desc.	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Total
Regular Ordinary Time	37,502	36,116	42,098	36,205	41,197	40,348	38,300	42,037	38,855	40,137	41,887	39,086	473,768
Overtime	9,307	6,319	7,655	7,003	7,419	7,734	7,697	9,879	8,998	7,412	6,725	7,489	93,637
Premium Pay	1,261	880	1,095	983	1,133	1,136	1,426	1,636	1,179	1,090	828	868	13,516
Grand Total	48,070	43,315	50,847	44,191	49,749	49,218	47,423	53,551	49,032	48,639	49,440	47,444	580,921

Ref. 4.3.2
Ref. 4.3.2
Ref. 4.3.2

Labor (12 Months Ended December 2023)

Group Code	Labor Group	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Total
2	Officer/Exempt	16,637	16,353	19,892	16,218	18,759	18,880	17,285	19,125	18,324	18,564	19,535	18,127	217,701
3	IBEW 125	4,251	3,893	4,189	3,750	4,403	4,365	4,270	4,996	4,318	4,098	4,378	4,070	50,980
4	IBEW 659	5,985	4,125	4,665	4,306	4,836	4,831	4,536	6,399	5,261	4,329	4,671	4,250	58,194
5	UWUA 197	372	206	220	179	216	220	250	236	230	253	213	222	2,818
8	UWUA 127	4,098	3,798	4,209	4,343	4,251	4,263	4,045	4,397	3,991	4,487	4,332	4,370	50,584
9	IBEW 57 WY	67	60	70	68	79	80	79	91	66	78	77	70	885
11	IBEW 57 PD	10,900	9,264	11,156	9,873	11,297	10,690	11,348	12,191	10,688	10,643	10,361	10,227	128,639
12	IBEW 57 PS	3,563	3,612	4,238	3,491	3,722	3,704	3,539	3,908	4,057	3,905	3,570	3,860	45,170
13	PCCC Non-Exempt	482	425	432	420	449	443	438	475	467	431	493	470	5,425
15	IBEW 57 CT	368	348	372	325	377	358	354	375	331	544	418	426	4,594
16	IBEW 77	138	137	129	130	117	131	126	114	133	123	149	147	1,572
18	Non-Exempt	1,207	1,093	1,275	1,087	1,243	1,254	1,155	1,245	1,166	1,185	1,244	1,204	14,358
Grand Total		48,070	43,315	50,847	44,191	49,749	49,218	47,423	53,551	49,032	48,639	49,440	47,444	580,921

Annualization Increase

Group Code	Labor Group	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23
2	Officer/Exempt	3.54%											
3	IBEW 125		4.50%										
4	IBEW 659					2.00%							
5	UWUA 197						4.50%						
8	UWUA 127										2.25%		
9	IBEW 57 WY							4.00%					
11	IBEW 57 PD		4.00%										
12	IBEW 57 PS		4.00%										
13	PCCC Non-Exempt	2.45%											
15	IBEW 57 CT		4.00%										
16	IBEW 77		2.00%										
18	Non-Exempt	3.17%											

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PacifiCorp
Oregon Results of Operations - December 2023
Escalation of Regular, Overtime, and Premium Labor
(Figures are in thousands)

Annualized Labor December 2023

Group Code	Labor Group	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Total
2	Officer/Exempt	16,637	16,353	19,892	16,218	18,759	18,880	17,285	19,125	18,324	18,564	19,535	18,127	217,701
3	IBEW 125	4,443	3,893	4,189	3,750	4,403	4,365	4,270	4,996	4,318	4,098	4,378	4,070	51,172
4	IBEW 659	6,105	4,208	4,758	4,392	4,836	4,831	4,536	6,399	5,261	4,329	4,671	4,250	58,575
5	UWUA 197	389	215	230	187	226	220	250	236	230	253	213	222	2,872
8	UWUA 127	4,190	3,884	4,304	4,441	4,347	4,359	4,136	4,496	4,081	4,487	4,332	4,370	51,425
9	IBEW 57 WY	69	62	72	71	82	83	79	91	66	78	77	70	902
11	IBEW 57 PD	11,336	9,264	11,156	9,873	11,297	10,690	11,348	12,191	10,688	10,643	10,361	10,227	129,075
12	IBEW 57 PS	3,706	3,612	4,238	3,491	3,722	3,704	3,539	3,908	4,057	3,905	3,570	3,860	45,312
13	PCCC Non-Exempt	482	425	432	420	449	443	438	475	467	431	493	470	5,425
15	IBEW 57 CT	382	348	372	325	377	358	354	375	331	544	418	426	4,609
16	IBEW 77	141	137	129	130	117	131	126	114	133	123	149	147	1,575
18	Non-Exempt	1,207	1,093	1,275	1,087	1,243	1,254	1,155	1,245	1,166	1,185	1,244	1,204	14,358
Grand Total		49,089	43,495	51,048	44,385	49,858	49,317	47,514	53,650	49,122	48,639	49,440	47,444	583,002

Ref. 4.3.2

Pro Forma Increase to December 2024

Group Code	Labor Group	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24
2	Officer/Exempt	3.50%											
3	IBEW 125		2.50%										
4	IBEW 659												
5	UWUA 197						2.50%						
8	UWUA 127										2.50%		
9	IBEW 57 WY							4.50%					
11	IBEW 57 PD		4.50%										
12	IBEW 57 PS		4.50%										
13	PCCC Non-Exempt	3.50%											
15	IBEW 57 CT		4.50%										
16	IBEW 77												
18	Non-Exempt	3.50%											

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Pro Forma Labor December 2024

Group Code	Labor Group	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Total
2	Officer/Exempt	17,220	16,926	20,589	16,786	19,416	19,541	17,890	19,795	18,966	19,214	20,218	18,761	225,320
3	IBEW 125	4,443	3,991	4,294	3,844	4,513	4,474	4,377	5,120	4,426	4,200	4,487	4,172	52,340
4	IBEW 659	6,105	4,208	4,758	4,392	4,836	4,831	4,536	6,399	5,261	4,329	4,671	4,250	58,575
5	UWUA 197	389	215	230	187	226	225	257	242	236	260	218	228	2,912
8	UWUA 127	4,190	3,884	4,304	4,441	4,347	4,359	4,136	4,496	4,081	4,599	4,440	4,480	51,755
9	IBEW 57 WY	69	62	72	71	82	83	83	95	69	82	81	73	923
11	IBEW 57 PD	11,336	9,681	11,658	10,318	11,859	11,171	11,859	12,739	11,169	11,122	10,827	10,687	134,373
12	IBEW 57 PS	3,706	3,775	4,429	3,648	3,890	3,871	3,698	4,084	4,239	4,081	3,730	4,034	47,185
13	PCCC Non-Exempt	499	440	447	435	464	459	453	492	483	446	510	487	5,615
15	IBEW 57 CT	382	364	388	340	393	374	370	391	346	569	437	445	4,799
16	IBEW 77	141	137	129	130	117	131	126	114	133	123	149	147	1,575
18	Non-Exempt	1,249	1,131	1,319	1,125	1,287	1,298	1,195	1,289	1,207	1,226	1,288	1,246	14,861
Grand Total		49,731	44,813	52,618	45,715	51,377	50,816	48,977	55,256	50,616	50,249	51,057	49,010	600,234

Ref. 4.3.2

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

**PacifiCorp
Oregon Results of Operations - December 2023
Wage and Employee Benefit Adjustment**

Composite Labor Increases

		Ref.
Regular Time/Overtime/Premium Pay Annualize - Actual	580,920,686	4.3.2
Regular Time/Overtime/Premium Pay Annualize - Annualized	583,001,660	4.3.2
% Increase-Annualized	0.36%	
Regular Time/Overtime/Premium Pay December 2024 - Pro Forma	600,233,692	4.3.2
% Increase-Pro Forma	2.96%	
% Increase-Total	3.32%	

Miscellaneous Bare Labor Escalation

Description	December 2023 Actual	Annual Increase	December 2023 Annualized	Annualization Adjustment	Pro Forma Increase	December 2024 Pro Forma	Pro Forma Adjustment	Ref.
Unused Leave	6,800,746	0.36%	6,825,108	24,362	2.96%	7,026,841	201,733	4.3.2
Joint Owner Cutbacks	(1,019,749)	0.36%	(1,023,402)	(3,653)	2.96%	(1,053,651)	(30,249)	4.3.2
	<u>5,780,997</u>		<u>5,801,706</u>	<u>20,709</u>		<u>5,973,190</u>	<u>171,484</u>	

Annual Incentive Plan Escalation

Description	December 2023 Actual	December 2024 Pro Forma	Pro Forma Adjustment	Ref.
Annual Incentive Plan Compensation	29,939,212	42,174,771	12,235,559	4.3.2

PacifiCorp
Oregon Results of Operations - December 2023
Wage and Employee Benefit Adjustment

Description	A	B	C	D	D - A	Ref
	Actual December 2023 Net of Joint Venture	Actual December 2023 Gross	Projected December 2024 Gross	Projected December 2024 Net of Joint Venture	Pro Forma Adjustment	
Pensions	5,198,871	5,282,044	5,000,000	4,921,268	(277,602)	4.3.2
SERP Plan	-	-	-	-	-	4.3.2
Post Retirement Benefits	1,627,421	1,661,107	1,282,033	1,256,034	(371,387)	4.3.2
Post Employment Benefits	5,209,447	5,351,329	4,692,108	4,567,704	(641,743)	4.3.2
Subtotal	12,035,739	12,294,480	10,974,141	10,745,007	(1,290,732)	4.3.2
Pension Administration	951,714	977,045	951,714	927,041	(24,674)	4.3.2
Medical	56,100,629	57,580,810	72,718,910	70,849,586	14,748,957	4.3.2
Dental	3,328,310	3,427,700	4,961,577	4,817,711	1,489,401	4.3.2
Vision	359,825	370,101	592,353	575,905	216,080	4.3.2
Life	903,752	929,321	960,217	933,798	30,046	4.3.2
401(k)	46,815,472	48,005,831	49,601,809	48,371,876	1,556,404	4.3.2
401(k) Administration	-	-	-	-	-	4.3.2
Accidental Death & Disability	28,890	29,202	30,173	29,851	960	4.3.2
Long-Term Disability	2,851,757	2,929,568	3,026,963	2,946,565	94,808	4.3.2
Worker's Compensation	1,347,662	1,383,049	1,429,029	1,392,466	44,804	4.3.2
Other Salary Overhead	851,188	851,916	851,916	851,188	-	4.3.2
Subtotal	113,539,200	116,484,543	135,124,661	131,695,987	18,156,787	4.3.2
Grand Total	125,574,939	128,779,023	146,098,802	142,440,994	16,866,055	4.3.2
	Ref. 4.3.2			Ref. 4.3.2	Ref. 4.3.2	

PacifiCorp
Oregon Results of Operations - December 2023
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 2023 Annualized Labor						
Annualized Wages Adjustment	a		2,080,974	2,080,974		4.3.2
Annualized Incentive Adjustment	b		-	-		4.3.2
	c	a + b	2,080,974	2,080,974		
Percentage of eligible wages	d		91.25%	100.00%		
Total eligible wages	e	c * d	1,898,981	2,080,974		
Tax rate	f		6.20%	1.45%		
Tax on eligible wages	g	e * f	117,737	30,174		
Total FICA Tax on Annualized Labor		g	117,737	30,174	147,911	4.3.2
FICA Calculated on December 2024 Pro Forma Labor						
Pro Forma Wages Adjustment	h		17,232,033	17,232,033		4.3.2
Pro Forma Incentive Adjustment	i		12,235,559	12,235,559		4.3.2
	j	h + i	29,467,592	29,467,592		
Percentage of eligible wages	k		91.77%	100.00%		
Total eligible wages	l	j * k	27,043,858	29,467,592		
Tax rate	m		6.20%	1.45%		
Tax on eligible wages	n	l * m	1,676,719	427,280		
Total FICA Tax on Pro Forma Labor		n	1,676,719	427,280	2,103,999	4.3.2

PacifiCorp
Oregon Results of Operations - December 2023
Wage and Employee Benefit Adjustment
Adjustment by FERC Account and 2020 Protocol Factor

Indicator	Actual		Annualization Adjustment	Annualized		Pro Forma Adjustment	Pro Forma	
	12 Months Ended December 2023	% Of Total		12 Months Ended December 2023	12 Months Ending December 2024			
500SG	64,027,778	8.017%	180,343	64,208,121	3,896,847	68,104,968		
501SE	90,326	0.011%	254	90,581	5,497	96,078		
512SG	48,882,283	6.120%	137,684	49,019,967	2,975,065	51,995,031		
535SG-P	13,798,789	1.728%	38,866	13,837,656	839,819	14,677,475		
535SG-U	9,749,524	1.221%	27,461	9,776,985	593,374	10,370,358		
545SG-P	1,826,775	0.229%	5,145	1,831,920	111,181	1,943,101		
545SG-U	791,439	0.099%	2,229	793,668	48,168	841,836		
548SG	11,327,633	1.418%	31,906	11,359,539	689,420	12,048,959		
549OR	20,467	0.003%	58	20,525	1,246	21,771		
553SG	2,965,966	0.371%	8,354	2,974,320	180,514	3,154,834		
557ID	51,505	0.006%	145	51,651	3,135	54,785		
557WYU	-	0.000%	-	-	-	-		
557SG	31,138,057	3.899%	87,705	31,225,761	1,895,119	33,120,880		
560SG	26,556,573	3.325%	74,800	26,631,373	1,616,281	28,247,654		
571SG	17,050,854	2.135%	48,026	17,098,881	1,037,746	18,136,627		
580CA	2,205,493	0.276%	6,212	2,211,705	134,230	2,345,936		
580ID	2,134,224	0.267%	6,011	2,140,236	129,893	2,270,129		
580OR	11,467,899	1.436%	32,301	11,500,200	697,957	12,198,157		
580SNPD	45,684,175	5.720%	128,676	45,812,851	2,780,422	48,593,272		
580UT	14,013,878	1.755%	39,472	14,053,350	852,910	14,906,260		
580WA	2,125,531	0.266%	5,987	2,131,518	129,364	2,260,882		
580WYP	3,123,031	0.391%	8,796	3,131,828	190,073	3,321,901		
580WYU	400,399	0.050%	1,128	401,527	24,369	425,896		
593CA	9,085,262	1.138%	25,590	9,110,852	552,946	9,663,798		
593ID	5,032,609	0.630%	14,175	5,046,784	306,294	5,353,077		
593OR	31,975,285	4.004%	90,063	32,065,347	1,946,074	34,011,421		
593SNPD	11,128,570	1.393%	31,345	11,159,915	677,305	11,837,220		
593UT	35,525,326	4.448%	100,062	35,625,388	2,162,136	37,787,524		
593WA	7,246,057	0.907%	20,410	7,266,466	441,008	7,707,474		
593WYP	8,014,428	1.003%	22,574	8,037,002	487,773	8,524,775		
593WYU	1,035,754	0.130%	2,917	1,038,671	63,038	1,101,709		
903CA	396,078	0.050%	1,116	397,193	24,106	421,299		
903CN	29,078,362	3.641%	81,903	29,160,265	1,769,762	30,930,027		
903ID	414,188	0.052%	1,167	415,354	25,208	440,563		
903OR	1,889,478	0.237%	5,322	1,894,800	114,997	2,009,797		
903UT	4,472,779	0.560%	12,598	4,485,377	272,221	4,757,599		
903WA	1,029,937	0.129%	2,901	1,032,838	62,684	1,095,522		
903WYP	982,425	0.123%	2,767	985,192	59,792	1,044,984		
903WYU	201,970	0.025%	569	202,539	12,292	214,831		
908CA	310	0.000%	1	311	19	329		
908CN	4,718,745	0.591%	13,291	4,732,036	287,191	5,019,228		
908ID	-	0.000%	-	-	-	-		
908OR	2,305,913	0.289%	6,495	2,312,407	140,342	2,452,750		
908OTHER	2,087	0.000%	6	2,093	127	2,220		
908UT	2,894,617	0.362%	8,153	2,902,770	176,172	3,078,942		
908WA	172,259	0.022%	485	172,745	10,484	183,229		
908WYP	946,173	0.118%	2,665	948,838	57,586	1,006,423		
920CA	18,553	0.002%	52	18,605	1,129	19,734		
920ID	-	0.000%	-	-	-	-		
920OR	(522,066)	-0.065%	(1,470)	(523,537)	(31,774)	(555,311)		
920SO	27,493,147	3.442%	77,438	27,570,585	1,673,283	29,243,868		
920UT	(203,796)	-0.026%	(574)	(204,370)	(12,403)	(216,773)		
920WA	375,431	0.047%	1,057	376,489	22,849	399,338		
920WYP	(191,266)	-0.024%	(539)	(191,805)	(11,641)	(203,446)		
935CA	70	0.000%	0	71	4	75		
935ID	-	0.000%	-	-	-	-		
935OR	67,405	0.008%	190	67,595	4,102	71,697		
935SO	2,156,515	0.270%	6,074	2,162,589	131,249	2,293,838		
935UT	11,000	0.001%	31	11,031	669	11,701		
935WA	-	0.000%	-	-	-	-		
935WYP	3,136	0.000%	9	3,144	191	3,335		
Utility Labor	497,189,340	62.25%	1,400,403	498,589,743	30,259,846	528,849,589	Ref. Page 4.3.2	
Non-Utility/Capital	301,490,889	37.75%	849,191	302,340,080	18,349,283	320,689,363	Ref. Page 4.3.2	
Total	798,680,229	100.00%	2,249,594	800,929,822	48,609,130	849,538,952	Ref. Page 4.3.2	

	<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:							
Pension Non-Service Expense	926	3	(375,624)	SO	27.962%	(105,031)	4.4.1
Post-Retirement Non-Service Exp.	926	3	646,341	SO	27.962%	180,729	4.4.1
SERP Non-Service Expense	926	1	<u>(2,796,797)</u>	SO	27.962%	(782,035)	4.4.1
			<u><u>(2,526,080)</u></u>				
Pension Settlement Loss Amort.	926	3	-	SO	27.962%	-	

Description of Adjustment:

This adjustment includes the pension and post-retirement non-service expenses at the 2024 forecast level and removes Supplemental Employee Retirement Plan expenses from the actual period.

PacifiCorp
Results of Operations - December 2023
Pension Related Non-Service Expense

Description	GL 554012	GL 554022	GL 554032	Total Actual	FERC Acct	Factor
	Pension Non-Service Expense	Post-Retirement Non-Service Expense	SERP Non-Service Expense			
	Actual	Actual	Actual			
	Twelve Months Ended December 2023	Twelve Months Ended December 2023	Twelve Months Ended December 2023			
Jan-2023	(863,290)	(435,671)	233,066	(1,065,895)	926	SO
Feb-2023	(617,216)	(435,671)	233,066	(819,821)	926	SO
Mar-2023	(617,216)	(435,671)	233,066	(819,821)	926	SO
Apr-2023	(617,216)	(435,671)	233,066	(819,821)	926	SO
May-2023	(617,216)	(435,671)	233,066	(819,821)	926	SO
Jun-2023	(617,216)	(435,671)	233,066	(819,821)	926	SO
Jul-2023	(617,216)	(435,671)	233,066	(819,821)	926	SO
Aug-2023	(617,216)	(435,671)	233,066	(819,821)	926	SO
Sep-2023	(617,216)	(435,671)	233,066	(819,821)	926	SO
Oct-2023	(617,216)	(435,671)	233,066	(819,821)	926	SO
Nov-2023	(617,216)	(435,671)	233,066	(819,821)	926	SO
Dec-2023	(617,216)	(435,671)	233,066	(819,821)	926	SO
Total Actual	(7,652,665)	(5,228,054)	2,796,797	(10,083,922)		

Description	GL 554012	GL 554022	GL 554032	Total Forecast	FERC Acct	Factor
	Pension Non-Service Expense	Post-Retirement Non-Service Expense	SERP Non-Service Expense			
	Forecasted	Forecasted	Forecasted			
	Twelve Months Ending December 2024	Twelve Months Ending December 2024	Twelve Months Ending December 2024			
Jan-2024	(669,024)	(381,809)	-	(1,050,833)	926	SO
Feb-2024	(669,024)	(381,809)	-	(1,050,833)	926	SO
Mar-2024	(669,024)	(381,809)	-	(1,050,833)	926	SO
Apr-2024	(669,024)	(381,809)	-	(1,050,833)	926	SO
May-2024	(669,024)	(381,809)	-	(1,050,833)	926	SO
Jun-2024	(669,024)	(381,809)	-	(1,050,833)	926	SO
Jul-2024	(669,024)	(381,809)	-	(1,050,833)	926	SO
Aug-2024	(669,024)	(381,809)	-	(1,050,833)	926	SO
Sep-2024	(669,024)	(381,809)	-	(1,050,833)	926	SO
Oct-2024	(669,024)	(381,809)	-	(1,050,833)	926	SO
Nov-2024	(669,024)	(381,809)	-	(1,050,833)	926	SO
Dec-2024	(669,024)	(381,809)	-	(1,050,833)	926	SO
Total Forecasted	(8,028,289)	(4,581,713)	-	(12,610,002)		
Total Incremental Change	(375,624)	646,341	(2,796,797)	(2,526,080)		
	Ref 4.4	Ref 4.4	Ref 4.4	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							
Reversal of prior period AUC reserve	557	1	730,540	SG	27.094%	197,932	4.5.1

Description of Adjustment:

This adjustment removes a reversal entry for an asset-under-construction reserve recorded in a prior period.

PacifiCorp
Results of Operations - December 2023
Remove Non-Recurring & Prior Period Entries

FERC Account	Description	Amount	Alloc	REF
5570000	Remove reversal of prior period reserve	(730,540)	SG	4.5

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	OREGON ALLOCATED	REF#
Adjustment to Expense:							
Remove I&D from Unadj Results	925	1	(1,688,172,414)	SO	27.962%	(472,043,579)	4.6.1
Remove I&D from Unadj Results	925	1	1,062,307	OR	Situs	1,062,307	4.6.1
Add I&D in rates	925	1	1,603,590	OR	Situs	1,603,590	4.6.2
Adjust Liability Insurance Premium	925	3	113,395,011	SO	27.962%	31,707,299	4.6.3
Adjust Property Insurance Premium	924	3	(699,321)	SO	27.962%	(195,543)	4.6.3
Adjustment to Rate Base:							
Remove Injuries & Damages Reserve	2282	3	800,158,314	SO	27.962%	223,738,755	4.6.1
Remove Injuries & Damages Reserve	2281	3	7,215,154	SO	27.962%	2,017,488	4.6.1
Remove Injuries & Damages Reserve	2282	3	9,796,535	OR	Situs	9,796,535	4.6.1
Adjustment to Tax:							
Schedule M - Remove I&D	SCHMDT	1	1,191,657,766	SO	27.962%	333,209,092	
DIT Expense - Remove I&D	41010	1	292,988,128	SO	27.962%	81,924,787	
Accumulated Deferred Income Tax Balance	190	1	(199,323,083)	SO	27.962%	(55,734,344)	

Description of Adjustment:

This adjustment normalizes the 2023 annual injuries & damages expense to that included in Oregon General Rate Case, UE-399. In 2023, the Company accrued \$10,906,812 property insurance expense as well as the annual level of amortization expense that were both approved in UE-399. The property insurance premiums in the base period have been adjusted to those in the Company's most current renewal. The liability insurance premiums in the base period have been adjusted to the level expected in the future.

PacifiCorp
Results of Operations - December 2023
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>	
	Base Period Expense	SO	<u><u>1,688,172,414</u></u>	Ref 4.6
545052	Inj/Damage Ins Prov - OR	OR	(1,062,307)	Ref 4.6

Injuries & Damages Reserve

		13 Mon Avg Balance	
		Dec-23	
Net Base Year Reserve	SO	<u><u>(807,373,468)</u></u>	Ref 4.6
Base Year Reserve Oregon	OR	(9,796,535)	Ref 4.6

**PacifiCorp
Results of Operations - December 2023
Insurance Expense
Provision for Injuries & Damages**

	<u>Cash Paid - Injuries & Damages</u>			<u>Third Party Insurance Claim Proceeds</u>			
	<u>Cash Expense</u>	<u>Amount not Seeking Recovery</u>	<u>3 - Year Avg to Recover</u>	<u>Claim Proceeds</u>	<u>Amount not Seeking Recovery</u>	<u>3 - Year Avg to Recover</u>	
12 Months Ended June 2019	3,413,952	51,750		(76,250)	(76,250)		
12 Months Ended June 2020	11,469,351	-		-	-		
12 Months Ended June 2021	2,929,134	-		-	-		
Average Cash	5,937,479	17,250	5,920,229	(25,417)	(25,417)	-	Below
3 Year Average of Cash Paid for Injuries & Damages Reserve			5,920,229				Above
3 Year Average of Cash Paid for Insurance Recovery			-				Above
3 Year Normalized Average			<u>5,920,229</u>				
Oregon SO Allocation %			27.087%				
Oregon Allocated Annual Accrual			<u><u>1,603,590</u></u>				
			Ref 4.6.2				

PacifiCorp
Results of Operations - December 2023
Insurance Expense
Adjust Base Period Insurance Premium to Expected Level

	Premium Renewal	Included in Results 12 Months Ended <u>Dec-23</u>	<u>Adjustment</u>	
Excess Liability Insurance Premium	183,866,229	70,471,218	113,395,011	Ref 4.6
Property Insurance Premium	5,521,349	6,220,669	(699,321)	Ref 4.6
	<hr/> 189,387,577			

	<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	(2,248,616)	SG	27.094%	(609,238)	4.7.1
Generation Overhaul Expense - Other	553	1	347,865	SG	27.094%	94,250	4.7.1
			<u>(1,900,751)</u>				

Description of Adjustment:

This adjustment normalizes generation overhaul expenses in the 12 months ended December 2023 using a four-year average methodology. In this adjustment, overhaul expenses from January 2020 - December 2023 are restated in constant dollars to a December 2023 level using industry specific indices and then those constant dollars are averaged. The actual overhaul costs for the 12 months ended December 2023 are subtracted from the four-year average which results in this adjustment.

PacifiCorp
Results of Operations - December 2023
Generation Expense Normalization

FUNCTION: STEAM

Period	Overhaul Expense	Restate to Constant Dollars	Constant Dollars
12 Months Ended Dec 2020	15,114,188	31.76%	19,914,896
12 Months Ended Dec 2021	23,365,541	21.15%	28,306,694
12 Months Ended Dec 2022	41,516,851	5.09%	43,630,085
12 Months Ended Dec 2023	33,615,380	0.00%	33,615,380
4 Year Average - Steam			31,366,764
12 Months Ended Dec 2023 Overhaul Expense - Steam			33,615,380
Adjustment			(2,248,616)

Ref. 4.7.2

Ref. 4.7

FUNCTION: OTHER

Period	Overhaul Expense	Restate to Constant Dollars (1)	Constant Dollars
12 Months Ended Dec 2020	10,195,000	29.56%	13,208,921
12 Months Ended Dec 2021	3,562,241	21.88%	4,341,652
12 Months Ended Dec 2022	7,498,226	5.99%	7,947,231
12 Months Ended Dec 2023	8,035,448	0.00%	8,035,448
4 Year Average			8,383,313
12 Months Ended Dec 2023 Overhaul Expense - Other			8,035,448
Adjustment			347,865

Ref. 4.7.2

Ref. 4.7

Total Adjustment

(1,900,751) Ref. 4.7

PacifiCorp
Results of Operations - December 2023
Generation Expense Normalization

<u>Existing Units</u>	Yr. Ended December 2020	Yr. Ended December 2021	Yr. Ended December 2022	Yr. Ended December 2023	
<u>Steam Production</u>					
Blundell	-	1,654,068	115,571	159,960	
Dave Johnston	359,914	4,664,223	4,263,380	5,997,044	
Gadsby	201,004	822,044	290,466	524,439	
Hunter	9,960,770	16,895	8,495,142	4,720,020	
Huntington	21,183	860	7,767,274	9,887,042	
Jim Bridger	304,569	8,319,155	10,563,621	9,695,947	
Naughton	259,116	5,186,923	5,566,018	32,159	
Wyodak	-	-	4,428,495	8,942	
Cholla	-	-	-	-	
Colstrip	2,113,000	1,582,111	26,883	-	
Craig	1,199,000	336,671	-	2,286,466	
Hayden	695,633	782,591	-	303,360	
Subtotal - Steam	15,114,188	23,365,541	41,516,851	33,615,380	Ref 4.7.1
Total Steam Production	15,114,188	23,365,541	41,516,851	33,615,380	
<u>Other Production</u>					
Hermiston	3,623,128	916,758	3,046,969	1,635,600	
Currant Creek	1,661,478	2,012,713	117,417	323,956	
Lake Side	4,776,310	393,645	480,058	5,839,071	
Gadsby Peak	-	-	-	-	
Chehalis	134,084	239,125	3,853,782	236,821	
Total - Other Production	10,195,000	3,562,241	7,498,226	8,035,448	Ref 4.7.1
Grand Total	25,309,188	26,927,782	49,015,077	41,650,828	

PacifiCorp
Results of Operations - December 2023
Generation Expense Normalization

STEAM:	<u>December 2020</u>	<u>December 2021</u>	<u>December 2022</u>	<u>December 2023</u>
Percentage Change to Dec 2023	31.76%	21.15%	5.09%	0.00%
OTHER:	<u>December 2020</u>	<u>December 2021</u>	<u>December 2022</u>	<u>December 2023</u>
Percentage Change to Dec 2023	29.56%	21.88%	5.99%	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	(2,215,592)	SO	27.962%	(619,520)	4.8.1
	930	1	-	OR	Situs	-	4.8.1
			<u>(2,215,592)</u>			<u>(619,520)</u>	
Add Back 75% of National & Regional Memberships							
Various	930	1	1,591,073	SO	27.962%	444,893	4.8.3

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 2023
Memberships and Subscriptions

Account	Factor	Description	Amount	
Remove Total Memberships and Subscriptions in Account 930.2				
930.2	SO	Included in Unadjusted Results	(2,215,592)	Ref 4.8
930.2	OR	Included in Unadjusted Results	-	Ref 4.8
			<u>(2,215,592)</u>	
Allowed National and Regional Trade Memberships at 75%				
930.2	SO	Albany Downtown Association & Park Wise	180	
930.2	SO	American Clean Power	326,563	
930.2	SO	American Council on Renewable Energy	37,739	
930.2	SO	Arlington Club	6,196	
930.2	SO	Ashton Area Chamber of Commerce	250	
930.2	SO	Association of Edison Illuminating Companies	9,022	
930.2	SO	Astoria Downtown Historic District Association	500	
930.2	SO	Bay Area Chamber of Commerce	1,082	
930.2	SO	Bend Chamber of Commerce	1,810	
930.2	SO	Blue Mountain Heritage Society	1,000	
930.2	SO	Cannon Beach Chamber of Commerce	335	
930.2	SO	Center for Climate and Energy Solutions	10,161	
930.2	SO	Central Point Chamber of Commerce	250	
930.2	SO	Clatsop Economic Development Resources	5,000	
930.2	SO	Clean Power	5,443	
930.2	SO	Columbia River Maritime Museum	500	
930.2	SO	Corvallis Chamber of Commerce	3,500	
930.2	SO	Cottage Grove Chamber of Commerce	300	
930.2	SO	Council on State Taxation	1,282	
930.2	SO	Creswell Chamber of Commerce	250	
930.2	SO	Dallas Area Chamber of Commerce	695	
930.2	SO	Douglas Timber Operators	600	
930.2	SO	Downtown Medford Association	180	
930.2	SO	Economic Development for Central Oregon	10,000	
930.2	SO	Edison Electric Institute	1,120,633	
930.2	SO	Energy Systems Integration Group	2,850	
930.2	SO	Grants Pass Josephine County Chamber of Commerce	3,205	
930.2	SO	Greater Portland, Inc.	6,000	
930.2	SO	Grid Forward	4,355	
930.2	SO	Illinois Valley Chamber, Cave Junction OR	500	
930.2	SO	Intermountain Electrical Association	9,500	
930.2	SO	Klamath County Chamber of Commerce	799	
930.2	SO	Klamath County Economic Development Association	5,000	
930.2	SO	Klamath Forest Protective Association	26	
930.2	SO	Lane Utilities Coordinating Council	100	
930.2	SO	League of Oregon Cities	600	
930.2	SO	Lebanon Area Chamber of Commerce	980	
930.2	SO	Lebanon Booster Club	2,200	
930.2	SO	Lincoln City Chamber of Commerce	495	

Allowed National and Regional Trade Memberships at 75%

930.2	SO	Linn Economic Development Group	1,500
930.2	SO	Linn-Benton Utilities Coordinating Council	125
930.2	SO	Madras Jefferson County Chamber	385
930.2	SO	Mid-Willamette Utility Coordinating Council Annual	52
930.2	SO	Monmouth- Independence Chamber of Commerce	1,499
930.2	SO	Myrtle Creek-Tri City Area Chamber of Commerce	105
930.2	SO	National Joint Utilities	11,750
930.2	SO	North American Transmission Forum	108,004
930.2	SO	North Santiam Chamber of Commerce	1,000
930.2	SO	Northwest Public Power Association	1,625
930.2	SO	Oregon Association of Minority Entrepreneurs	400
930.2	SO	Oregon Business Council	38,708
930.2	SO	Oregon Economic Development Association	5,000
930.2	SO	Oregon Energy Fund	75
930.2	SO	Oregon State University, Utility Pole Research Cooperative	15,000
930.2	SO	Pacific Northwest Utilities Conference Committee	42,985
930.2	SO	Pendleton Chamber of Commerce	635
930.2	SO	Philomath Chamber of Commerce, Philomath OR	575
930.2	SO	Portland Business Alliance	38,320
930.2	SO	Portland Metro Chamber	35,245
930.2	SO	Preston Area Chamber of Commerce	100
930.2	SO	Prineville Chamber of Commerce	275
930.2	SO	Redmond Chamber of Commerce	475
930.2	SO	Redmond Economic Development, Inc.	5,000
930.2	SO	Renewable Energy Wildlife Institute	19,000
930.2	SO	Rocky Mountain Electrical League	22,500
930.2	SO	Roseburg Area Chamber of Commerce	1,110
930.2	SO	Rotary Club of Albina	325
930.2	SO	Rotary Club of Grants Pass	450
930.2	SO	Rotary Club of Klamath County	360
930.2	SO	Rotary Club of Medford	275
930.2	SO	Rotary Club of Roseburg	301
930.2	SO	Seaside Chamber of Commerce	400
930.2	SO	Seaside Downtown Development Association	175
930.2	SO	SOREDI (Southern Oregon Regional Economic Development, Inc.)	2,750
930.2	SO	South Coast Development Council, Inc	5,000
930.2	SO	Sport Oregon	7,500
930.2	SO	Stayton-Sublimity Chamber of Commerce	5,000
930.2	SO	Strategic Economic Development Corporation	2,600
930.2	SO	Sweet Home Chamber of Commerce	275
930.2	SO	The Chamber of Medford/Jackson County	2,247
930.2	SO	The National Hydropower Association, Inc.	43,564
930.2	SO	Tri-County Chamber of Commerce	295
930.2	SO	Umpqua Economic Development Partnership	2,500
930.2	SO	UMS GROUP INC	51,008
930.2	SO	Utility Economic Development Association, Inc.	500
930.2	SO	Wallowa County Chamber of Commerce, Enterprise OR	300
930.2	SO	Western Energy Institute	14,220
930.2	SO	Western LAMPAC	4,100
930.2	SO	Western Power Trading Forum	43,801
930.2	SO	Women's Energy Network	2,100
930.2	SO	Wyoming Taxpayers Association	250

Allowed National and Regional Trade Memberships at 75%

930.2 SO (blank)

(393)

Total

2,121,431

Allowed Memberships and Subscriptions - 75% of amount above

1,591,073**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	493,812	OR	Situs	493,812	4.9.1
Other Taxes	408	3	1,186,831	OR	Situs	1,186,831	4.9.1
Regulatory Commission Exp	928	3	218,504	OR	Situs	218,504	4.9.1

Description of Adjustment:

This adjusts the Company's actual December 2023 uncollectible accounts expense to the December 2024 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 2023
Revenue Sensitive Items & Uncollectible Expense

Unadjusted Revenue	1,513,650,641	
Normalized Revenue	<u>1,562,207,025</u>	
Adjustments	48,556,385	
Uncollectible Expense	15,393,637	
Uncollectible %	1.017%	
Uncollectible Expense	493,812	Ref. 4.9
Franchise Tax %	2.330%	
Resource Supplier Tax %	0.114%	
Other Tax Expense	1,186,831	Ref. 4.9
PUC Fees %	0.450%	
PUC Fees Expense	218,504	Ref. 4.9

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	OREGON ALLOCATED	REF#
Adjustment to Expense:							
Disallowance Removal	500	1	(1,250)	SG	27.094%	(339)	
	501	1	14	SE	25.837%	4	
	502	1	(2,321)	SG	27.094%	(629)	
	503	1	(18)	SE	25.837%	(5)	
	506	1	(10,908)	SG	27.094%	(2,955)	
	511	1	(5,216)	SG	27.094%	(1,413)	
	512	1	(889)	SG	27.094%	(241)	
	513	1	(76)	SG	27.094%	(21)	
	514	1	(4,807)	SG	27.094%	(1,302)	
	535	1	(550)	SG-P	27.094%	(149)	
	535	1	(5,547)	SG-U	27.094%	(1,503)	
	536	1	(207)	SG-P	27.094%	(56)	
	537	1	(327)	SG-P	27.094%	(88)	
	537	1	(31)	SG-U	27.094%	(8)	
	539	1	(4,981)	SG-P	27.094%	(1,349)	
	539	1	(3,683)	SG-U	27.094%	(998)	
	542	1	(92)	SG-U	27.094%	(25)	
	543	1	(45)	SG-P	27.094%	(12)	
	543	1	(15)	SG-U	27.094%	(4)	
	544	1	(98)	SG-P	27.094%	(27)	
	545	1	(214)	SG-P	27.094%	(58)	
	545	1	(142)	SG-U	27.094%	(38)	
	546	1	(18)	SG	27.094%	(5)	
	548	1	(1,815)	SG	27.094%	(492)	
	549	1	(18,868)	SG	27.094%	(5,112)	
	552	1	(503)	SG	27.094%	(136)	
	553	1	(2,229)	SG	27.094%	(604)	
	554	1	(13)	SG	27.094%	(4)	
	557	1	(31,665)	SG	27.094%	(8,579)	
	560	1	(11,266)	SG	27.094%	(3,052)	
	561	1	(3,458)	SG	27.094%	(937)	
	562	1	(23)	SG	27.094%	(6)	
	563	1	(432)	SG	27.094%	(117)	
	566	1	(211)	SG	27.094%	(57)	
	567	1	(20)	SG	27.094%	(5)	
	568	1	(2,822)	SG	27.094%	(765)	
	570	1	(1,202)	SG	27.094%	(326)	
	571	1	(3,157)	SG	27.094%	(855)	
	572	1	(58)	SG	27.094%	(16)	
	580	1	(7,515)	OR	Situs	(7,515)	
	580	1	(50,906)	SNPD	26.961%	(13,725)	
	Subtotal		<u>(177,583)</u>			<u>(53,526)</u>	

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%.

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	OREGON ALLOCATED	REF#
Adjustment to Expense:							
Disallowance Removal	581	1	(1,178)	SNPD	26.961%	(318)	
	582	1	(38)	OR	Situs	(318)	
	583	1	(164)	OR	Situs	(38)	
	585	1	(35)	SNPD	26.961%	(164)	
	588	1	(60)	OR	Situs	(9)	
	588	1	(7,560)	SNPD	26.961%	(60)	
	590	1	(3,317)	OR	Situs	(2,038)	
	590	1	(32,283)	SNPD	26.961%	(3,317)	
	592	1	(97)	OR	Situs	(8,704)	
	592	1	(11,021)	SNPD	26.961%	(97)	
	593	1	(1,706)	OR	Situs	(2,971)	
	593	1	(18,745)	SNPD	26.961%	(1,706)	
	594	1	(575)	OR	Situs	(5,054)	
	595	1	(430)	SNPD	26.961%	(575)	
	597	1	(155)	SNPD	26.961%	(116)	
	598	1	(2,503)	SNPD	26.961%	(42)	
	901	1	(1,820)	CN	30.483%	(675)	
	902	1	(1,145)	CN	30.483%	(555)	
	902	1	(2)	OR	Situs	(349)	
	903	1	(1,693)	CN	30.483%	(2)	
	908	1	(7,913)	CN	30.483%	(516)	
	908	1	(8,423)	OR	Situs	(2,412)	
	909	1	(3,296)	CN	30.483%	(8,423)	
	921	1	1	OR	Situs	(1,005)	
	921	1	(266,701)	SO	27.962%	1	
	Subtotal		<u>(370,856)</u>			<u>(39,461)</u>	
	Total		(548,439)			(92,986)	

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 2023
Meals & Entertainment Adjustment
Summary of Adjustments

Meals and Entertainment 50% Adjustment		
FERC Account	Allocation	Amount
500	SG	2,499
501	SE	(27)
502	SG	4,641
503	SE	36
506	SG	21,713
511	SG	10,432
512	SG	1,778
513	SG	152
514	SG	9,614
535	SG-P	1,100
535	SG-U	11,094
536	SG-P	414
537	SG-P	653
537	SG-U	62
539	SG-P	9,898
539	SG-U	7,366
542	SG-U	183
543	SG-P	90
543	SG-U	30
544	SG-P	196
545	SG-P	428
545	SG-U	284
546	SG	35
548	SG	3,630
549	SG	34,639
552	SG	1,006
553	SG	4,457
554	SG	26
557	SG	60,345
560	SG	22,499
561	SG	6,916
562	SG	46
563	SG	865
566	SG	422
567	SG	39
568	SG	5,631
570	SG	2,403
571	SG	6,314
572	SG	117
580	OR	15,031
580	SNPD	100,284
581	SNPD	2,356
582	OR	76
583	OR	327
585	SNPD	70
588	OR	120
588	SNPD	14,620
590	OR	6,634
590	SNPD	64,423
592	OR	193
592	SNPD	22,041
593	OR	3,412
593	SNPD	37,489
594	OR	1,149
595	SNPD	860

Meals and Entertainment 50% Adj. (cont'd)		
FERC Account	Allocation	Amount
597	SNPD	310
598	SNPD	5,006
901	CN	3,640
902	CN	2,282
902	OR	3
903	CN	3,386
908	CN	15,612
908	OR	16,845
909	CN	6,481
921	OR	(1)
921	SO	530,572
Grand Total		1,085,251

Awards 50% Adjustment		
FERC Account	Allocation	Amount
506	SG	104
539	SG-P	63
549	SG	3,097
557	SG	2,985
560	SG	33
568	SG	14
580	SNPD	1,529
588	SNPD	500
590	SNPD	143
902	CN	7
908	CN	215
909	CN	110
921	SO	2,829
Grand Total		11,627

Meals & Entertainment	1,085,251
Disallowance	-50%
Removal	(542,626)
Awards	11,627
Disallowance	-50%
Removal	(5,814)

Total Disallowance (548,439) Ref. 4.10.1

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Revenues:							
Residential	440	1	6,235,106	OR	Situs	6,235,106	
Commercial	442	1	3,707,381	OR	Situs	3,707,381	
Industrial (incl. Irrigation)	442	1	911,743	OR	Situs	911,743	
Public, St. & Hwy	444	1	83,004	OR	Situs	83,004	
Total WMP AAC Revenues			<u>10,937,235</u>			<u>10,937,235</u>	4.11.1
Residential	440	1	9,836,926	OR	Situs	9,836,926	
Commercial	442	1	5,147,952	OR	Situs	5,147,952	
Industrial (incl. Irrigation)	442	1	1,023,579	OR	Situs	1,023,579	
Public, St. & Hwy	444	1	103,912	OR	Situs	103,912	
Total WMVM Revenues			<u>16,112,369</u>			<u>16,112,369</u>	4.11.1
Adjustment to Expense:							
Wildfire Mitigation	593	1	4,275,429	OR	Situs	4,275,429	4.11.1
Wildfire Mitigation	571	1	51,593	SG	27.094%	13,979	4.11.1
Vegetation Management	593	1	16,179,774	OR	Situs	16,179,774	4.11.1
Vegetation Management	571	1	-	SG	27.094%	-	4.11.1

Description of Adjustment:

This restating adjustment brings into results revenues from the Wildfire Mitigation Plan Automatic Adjustment Clause (WMP AAC) and Wildfire Mitigation & Vegetation Management (WMVM) from schedule 190 and 94 respectively. This adjustment also adds back into results deferred operational and management (O&M) expenses deferred in the current period so that results of operations for the current period properly reflect actual expenses and actual revenues for these activities and their impact on results of operations.

PacifiCorp
Results of Operations - December 2023
Vegetation and Wildfire Management O&M

<u>FERC Schedule 190 - WMP AAC Revenues</u>		CY 2023
		<u>Total Co.</u>
440	Residential	\$6,235,106
442	Commercial	\$3,707,381
442	Industrial (incl. Irrigation)	\$911,743
444	Public, St. & Hwy	\$83,004
Total Sch 190 Revenues		<u>\$10,937,235</u>

<u>FERC</u>	<u>2023 Deferred O&M</u>	<u>Total Co.</u>
593	Deferred WMP O&M (Oregon Situs)	4,275,429
571	Deferred WMP O&M (Oregon Transmission)	51,593

<u>FERC Schedule 94 - WMVM Revenues</u>		CY 2023
		<u>Total Co.</u>
440	Residential	\$9,836,926
442	Commercial	\$5,147,952
442	Industrial (incl. Irrigation)	\$1,023,579
444	Public, St. & Hwy	\$103,912
Total Sch 94 Revenues		<u>\$16,112,369</u>

<u>FERC</u>	<u>2023 Deferred O&M</u>	<u>Total Co.</u>
593	Deferred WMVM O&M (Oregon Situs)	16,179,774
571	Deferred WMP O&M (Oregon Transmission)	-

Tab 5 - Net Power Costs

	Total Normalized	5.1 Net Power Cost Adjustment	5.2 WRAP & BOSR Fees
1 Operating Revenues:			
2 General Business Revenues	-	-	-
3 Interdepartmental	-	-	-
4 Special Sales	44,782,790	44,782,790	-
5 Other Operating Revenues	-	-	-
6 Total Operating Revenues	44,782,790	44,782,790	-
7			
8 Operating Expenses:			
9 Steam Production	(17,882,722)	(17,882,722)	-
10 Nuclear Production	-	-	-
11 Hydro Production	-	-	-
12 Other Power Supply	(14,966,453)	(14,871,627)	(94,826)
13 Transmission	1,642,851	1,642,851	-
14 Distribution	-	-	-
15 Customer Accounting	-	-	-
16 Customer Service & Info	-	-	-
17 Sales	-	-	-
18 Administrative & General	-	-	-
19 Total O&M Expenses	(31,206,324)	(31,111,498)	(94,826)
20 Depreciation	-	-	-
21 Amortization	-	-	-
22 Taxes Other Than Income	-	-	-
23 Income Taxes: Federal	15,233,234	15,214,224	19,009
24 State	3,449,906	3,445,601	4,305
25 Deferred Income Taxes	-	-	-
26 Investment Tax Credit Adj.	-	-	-
27 Misc Revenue & Expense	-	-	-
28 Total Operating Expenses:	(12,523,185)	(12,451,673)	(71,512)
29			
30 Operating Rev For Return:	57,305,975	57,234,463	71,512
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	2.365%	2.362%	0.003%
61			
62			
63			
64 TAX CALCULATION:			
65			
66 Operating Revenue	75,989,114	75,894,288	94,826
67 Other Deductions	-	-	-
68 Interest (AFUDC)	-	-	-
69 Interest	-	-	-
70 Schedule "M" Additions	-	-	-
71 Schedule "M" Deductions	-	-	-
72 Income Before Tax	75,989,114	75,894,288	94,826
73			
74 State Income Taxes	3,449,906	3,445,601	4,305
75			
76 Taxable Income	72,539,208	72,448,687	90,521
77			
78 Federal Income Taxes	15,233,234	15,214,224	19,009

	Total Normalized	5.1 Net Power Cost Adjustment	5.2 WRAP & BOSR Fees
1 Operating Revenues:			
2 General Business Revenues	-	-	-
3 Interdepartmental	-	-	-
4 Special Sales	-	-	-
5 Other Operating Revenues	-	-	-
6 Total Operating Revenues	-	-	-
7			
8 Operating Expenses:			
9 Steam Production	-	-	-
10 Nuclear Production	-	-	-
11 Hydro Production	-	-	-
12 Other Power Supply	(17,155,950)	(17,155,950)	-
13 Transmission	-	-	-
14 Distribution	-	-	-
15 Customer Accounting	-	-	-
16 Customer Service & Info	-	-	-
17 Sales	-	-	-
18 Administrative & General	-	-	-
19 Total O&M Expenses	(17,155,950)	(17,155,950)	-
20 Depreciation	-	-	-
21 Amortization	-	-	-
22 Taxes Other Than Income	-	-	-
23 Income Taxes: Federal	3,439,185	3,439,185	-
24 State	778,880	778,880	-
25 Deferred Income Taxes	-	-	-
26 Investment Tax Credit Adj.	-	-	-
27 Misc Revenue & Expense	-	-	-
28 Total Operating Expenses:	(12,937,885)	(12,937,885)	-
29			
30 Operating Rev For Return:	12,937,885	12,937,885	-
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	0.534%	0.534%	0.000%
61			
62			
63			
64 TAX CALCULATION:			
65			
66 Operating Revenue	17,155,950	17,155,950	-
67 Other Deductions	-	-	-
68 Interest (AFUDC)	-	-	-
69 Interest	-	-	-
70 Schedule "M" Additions	-	-	-
71 Schedule "M" Deductions	-	-	-
72 Income Before Tax	17,155,950	17,155,950	-
73			
74 State Income Taxes	778,880	778,880	-
75			
76 Taxable Income	16,377,070	16,377,070	-
77			
78 Federal Income Taxes	3,439,185	3,439,185	-

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

	Total Normalized	5.1 Net Power Cost Adjustment	5.2 WRAP & BOSR Fees
1 Operating Revenues:			
2 General Business Revenues	-	-	-
3 Interdepartmental	-	-	-
4 Special Sales	44,782,790	44,782,790	-
5 Other Operating Revenues	-	-	-
6 Total Operating Revenues	44,782,790	44,782,790	-
7			
8 Operating Expenses:			
9 Steam Production	(17,882,722)	(17,882,722)	-
10 Nuclear Production	-	-	-
11 Hydro Production	-	-	-
12 Other Power Supply	2,189,496	2,284,323	(94,826)
13 Transmission	1,642,851	1,642,851	-
14 Distribution	-	-	-
15 Customer Accounting	-	-	-
16 Customer Service & Info	-	-	-
17 Sales	-	-	-
18 Administrative & General	-	-	-
19 Total O&M Expenses	(14,050,375)	(13,955,548)	(94,826)
20 Depreciation	-	-	-
21 Amortization	-	-	-
22 Taxes Other Than Income	-	-	-
23 Income Taxes: Federal	11,794,049	11,775,040	19,009
24 State	2,671,026	2,666,721	4,305
25 Deferred Income Taxes	-	-	-
26 Investment Tax Credit Adj.	-	-	-
27 Misc Revenue & Expense	-	-	-
28 Total Operating Expenses:	414,700	486,212	(71,512)
29			
30 Operating Rev For Return:	44,368,090	44,296,578	71,512
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	2.076%	2.073%	0.003%
61			
62			
63			
64 TAX CALCULATION:			
65			
66 Operating Revenue	58,833,164	58,738,338	94,826
67 Other Deductions	-	-	-
68 Interest (AFUDC)	-	-	-
69 Interest	-	-	-
70 Schedule "M" Additions	-	-	-
71 Schedule "M" Deductions	-	-	-
72 Income Before Tax	58,833,164	58,738,338	94,826
73			
74 State Income Taxes	2,671,026	2,666,721	4,305
75			
76 Taxable Income	56,162,139	56,071,617	90,521
77			
78 Federal Income Taxes	11,794,049	11,775,040	19,009

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	OREGON ALLOCATED	REF#
Adjustment to Revenue:							
Sales for Resale (Account 447)							
Existing Firm PPL	447NPC	3	-	SG	27.094%	-	5.1.1
Existing Firm UPL	447NPC	3	-	SG	27.094%	-	5.1.1
Post-Merger Firm	447NPC	3	164,789,765	SG	27.094%	44,647,962	5.1.1
Non-Firm	447NPC	3	521,838	SE	25.837%	134,828	5.1.1
Total Sales for Resale			<u>165,311,602</u>			<u>44,782,790</u>	
Adjustment to Expense:							
Purchased Power (Account 555)							
Existing Firm Demand PPL	555NPC	3	75,536,299	SG	27.094%	20,465,724	5.1.1
Existing Firm Demand UPL	555NPC	3	9,399,874	SG	27.094%	2,546,792	5.1.1
Existing Firm Energy	555NPC	3	181,756,759	SE	25.837%	46,960,862	5.1.1
Post-merger Firm	555NPC	3	(328,614,584)	SG	27.094%	(89,034,482)	5.1.1
Post-merger Firm - UT	555NPC	3	(15,077,638)	UT	Situs	-	5.1.1
Post-merger Firm - OR	555NPC	3	(221,866)	OR	Situs	(221,866)	5.1.1
Post-merger Firm - CA	555NPC	3	(32,604)	CA	Situs	-	5.1.1
Secondary Purchases	555NPC	3	28,140,861	SE	25.837%	7,270,811	5.1.1
Seasonal Contracts	555NPC	3	-	SG	27.094%	-	5.1.1
Other Generation	555NPC	3	-	SG	27.094%	-	5.1.1
Total Purchased Power Adjustments:			<u>(49,112,900)</u>			<u>(12,012,159)</u>	
Wheeling Expense (Account 565)							
Existing Firm PPL	565NPC	3	18,774,854	SG	27.094%	5,086,839	5.1.1
Existing Firm UPL	565NPC	3	-	SG	27.094%	-	5.1.1
Post-merger Firm	565NPC	3	(1,341,504)	SG	27.094%	(363,466)	5.1.1
Non-Firm	565NPC	3	(11,922,815)	SE	25.837%	(3,080,522)	5.1.1
Total Wheeling Expense Adjustments:			<u>5,510,535</u>			<u>1,642,851</u>	
Fuel Expense (Accounts 501, 503, 547)							
Fuel - Overburden Amortization - Idaho	501NPC	3	(60,594)	ID	Situs	-	5.1.1
Fuel - Overburden Amortization - Wyoming	501NPC	3	(153,539)	WY	Situs	-	5.1.1
Fuel Consumed - Coal	501NPC	3	(9,173,118)	SE	25.837%	(2,370,077)	5.1.1
Fuel Consumed - Gas	501NPC	3	(54,426,200)	SE	25.837%	(14,062,208)	5.1.1
Steam from Other Sources	503NPC	3	(5,613,757)	SE	25.837%	(1,450,438)	5.1.1
Natural Gas Consumed	547NPC	3	51,605,793	SE	25.837%	13,333,493	5.1.1
Simple Cycle Combustion Turbines	547NPC	3	9,297,900	SE	25.837%	2,402,317	5.1.1
Total Fuel Expense Adjustments:			<u>(8,523,515)</u>			<u>(2,146,912)</u>	
Total Power Cost Adjustment			<u>(217,437,482)</u>			<u>(57,299,009)</u>	
Post-merger Firm Type 1	555NPC	1	(63,320,358)	SG	27.094%	(17,155,950)	5.1.1
Oregon Situs NPC Adjustments	555NPC	3	(1,439,329)	OR	Situs	(1,439,329)	5.1.4

Description of Adjustment:

This net power cost adjustment normalizes power costs by adjusting sales for resale, purchased power, wheeling and fuel in a manner consistent with the contractual terms of sales and purchase agreements, and normal hydro and temperature conditions for the 12 month period ending December 2024. The Aurora study for this adjustment is based on temperature adjusted normalized loads for the 12 months ended December 2023.

PacifiCorp
Oregon Results of Operations - December 2023
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	-	-	-	-	-	-	SG
Existing Firm Sales UPL		447.122	-	-	-	-	-	-	SG
Post-merger Firm Sales	447.13, .14, .20, .61, .62	176,728,203	-	176,728,203	-	176,728,203	341,517,967	164,789,765	SG
Non-firm Sales		447.5	(521,838)	(521,838)	-	(521,838)	-	521,838	SE
Transmission Services		447.9	70,083	(70,083)	-	-	-	-	S
On-system Wholesale Sales		447.1	15,938,082	(15,938,082)	-	-	-	-	S
Total Revenue Adjustments		192,214,530	(16,008,165)	176,206,365	-	176,206,365	341,517,967	165,311,602	
Purchased Power (Account 555)									
Existing Firm Demand PPL		555.66	-	-	-	-	75,536,299	75,536,299	SG
Existing Firm Demand UPL		555.68	-	-	-	-	9,399,874	9,399,874	SG
Existing Firm Energy	555.65, 555.69	555.65, 555.69	-	-	-	-	181,756,759	181,756,759	SE
Post-merger Firm	555.26, .55, .59, .61, .62, .63, .64, .67, .8	1,463,659,200	-	1,463,659,200	-	1,463,659,200	1,071,724,258	(391,934,942)	SG
Post-merger Firm - UT		555.27	15,077,638	15,077,638	-	15,077,638	-	(15,077,638)	UT
Post-merger Firm - OR		555.28	221,866	221,866	-	221,866	-	(221,866)	OR
Post-merger Firm - CA		555.29	32,604	32,604	-	32,604	-	(32,604)	CA
Secondary Purchases	555.7, 555.25	(28,140,861)	-	(28,140,861)	-	(28,140,861)	-	28,140,861	SE
NPC Deferral Mechanism		555.57	(521,199,290)	521,199,290	-	-	-	-	OTHER
Seasonal Contracts		-	-	-	-	-	-	-	SG
Wind Integration Charge		-	-	-	-	-	-	-	SG
RPS Compliance Purchases	555.22, 555.23, 555.24	8,193,990	(8,193,990)	-	-	-	-	-	OTHER
BPA Regional Adjustments	555.11, 555.12, 555.133	-	-	-	-	-	-	-	S
Post-merger Firm Type 1		-	-	-	(63,320,358)	(63,320,358)	-	63,320,358	SG
Total Purchased Power Adjustment		937,845,148	513,005,299	1,450,850,448	(63,320,358)	1,387,530,090	1,338,417,190	(49,112,900)	
Wheeling (Account 565)									
Existing Firm PPL		565.26	-	-	-	-	18,774,854	18,774,854	SG
Existing Firm UPL		565.27	-	-	-	-	-	-	SG
Post-merger Firm	565.0, 565.46, 565.1	140,364,479	-	140,364,479	-	140,364,479	139,022,975	(1,341,504)	SG
Non-firm		565.25	24,777,425	24,777,425	-	24,777,425	12,854,610	(11,922,815)	SE
Total Wheeling Expense Adjustment		165,141,904	-	165,141,904	-	165,141,904	170,652,439	5,510,535	
Fuel Expense (Accounts 501, 503 and 547)									
Fuel - Overburden Amortization - Idaho		501.12	60,594	-	60,594	-	-	(60,594)	ID
Fuel - Overburden Amortization - Wyo		501.12	153,539	-	153,539	-	-	(153,539)	WY
Fuel Consumed - Coal	501.1, 501.13	557,049,644	-	557,049,644	-	557,049,644	547,876,526	(9,173,118)	SE
Fuel Consumed - Gas	501.35	70,132,675	-	70,132,675	-	70,132,675	15,706,476	(54,426,200)	SE
Steam From Other Sources	503	10,794,276	-	10,794,276	-	10,794,276	5,180,520	(5,613,757)	SE
Natural Gas Consumed	547.1	485,922,245	-	485,922,245	-	485,922,245	537,528,037	51,605,793	SE
Simple Cycle Combustion Turbines	547.1	583,133	-	583,133	-	583,133	9,881,033	9,297,900	SE
Cholla/APS Exchange	501.1	0	-	-	-	-	-	-	SE
Fuel Regulatory Costs Deferral and Amo	501.15	92,725	(92,725)	-	-	-	-	-	S
Fuel Regulatory Costs Deferral and Amo	501.15	684,025	(684,025)	-	-	-	-	-	SE
Miscellaneous Fuel Costs	501.0, .2, .3, .4, .45, .5, .51	4,171,736	(4,171,736)	-	-	-	-	-	SE
Miscellaneous Fuel Costs - Cholla	501.2, 501.45	16,869,213	(16,869,213)	-	-	-	-	-	SE
Total Fuel Expense		1,146,513,805	(21,817,699)	1,124,696,106	-	1,124,696,106	1,116,172,592	(8,523,515)	
Net Power Cost		2,057,286,327	507,195,766	2,564,482,093	(63,320,358)	2,501,161,735	2,283,724,253	(217,437,482)	
					Ref 5.1		Ref 5.1.3	Ref 5.1	

	<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:							
BOSR Fee	557	3	0	SG	27.094%	-	5.2.1
WRAP Fee	557	3	(410,178)	SG	27.094%	(111,133)	5.2.1
COSR Materials	557	3	60,186	SG	27.094%	16,307	5.2.1
			<u>(349,992)</u>			<u>(111,133)</u>	

Description of Adjustment:

This adjustment reflects into test year base rates results a specific fee items. 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 Northwest Power Pool (NWPP) region, through the development and implementation of a Western Resource Adequacy Program (WRAP). The first adjustment is a WRAP participation fee. The second fee is regarding the Committee of State Regulators (COSR) fees which are related to the WRAP Program.

PacifiCorp
Results of Operations - December 2023
BOSR, WRAP Fees & COSR Materials

Incremental O&M	12 ME December 2023	Forecasted December 2024
EIM Board of State Regulators (BOSR)	\$ 87,654	\$ 87,654
Western Resource Adequacy Program (WRAP)	\$ 1,437,178	\$ 1,027,000
COSR Materials	\$ -	\$ 147,100

Tab 6 Depreciation & Amortization

	6.1	6.1.1	6.2	6.2.1	6.3	6.4	6.5	
	Depreciation/Amor	Depreciation/Amor	Depreciation/Amortiz	Depreciation/Amor	Hydro	Oregon Coal-Fired	Repowering Buy-	
Total Normalized	tization Expense	tization Expense	ation Reserve	tization Reserve	Decommissioning	Steam Plant	Downs	
						Depreciation		
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	24,032,740	4,263,138	2,896,688	-	-	17,715,259	-	
21 Amortization	(5,267,534)	205,272	1,275,747	-	-	-	(6,748,553)	
22 Taxes Other Than Income	-	-	-	-	-	-	-	
23 Income Taxes: Federal	(3,617,264)	(895,764)	(836,431)	-	(24,339)	(3,551,307)	1,352,855	
24 State	(819,210)	(202,866)	(189,429)	-	(5,512)	(804,273)	306,384	
25 Deferred Income Taxes	(177,251)	-	-	-	29,853	-	-	
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-	
27 Misc Revenue & Expense	-	-	-	-	-	-	-	
28 Total Operating Expenses:	14,151,481	3,369,780	3,146,575	-	1	13,359,679	(5,089,313)	
29								
30 Operating Rev For Return:	(14,151,481)	(3,369,780)	(3,146,575)	-	(1)	(13,359,679)	5,089,313	
31								
32 Rate Base:								
33 Electric Plant In Service	-	-	-	-	-	-	-	
34 Plant Held for Future Use	-	-	-	-	-	-	-	
35 Misc Deferred Debits	-	-	-	-	-	-	-	
36 Elec Plant Acq Adj	-	-	-	-	-	-	-	
37 Pensions	-	-	-	-	-	-	-	
38 Prepayments	-	-	-	-	-	-	-	
39 Fuel Stock	-	-	-	-	-	-	-	
40 Material & Supplies	-	-	-	-	-	-	-	
41 Working Capital	-	-	-	-	-	-	-	
42 Weatherization Loans	-	-	-	-	-	-	-	
43 Misc Rate Base	-	-	-	-	-	-	-	
44 Total Electric Plant:	-	-	-	-	-	-	-	
45								
46 Deductions:								
47 Accum Prov For Deprec	(475,617,944)	-	(3,446,619)	(647,305)	123,577	(299,838,477)	(173,072,637)	
48 Accum Prov For Amort	(486,786)	-	(205,272)	(281,514)	-	-	-	
49 Accum Def Income Tax	(1,229,151)	-	-	-	326,536	-	(1,659,240)	
50 Unamortized ITC	-	-	-	-	-	-	-	
51 Customer Adv For Const	-	-	-	-	-	-	-	
52 Customer Service Deposits	-	-	-	-	-	-	-	
53 Miscellaneous Deductions	-	-	-	-	-	-	-	
54								
55 Total Deductions:	(477,333,881)	-	(3,651,890)	(928,819)	450,113	(299,838,477)	(174,731,877)	
56								
57 Total Rate Base:	(477,333,881)	-	(3,651,890)	(928,819)	450,113	(299,838,477)	(174,731,877)	
58								
59								
60 Estimated ROE impact	-1.504%	-0.139%	-0.130%	-0.006%	-0.002%	0.001%	-1.104%	-0.075%
61								
62								
63								
64 TAX CALCULATION:								
65								
66 Operating Revenue	(18,765,205)	(4,468,410)	(4,172,435)	-	-	(17,715,259)	6,748,553	
67 Other Deductions	-	-	-	-	-	-	-	
68 Interest (AFUDC)	-	-	-	-	-	-	-	
69 Interest	-	-	-	-	-	-	-	
70 Schedule "M" Additions	720,930	-	-	-	(121,414)	-	-	
71 Schedule "M" Deductions	-	-	-	-	-	-	-	
72 Income Before Tax	(18,044,275)	(4,468,410)	(4,172,435)	-	(121,414)	(17,715,259)	6,748,553	
73								
74 State Income Taxes	(819,210)	(202,866)	(189,429)	-	(5,512)	(804,273)	306,384	
75								
76 Taxable Income	(17,225,065)	(4,265,544)	(3,983,006)	-	(115,902)	(16,910,986)	6,442,169	
77								
78 Federal Income Taxes	(3,617,264)	(895,764)	(836,431)	-	(24,339)	(3,551,307)	1,352,855	

6.6

Coal Depreciable
 Life Update

1	Operating Revenues:	
2	General Business Revenues	-
3	Interdepartmental	-
4	Special Sales	-
5	Other Operating Revenues	-
6	Total Operating Revenues	-
7		
8	Operating Expenses:	
9	Steam Production	-
10	Nuclear Production	-
11	Hydro Production	-
12	Other Power Supply	-
13	Transmission	-
14	Distribution	-
15	Customer Accounting	-
16	Customer Service & Info	-
17	Sales	-
18	Administrative & General	-
19	Total O&M Expenses	-
20	Depreciation	(842,345)
21	Amortization	-
22	Taxes Other Than Income	-
23	Income Taxes: Federal	337,723
24	State	76,485
25	Deferred Income Taxes	(207,104)
26	Investment Tax Credit Adj.	-
27	Misc Revenue & Expense	-
28	Total Operating Expenses:	(635,241)
29		
30	Operating Rev For Return:	635,241
31		
32	Rate Base:	
33	Electric Plant In Service	-
34	Plant Held for Future Use	-
35	Misc Deferred Debits	-
36	Elec Plant Acq Adj	-
37	Pensions	-
38	Prepayments	-
39	Fuel Stock	-
40	Material & Supplies	-
41	Working Capital	-
42	Weatherization Loans	-
43	Misc Rate Base	-
44	Total Electric Plant:	-
45		
46	Deductions:	
47	Accum Prov For Deprec	1,263,517
48	Accum Prov For Amort	-
49	Accum Def Income Tax	103,552
50	Unamortized ITC	-
51	Customer Adv For Const	-
52	Customer Service Deposits	-
53	Miscellaneous Deductions	-
54		
55	Total Deductions:	1,367,069
56		
57	Total Rate Base:	1,367,069
58		
59		
60	Estimated ROE impact	0.028%
61		
62		
63		
64	TAX CALCULATION:	
65		
66	Operating Revenue	842,345
67	Other Deductions	-
68	Interest (AFUDC)	-
69	Interest	-
70	Schedule "M" Additions	842,345
71	Schedule "M" Deductions	-
72	Income Before Tax	1,684,690
73		
74	State Income Taxes	76,485
75		
76	Taxable Income	1,608,205
77		
78	Federal Income Taxes	337,723

	6.1	6.1.1	6.2	6.2.1	6.3	6.4	6.5
	Depreciation/Amor	Depreciation/Amor	Depreciation/Amortiz	Depreciation/Amor	Hydro	Oregon Coal-Fired	Repowering Buy-
Total Normalized	tization Expense	tization Expense	ation Reserve	tization Reserve	Decommissioning	Steam Plant	Downs
						Depreciation	
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	17,715,259	-	-	-	-	17,715,259	-
21 Amortization	(6,748,553)	-	-	-	-	-	(6,748,553)
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	(2,198,452)	-	-	-	-	(3,551,307)	1,352,855
24 State	(497,888)	-	-	-	-	(804,273)	306,384
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	8,270,366	-	-	-	-	13,359,679	(5,089,313)
29							
30 Operating Rev For Return:	(8,270,366)	-	-	-	-	(13,359,679)	5,089,313
31							
32 Rate Base:							
33 Electric Plant In Service	-	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Pensions	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	(479,659,668)	-	-	-	-	(299,838,477)	(179,821,190)
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:	(479,659,668)	-	-	-	-	(299,838,477)	(179,821,190)
56							
57 Total Rate Base:	(479,659,668)	-	-	-	-	(299,838,477)	(179,821,190)
58							
59							
60 Estimated ROE impact	-1.239%	0.000%	0.000%	0.000%	0.000%	0.000%	-1.104%
61							
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(10,966,706)	-	-	-	-	(17,715,259)	6,748,553
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	(10,966,706)	-	-	-	-	(17,715,259)	6,748,553
73							
74 State Income Taxes	(497,888)	-	-	-	-	(804,273)	306,384
75							
76 Taxable Income	(10,468,817)	-	-	-	-	(16,910,986)	6,442,169
77							
78 Federal Income Taxes	(2,198,452)	-	-	-	-	(3,551,307)	1,352,855

6.6

Coal Depreciable
 Life Update

1	Operating Revenues:	
2	General Business Revenues	-
3	Interdepartmental	-
4	Special Sales	-
5	Other Operating Revenues	-
6	Total Operating Revenues	-
7		
8	Operating Expenses:	
9	Steam Production	-
10	Nuclear Production	-
11	Hydro Production	-
12	Other Power Supply	-
13	Transmission	-
14	Distribution	-
15	Customer Accounting	-
16	Customer Service & Info	-
17	Sales	-
18	Administrative & General	-
19	Total O&M Expenses	-
20	Depreciation	-
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%
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	-

	6.1	6.1.1	6.2	6.2.1	6.3	6.4	6.5
	Depreciation/Amor	Depreciation/Amor	Depreciation/Amortiz	Depreciation/Amor	Hydro	Oregon Coal-Fired	Repowering Buy-
Total Normalized	tization Expense	tization Expense	ation Reserve	tization Reserve	Decommissioning	Steam Plant	Downs
						Depreciation	
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	3,133,931	3,133,931	-	-	-	-	-
21 Amortization	205,272	205,272	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	(669,397)	(669,397)	-	-	-	-	-
24 State	(151,600)	(151,600)	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	2,518,206	2,518,206	-	-	-	-	-
29							
30 Operating Rev For Return:	(2,518,206)	(2,518,206)	-	-	-	-	-
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	(3,133,931)	-	(3,133,931)	-	-	-	-
48 Accum Prov For Amort	(205,272)	-	(205,272)	-	-	-	-
49 Accum Def Income Tax	-	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	(3,339,202)	-	(3,339,202)	-	-	-	-
56							
57 Total Rate Base:	(3,339,202)	-	(3,339,202)	-	-	-	-
58							
59							
60 Estimated ROE impact	-0.116%	-0.120%	0.000%	0.004%	0.000%	0.000%	0.000%
61							
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(3,339,202)	(3,339,202)	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	(3,339,202)	(3,339,202)	-	-	-	-	-
73							
74 State Income Taxes	(151,600)	(151,600)	-	-	-	-	-
75							
76 Taxable Income	(3,187,603)	(3,187,603)	-	-	-	-	-
77							
78 Federal Income Taxes	(669,397)	(669,397)	-	-	-	-	-

6.6

Coal Depreciable
 Life Update

1	Operating Revenues:	
2	General Business Revenues	-
3	Interdepartmental	-
4	Special Sales	-
5	Other Operating Revenues	-
6	Total Operating Revenues	-
7		
8	Operating Expenses:	
9	Steam Production	-
10	Nuclear Production	-
11	Hydro Production	-
12	Other Power Supply	-
13	Transmission	-
14	Distribution	-
15	Customer Accounting	-
16	Customer Service & Info	-
17	Sales	-
18	Administrative & General	-
19	Total O&M Expenses	-
20	Depreciation	-
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%
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	-

	6.1	6.1.1	6.2	6.2.1	6.3	6.4	6.5
	Depreciation/Amor	Depreciation/Amor	Depreciation/Amortiz	Depreciation/Amor	Hydro	Oregon Coal-Fired	Repowering Buy-
Total Normalized	tization Expense	tization Expense	ation Reserve	tization Reserve	Decommissioning	Steam Plant	Downs
						Depreciation	
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	3,183,550	1,129,207	2,896,688	-	-	-	-
21 Amortization	1,275,747	-	1,275,747	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	(749,415)	(226,368)	(836,431)	-	(24,339)	-	-
24 State	(169,722)	(51,266)	(189,429)	-	(5,512)	-	-
25 Deferred Income Taxes	(177,251)	-	-	-	29,853	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	3,362,909	851,574	3,146,575	-	1	-	-
29							
30 Operating Rev For Return:	(3,362,909)	(851,574)	(3,146,575)	-	(1)	-	-
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	7,175,655	-	(312,688)	(647,305)	123,577	-	6,748,553
48 Accum Prov For Amort	(281,514)	-	-	(281,514)	-	-	-
49 Accum Def Income Tax	(1,229,151)	-	-	-	326,536	-	(1,659,240)
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	5,664,989	-	(312,688)	(928,819)	450,113	-	5,089,313
56							
57 Total Rate Base:	5,664,989	-	(312,688)	(928,819)	450,113	-	5,089,313
58							
59							
60 Estimated ROE impact	-0.164%	-0.040%	-0.147%	0.000%	0.001%	-0.001%	0.000%
61							
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(4,459,297)	(1,129,207)	(4,172,435)	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	720,930	-	-	-	(121,414)	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	(3,738,367)	(1,129,207)	(4,172,435)	-	(121,414)	-	-
73							
74 State Income Taxes	(169,722)	(51,266)	(189,429)	-	(5,512)	-	-
75							
76 Taxable Income	(3,568,645)	(1,077,941)	(3,983,006)	-	(115,902)	-	-
77							
78 Federal Income Taxes	(749,415)	(226,368)	(836,431)	-	(24,339)	-	-

6.6

Coal Depreciable
 Life Update

1	Operating Revenues:	
2	General Business Revenues	-
3	Interdepartmental	-
4	Special Sales	-
5	Other Operating Revenues	-
6	Total Operating Revenues	-
7		
8	Operating Expenses:	
9	Steam Production	-
10	Nuclear Production	-
11	Hydro Production	-
12	Other Power Supply	-
13	Transmission	-
14	Distribution	-
15	Customer Accounting	-
16	Customer Service & Info	-
17	Sales	-
18	Administrative & General	-
19	Total O&M Expenses	-
20	Depreciation	(842,345)
21	Amortization	-
22	Taxes Other Than Income	-
23	Income Taxes: Federal	337,723
24	State	76,485
25	Deferred Income Taxes	(207,104)
26	Investment Tax Credit Adj.	-
27	Misc Revenue & Expense	-
28	Total Operating Expenses:	(635,241)
29		
30	Operating Rev For Return:	635,241
31		
32	Rate Base:	
33	Electric Plant In Service	-
34	Plant Held for Future Use	-
35	Misc Deferred Debits	-
36	Elec Plant Acq Adj	-
37	Pensions	-
38	Prepayments	-
39	Fuel Stock	-
40	Material & Supplies	-
41	Working Capital	-
42	Weatherization Loans	-
43	Misc Rate Base	-
44	Total Electric Plant:	-
45		
46	Deductions:	
47	Accum Prov For Deprec	1,263,517
48	Accum Prov For Amort	-
49	Accum Def Income Tax	103,552
50	Unamortized ITC	-
51	Customer Adv For Const	-
52	Customer Service Deposits	-
53	Miscellaneous Deductions	-
54		
55	Total Deductions:	1,367,069
56		
57	Total Rate Base:	1,367,069
58		
59		
60	Estimated ROE impact	0.028%
61		
62		
63		
64	TAX CALCULATION:	
65		
66	Operating Revenue	842,345
67	Other Deductions	-
68	Interest (AFUDC)	-
69	Interest	-
70	Schedule "M" Additions	842,345
71	Schedule "M" Deductions	-
72	Income Before Tax	1,684,690
73		
74	State Income Taxes	76,485
75		
76	Taxable Income	1,608,205
77		
78	Federal Income Taxes	337,723

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense							
Steam Production	403SP	2	2,561,244	SG	27.094%	693,941	
Hydro Production	403HP	2	-	SG-P	27.094%	-	
Hydro Production	403HP	2	-	SG-U	27.094%	-	
Hydro Production	403HP	2	-	SG	27.094%	-	
Other Production	403OP	2	943,815	SG	27.094%	255,716	
Other Production	403OP	2	3,391,814	SG-W	27.094%	918,974	
Transmission	403TP	2	1,344,146	SG	27.094%	364,182	
Distribution - California	403364	2	376,871	CA	Situs	-	
Distribution - Oregon	403364	2	569,955	OR	Situs	569,955	
Distribution - Washington	403364	2	-	WA	Situs	-	
Distribution - Utah	403364	2	828,886	UT	Situs	-	
Distribution - Idaho	403364	2	24,383	ID	Situs	-	
Distribution - Wyoming	403364	2	1,520	WY	Situs	-	
General Plant - Idaho	403GP	2	-	ID	Situs	-	
General Plant - Oregon	403GP	2	1,803	OR	Situs	1,803	
General Plant - Washington	403GP	2	-	WA	Situs	-	
General Plant - Utah	403GP	2	1,212	UT	Situs	-	
General Plant - California	403GP	2	43	CA	Situs	-	
General Plant - Wyoming	403GP	2	2,572	WY	Situs	-	
General Plant	403GP	2	1,174,545	SO	27.962%	328,424	
General Plant	403GP	2	3456.716657	SG	27.094%	937	
General Plant	403GP	2	-	SE	25.837%	-	
General Plant	403GP	2	-	CN	30.483%	-	
Intangible Plant	404IP	2	727,771	SO	27.962%	203,498	
Intangible Plant	404IP	2	-	CA	Situs	-	
Intangible Plant	404IP	2	-	SG	27.094%	-	
Intangible Plant	404IP	2	-	OR	Situs	-	
Intangible Plant	404IP	2	-	SG-P	27.094%	-	
Intangible Plant	404IP	2	5,819	CN	30.483%	1,774	
Intangible Plant	404IP	2	-	WY	Situs	-	
		Total	<u>11,959,855</u>			<u>3,339,202</u>	
Steam Production	403SP	3	2,146,949	SG	27.094%	581,692	
Steam Production	403SP	3	-	SG	27.094%	-	
Hydro Production	403HP	3	950,967	SG-P	27.094%	257,654	
Hydro Production	403HP	3	112,120	SG-U	27.094%	30,378	
Hydro Production	403HP	3	-	SG	27.094%	-	
Other Production	403OP	3	-	SG	27.094%	-	
Other Production	403OP	3	957,720	SG-W	27.094%	259,484	
		Subtotal	<u>4,167,756</u>			<u>1,129,207</u>	

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
Oregon Results of Operations - December 2023
Cont. 1 Depreciation/Amortization Expense

	<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							
Transmission	403TP	3	9,296,868	SG	27.094%	2,518,883	
Distribution - California	403364	3	-	CA	Situs	-	
Distribution - Oregon	403364	3	121,811	OR	Situs	121,811	
Distribution - Washington	403364	3	7,570	WA	Situs	-	
Distribution - Utah	403364	3	1,112,708	UT	Situs	-	
Distribution - Idaho	403364	3	176,871	ID	Situs	-	
Distribution - Wyoming	403364	3	8,798	WY	Situs	-	
General Plant - California	403GP	3	-	CA	Situs	-	
General Plant - Oregon	403GP	3	38,793	OR	Situs	38,793	
General Plant - Washington	403GP	3	-	WA	Situs	-	
General Plant - Utah	403GP	3	-	UT	Situs	-	
General Plant - Idaho	403GP	3	-	ID	Situs	-	
General Plant - Wyoming	403GP	3	-	WY	Situs	-	
General Plant	403GP	3	776,774	SO	27.962%	217,200	
General Plant	403GP	3	-	SG	27.094%	-	
Mining Plant	403MP	3	-	SE	25.837%	-	
Intangible Plant	404IP	3	4,562,462	SO	27.962%	1,275,747	
Intangible Plant	404IP	3	-	SE	25.837%	-	
Intangible Plant	404IP	3	-	SG	27.094%	-	
Intangible Plant	404IP	3	-	WY	Situs	-	
Intangible Plant	404IP	3	-	SG-P	27.094%	-	
	Subtotal		<u>16,102,654</u>			<u>4,172,435</u>	
	Total		<u>20,270,411</u>			<u>5,301,642</u>	6.1.1

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 2023
Incremental Depreciation Expense

Description	Plant Account	Depreciation Account	Factor	Depreciation Rate	Jan23 to Dec23 Plant Additions Included in Adj	Incremental Expense on Plant Adds.	Jan24 to Dec24 Plant Additions Included in Adj	Incremental Expense on Plant Adds.	Total Depreciation Included in Adj
Steam Production Plant:									
Various	312	403SP	SG	6.326%	40,489,512	2,561,244	33,163,308	2,146,949	4,708,193
Total Steam Plant					40,489,512	2,561,244	33,163,308	2,146,949	4,708,193
Hydro Production Plant:									
Various	332	403HP	SG-P	2.766%	-	-	34,417,024	950,967	950,967
Various	332	403HP	SG-U	4.638%	-	-	2,889,050	112,120	112,120
Total Hydro Plant					-	-	37,306,074	1,063,087	1,063,087
Other Production Plant:									
Various Wind Generation	343	403OP	SG-W	4.188%	80,985,875	3,391,814	40,733,878	957,720	4,349,534
Various	343	403OP	SG	3.506%	26,921,066	943,815	-	-	943,815
Total Other Plant					107,906,941	4,335,628	40,733,878	957,720	5,293,348
Transmission Plant:									
Various	355	403TP	SG	1.727%	77,848,387	1,344,146	604,572,725	9,296,868	10,641,014
Total Transmission Plant					77,848,387	1,344,146	604,572,725	9,296,868	10,641,014
Distribution Plant:									
California	364	403364	CA	2.738%	13,765,321	376,871	-	-	376,871
Oregon	364	403364	OR	2.277%	25,034,043	569,955	5,562,673	121,811	691,766
Washington	364	403364	WA	2.584%	-	-	360,618	7,570	7,570
Utah	364	403364	UT	2.556%	32,429,583	828,886	44,948,212	1,112,708	1,941,594
Wyoming	364	403364	WYP	2.659%	57,184	1,520	610,841	8,798	10,318
Idaho	364	403364	ID	2.543%	958,735	24,383	6,889,862	176,871	201,254
Total Distribution Plant					72,244,866	1,801,616	58,372,205	1,427,758	3,229,374
General Plant:									
California	397	403GP	CA	2.043%	2,127	43	-	-	43
Oregon	397	403GP	OR	2.308%	78,106	1,803	3,103,339	38,793	40,596
Washington	397	403GP	WA	2.291%	-	-	-	-	-
Utah	397	403GP	UT	2.166%	55,972	1,212	-	-	1,212
Idaho	397	403GP	ID	1.966%	-	-	-	-	-
Wyoming	397	403GP	WYP	2.292%	112,208	2,572	-	-	2,572
Wyoming	397	403GP	WYU	2.138%	-	-	-	-	-
General	397	403GP	SO	5.735%	20,481,389	1,174,545	13,918,913	776,774	1,951,318
General	397	403GP	SE	3.707%	-	-	-	-	-
General	397	403GP	SG	3.377%	102,362	3,457	-	-	3,457
Total General Plant					20,832,165	1,183,631	17,022,253	815,567	1,999,198
Mining Plant:									
Coal Mine	399	403MP	SE	0.000%	-	-	-	-	-
Total Mining Plant					-	-	-	-	-
Intangible Plant:									
General	303	404IP	SO	6.883%	10,573,423	727,771	68,657,513	4,562,462	5,290,233
Wyoming	303	404IP	WYP	1.403%	-	-	-	-	-
Utah	303	404IP	UT	1.299%	-	-	-	-	-
General	303	404IP	SG	2.917%	-	-	-	-	-
Oregon	303	404IP	OR	0.195%	-	-	-	-	-
General	303	404IP	CN	6.844%	85,025	5,819	-	-	5,819
California	303	404IP	CA	0.000%	-	-	-	-	-
Total Intangible Plant					10,658,448	733,590	68,657,513	4,562,462	5,296,052
Total Depreciation and Amortization					329,980,320	11,959,855	859,827,956	20,270,411	32,230,266
					Ref. 8.5		Ref. 8.5.4		
Total Depreciation and Amortization without Mining						11,959,855		20,270,411	32,230,266
						Ref. 6.1		Ref. 6.1	

	<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							
Steam Production	108SP	2	(2,561,244)	SG	27.094%	(693,941)	
Hydro Production	108HP	2	-	SG-P	27.094%	-	
Hydro Production	108HP	2	-	SG-U	27.094%	-	
Hydro Production	108HP	2	-	SG	27.094%	-	
Other Production	108OP	2	(943,815)	SG	27.094%	(255,716)	
Other Production	108OP	2	(3,391,814)	SG-W	27.094%	(918,974)	
Transmission	108TP	2	(1,344,146)	SG	27.094%	(364,182)	
Distribution - California	108364	2	(376,871)	CA	Situs	-	
Distribution - Oregon	108364	2	(569,955)	OR	Situs	(569,955)	
Distribution - Washington	108364	2	-	WA	Situs	-	
Distribution - Utah	108364	2	(828,886)	UT	Situs	-	
Distribution - Idaho	108364	2	(24,383)	ID	Situs	-	
Distribution - Wyoming	108364	2	(1,520)	WY	Situs	-	
General Plant - Idaho	108GP	2	-	ID	Situs	-	
General Plant - Oregon	108GP	2	(1,803)	OR	Situs	(1,803)	
General Plant - Washington	108GP	2	-	WA	Situs	-	
General Plant - Utah	108GP	2	(1,212)	UT	Situs	-	
General Plant - California	108GP	2	(43)	CA	Situs	-	
General Plant - Wyoming	108GP	2	(2,572)	WY	Situs	-	
General Plant	108GP	2	(1,174,545)	SO	27.962%	(328,424)	
General Plant	108GP	2	-	SE	25.837%	-	
General Plant	108GP	2	-	CN	30.483%	-	
General Plant	108GP	2	(3,457)	SG	27.094%	(937)	
Mining Plant	108MP	2	-	SE	25.837%	-	
Intangible Plant	111IP	2	(727,771)	SO	27.962%	(203,498)	
Intangible Plant	111IP	2	-	CA	Situs	-	
Intangible Plant	111IP	2	-	SG	27.094%	-	
Intangible Plant	111IP	2	-	SG-P	27.094%	-	
Intangible Plant	111IP	2	-	OR	Situs	-	
Intangible Plant	111IP	2	(5,819)	CN	30.483%	(1,774)	
Intangible Plant	111IP	2	-	WY	Situs	-	
		Total	<u>(11,959,855)</u>			<u>(3,339,202)</u>	6.2.2
Steam Production	108SP	3	(790,892)	SG	27.094%	(214,284)	
Steam Production - Cholla	108SP	3	-	SSGCH	0.000%	-	
Hydro Production	108HP	3	(344,386)	SG-P	27.094%	(93,308)	
Hydro Production	108HP	3	(18,811)	SG-U	27.094%	(5,097)	
Hydro Production	108HP	3	-	SG	27.094%	-	
		Subtotal	<u>(1,154,090)</u>			<u>(312,688)</u>	

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
Oregon Results of Operations - December 2023
Cont. 1 Depreciation/Amortization Reserve

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Other Production	108OP	3	-	SG	27.094%	-	6.2.2
Other Production	108OP	3	(90,666)	SG-W	27.094%	(24,565)	
Transmission	108TP	3	(1,892,481)	SG	27.094%	(512,747)	
Distribution - California	108364	3	-	CA	Situs	-	
Distribution - Oregon	108364	3	(35,504)	OR	Situs	(35,504)	6.2.2
Distribution - Washington	108364	3	(776)	WA	Situs	-	
Distribution - Utah	108364	3	(343,739)	UT	Situs	-	
Distribution - Idaho	108364	3	(55,724)	ID	Situs	-	
Distribution - Wyoming	108364	3	(677)	WY	Situs	-	
General Plant - California	108GP	3	-	CA	Situs	-	
General Plant - Oregon	108GP	3	(2,984)	OR	Situs	(2,984)	
General Plant - Washington	108GP	3	-	WA	Situs	-	
General Plant - Utah	108GP	3	-	UT	Situs	-	
General Plant - Idaho	108GP	3	-	ID	Situs	-	
General Plant - Wyoming	108GP	3	-	WY	Situs	-	
General Plant	108GP	3	(255,723)	SO	27.962%	(71,505)	
General Plant	108GP	3	-	SG	27.094%	-	
Mining Plant	108MP	3	-	SE	25.837%	-	
Intangible Plant	111IP	3	(1,006,782)	SO	27.962%	(281,514)	
Intangible Plant	111IP	3	-	SE	25.837%	-	
Intangible Plant	111IP	3	-	SG	27.094%	-	
Intangible Plant	111IP	3	-	WY	Situs	-	
Intangible Plant	111IP	3	-	SG-P	27.094%	-	
	Subtotal		<u>(3,685,056)</u>			<u>(928,819)</u>	
	Total		<u>(4,839,145)</u>			<u>(1,241,507)</u>	

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 2023
Incremental Accumulated Reserve

Description	Plant Account	Reserve Account	Factor	Depreciation Rate	Jan23 to Dec 23 Plant Additions Included in Adj	13 Month Average Incremental Reserve on Plant Adds	Jan24 to Dec24 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	6.326%	40,489,512	(2,561,244)	33,163,308	(790,892)	(3,352,136)
Total Steam Plant					40,489,512	(2,561,244)	33,163,308	(790,892)	(3,352,136)
Hydro Production Plant:									
Various	332	108HP	SG-P	2.766%	-	-	34,417,024	(344,386)	(344,386)
Various	332	108HP	SG-U	4.638%	-	-	2,889,050	(18,811)	(18,811)
Total Hydro Plant					-	-	37,306,074	(363,197)	(363,197)
Other Production Plant:									
Various Wind Generation	343	108OP	SG-W	4.188%	80,985,875	(3,391,814)	40,733,878	(90,666)	(3,482,480)
Various	343	108OP	SG	3.506%	26,921,066	(943,815)	-	-	(943,815)
Total Other Plant					107,906,941	(4,335,628)	40,733,878	(90,666)	(4,426,295)
Transmission Plant:									
Various	355	108TP	SG	1.727%	77,848,387	(1,344,146)	604,572,725	(1,892,481)	(3,236,627)
Total Transmission Plant					77,848,387	(1,344,146)	604,572,725	(1,892,481)	(3,236,627)
Distribution Plant:									
California	364	108364	CA	2.738%	13,765,321	(376,871)	-	-	(376,871)
Oregon	364	108364	OR	2.277%	25,034,043	(569,955)	5,562,673	(35,504)	(605,459)
Washington	364	108364	WA	2.584%	-	-	360,618	(776)	(776)
Utah	364	108364	UT	2.556%	32,429,583	(828,886)	44,948,212	(343,739)	(1,172,625)
Wyoming	364	108364	WYP	2.659%	57,184	(1,520)	610,841	(677)	(2,197)
Idaho	364	108364	ID	2.543%	958,735	(24,383)	6,889,862	(55,724)	(80,106)
Total Distribution Plant					72,244,866	(1,801,616)	58,372,205	(436,420)	(2,238,035)
General Plant:									
California	397	108GP	CA	2.043%	2,127	(43)	-	-	(43)
Oregon	397	108GP	OR	2.308%	78,106	(1,803)	3,103,339	(2,984)	(4,787)
Washington	397	108GP	WA	2.291%	-	-	-	-	-
Utah	397	108GP	UT	2.166%	55,972	(1,212)	-	-	(1,212)
Idaho	397	108GP	ID	1.966%	-	-	-	-	-
Wyoming	397	108GP	WYP	2.292%	112,208	(2,572)	-	-	(2,572)
Wyoming	397	108GP	WYU	2.138%	-	-	-	-	-
General	397	108GP	SO	5.735%	20,481,389	(1,174,545)	13,918,913	(255,723)	(1,430,268)
General	397	108GP	SE	3.707%	-	-	-	-	-
General	397	108GP	SG	3.377%	102,362	(3,457)	-	-	(3,457)
Total General Plant					20,832,165	(1,183,631)	17,022,253	(258,707)	(1,442,338)
Mining Plant:									
Coal Mine	399	108MP	SE	0.000%	-	-	-	-	-
Total Mining Plant					-	-	-	-	-
Intangible Plant:									
General	303	111IP	SO	6.883%	10,573,423	(727,771)	68,657,513	(1,006,782)	(1,734,553)
Wyoming	303	111IP	WYP	1.403%	-	-	-	-	-
Utah	303	111IP	UT	1.299%	-	-	-	-	-
General	303	111IP	SG	2.917%	-	-	-	-	-
Oregon	303	111IP	OR	0.195%	-	-	-	-	-
General	303	111IP	CN	6.844%	85,025	(5,819)	-	-	(5,819)
California	303	111IP	CA	0.000%	-	-	-	-	-
Total Intangible Plant					10,658,448	(733,590)	68,657,513	(1,006,782)	(1,740,372)
					329,980,320	(11,959,855)	859,827,956	(4,839,145)	(16,799,001)
					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	736,377	SG-P	27.094%	199,513	6.3.1
Depreciation Reserve	108HP	3	(280,272)	SG-U	27.094%	(75,936)	6.3.1
			<u>456,106</u>			<u>123,577</u>	6.3.1
Adjustment to Tax							
Schedule M Adjustment	SCHMAT	3	(448,125)	SG	27.094%	(121,414)	6.3.2
Schedule M Adjustment	SCHMDT	3	-	SG	27.094%	-	6.3.2
Deferred Income Tax Expense	41110	3	110,184	SG	27.094%	29,853	6.3.2
ADIT Avg. Balance	282	3	1,205,203	SG	27.094%	326,536	6.3.2

Adjust to December 2024 13 Mo Average Balance for Projected Spend / Accrual Detail:

December 2023 Avg Reserve Balance	(5,357,984)	6.3.1
December 2024 Avg Reserve Balance	(4,901,878)	6.3.1
Total Adjustment to Average Reserve	<u>(10,259,862)</u>	6.3.1

Description of Adjustment:

The Company's 2018 depreciation study updated the accrual amounts to the decommissioning fund in order to build up a reserve for possible decommissioning of some of the remaining smaller hydro plants. This adjustment is to accrue \$448 thousand for decommissioning costs of various hydro facilities over the next five years that have a probability of being decommissioned during the next ten years. This adjustment walks the depreciation reserve balance to the December 2024 13 month average.

PacifiCorp
December 2023 Results of Operations
Hydro Decommissioning
Spending, Accruals, and Balances - East Side, West Side, and Total Resources

West Side	Spend	Accruals	Balance
December-22	720,470	60,700	(4,907,745)
January-23	(5,097)	60,700	(4,852,143)
February-23	45,156	60,700	(4,746,287)
March-23	786	60,700	(4,684,801)
April-23	1,519	60,700	(4,622,582)
May-23	-	60,700	(4,561,883)
June-23	-	60,700	(4,501,183)
July-23	-	60,700	(4,440,483)
August-23	708	60,700	(4,379,076)
September-23	494	60,700	(4,317,883)
October-23	-	60,700	(4,257,183)
November-23	-	60,700	(4,196,483)
December-23	-	60,700	(4,135,784)
Dec 23 13 Month Average			(4,507,963)

East Side	Spend	Accruals	Balance
December-22	-	(23,356)	(709,885)
January-23	-	(23,356)	(733,241)
February-23	-	(23,356)	(756,597)
March-23	-	(23,356)	(779,953)
April-23	-	(23,356)	(803,309)
May-23	-	(23,356)	(826,665)
June-23	-	(23,356)	(850,021)
July-23	-	(23,356)	(873,377)
August-23	-	(23,356)	(896,733)
September-23	-	(23,356)	(920,089)
October-23	-	(23,356)	(943,445)
November-23	-	(23,356)	(966,801)
December-23	-	(23,356)	(990,157)
Dec 23 13 Month Average			(850,021)

Total Resources	Spend	Accruals	Balance
December-22	720,470	37,344	(5,617,630)
January-23	(5,097)	37,344	(5,585,384)
February-23	45,156	37,344	(5,502,884)
March-23	786	37,344	(5,464,754)
April-23	1,519	37,344	(5,425,892)
May-23	-	37,344	(5,388,548)
June-23	-	37,344	(5,351,204)
July-23	-	37,344	(5,313,861)
August-23	708	37,344	(5,275,809)
September-23	494	37,344	(5,237,972)
October-23	-	37,344	(5,200,628)
November-23	-	37,344	(5,163,284)
December-23	-	37,344	(5,125,941)
Dec 23 13 Month Average			(5,357,984)

Ref 6.3

West Side	Spend	Accruals	Balance
January-24	-	60,700	(4,075,084)
February-24	-	60,700	(4,014,384)
March-24	-	60,700	(3,953,685)
April-24	-	60,700	(3,892,985)
May-24	-	60,700	(3,832,285)
June-24	-	60,700	(3,771,585)
July-24	-	60,700	(3,710,886)
August-24	-	60,700	(3,650,186)
September-24	-	60,700	(3,589,486)
October-24	-	60,700	(3,528,787)
November-24	-	60,700	(3,468,087)
December-24	-	60,700	(3,407,387)

East Side	Spend	Accruals	Balance
January-24	-	(23,356)	(1,013,513)
February-24	-	(23,356)	(1,036,869)
March-24	-	(23,356)	(1,060,225)
April-24	-	(23,356)	(1,083,581)
May-24	-	(23,356)	(1,106,937)
June-24	-	(23,356)	(1,130,293)
July-24	-	(23,356)	(1,153,649)
August-24	-	(23,356)	(1,177,005)
September-24	-	(23,356)	(1,200,361)
October-24	-	(23,356)	(1,223,717)
November-24	-	(23,356)	(1,247,073)
December-24	-	(23,356)	(1,270,428)

Total Resources	Spend	Accruals	Balance
January-24	-	37,344	(5,088,597)
February-24	-	37,344	(5,051,253)
March-24	-	37,344	(5,013,909)
April-24	-	37,344	(4,976,566)
May-24	-	37,344	(4,939,222)
June-24	-	37,344	(4,901,878)
July-24	-	37,344	(4,864,534)
August-24	-	37,344	(4,827,191)
September-24	-	37,344	(4,789,847)
October-24	-	37,344	(4,752,503)
November-24	-	37,344	(4,715,160)
December-24	-	37,344	(4,677,816)

Ref 6.3

West Side	Total		Dec 24
	Total Spend	Accruals	13 Mo. Average Balance
12 ME Dec 2024	-	728,396	(3,771,585)
Adjustment to Reserve			736,377

Ref 6.3

East Side	Total		Dec 24
	Total Spend	Accruals	13 Mo. Average Balance
12 ME Dec 2024	-	(280,272)	(1,130,293)
Adjustment to Reserve			(280,272)

Ref 6.3

Total Resources	Total		Dec 24
	Total Spend	Accruals	13 Mo. Average Balance
12 ME Dec 2024	-	448,125	(4,901,878)
Adjustment to Reserve			456,106

Ref 6.3

PacifiCorp
December 2023 Results of Operations
Hydro Decommissioning
Tax Summary

	Tax Deduction	Book Amortization	Book-Tax Difference	Deferred Income Tax Expense	Accumulated Deferred Income Tax
December-22	-	(37,344)	(37,344)	9,182	1,260,295
January-23	-	(37,344)	(37,344)	9,182	1,251,113
February-23	-	(37,344)	(37,344)	9,182	1,241,931
March-23	-	(37,344)	(37,344)	9,182	1,232,749
April-23	-	(37,344)	(37,344)	9,182	1,223,567
May-23	-	(37,344)	(37,344)	9,182	1,214,385
June-23	-	(37,344)	(37,344)	9,182	1,205,203
July-23	-	(37,344)	(37,344)	9,182	1,196,021
August-23	-	(37,344)	(37,344)	9,182	1,186,839
September-23	-	(37,344)	(37,344)	9,182	1,177,657
October-23	-	(37,344)	(37,344)	9,182	1,168,475
November-23	-	(37,344)	(37,344)	9,182	1,159,293
December-23	-	(37,344)	(37,344)	9,182	1,150,111
TOTAL	-	(448,125)	(448,125)	110,184	
				13 Mo. Average	1,205,203
					Ref 6.3

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

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Depreciation Expense	403SP	1	65,384,695	SG	27.094%	17,715,259	6.4.1
Adjustment to Reserve:							
Accumulated Depreciation	108SP	1	(1,106,664,459)	SG	27.094%	(299,838,477)	6.4.1

Description of Adjustment:

This adjustment increases depreciation expense in Oregon actual results for the year ended December 2023 to reflect the different depreciation rates Oregon is using for the coal-fired generating plants. This treatment was approved in the 2018 Depreciation Study.

PacifiCorp
Oregon Results of Operations - December 2023
Oregon Coal-Fired Steam Plant Depreciation

Depreciation Expense Adjustment By Plant

Plant	Factor	Adjustment to Expense (12 ME Dec 2023)
NAUGHTON	SG	19,785,356
HUNTINGTON	SG	17,115,897
HUNTER	SG	28,423,483
CRAIG	SG	(5,258,471)
HAYDEN	SG	6,715,518
COLSTRIP	SG	(5,919,660)
DAVE JOHNSTON	SG	(23,357,680)
JIM BRIDGER	SG	23,726,006
WYODAK	SG	4,154,246
		<u>65,384,695</u>
		Ref 6.4

Depreciation Reserve Adjustment By Plant

Plant	Factor	Adjustment to Reserve (13 MA Dec 2023)
NAUGHTON	SG	(68,917,647)
HUNTINGTON	SG	(123,009,294)
HUNTER	SG	(251,928,737)
CRAIG	SG	(12,881,612)
HAYDEN	SG	(34,019,810)
COLSTRIP	SG	(3,639,534)
DAVE JOHNSTON	SG	(104,746,360)
JIM BRIDGER	SG	(403,567,591)
WYODAK	SG	(103,953,872)
		<u>(1,106,664,459)</u>
		Ref 6.4

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense							
Repowered Buy-Down	407	1	(6,748,553)	OR	Situs	(6,748,553)	6.5.1
Total			<u>(6,748,553)</u>			<u>(6,748,553)</u>	
Adjustment to Reserves							
RAC buy-down reserves adj.	108OP	1	(179,821,190)	OR	Situs	(179,821,190)	6.5.2
Repowered Facilities Reserve	108OP	3	6,748,553	OR	Situs	6,748,553	6.5.2
			<u>(173,072,637)</u>			<u>(173,072,637)</u>	
Adjustment to Tax							
Schedule M Adjustment	SCHMAT	3	-	OR	Situs	-	
Deferred Income Tax Expense	41110	3	-	OR	Situs	-	
ADIT Balance	282	3	(1,659,240)	OR	Situs	(1,659,240)	

Description of Adjustment:

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

PacifiCorp
Results of Operations - December 2023
Repowering Buy-Downs

Year	Account	Actual FERC Account	Revised FERC Account	Text	Booked Alloc.	Correct Alloc.	Amount
2023	565243	4034000	4070000	Depr Adj - Dunlap OR Wind Buydown	NUTIL	OR	(896,328)
2023	565243	4034000	4070000	Depr Adj - Foote Creek OR Wind Buydown	NUTIL	OR	(88,212)
2023	565243	4034000	4070000	Depr Adj - Glenrock 1 OR Wind Buydown	NUTIL	OR	(679,667)
2023	565243	4034000	4070000	Depr Adj - Glenrock 3 OR Wind Buydown	NUTIL	OR	(245,997)
2023	565243	4034000	4070000	Depr Adj - Goodnoe Hills OR Wind Buydown	NUTIL	OR	(795,704)
2023	565243	4034000	4070000	Depr Adj - High Plains OR Wind Buydown	NUTIL	OR	(888,503)
2023	565243	4034000	4070000	Depr Adj - Leaning Juniper OR Wind Buydown	NUTIL	OR	(581,162)
2023	565243	4034000	4070000	Depr Adj - Marengo 1 OR Wind Buydown	NUTIL	OR	(901,133)
2023	565243	4034000	4070000	Depr Adj - Marengo 2 OR Wind Buydown	NUTIL	OR	(477,864)
2023	565243	4034000	4070000	Depr Adj - McFadden Ridge OR Wind Buydown	NUTIL	OR	(226,774)
2023	565243	4034000	4070000	Depr Adj - Seven Mile Hill 1 OR Wind Buydown	NUTIL	OR	(800,555)
2023	565243	4034000	4070000	Depr Adj - Seven Mile Hill 2 OR Wind Buydown	NUTIL	OR	(166,655)

(6,748,553)

Ref 6.5

PacifiCorp
Results of Operations - December 2023
Repowering Buy-Downs

Base Period Amortization

	Beginning Balance	Amortization Expense	Ending Balance	13 Month Avg. Balance
Base Period Amortization				
January-23	(183,195,467)	(562,379)	(182,633,088)	
February-23	(182,633,088)	(562,379)	(182,070,708)	
March-23	(182,070,708)	(562,379)	(181,508,329)	
April-23	(181,508,329)	(562,379)	(180,945,949)	
May-23	(180,945,949)	(562,379)	(180,383,570)	
June-23	(180,383,570)	(562,379)	(179,821,190)	
July-23	(179,821,190)	(562,379)	(179,258,811)	
August-23	(179,258,811)	(562,379)	(178,696,432)	
September-23	(178,696,432)	(562,379)	(178,134,052)	
October-23	(178,134,052)	(562,379)	(177,571,673)	
November-23	(177,571,673)	(562,379)	(177,009,293)	
December-23	(177,009,293)	(562,379)	(176,446,914)	(179,821,190) Ref 6.5

Pro forma Amortization

		(6,748,553) Ref 6.7		
January-24	(176,446,914)	(562,379)	(175,884,534)	
February-24	(175,884,534)	(562,379)	(175,322,155)	
March-24	(175,322,155)	(562,379)	(174,759,776)	
April-24	(174,759,776)	(562,379)	(174,197,396)	
May-24	(174,197,396)	(562,379)	(173,635,017)	
June-24	(173,635,017)	(562,379)	(173,072,637)	
July-24	(173,072,637)	(562,379)	(172,510,258)	
August-24	(172,510,258)	(562,379)	(171,947,878)	
September-24	(171,947,878)	(562,379)	(171,385,499)	
October-24	(171,385,499)	(562,379)	(170,823,120)	
November-24	(170,823,120)	(562,379)	(170,260,740)	
December-24	(170,260,740)	(562,379)	(169,698,361)	(173,072,637) Ref 6.5
		(6,748,553) Ref 6.7		

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

Base Period Accum. Amort.	(179,821,190)	Above
Pro Forma Accum. Amort.	(173,072,637)	Above
Adjustment to Accum.	6,748,553	Ref 6.7

	<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:							
Depreciation Expense	403SP	3	(3,108,984)	SG	27.094%	(842,345)	6.6.1
Adjustment to Reserve:							
Depreciation Reserve	108SP	3	4,663,477	SG	27.094%	1,263,517	6.6.1
Adjustment to Tax:							
Schedule M Adjustment	SCHMAT	3	3,108,984	SG	27.094%	842,345	
Deferred Income Tax Expens	41110	3	(764,394)	SG	27.094%	(207,104)	
Accumulated Def Inc Tax Bal	282	3	382,197	SG	27.094%	103,552	

Description of Adjustment:

This pro forma adjustment includes the change in depreciation expense and reserve to align the depreciation lives with the 2021 IRP retirement dates for the following coal fired plants: Colstrip, Craig 2, and Hayden 1 & 2.

PacifiCorp
Results of Operations - December 2023
Coal Depreciable Life Update
Change in Depreciation Expense & Reserve

	PROPOSED END OF DEPRECIABLE LIFE	AS OF DEC 31, 2022			ACCEL. DEPR. RATES		COMPOSITE REMAINING LIFE	EXISTING RATES		CHANGE
		ORIGINAL	ACCUM.	FUTURE	ANNUAL	ACCRUAL		CURRENT	CURRENT	
		COST	RESERVES	ACCURALS	AMOUNT	RATE		RATE ¹	ACCRUAL	
COLSTRIP GENERATING STATION	12-2025	245,683,766	190,060,942	71,638,975	25,796,827	10.50	2.8	5.71	13,996,713	11,800,114
CRAIG UNIT 2	09-2028	108,124,258	77,817,819	32,395,594	5,692,211	5.27	5.7	7.98	8,660,238	(2,968,027)
CRAIG COMMON	09-2028	52,548,072	45,115,710	8,291,679	1,449,040	2.76	5.7	5.69	2,975,274	(1,526,234)
HAYDEN UNIT 1	12-2028	55,376,031	50,125,428	5,804,363	969,756	1.75	6.0	11.67	6,455,275	(5,485,519)
HAYDEN UNIT 2	12-2027	32,275,692	29,254,112	3,344,337	668,232	2.07	5.0	11.85	3,833,821	(3,165,589)
HAYDEN COMMON	12-2028	28,208,413	26,025,830	2,316,267	385,285	1.37	6.0	7.63	2,149,014	(1,763,729)
		522,216,232	418,399,841	123,791,214	34,961,351				38,070,335	(3,108,984)

Ref. 6.6

Note 1 - Current rates are per approved 2018 Depreciation Study.

Depreciation Reserve Impact	Per Month	Balance	
January-23	259,082	259,082	
February-23	259,082	518,164	
March-23	259,082	777,246	
April-23	259,082	1,036,328	
May-23	259,082	1,295,410	
June-23	259,082	1,554,492	
July-23	259,082	1,813,574	
August-23	259,082	2,072,656	
September-23	259,082	2,331,738	
October-23	259,082	2,590,820	
November-23	259,082	2,849,902	
December-23	259,082	3,108,984	
January-24	259,082	3,368,066	
February-24	259,082	3,627,148	
March-24	259,082	3,886,230	
April-24	259,082	4,145,312	
May-24	259,082	4,404,395	
June-24	259,082	4,663,477	
July-24	259,082	4,922,559	
August-24	259,082	5,181,641	
September-24	259,082	5,440,723	
October-24	259,082	5,699,805	
November-24	259,082	5,958,887	
December-24	259,082	6,217,969	
			13-MA Balance
			4,663,477
			Ref. 6.6

Tab 7 - Taxes

	7.1	7.2	7.3	7.4	7.5	7.6	7.7	
	Total Normalized	Interest True Up	Property Tax Expense	Production Tax Credit	PowerTax ADIT Balance	Wyoming Wind Generation Tax	EDIT Balances Adjustment	Oregon Corporate Activity Tax & Metro SHS
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	6,142,919	-	(1,515,183)	-	-	652,272	-	7,005,831
23 Income Taxes: Federal	(7,229,226)	2,773,976	303,743	(10,154,526)	-	(130,758)	-	(21,660)
24 State	(6,235,282)	628,229	68,789	-	-	(29,613)	-	(6,902,687)
25 Deferred Income Taxes	234,485	-	-	-	-	-	234,485	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-	-
28 Total Operating Expenses:	(7,087,103)	3,402,205	(1,142,651)	(10,154,526)	-	491,900	234,485	81,484
29								
30 Operating Rev For Return:	7,087,103	(3,402,205)	1,142,651	10,154,526	-	(491,900)	(234,485)	(81,484)
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	(8,755,938)	-	-	-	(4,010,788)	-	(4,745,150)	-
50 Unamortized ITC	-	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-	-
53 Miscellaneous Deductions	19,299,739	-	-	-	-	-	19,299,739	-
54								
55 Total Deductions:	10,543,801	-	-	-	(4,010,788)	-	14,554,589	-
56								
57 Total Rate Base:	10,543,801	-	-	-	(4,010,788)	-	14,554,589	-
58								
59								
60 Estimated ROE impact	0.309%	-0.140%	0.047%	0.419%	-0.006%	-0.020%	0.014%	-0.003%
61								
62								
63								
64 TAX CALCULATION:								
65								
66 Operating Revenue	(6,142,919)	-	1,515,183	-	-	(652,272)	-	(7,005,831)
67 Other Deductions	-	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-	-
69 Interest	(13,837,638)	(13,837,638)	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-	-
72 Income Before Tax	7,694,718	13,837,638	1,515,183	-	-	(652,272)	-	(7,005,831)
73								
74 State Income Taxes	(6,235,282)	628,229	68,789	-	-	(29,613)	-	(6,902,687)
75								
76 Taxable Income	13,930,000	13,209,409	1,446,394	-	-	(622,659)	-	(103,144)
77								
78 Federal Income Tax - Calculated	2,925,300	2,773,976	303,743	-	-	(130,758)	-	(21,660)
79 Adjustments to Calculated Tax:								
80 Renewable Energy Tax Credits	(10,154,526)	-	-	(10,154,526)	-	-	-	-
81 Federal Income Taxes	(7,229,226)	2,773,976	303,743	(10,154,526)	-	(130,758)	-	(21,660)

	7.1	7.2	7.3	7.4	7.5	7.6	7.7	
	Total Normalized	Interest True Up	Property Tax Expense	Production Tax Credit	PowerTax ADIT Balance	Wyoming Wind Generation Tax	EDIT Balances Adjustment	Oregon Corporate Activity Tax & Metro SHS
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	6,950,240	5,564,849	-	-	-	-	-	1,385,391
24 State	(5,336,816)	1,260,284	-	-	-	-	-	(6,597,100)
25 Deferred Income Taxes	-	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-	-
28 Total Operating Expenses:	1,613,425	6,825,134	-	-	-	-	-	(5,211,709)
29								
30 Operating Rev For Return:	(1,613,425)	(6,825,134)	-	-	-	-	-	5,211,709
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	(4,011,227)	-	-	-	(4,010,788)	-	(439)	-
50 Unamortized ITC	-	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-	-
53 Miscellaneous Deductions	1,785	-	-	-	-	-	1,785	-
54								
55 Total Deductions:	(4,009,442)	-	-	-	(4,010,788)	-	1,346	-
56								
57 Total Rate Base:	(4,009,442)	-	-	-	(4,010,788)	-	1,346	-
58								
59								
60 Estimated ROE impact	-0.073%	-0.282%	0.000%	0.000%	-0.006%	0.000%	0.000%	0.215%
61								
62								
63								
64 TAX CALCULATION:								
65								
66 Operating Revenue	-	-	-	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-	-
69 Interest	(27,759,567)	(27,759,567)	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-	-
72 Income Before Tax	27,759,567	27,759,567	-	-	-	-	-	-
73								
74 State Income Taxes	(5,336,816)	1,260,284	-	-	-	-	-	(6,597,100)
75								
76 Taxable Income	33,096,383	26,499,283	-	-	-	-	-	6,597,100
77								
78 Federal Income Tax - Calculated	6,950,240	5,564,849	-	-	-	-	-	1,385,391
79 Adjustments to Calculated Tax:								
80 Renewable Energy Tax Credits	-	-	-	-	-	-	-	-
81 Federal Income Taxes	6,950,240	5,564,849	-	-	-	-	-	1,385,391

	7.1	7.2	7.3	7.4	7.5	7.6	7.7
	Interest True Up	Property Tax Expense	Production Tax Credit	PowerTax ADIT Balance	Wyoming Wind Generation Tax	EDIT Balances Adjustment	Oregon Corporate Activity Tax & Metro SHS
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	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	(448,005)	(448,005)	-	-	-	-	-
24 State	(101,461)	(101,461)	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	(549,465)	(549,465)	-	-	-	-	-
29							
30 Operating Rev For Return:	549,465	549,465	-	-	-	-	-
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	0.026%	0.026%	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	2,234,816	2,234,816	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	(2,234,816)	(2,234,816)	-	-	-	-	-
73							
74 State Income Taxes	(101,461)	(101,461)	-	-	-	-	-
75							
76 Taxable Income	(2,133,355)	(2,133,355)	-	-	-	-	-
77							
78 Federal Income Tax - Calculated	(448,005)	(448,005)	-	-	-	-	-
79 Adjustments to Calculated Tax:							
80 Renewable Energy Tax Credits	-	-	-	-	-	-	-
81 Federal Income Taxes	(448,005)	(448,005)	-	-	-	-	-

	7.1	7.2	7.3	7.4	7.5	7.6	7.7
Total Normalized	Interest True Up	Property Tax Expense	Production Tax Credit	PowerTax ADIT Balance	Wyoming Wind Generation Tax	EDIT Balances Adjustment	Oregon Corporate Activity Tax & Metro SHS
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	6,142,919	-	(1,515,183)	-	652,272	-	7,005,831
23 Income Taxes: Federal	(13,731,462)	(2,342,869)	303,743	(10,154,526)	-	(130,758)	(1,407,051)
24 State	(797,005)	(530,595)	68,789	-	(29,613)	-	(305,587)
25 Deferred Income Taxes	234,485	-	-	-	-	234,485	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	(8,151,063)	(2,873,464)	(1,142,651)	(10,154,526)	491,900	234,485	5,293,193
29							
30 Operating Rev For Return:	8,151,063	2,873,464	1,142,651	10,154,526	(491,900)	(234,485)	(5,293,193)
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	(4,744,711)	-	-	-	-	(4,744,711)	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	19,297,954	-	-	-	-	19,297,954	-
54							
55 Total Deductions:	14,553,243	-	-	-	-	14,553,243	-
56							
57 Total Rate Base:	14,553,243	-	-	-	-	14,553,243	-
58							
59							
60 Estimated ROE impact	0.362%	0.134%	0.053%	0.475%	0.000%	-0.023%	-0.248%
61							
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(6,142,919)	-	1,515,183	-	(652,272)	-	(7,005,831)
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	11,687,113	11,687,113	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	(17,830,033)	(11,687,113)	1,515,183	-	(652,272)	-	(7,005,831)
73							
74 State Income Taxes	(797,005)	(530,595)	68,789	-	(29,613)	-	(305,587)
75							
76 Taxable Income	(17,033,027)	(11,156,518)	1,446,394	-	(622,659)	-	(6,700,244)
77							
78 Federal Income Tax - Calculated	(3,576,936)	(2,342,869)	303,743	-	(130,758)	-	(1,407,051)
79 Adjustments to Calculated Tax:							
80 Renewable Energy Tax Credits	(10,154,526)	-	-	(10,154,526)	-	-	-
81 Federal Income Taxes	(13,731,462)	(2,342,869)	303,743	(10,154,526)	-	(130,758)	(1,407,051)

	<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	(27,737,808)	OR	Situs	(27,737,808)	Below
Other Interest Expense - Type 2	427	2	2,234,823	OR	Situs	2,234,823	Below
Other Interest Expense - Type 3	427	3	11,715,527	OR	Situs	11,715,527	Below
Total			<u>(13,787,458)</u>			<u>(13,787,458)</u>	2.16
Adjustment Detail:							
Type 1							
Jurisdiction Specific Adjusted Rate Base						4,179,661,860	1.0
Weighted Cost of Debt:						2.423%	2.1
Trued-up Interest Expense						<u>101,292,373</u>	1.0
Actual Interest Expense						<u>129,030,181</u>	2.16
Total Interest True-up Adjustment						<u>(27,737,808)</u>	1.0
Type 2							
Jurisdiction Specific Adjusted Rate Base						4,271,878,115	1.0
Weighted Cost of Debt:						2.423%	2.1
Trued-up Interest Expense						<u>103,527,196</u>	1.0
Type 1 Interest Expense						<u>101,292,373</u>	1.0
Total Interest True-up Adjustment						<u>2,234,823</u>	1.0
Type 3							
Jurisdiction Specific Adjusted Rate Base						4,755,299,925	2.2
Weighted Cost of Debt:						2.423%	2.1
Trued-up Interest Expense						<u>115,242,723</u>	2.16
Type 2 Interest Expense						<u>103,527,196</u>	1.0
Total Interest True-up Adjustment						<u>11,715,527</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</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Taxes Other Than Income	408	3	(5,418,759)	GPS	27.962%	(1,515,183)	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.

FERC Account	G/L Account	Co. Code	Total	Ref
408.15	579000	1000	153,145,653	
Total Accrued Property Tax - 12 Months End. December 2023			<u>153,145,653</u>	
Full Year 2024 Estimate			147,726,894	
Incremental Adjustment to Property Taxes			<u>(5,418,759)</u>	Ref. 7.2

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON ALLOCATED</u>	<u>REF#</u>
Remove from Base Period:							
FED Renewable Energy Tax Credit	40910	3	179,652,735	SG	27.094%	48,674,919	7.3.1
Add back Test Period:							
FED Renewable Energy Tax Credit	40910	3	(217,131,757)	SG	27.094%	(58,829,445)	7.3.1

Description of Adjustment:

The Company is entitled to recognize a federal income tax credit as a result of placing renewable generating plants in service. The tax credit is based on the kilowatt-hours generated by a qualified facility during the facility's first ten years of service. This adjustment removes the base period Production Tax credits and adds in the pro forma period Production Tax credits.

PacifiCorp
 Results of Operations - December 2023
 Production Tax Credit

Facility Name	In-Service Date *	Calendar Year 2024												Total
		Facilities Placed In-Service prior to 2022												
		January	February	March	April	May	June	July	August	September	October	November	December	
Cedar Springs	12/8/2020	71,784,922	66,266,922	58,152,656	56,196,582	51,946,859	44,867,734	47,478,973	37,229,813	50,256,379	69,725,094	66,307,641	85,705,289	707,918,863
Dunlap	9/7/2020	81,396,754	51,894,914	46,001,898	31,442,461	35,785,074	29,365,225	20,787,939	22,207,410	24,369,537	38,606,422	51,781,582	52,593,469	466,142,666
Ekola Flats **	VARIOUS	111,310,391	77,039,633	74,968,602	55,730,660	55,786,336	46,221,207	38,536,758	36,608,695	41,897,195	75,675,398	86,524,828	108,648,891	806,748,594
Footee Creek	3/24/2021	20,888,557	18,236,709	17,121,666	12,288,842	12,586,101	9,783,676	7,781,091	8,088,363	10,910,988	15,840,420	19,472,053	21,358,742	174,337,207
Glenrock I	9/27/2019	23,164,441	21,721,853	25,546,123	24,408,664	21,526,306	20,908,587	20,525,315	21,035,690	24,626,404	30,789,327	32,853,505	38,167,814	305,273,829
Glenrock III	9/24/2019	7,719,260	7,250,630	8,808,214	8,027,398	7,090,322	6,931,212	6,760,410	6,960,358	8,100,770	10,124,700	10,842,096	12,594,602	100,909,862
Goodnoe Hills	12/20/2019	15,237,226	19,846,336	31,836,066	22,936,748	26,487,766	29,686,039	23,166,986	20,540,758	19,765,342	25,450,037	21,989,867	15,347,118	272,290,289
High Plains	12/19/2019	28,971,736	29,843,803	31,007,629	27,242,016	32,490,500	24,356,957	22,152,379	22,372,828	24,809,246	28,220,342	36,295,547	41,044,508	351,707,490
Leaning Juniper	9/13/2019	16,733,088	16,199,125	28,372,258	22,993,986	30,284,936	32,270,977	19,411,658	17,476,543	25,554,346	24,933,527	17,956,055	17,567,010	271,735,608
Marango I	1/27/2020	41,958,727	43,145,250	43,284,570	43,793,473	40,989,957	39,521,168	41,188,941	37,968,039	36,945,605	41,597,199	37,103,535	39,772,570	487,269,035
Marango II	2/25/2020	31,721,646	23,549,572	23,850,139	17,755,123	15,833,950	18,590,754	17,277,156	16,663,400	15,445,815	15,846,832	19,832,008	16,330,917	232,697,313
McAdams Ridge	11/7/2019	9,047,594	9,577,981	10,220,838	8,330,938	9,542,671	6,993,612	5,822,478	6,662,044	7,636,211	9,509,017	10,939,820	12,779,000	107,062,204
Pryor Mountain **	VARIOUS	90,969,031	78,496,555	86,529,117	50,444,816	68,699,555	61,135,563	37,577,168	46,140,152	53,270,160	59,645,652	68,056,195	96,398,023	816,500,988
Rolling Hills	10/17/2019	0	0	0	0	0	0	0	0	0	0	0	0	0
Seven Mile Hill I	9/9/2019	49,003,500	38,160,438	40,607,555	27,700,951	31,045,400	26,147,498	21,570,416	25,053,682	26,406,004	35,447,699	42,919,316	45,633,703	409,696,162
Seven Mile Hill II	9/9/2019	10,193,722	8,138,689	8,694,656	5,961,333	6,596,632	5,465,045	4,504,098	5,254,943	5,335,825	7,451,176	9,065,185	9,532,422	86,404,436
TB Flats **	VARIOUS	228,061,620	156,970,309	150,436,379	111,996,707	114,169,133	93,200,852	75,549,287	75,673,420	84,573,129	156,430,531	178,914,672	224,659,953	1,650,534,191
Total Credit Eligible Production (KWh)		818,191,404	668,246,518	685,238,367	527,270,698	561,021,497	495,446,904	408,070,964	405,838,139	459,902,957	644,293,377	734,851,905	839,034,031	7,247,408,759
Credit Rate Per KWh		0.029	0.029	0.029	0.029	0.029	0.029	0.029	0.029	0.029	0.029	0.029	0.029	0.029
Renewable Electricity Production Tax Credit		23,727,551	19,379,207	19,871,913	15,290,850	16,269,623	14,367,960	11,834,058	11,769,306	13,337,166	18,684,608	21,310,765	24,331,987	210,174,854

Facility Name	In-Service Date *	Facilities Placed In-Service after 2022												Total
		January	February	March	April	May	June	July	August	September	October	November	December	
		Footee Creek II-IV	11/21/2023	22,053,906	19,559,795	18,109,578	13,559,505	13,180,227	10,435,050	8,126,650	8,469,337	11,425,911	16,586,526	
Rock Creek I	12/31/2024	0	0	0	0	0	0	0	0	0	0	0	0	596,469
Rock Creek II	9/30/2025	0	0	0	0	0	0	0	0	0	0	0	0	0
Rock River I	12/1/2024	0	0	0	0	0	0	0	0	0	0	0	0	25,958,283
Total Credit Eligible Production (KWh)		22,053,906	19,559,795	18,109,578	13,559,505	13,180,227	10,435,050	8,126,650	8,469,337	11,425,911	16,586,526	20,389,215	48,919,521	210,815,221
Credit Rate Per KWh		0.0300	0.0300	0.0300	0.0300	0.0300	0.0300	0.0300	0.0300	0.0300	0.0300	0.0300	0.0300	0.0300
Renewable Electricity Production Tax Credit - Wind PIS from 2022 through 2024		861,617	596,794	543,297	406,785	385,407	313,052	243,789	254,000	342,777	487,696	611,676	1,467,586	6,304,457
Bonus Credit		110%	110%	110%	110%	110%	110%	110%	110%	110%	110%	110%	110%	110%
Total Renewable Electricity Production Tax Credit - Wind PIS from 2022 through 2024, including Bonus		777,779	645,473	597,616	447,464	434,948	344,357	268,179	279,488	377,055	547,356	672,844	1,614,345	6,956,903
Total Federal Production Tax Credit		24,455,330	20,024,680	20,469,529	15,738,314	16,704,571	14,712,317	12,102,237	12,048,794	13,714,241	19,231,864	21,983,549	25,946,332	217,131,757

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

** Ekola Flats, Pryor Mountain, and TB Flats were placed in service using circuits, which results in multiple placed in-service dates.

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	OREGON ALLOCATED	REF#
Adjustment to Tax:							
ADIT Balance	282	1	3,001,706,196	DITBAL	24.800%	744,413,245	7.4.1
Exchange Normalization	282	1	3,960,515	NUTIL	0.000%	-	7.4.1
Accel Amort of Pollution Cntrl Facilities	281	1	128,644,597	SG	27.094%	34,854,829	7.4.1
California	282	1	(21,195,745)	CA	Situs	-	7.4.1
Idaho	282	1	(30,063,763)	ID	Situs	-	7.4.1
Other	282	1	(3,079,350)	OTHER	0.000%	-	7.4.1
Oregon	282	1	(73,943,511)	OR	Situs	(73,943,511)	7.4.1
SG	282	1	(2,483,770,108)	SG	27.094%	(672,950,000)	7.4.1
SO	282	1	(147,569,939)	SO	27.962%	(41,263,227)	7.4.1
Utah	282	1	(294,445,607)	UT	Situs	-	7.4.1
Washington	282	1	(29,322,760)	WA	Situs	-	7.4.1
Wyoming	282	1	(68,375,062)	WY	Situs	-	7.4.1
PP&E Adjustment - 13 Mo Avg - SNP	282	1	-	SNP	27.201%	-	7.4.1
PP&E Adjustment - 13 Mo Avg - CIAC	282	1	-	CIAC	26.961%	-	7.4.1
PP&E Adjustment - 13 Mo Avg - OTHER	282	1	135,252	OTHER	0.000%	-	7.4.1
PP&E Adjustment - 13 Mo Avg - SG	282	1	1,396,460	SG	27.094%	378,355	7.4.1
PP&E Adjustment - 13 Mo Avg - SNPD	282	1	(4,716,592)	SNPD	26.961%	(1,271,634)	7.4.1
PP&E Adjustment - 13 Mo Avg - SO	282	1	20,639,417	SO	27.962%	5,771,155	7.4.1
			<u>(0)</u>			<u>(4,010,788)</u>	

Description of Adjustment:

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

PacifiCorp
Results of Operations - December 2023
ADIT Balance Adjustment - 13 Month Average

Book Tax Difference				Total Company			STATE Allocation
Description	SAP Account	FERC Account	#	Unadjusted	Adjustment	Adjusted Utility	2020 Protocol
Accelerated Pollution Control Facilities Depreciation	287960	281	105.128	(128,644,597)	128,644,597	0	SG
RA - Solar ITC Basis Adjustment	287605	282	100.110	(277,805)	277,805	0	DITBAL
30% capitalized labor costs for Power tax input	287605	282	105.100	26,438,976	(26,438,976)	0	DITBAL
Capitalized Labor Costs-Powertax-Medicare Subsidy-Temp	287605	282	105.101	1,565,135	(1,565,135)	0	DITBAL
Reg. Adjust: Effects of Ratemaking - Fixed Assets- Fed/St	287605	282	105.115	(49,371,489)	49,371,489	0	DITBAL
Reg. Adjust: Effects of Ratemaking-Fixed Assets - Fed/St	287605	282	105.115	0	0	0	DITBAL
Solar ITC Basis Adjustment	287605	282	105.116	(67,947)	67,947	0	DITBAL
Book Depreciation	287605	282	105.120	3,552,520,196	(3,552,520,196)	0	DITBAL
Repair Deduction	287605	282	105.122	(562,286,993)	562,286,993	0	DITBAL
Sec. 481a Adjustment - Repair Deduction	287605	282	105.123	(157,570,922)	157,570,922	0	DITBAL
Tax Depreciation	287605	282	105.125	(5,840,901,827)	5,840,901,827	0	DITBAL
Fixed Assets - State Modification	287605	282	105.129	22,627,425	(22,627,425)	0	DITBAL
Fixed Assets - State Modification (Federal Detriment)	287605	282	105.129	(4,751,744)	4,751,744	0	DITBAL
CIAC	287605	282	105.130	381,690,417	(381,690,417)	0	DITBAL
Idaho Disallowed Loss	287605	282	105.131	437,124	(437,124)	0	DITBAL
Safe Harbor Lease Rate Differential	287605	282	105.135	0	0	0	DITBAL
PP&E FIN 48 Balances	287605	282	105.136	(383,916)	0	(383,916)	DITBAL
Capitalized Depreciation	287605	282	105.137	(27,156,771)	27,156,771	0	DITBAL
Reimbursements	287605	282	105.140	24,884,673	(24,884,673)	0	DITBAL
AFUDC - Debt	287605	282	105.141a	(204,937,271)	204,937,271	0	DITBAL
AFUDC - Equity	287605	282	105.141b	(167,665,786)	167,665,786	0	DITBAL
Avoided Costs	287605	282	105.142	241,686,759	(241,686,759)	0	DITBAL
Capitalization of Test Energy	287605	282	105.146	5,637,818	(5,637,818)	0	DITBAL
§1031 Exchange	287605	282	105.147	(111,999)	111,999	0	DITBAL
Mine Safety Sec 179E Election ~PPW	287605	282	105.148	(306,514)	306,514	0	DITBAL
Contract Liability Basis Adjustment - Eagle Mountain	287605	282	105.151	0	0	0	DITBAL
Gain / (Loss) on Prop. Disposition	287605	282	105.152	(108,590,736)	108,590,736	0	DITBAL
Contract Liability Basis Adjust.-Chehalis Mitigation Oblig.	287605	282	105.153	(57,751)	57,751	0	DITBAL
Reclass to §1031 Exchange Normalization Adjust-Gen.	287605	282	105.158	171,938	(171,938)	0	DITBAL
Reclass to §1031 Exchange Normalization Adjust-Trans.	287605	282	105.159	3,788,577	(3,788,577)	0	DITBAL
§1031 Exchange Normalization Adjustment	287605	282	105.160	(3,960,515)	3,960,515	0	NREG
Coal Mine Development	287605	282	105.165	0	0	0	DITBAL
Coal Mine Extension	287605	282	105.170	0	0	0	DITBAL
Removal Costs	287605	282	105.175	(273,459,177)	273,459,177	0	DITBAL
Book Gain/Loss on Land Sales	287605	282	105.470	13,434,844	(13,434,844)	0	DITBAL
R & E - Sec. 174 Deduction	287605	282	320.210	(7,719,946)	7,719,946	0	DITBAL
Reclass to Pollution Control Facilities Depreciation	287605	282	**	128,644,597	(128,644,597)	0	DITBAL
Rounding	-----	282	**	0	0	0	DITBAL
Accumulated Deferred Income Taxes (CA) - 13 Mo Avg	-----	282	**	0	(21,195,745)	(21,195,745)	CA
Accumulated Deferred Income Taxes (IDU) - 13 Mo Avg	-----	282	**	0	(30,063,763)	(30,063,763)	IDU
Accumulated Deferred Income Taxes (OTHER) -13 Mo Avg	-----	282	**	0	(3,079,350)	(3,079,350)	OTHER
Accumulated Deferred Income Taxes (OR) - 13 Mo Avg	-----	282	**	0	(73,943,511)	(73,943,511)	OR
Accumulated Deferred Income Taxes (SG) - 13 Mo Avg	-----	282	**	0	(1,652,891,440)	(1,652,891,440)	SG
Accumulated Deferred Income Taxes (SG-CAGE)-13 Mo Avg	-----	282	**	0	(630,027,624)	(630,027,624)	SG
Accumulated Deferred Income Taxes (SG-CAGW)-13 Mo Avg	-----	282	**	0	(200,851,044)	(200,851,044)	SG
Accumulated Deferred Income Taxes (SO) - 13 Mo Avg	-----	282	**	0	(147,569,939)	(147,569,939)	SO
Accumulated Deferred Income Taxes (UT) - 13 Mo Avg	-----	282	**	0	(294,445,607)	(294,445,607)	UT
Accumulated Deferred Income Taxes (WA) - 13 Mo Avg	-----	282	**	0	(29,322,760)	(29,322,760)	WA
Accumulated Deferred Income Taxes (WY) - 13 Mo Avg	-----	282	**	0	(68,375,062)	(68,375,062)	WYP
PP&E Adjustment - 13 Mo Avg - SNP	-----	282	**	0	0	0	SNP
PP&E Adjustment - 13 Mo Avg - CIAC	-----	282	**	0	0	0	CIAC
PP&E Adjustment - 13 Mo Avg - OTHER	-----	282	**	0	135,252	135,252	OTHER
PP&E Adjustment - 13 Mo Avg - SG	-----	282	**	0	1,396,460	1,396,460	SG
PP&E Adjustment - 13 Mo Avg - SNPD	-----	282	**	0	(4,716,592)	(4,716,592)	SNPD
PP&E Adjustment - 13 Mo Avg - SO	-----	282	**	0	20,639,417	20,639,417	SO
				(3,134,695,225)	(0)	(3,134,695,225)	

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	2,407,449	SG	27.094%	652,272	7.5.1

Description of Adjustment:

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

PacifiCorp
Results of Operations - December 2023
Wyoming Wind Generation Tax

OR

Wind Plant	2025 NPC MWH Production (b)	Tax Begins	2025 \$/MWH Tax
Glenrock I (b)	331,819	1/1/2012	
Glenrock III (b)	123,171	1/1/2012	123,171
Seven Mile Hill	409,696	1/1/2012	409,696
Seven Mile Hill II	86,404	1/1/2012	86,404
Rolling Hills (b)	-	1/17/2012	-
High Plains	351,707	9/1/2012	351,707
McFadden Ridge	107,062	9/1/2012	107,062
Dunlap	466,143	10/1/2013	466,143
Cedar Springs Wind II	707,919	12/8/2023	707,919
Ekola Flats Wind	806,749	VARIOUS	806,749
TB Flats Wind	1,318,006	VARIOUS	1,318,006
Foote Creek	122,509	3/24/2024	122,509
Foote Creek II-IV (a)	-	11/21/2026	-
Rock Creek I (a)	-	12/31/2027	-
Rock Creek II (a)	-	9/30/2028	-
Rock River I (a)	-	12/1/2027	-
Total Wyoming Wind MWH	<u>4,831,185</u>		<u>4,499,366</u>
December 2023 Results of Operations Wind Tax			2,091,917
Adjustment to normalize to December 2024			<u><u>2,407,449</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.

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	OREGON ALLOCATED	REF#
Adjustment to Rate Base:							
Other Reg. Liabilities	254	1	1,785	OR	Situs	1,785	
Other Reg. Liabilities	254	1	-	UT	Situs	-	
Other Reg. Liabilities	254	1	16,715,129	WY	Situs	-	
Other Reg. Liabilities	254	1	15,400,983	WY	Situs	-	
			<u>32,117,897</u>			<u>1,785</u>	7.6.1
Other Reg. Liabilities - Protected EDIT	254	3	19,297,954	OR	Situs	19,297,954	7.6.1
Other Reg. Liabilities - Protected EDIT	254	3	10,936,762	WY	Situs	-	7.6.1
Adjustment to Tax:							
Accum Def Inc Tax Bal	190	1	(439)	OR	Situs	(439)	
Accum Def Inc Tax Bal	190	1	-	UT	Situs	-	
Accum Def Inc Tax Bal	190	1	(4,109,682)	WY	Situs	-	
Accum Def Inc Tax Bal	190	1	(3,786,578)	WY	Situs	-	
			<u>(7,896,699)</u>			<u>(439)</u>	
Accum Def Inc Tax Bal - Protected EDIT	190	3	(4,744,711)	OR	Situs	(4,744,711)	
Accum Def Inc Tax Bal - Protected EDIT	190	3	(3,891,765)	WY	Situs	-	
EDIT Amortization	41110	3	234,485	OR	Situs	234,485	
EDIT Amortization	41110	3	-	UT	Situs	-	
EDIT Amortization	41110	3	20,970,024	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 2023
EDIT Balance Adjustment
13 Month Average Basis

Description	Account	Booked Allocation	Correct Allocation	Adjustment	Ref
EDIT Reg Liabilities	254OR	(1,785)	-	1,785	
EDIT Reg Liabilities	254UT	-	-	-	
EDIT Reg Liabilities	254WYP	(16,715,129)	-	16,715,129	
EDIT Reg Liabilities	254WYU	(15,400,983)	-	15,400,983	
	Total	(32,117,897)	-	32,117,897	Page 7.6
Protected EDIT Reg Liabilities	254OR	(340,913,057)	(321,615,103)	19,297,954	Page 7.6
Protected EDIT Reg Liabilities	254WYP	(193,461,402)	(182,524,640)	10,936,762	Page 7.6
Grand Total		(566,492,356)	(504,139,743)	62,352,612	

	<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:							
OR Activity Tax - Remove Base Period	40911	1	(6,597,000)	OR	Situs	(6,597,000)	7.7.1
OR Activity Tax - Test Period	408	3	7,005,831	OR	Situs	7,005,831	7.7.1
OR Activity Tax - Remove Base Period	40911	1	(100)	OR	Situs	(100)	7.7.2
OR Activity Tax - Test Period	40911	3	12,478	OR	Situs	12,478	7.7.2

Description of Adjustment:

This adjustment is to adjust the the Oregon Corporate Activity Tax and Metro Business Income Tax/Metro Supportive Housing Services tax amount for the test period. Although included in Account 40911 in the base period, the Oregon Corporate Activity Tax will be included in Account 408 for purposes of the general rate case.

PacifiCorp
Results of Operations - December 2023
Oregon Corporate Activity Tax & Metro SHS

		OR CAT	
Dec-23 12 months	Oregon Corporate Activity Tax - Base Period - Account 409 Adjustment to Account 40911	6,597,000	
		6,597,000	Ref. 7.7
Dec-24 12 months	Oregon Corporate Activity Tax - 2024 Forecast - Account 408 Adjustment to Account 408	7,005,831	
		7,005,831	Ref. 7.7

Note: The OCAT included in the base period is charged to Account 40911. As per Docket UE-399, the OCAT will be included in rates in Account 408.

PacifiCorp
Results of Operations - December 2023
Oregon Corporate Activity Tax & Metro SHS

		Metro Supportive Housing Services Tax	
Dec-23	12 months	Metro Supportive Housing Services Tax - Base Period	100
Dec-24	12 months	Metro Supportive Housing Services Tax - 2024 Forecast	<u>12,478</u>
		Total	<u><u>12,478</u></u>
Adjustment to Account	40911		<u><u>12,378</u></u> Ref. 7.7

Tab 8 - Rate Base

	8.1	8.2	8.3	8.4	8.5	8.5.1	8.5.2
	Update Cash	Trapper Mine Rate	Jim Bridger Mine	Customer	Pro Forma Major	Cont. 1 Pro Forma	Cont. 2 Pro Forma
Total Normalized	Working Capital	Base	Rate Base	Advances for Construction	Plant Additions	Major Plant Additions	Major Plant Additions
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	(1,861,959)	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	(509,502)	-	-	-	-	-	-
12 Other Power Supply	(333,161)	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	324,732	-	-	-	-	-	-
19 Total O&M Expenses	(2,379,890)	-	-	-	-	-	-
20 Depreciation	(2,344,065)	-	-	-	-	-	-
21 Amortization	(5,877,079)	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	(12,929,040)	99,837	-	-	-	669,397	(16,623,741)
24 State	(2,928,070)	22,610	-	-	-	151,600	(3,764,817)
25 Deferred Income Taxes	18,450,983	(122,448)	-	-	-	(820,997)	(1,303,494)
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	(8,007,160)	(0)	-	-	-	(0)	(21,692,052)
29							
30 Operating Rev For Return:	8,007,160	0	-	-	-	0	21,692,052
31							
32 Rate Base:							
33 Electric Plant In Service	278,211,714	2,442,370	9,557,158	-	289,079,397	31,755,877	-
34 Plant Held for Future Use	(7,465,839)	-	-	-	-	-	-
35 Misc Deferred Debits	(83,759,036)	-	-	-	-	-	-
36 Elec Plant Acq Adj	(20,416)	-	-	-	-	-	-
37 Pensions	(29,550,683)	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	1,190,643	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	(12,338,915)	2,498	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	146,267,468	(12,341,412)	2,444,868	9,557,158	289,079,397	31,755,877	-
45							
46 Deductions:							
47 Accum Prov For Deprec	(364,478)	-	-	-	-	-	-
48 Accum Prov For Amort	8,096	-	-	-	-	-	-
49 Accum Def Income Tax	32,665,284	(3,719)	5,019	-	-	-	410,499
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	22,713,693	-	-	22,713,693	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	(2,692,856)	-	-	-	-	-	-
54							
55 Total Deductions:	52,329,737	(3,719)	5,019	22,713,693	-	-	410,499
56							
57 Total Rate Base:	198,597,205	(12,341,412)	2,441,148	9,562,177	289,079,397	31,755,877	410,499
58							
59							
60 Estimated ROE impact	0.626%	-0.020%	0.004%	0.015%	0.037%	0.441%	0.896%
61							
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	10,601,034	-	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	6,702,036	-	498,026	-	-	3,339,202	5,301,642
71 Schedule "M" Deductions	81,797,998	-	-	-	-	-	88,227,133
72 Income Before Tax	(64,494,927)	-	498,026	-	-	3,339,202	(82,925,491)
73							
74 State Income Taxes	(2,928,070)	-	22,610	-	-	151,600	(3,764,817)
75							
76 Taxable Income	(61,566,858)	-	475,415	-	-	3,187,603	(79,160,673)
77							
78 Federal Income Taxes	(12,929,040)	-	99,837	-	-	669,397	(16,623,741)

	8.5.3 Cont. 3 Pro Forma Major Plant Additions	8.6 Miscellaneous Rate Base	8.7 FERC 105 (PHFU)	8.8 Regulatory Asset Amortization	8.9 Remove Rolling Hills	8.10 Carbon Plant Closure	8.11 Pension Asset Adjustment	8.12 Deer Creek Mine Adjustment
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	-	-	-	-	-	-	-	(1,861,959)
10 Nuclear Production	-	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	(333,161)	-	-	-
13 Transmission	-	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	(94,128)	-	-	803,879
19 Total O&M Expenses	-	-	-	-	(427,288)	-	-	(1,058,080)
20 Depreciation	-	-	-	-	(2,204,910)	-	-	-
21 Amortization	-	-	-	(4,075,388)	-	(1,795,238)	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-	-
23 Income Taxes: Federal	-	-	-	816,977	532,201	683,787	-	686,546
24 State	-	-	-	185,023	120,529	154,859	-	155,484
25 Deferred Income Taxes	21,692,052	-	-	-	(18,120)	(397,258)	-	(581,883)
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-	-
28 Total Operating Expenses:	21,692,052	-	-	(3,073,389)	(1,997,589)	(1,353,850)	-	(797,933)
29								
30 Operating Rev For Return:	(21,692,052)	-	-	3,073,389	1,997,589	1,353,850	-	797,933
31								
32 Rate Base:								
33 Electric Plant In Service	-	-	-	-	(52,903,459)	-	-	-
34 Plant Held for Future Use	-	-	(7,465,839)	-	-	-	-	-
35 Misc Deferred Debits	-	(379,418)	-	-	-	(216,037)	(62,549,953)	(20,566,723)
36 Elec Plant Acq Adj	-	-	-	(20,416)	-	-	-	-
37 Pensions	-	-	-	-	-	-	(29,550,683)	-
38 Prepayments	-	-	-	-	-	-	-	-
39 Fuel Stock	-	1,190,643	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-	-
44 Total Electric Plant:	-	811,225	(7,465,839)	(20,416)	(52,903,459)	(216,037)	(92,100,636)	(20,566,723)
45								
46 Deductions:								
47 Accum Prov For Deprec	-	-	-	-	(398,730)	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-	-
49 Accum Def Income Tax	(4,028,588)	-	-	-	12,124,064	646,462	22,432,062	1,031,849
50 Unamortized ITC	-	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	(2,692,856)	0	-
54								
55 Total Deductions:	(4,028,588)	-	-	-	11,725,334	(2,046,394)	22,432,062	1,031,849
56								
57 Total Rate Base:	(4,028,588)	811,225	(7,465,839)	(20,416)	(41,178,125)	(2,262,431)	(69,668,574)	(19,534,874)
58								
59								
60 Estimated ROE impact	-0.903%	0.001%	-0.012%	0.127%	0.016%	0.052%	-0.114%	0.001%
61								
62								
63								
64 TAX CALCULATION:								
65								
66 Operating Revenue	-	-	-	4,075,388	2,632,198	1,795,238	-	1,058,080
67 Other Deductions	-	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	(2,350,543)	1,795,238	-	(1,808,443)
71 Schedule "M" Deductions	-	-	-	-	(2,373,164)	179,487	-	(4,175,112)
72 Income Before Tax	-	-	-	4,075,388	2,654,819	3,410,988	-	3,424,749
73								
74 State Income Taxes	-	-	-	185,023	120,529	154,859	-	155,484
75								
76 Taxable Income	-	-	-	3,890,365	2,534,291	3,256,130	-	3,269,266
77								
78 Federal Income Taxes	-	-	-	816,977	532,201	683,787	-	686,546

	8.13 Emissions Control Investments Disallowance	8.14 Transmission Project Adjustment	8.15 Cholla Unit 4 Retirement	8.16 Klamath Regulatory Asset Amortization
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	-	-	-	(509,502)
12 Other Power Supply	-	-	-	-
13 Transmission	-	-	-	-
14 Distribution	-	-	-	-
15 Customer Accounting	-	-	-	-
16 Customer Service & Info	-	-	-	-
17 Sales	-	-	-	-
18 Administrative & General	(1,117,165)	-	732,144	-
19 Total O&M Expenses	(1,117,165)	-	732,144	(509,502)
20 Depreciation	(139,156)	-	-	-
21 Amortization	-	-	(195)	(6,257)
22 Taxes Other Than Income	-	-	-	-
23 Income Taxes: Federal	230,950	-	(133,486)	108,493
24 State	52,304	-	(30,231)	24,571
25 Deferred Income Taxes	25,633	-	(16,245)	(6,257)
26 Investment Tax Credit Adj.	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-
28 Total Operating Expenses:	(947,434)	-	551,987	(388,952)
29				
30 Operating Rev For Return:	947,434	-	(551,987)	388,952
31				
32 Rate Base:				
33 Electric Plant In Service	(1,052,009)	(182,484)	-	(485,136)
34 Plant Held for Future Use	-	-	-	-
35 Misc Deferred Debits	-	-	(223,367)	176,461
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:	(1,052,009)	(182,484)	(223,367)	(308,676)
45				
46 Deductions:				
47 Accum Prov For Deprec	-	34,251	-	-
48 Accum Prov For Amort	-	-	-	8,096
49 Accum Def Income Tax	101,862	13,525	(24,365)	(43,386)
50 Unamortized ITC	-	-	-	-
51 Customer Adv For Const	-	-	-	-
52 Customer Service Deposits	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-
54				
55 Total Deductions:	101,862	47,776	(24,365)	(35,290)
56				
57 Total Rate Base:	(950,147)	(134,707)	(247,732)	(343,966)
58				
59				
60 Estimated ROE impact	0.038%	0.000%	-0.023%	0.015%
61				
62				
63				
64 TAX CALCULATION:				
65				
66 Operating Revenue	1,256,320	-	(731,949)	515,759
67 Other Deductions	-	-	-	-
68 Interest (AFUDC)	-	-	-	-
69 Interest	-	-	-	-
70 Schedule "M" Additions	(139,156)	-	66,069	-
71 Schedule "M" Deductions	(34,899)	-	-	(25,447)
72 Income Before Tax	1,152,064	-	(665,880)	541,206
73				
74 State Income Taxes	52,304	-	(30,231)	24,571
75				
76 Taxable Income	1,099,760	-	(635,649)	516,635
77				
78 Federal Income Taxes	230,950	-	(133,486)	108,493

	8.1	8.2	8.3	8.4	8.5	8.5.1	8.5.2
	Update Cash	Trapper Mine Rate	Jim Bridger Mine	Customer	Pro Forma Major	Cont. 1 Pro Forma	Cont. 2 Pro Forma
Total Normalized	Working Capital	Base	Rate Base	Advances for	Plant Additions	Major Plant	Major Plant
				Construction		Additions	Additions
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	(1,861,959)	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	(333,161)	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	109,169	-	-	-	-	-	-
19 Total O&M Expenses	(2,085,951)	-	-	-	-	-	-
20 Depreciation	(2,344,065)	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	1,346,139	-	-	-	-	-	-
24 State	304,863	-	-	-	-	-	-
25 Deferred Income Taxes	(574,370)	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	(3,353,384)	-	-	-	-	-	-
29							
30 Operating Rev For Return:	3,353,384	-	-	-	-	-	-
31							
32 Rate Base:							
33 Electric Plant In Service	(42,762,589)	2,380,841	9,440,537	-	-	-	-
34 Plant Held for Future Use	(7,465,839)	-	-	-	-	-	-
35 Misc Deferred Debits	(83,648,765)	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Pensions	(29,550,683)	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	(13,583,832)	(13,583,832)	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	(177,011,708)	(13,583,832)	2,380,841	9,440,537	-	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	(398,730)	-	-	-	-	-	-
48 Accum Prov For Amort	8,096	-	-	-	-	-	-
49 Accum Def Income Tax	35,740,412	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	22,713,693	-	-	22,713,693	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	(4,488,094)	-	-	-	-	-	-
54							
55 Total Deductions:	53,575,377	-	-	22,713,693	-	-	-
56							
57 Total Rate Base:	(123,436,331)	(13,583,832)	2,380,841	9,440,537	22,713,693	-	-
58							
59							
60 Estimated ROE impact	-0.063%	-0.022%	0.004%	0.015%	0.037%	0.000%	0.000%
61							
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	4,430,016	-	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	(4,298,141)	-	-	-	-	-	-
71 Schedule "M" Deductions	(6,583,175)	-	-	-	-	-	-
72 Income Before Tax	6,715,051	-	-	-	-	-	-
73							
74 State Income Taxes	304,863	-	-	-	-	-	-
75							
76 Taxable Income	6,410,187	-	-	-	-	-	-
77							
78 Federal Income Taxes	1,346,139	-	-	-	-	-	-

	8.5.3 Cont. 3 Pro Forma Major Plant Additions	8.6 Miscellaneous Rate Base	8.7 FERC 105 (PHFU)	8.8 Regulatory Asset Amortization	8.9 Remove Rolling Hills	8.10 Carbon Plant Closure	8.11 Pension Asset Adjustment	8.12 Deer Creek Mine Adjustment
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	-	-	-	-	-	-	-	(1,861,959)
10 Nuclear Production	-	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	(333,161)	-	-	-
13 Transmission	-	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	(94,128)	-	-	803,879
19 Total O&M Expenses	-	-	-	-	(427,288)	-	-	(1,058,080)
20 Depreciation	-	-	-	-	(2,204,910)	-	-	-
21 Amortization	-	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-	-
23 Income Taxes: Federal	-	-	-	-	532,201	-	-	686,546
24 State	-	-	-	-	120,529	-	-	155,484
25 Deferred Income Taxes	-	-	-	-	(18,120)	-	-	(581,883)
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-	-
28 Total Operating Expenses:	-	-	-	-	(1,997,589)	-	-	(797,933)
29								
30 Operating Rev For Return:	-	-	-	-	1,997,589	-	-	797,933
31								
32 Rate Base:								
33 Electric Plant In Service	-	-	-	-	(52,903,459)	-	-	-
34 Plant Held for Future Use	-	-	(7,465,839)	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	(36,550)	(62,549,953)	(20,566,723)
36 Elec Plant Acq Adj	-	-	-	-	-	-	(29,550,683)	-
37 Pensions	-	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-	-
44 Total Electric Plant:	-	-	(7,465,839)	-	(52,903,459)	(36,550)	(92,100,636)	(20,566,723)
45								
46 Deductions:								
47 Accum Prov For Deprec	-	-	-	-	(398,730)	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	-	12,124,064	50,576	22,432,062	1,031,849
50 Unamortized ITC	-	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-	-
52 Customer Serv Deposits	-	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	(4,488,094)	0	-
54								
55 Total Deductions:	-	-	-	-	11,725,334	(4,437,518)	22,432,062	1,031,849
56								
57 Total Rate Base:	-	-	(7,465,839)	-	(41,178,125)	(4,474,068)	(69,668,574)	(19,534,874)
58								
59								
60 Estimated ROE impact	0.000%	0.000%	-0.012%	0.000%	0.016%	-0.007%	-0.114%	0.001%
61								
62								
63								
64 TAX CALCULATION:								
65								
66 Operating Revenue	-	-	-	-	2,632,198	-	-	1,058,080
67 Other Deductions	-	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	(2,350,543)	-	-	(1,808,443)
71 Schedule "M" Deductions	-	-	-	-	(2,373,164)	-	-	(4,175,112)
72 Income Before Tax	-	-	-	-	2,654,819	-	-	3,424,749
73								
74 State Income Taxes	-	-	-	-	120,529	-	-	155,484
75								
76 Taxable Income	-	-	-	-	2,534,291	-	-	3,269,266
77								
78 Federal Income Taxes	-	-	-	-	532,201	-	-	686,546

	8.13 Emissions Control Investments Disallowance	8.14 Transmission Project Adjustment	8.15 Cholla Unit 4 Retirement	8.16 Klamath Regulatory Asset Amortization
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	(1,332,727)	-	732,144	-
19 Total O&M Expenses	(1,332,727)	-	732,144	-
20 Depreciation	(139,156)	-	-	-
21 Amortization	-	-	-	-
22 Taxes Other Than Income	-	-	-	-
23 Income Taxes: Federal	274,163	-	(146,770)	-
24 State	62,090	-	(33,239)	-
25 Deferred Income Taxes	25,633	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-
28 Total Operating Expenses:	(1,109,997)	-	552,135	-
29				
30 Operating Rev For Return:	1,109,997	-	(552,135)	-
31				
32 Rate Base:				
33 Electric Plant In Service	(1,195,372)	-	-	(485,136)
34 Plant Held for Future Use	-	-	-	-
35 Misc Deferred Debits	-	-	(495,539)	-
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:	(1,195,372)	-	(495,539)	(485,136)
45				
46 Deductions:				
47 Accum Prov For Deprec	-	-	-	-
48 Accum Prov For Amort	-	-	-	8,096
49 Accum Def Income Tax	101,862	-	-	-
50 Unamortized ITC	-	-	-	-
51 Customer Adv For Const	-	-	-	-
52 Customer Service Deposits	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-
54				
55 Total Deductions:	101,862	-	-	8,096
56				
57 Total Rate Base:	(1,093,510)	-	(495,539)	(477,041)
58				
59				
60 Estimated ROE impact	0.044%	0.000%	-0.024%	-0.001%
61				
62				
63				
64 TAX CALCULATION:				
65				
66 Operating Revenue	1,471,883	-	(732,144)	-
67 Other Deductions	-	-	-	-
68 Interest (AFUDC)	-	-	-	-
69 Interest	-	-	-	-
70 Schedule "M" Additions	(139,156)	-	-	-
71 Schedule "M" Deductions	(34,899)	-	-	-
72 Income Before Tax	1,367,626	-	(732,144)	-
73				
74 State Income Taxes	62,090	-	(33,239)	-
75				
76 Taxable Income	1,305,536	-	(698,905)	-
77				
78 Federal Income Taxes	274,163	-	(146,770)	-

	8.1	8.2	8.3	8.4	8.5	8.5.1	8.5.2
	Update Cash	Trapper Mine Rate	Jim Bridger Mine	Customer	Pro Forma Major	Cont. 1 Pro Forma	Cont. 2 Pro Forma
Total Normalized	Working Capital	Base	Rate Base	Advances for	Plant Additions	Major Plant	Major Plant
				Construction		Additions	Additions
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	-
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	669,397	-	-	-	-	669,397	-
24 State	151,600	-	-	-	-	151,600	-
25 Deferred Income Taxes	(820,997)	-	-	-	-	(820,997)	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	(0)	-	-	-	-	(0)	-
29							
30 Operating Rev For Return:	0	-	-	-	-	0	-
31							
32 Rate Base:							
33 Electric Plant In Service	95,147,822	-	-	-	95,147,822	-	-
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	(3,137)	(3,137)	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	95,144,685	(3,137)	-	-	95,147,822	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	410,499	-	-	-	-	-	410,499
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	410,499	-	-	-	-	-	410,499
56							
57 Total Rate Base:	95,555,184	(3,137)	-	-	95,147,822	-	410,499
58							
59							
60 Estimated ROE impact	-0.125%	0.000%	0.000%	0.000%	0.000%	-0.124%	0.000%
61							
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	-	-	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	3,339,202	-	-	-	-	3,339,202	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	3,339,202	-	-	-	-	3,339,202	-
73							
74 State Income Taxes	151,600	-	-	-	-	151,600	-
75							
76 Taxable Income	3,187,603	-	-	-	-	3,187,603	-
77							
78 Federal Income Taxes	669,397	-	-	-	-	669,397	-

	8.13 Emissions Control Investments Disallowance	8.14 Transmission Project Adjustment	8.15 Cholla Unit 4 Retirement	8.16 Klamath Regulatory Asset Amortization
1 Operating Revenues:				
2 General Business Revenues	-	-	-	-
3 Interdepartmental	-	-	-	-
4 Special Sales	-	-	-	-
5 Other Operating Revenues	-	-	-	-
6 Total Operating Revenues	-	-	-	-
7				
8 Operating Expenses:				
9 Steam Production	-	-	-	-
10 Nuclear Production	-	-	-	-
11 Hydro Production	-	-	-	-
12 Other Power Supply	-	-	-	-
13 Transmission	-	-	-	-
14 Distribution	-	-	-	-
15 Customer Accounting	-	-	-	-
16 Customer Service & Info	-	-	-	-
17 Sales	-	-	-	-
18 Administrative & General	-	-	-	-
19 Total O&M Expenses	-	-	-	-
20 Depreciation	-	-	-	-
21 Amortization	-	-	-	-
22 Taxes Other Than Income	-	-	-	-
23 Income Taxes: Federal	-	-	-	-
24 State	-	-	-	-
25 Deferred Income Taxes	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-
28 Total Operating Expenses:	-	-	-	-
29				
30 Operating Rev For Return:	-	-	-	-
31				
32 Rate Base:				
33 Electric Plant In Service	-	-	-	-
34 Plant Held for Future Use	-	-	-	-
35 Misc Deferred Debits	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-
37 Pensions	-	-	-	-
38 Prepayments	-	-	-	-
39 Fuel Stock	-	-	-	-
40 Material & Supplies	-	-	-	-
41 Working Capital	-	-	-	-
42 Weatherization Loans	-	-	-	-
43 Misc Rate Base	-	-	-	-
44 Total Electric Plant:	-	-	-	-
45				
46 Deductions:				
47 Accum Prov For Deprec	-	-	-	-
48 Accum Prov For Amort	-	-	-	-
49 Accum Def Income Tax	-	-	-	-
50 Unamortized ITC	-	-	-	-
51 Customer Adv For Const	-	-	-	-
52 Customer Service Deposits	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-
54				
55 Total Deductions:	-	-	-	-
56				
57 Total Rate Base:	-	-	-	-
58				
59				
60 Estimated ROE impact	0.000%	0.000%	0.000%	0.000%
61				
62				
63				
64 TAX CALCULATION:				
65				
66 Operating Revenue	-	-	-	-
67 Other Deductions	-	-	-	-
68 Interest (AFUDC)	-	-	-	-
69 Interest	-	-	-	-
70 Schedule "M" Additions	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-
72 Income Before Tax	-	-	-	-
73				
74 State Income Taxes	-	-	-	-
75				
76 Taxable Income	-	-	-	-
77				
78 Federal Income Taxes	-	-	-	-

	8.1	8.2	8.3	8.4	8.5	8.5.1	8.5.2	
	Update Cash	Trapper Mine Rate	Jim Bridger Mine	Customer	Pro Forma Major	Cont. 1 Pro Forma	Cont. 2 Pro Forma	
Total Normalized	Working Capital	Base	Rate Base	Advances for	Plant Additions	Major Plant	Major Plant	
				Construction		Additions	Additions	
1 Operating Revenues:								
2 General Business Revenues	-	-	-	-	-	-	-	
3 Interdepartmental	-	-	-	-	-	-	-	
4 Special Sales	-	-	-	-	-	-	-	
5 Other Operating Revenues	-	-	-	-	-	-	-	
6 Total Operating Revenues	-	-	-	-	-	-	-	
7								
8 Operating Expenses:								
9 Steam Production	-	-	-	-	-	-	-	
10 Nuclear Production	-	-	-	-	-	-	-	
11 Hydro Production	(509,502)	-	-	-	-	-	-	
12 Other Power Supply	-	-	-	-	-	-	-	
13 Transmission	-	-	-	-	-	-	-	
14 Distribution	-	-	-	-	-	-	-	
15 Customer Accounting	-	-	-	-	-	-	-	
16 Customer Service & Info	-	-	-	-	-	-	-	
17 Sales	-	-	-	-	-	-	-	
18 Administrative & General	215,562	-	-	-	-	-	-	
19 Total O&M Expenses	(293,939)	-	-	-	-	-	-	
20 Depreciation	-	-	-	-	-	-	-	
21 Amortization	(5,877,079)	-	-	-	-	-	-	
22 Taxes Other Than Income	-	-	-	-	-	-	-	
23 Income Taxes: Federal	(14,944,576)	99,837	-	-	-	-	(16,623,741)	
24 State	(3,384,533)	22,610	-	-	-	-	(3,764,817)	
25 Deferred Income Taxes	19,846,351	(122,448)	-	-	-	-	(1,303,494)	
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-	
27 Misc Revenue & Expense	-	-	-	-	-	-	-	
28 Total Operating Expenses:	(4,653,776)	(0)	-	-	-	-	(21,692,052)	
29								
30 Operating Rev For Return:	4,653,776	0	-	-	-	-	21,692,052	
31								
32 Rate Base:								
33 Electric Plant In Service	225,826,481	61,529	116,620	-	193,931,575	31,755,877	-	
34 Plant Held for Future Use	-	-	-	-	-	-	-	
35 Misc Deferred Debits	(110,272)	-	-	-	-	-	-	
36 Elec Plant Acq Adj	(20,416)	-	-	-	-	-	-	
37 Pensions	-	-	-	-	-	-	-	
38 Prepayments	-	-	-	-	-	-	-	
39 Fuel Stock	1,190,643	-	-	-	-	-	-	
40 Material & Supplies	-	-	-	-	-	-	-	
41 Working Capital	1,248,054	1,245,556	2,498	-	-	-	-	
42 Weatherization Loans	-	-	-	-	-	-	-	
43 Misc Rate Base	-	-	-	-	-	-	-	
44 Total Electric Plant:	228,134,490	1,245,556	64,027	116,620	193,931,575	31,755,877	-	
45								
46 Deductions:								
47 Accum Prov For Deprec	34,251	-	-	-	-	-	-	
48 Accum Prov For Amort	-	-	-	-	-	-	-	
49 Accum Def Income Tax	(3,485,627)	(3,719)	5,019	-	-	-	-	
50 Unamortized ITC	-	-	-	-	-	-	-	
51 Customer Adv For Const	-	-	-	-	-	-	-	
52 Customer Service Deposits	-	-	-	-	-	-	-	
53 Miscellaneous Deductions	1,795,238	-	-	-	-	-	-	
54								
55 Total Deductions:	(1,656,138)	(3,719)	5,019	-	-	-	-	
56								
57 Total Rate Base:	226,478,352	1,245,556	60,308	121,639	193,931,575	31,755,877	-	
58								
59								
60 Estimated ROE impact	-0.062%	-0.002%	0.000%	0.000%	0.000%	-0.232%	-0.039%	1.015%
61								
62								
63								
64 TAX CALCULATION:								
65								
66 Operating Revenue	6,171,018	-	-	-	-	-	-	
67 Other Deductions	-	-	-	-	-	-	-	
68 Interest (AFUDC)	-	-	-	-	-	-	-	
69 Interest	-	-	-	-	-	-	-	
70 Schedule "M" Additions	7,660,975	498,026	-	-	-	-	5,301,642	
71 Schedule "M" Deductions	88,381,173	-	-	-	-	-	88,227,133	
72 Income Before Tax	(74,549,180)	498,026	-	-	-	-	(82,925,491)	
73								
74 State Income Taxes	(3,384,533)	22,610	-	-	-	-	(3,764,817)	
75								
76 Taxable Income	(71,164,647)	475,415	-	-	-	-	(79,160,673)	
77								
78 Federal Income Taxes	(14,944,576)	99,837	-	-	-	-	(16,623,741)	

	8.5.3 Cont. 3 Pro Forma Major Plant Additions	8.6 Miscellaneous Rate Base	8.7 FERC 105 (PHFU)	8.8 Regulatory Asset Amortization	8.9 Remove Rolling Hills	8.10 Carbon Plant Closure	8.11 Pension Asset Adjustment	8.12 Deer Creek Mine Adjustment
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	-	-	-	(4,075,388)	-	(1,795,238)	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-	-
23 Income Taxes: Federal	-	-	-	816,977	-	683,787	-	-
24 State	-	-	-	185,023	-	154,859	-	-
25 Deferred Income Taxes	21,692,052	-	-	-	-	(397,258)	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-	-
28 Total Operating Expenses:	21,692,052	-	-	(3,073,389)	-	(1,353,850)	-	-
29								
30 Operating Rev For Return:	(21,692,052)	-	-	3,073,389	-	1,353,850	-	-
31								
32 Rate Base:								
33 Electric Plant In Service	-	-	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	(379,418)	-	-	-	(179,487)	-	-
36 Elec Plant Acq Adj	-	-	-	(20,416)	-	-	-	-
37 Pensions	-	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-	-
39 Fuel Stock	-	1,190,643	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-	-
44 Total Electric Plant:	-	811,225	-	(20,416)	-	(179,487)	-	-
45								
46 Deductions:								
47 Accum Prov For Deprec	-	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-	-
49 Accum Def Income Tax	(4,028,588)	-	-	-	-	595,886	-	-
50 Unamortized ITC	-	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	1,795,238	-	-
54								
55 Total Deductions:	(4,028,588)	-	-	-	-	2,391,124	-	-
56								
57 Total Rate Base:	(4,028,588)	811,225	-	(20,416)	-	2,211,637	-	-
58								
59								
60 Estimated ROE impact	-1.011%	-0.001%	0.000%	0.144%	0.000%	0.061%	0.000%	0.000%
61								
62								
63								
64 TAX CALCULATION:								
65								
66 Operating Revenue	-	-	-	4,075,388	-	1,795,238	-	-
67 Other Deductions	-	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	1,795,238	-	-
71 Schedule "M" Deductions	-	-	-	-	-	(179,487)	-	-
72 Income Before Tax	-	-	-	4,075,388	-	3,410,988	-	-
73								
74 State Income Taxes	-	-	-	185,023	-	154,859	-	-
75								
76 Taxable Income	-	-	-	3,890,365	-	3,256,130	-	-
77								
78 Federal Income Taxes	-	-	-	816,977	-	683,787	-	-

	8.13 Emissions Control Investments Disallowance	8.14 Transmission Project Adjustment	8.15 Cholla Unit 4 Retirement	8.16 Klamath Regulatory Asset Amortization
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	-	-	-	(509,502)
12 Other Power Supply	-	-	-	-
13 Transmission	-	-	-	-
14 Distribution	-	-	-	-
15 Customer Accounting	-	-	-	-
16 Customer Service & Info	-	-	-	-
17 Sales	-	-	-	-
18 Administrative & General	215,562	-	-	-
19 Total O&M Expenses	215,562	-	-	(509,502)
20 Depreciation	-	-	-	-
21 Amortization	-	-	(195)	(6,257)
22 Taxes Other Than Income	-	-	-	-
23 Income Taxes: Federal	(43,213)	-	13,284	108,493
24 State	(9,787)	-	3,008	24,571
25 Deferred Income Taxes	-	-	(16,245)	(6,257)
26 Investment Tax Credit Adj.	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-
28 Total Operating Expenses:	162,563	-	(148)	(388,952)
29				
30 Operating Rev For Return:	(162,563)	-	148	388,952
31				
32 Rate Base:				
33 Electric Plant In Service	143,363	(182,484)	-	-
34 Plant Held for Future Use	-	-	-	-
35 Misc Deferred Debits	-	-	272,173	176,461
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:	143,363	(182,484)	272,173	176,461
45				
46 Deductions:				
47 Accum Prov For Deprec	-	34,251	-	-
48 Accum Prov For Amort	-	-	-	-
49 Accum Def Income Tax	-	13,525	(24,365)	(43,386)
50 Unamortized ITC	-	-	-	-
51 Customer Adv For Const	-	-	-	-
52 Customer Service Deposits	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-
54				
55 Total Deductions:	-	47,776	(24,365)	(43,386)
56				
57 Total Rate Base:	143,363	(134,707)	247,808	133,075
58				
59				
60 Estimated ROE impact	-0.008%	0.000%	0.000%	0.018%
61				
62				
63				
64 TAX CALCULATION:				
65				
66 Operating Revenue	(215,562)	-	195	515,759
67 Other Deductions	-	-	-	-
68 Interest (AFUDC)	-	-	-	-
69 Interest	-	-	-	-
70 Schedule "M" Additions	-	-	66,069	-
71 Schedule "M" Deductions	-	-	-	(25,447)
72 Income Before Tax	(215,562)	-	66,265	541,206
73				
74 State Income Taxes	(9,787)	-	3,008	24,571
75				
76 Taxable Income	(205,776)	-	63,256	516,635
77				
78 Federal Income Taxes	(43,213)	-	13,284	108,493

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	OREGON ALLOCATED	REF#
Adjustment to Rate Base:							
Cash Working Capital	CWC	1	(13,583,832)	OR	Situs	(13,583,832)	
Cash Working Capital	CWC	2	(3,137)	OR	Situs	(3,137)	
Cash Working Capital	CWC	3	1,245,556	OR	Situs	1,245,556	
Total			<u>(12,341,412)</u>			<u>(12,341,412)</u>	

Adjustment Detail:

	Type1	Type 2	Type 3	REF#
O&M Expense	1,154,623,981	1,155,312,538	1,188,146,305	1.0
Taxes Other Than Income Tax	85,176,460	85,176,460	92,506,211	1.0
Federal Income Tax	(66,663,644)	(67,309,380)	(68,457,259)	1.0
State Income Tax	(4,070,322)	(4,216,563)	(2,163,735)	1.0
Less: 2017 Protocol Equalization	11,000,000	11,000,000	11,000,000	
Total	<u>1,180,066,475</u>	<u>1,179,963,055</u>	<u>1,221,031,522</u>	
Divided by Days in Year	365	365	365	
Average Daily Cost of Service	<u>3,233,059</u>	<u>3,232,775</u>	<u>3,345,292</u>	
Net Lag Days	11.07	11.07	11.07	
Cash Working Capital	<u>35,789,961</u>	<u>35,786,825</u>	<u>37,032,381</u>	
Unadjusted Cash Working Capital	49,373,793	35,789,961	35,786,825	
Cash Working Capital Adjustment	<u>(13,583,832)</u>	<u>(3,137)</u>	<u>1,245,556</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 2022 lead lag study.

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	OREGON ALLOCATED	REF#
Adjustment to Rate Base:							
Other Tangible Property	399	1	9,214,777	SE	25.837%	2,380,841	Below
Other Tangible Property	399	3	238,143	SE	25.837%	61,529	Below
			<u>9,452,920</u>			<u>2,442,370</u>	Below
Final Reclamation Liability	2533	3	9,667	SE	25.837%	2,498	Below

Adjustment Detail

Other Tangible Property

December 2023 13 Mth. Avg. Balance			9,214,777				8.2.1
December 2024 13 Mth. Avg. Balance			9,452,920				8.2.1
Adj. to Dec. 2024 13 Mth. Avg. Balance			<u>238,143</u>				Above

Final Reclamation Liability

December 2023 13 Mth. Avg. Balance			(10,775,509)				8.2.2
December 2024 13 Mth. Avg. Balance			(10,765,842)				8.2.2
Adj. to Dec. 2024 13 Mth. Avg. Balance			<u>9,667</u>				Above

Adjustment to Tax:

Schedule M Adj - Reclamation Liab	SCHMAT	3	1,927,552	SE	25.837%	498,026	8.2.2
Deferred Income Tax Expense	41110	3	(473,920)	SE	25.837%	(122,448)	8.2.2
Accumulated Def Inc Tax Balance	190	3	(14,395)	SE	25.837%	(3,719)	8.2.2

Description of Adjustment:

The Company owns 29.14% interest in the Trapper Mine, which provides coal to the Craig generating plant. The normalized coal cost of Trapper includes all operating and maintenance costs, but it does not include a return on investment. This adjustment adds the Company's portion of the Trapper Mine plant investment to the rate base. This adjustment reflects net plant to recognize the depreciation of the investment over time. This adjustment also walks forward the Reclamation Liability to December 2024. 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 2023
Trapper Mine
Final Reclamation Liability

Actuals

Description:	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23
Final Reclamation Liability	(11,080,983)	(11,085,980)	(11,077,444)	(11,161,488)	(11,232,955)	(11,265,949)	(11,144,415)	(10,797,163)	(10,281,337)	(10,080,879)	(9,876,547)	(10,220,965)

Forecast

Description:	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24
Final Reclamation Liability	(10,304,792)	(10,388,620)	(10,472,447)	(10,556,274)	(10,640,101)	(10,723,928)	(10,807,756)	(10,891,583)	(10,975,410)	(11,059,237)	(11,143,064)	(11,226,892)

12 Month Average :

December 2023 12 Mth. Avg. Balance	(10,775,509)	
December 2024 12 Mth. Avg. Balance	(10,765,842)	
Adjustment to Rate Base	<u>9,667</u>	Ref 8.2

Adjustments for Tax:		
Change in Liability Account Balance:	Schedule M Add - Pro Forma	1,005,926
	Schedule M Add - Actual	(921,626)
	Adjustment needed	<u>1,927,552</u> Ref 8.2
	Def Inc Tax Exp - Pro Forma	(247,323)
	Def Inc Tax Exp - Actual	226,597
	Adjustment needed	<u>(473,920)</u> Ref 8.2

ADIT Adjustment for Tax:

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

Description:	Dec-22	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23
Trapper Mine Contract Obligation	2,684,486	2,697,177	2,698,405	2,679,886	2,700,550	2,718,121	2,726,233	2,696,352	2,610,975	2,473,350	2,424,064	2,373,826	2,457,889

Regulation Forecast (from Net Power Cost group)

Description:	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24
Trapper Mine Contract Obligation	2,457,889	2,469,823	2,484,596	2,723,567	2,744,230	2,761,802	2,769,914	2,740,033	2,654,655	2,527,831	2,478,545	2,428,307	2,512,988

13-Month Average Balance:

December 2023 13MA ADIT	2,610,870	
December 2024 13MA ADIT	<u>2,596,475</u>	
Adjustment to Rate Base	<u>(14,395)</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	36,538,543	SE	25.837%	9,440,537	Below
Other Tangible Property	399	3	451,366	SE	25.837%	116,620	Below
			<u>36,989,909</u>			<u>9,557,158</u>	
Adjustment to Tax:							
Accumulated Def Inc Tax Balance	190	3	19,426	SE	25.837%	5,019	8.3.2
Adjustment Detail							
December 2023 13 Mth. Avg. Balance			36,538,543				8.3.1
December 2024 13 Mth. Avg. Balance			36,989,909				8.3.1
Adj to Dec. 2024 13 Mth. Avg. Balance			<u>451,366</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
December 2023 Results of Operations
Jim Bridger Mine Rate Base
13 Month Average
(000's)

Bridger Total	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual
Description	Dec-22	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	July 23	Aug 23	Sept 23	Oct 23	Nov 23	Dec 23
1 Structure, Equipment, Mine Dev.	252,156	239,342	240,419	240,419	244,425	244,438	245,124	245,511	242,566	251,411	243,270	243,415	243,611
2 Materials & Supplies	10,291	10,357	10,994	10,999	10,805	10,802	10,822	10,842	10,862	10,883	10,903	10,923	10,943
4 Pit Inventory	500	1,642	1,722	2,320	5,539	8,288	8,026	2,854	591	585	897	1,577	1,900
5 Deferred Long Wall Costs	-	-	-	-	-	-	-	-	-	-	-	-	-
6 Reclamation Liability	-	-	-	-	-	-	-	-	-	-	-	-	-
7 Accumulated Depreciation	(213,997)	(201,599)	(202,304)	(203,018)	(203,811)	(204,513)	(205,233)	(205,935)	(203,507)	(204,189)	(196,646)	(197,426)	(198,296)
8 Bonus Bid / Lease Payable	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL RATE BASE	48,951	49,741	50,830	50,720	56,958	59,016	58,739	53,273	50,512	58,690	58,424	58,489	58,158
PacifiCorp Share (66.67%)	32,634	33,161	33,886	33,814	37,972	39,344	39,159	35,515	33,674	39,127	38,950	38,993	38,772

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 23	Jan 24	Feb 24	Mar 24	Apr 24	May 24	June 24	July 24	Aug 24	Sept 24	Oct 24	Nov 24	Dec 24
1 Structure, Equipment, Mine Dev.	243,611	243,631	243,652	243,673	244,046	244,187	244,239	248,322	248,343	249,513	250,070	250,091	251,491
2 Materials & Supplies	10,943	10,969	10,995	11,021	11,047	11,073	11,099	11,125	11,151	11,177	11,203	11,229	11,255
4 Pit Inventory	1,900	1,432	1,281	943	438	2,496	3,296	2,756	2,297	359	451	1,100	2,535
5 Deferred Long Wall Costs	-	-	-	-	-	-	-	-	-	-	-	-	-
6 Reclamation Liability	-	-	-	-	-	-	-	-	-	-	-	-	-
7 Accumulated Depreciation	(198,296)	(199,193)	(200,074)	(200,955)	(201,845)	(202,751)	(203,642)	(204,614)	(205,584)	(206,568)	(207,554)	(208,534)	(209,532)
8 Bonus Bid / Lease Payable	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL RATE BASE	58,158	56,839	55,854	54,682	53,686	55,005	54,992	57,590	56,208	54,482	54,170	53,887	55,750
PacifiCorp Share (66.67%)	38,772	37,893	37,236	36,455	35,791	36,670	36,661	38,393	37,472	36,321	36,114	35,925	37,167

December 2023 - 13 Mth. Avg. Balance	36,539	Ref 8.3
December 2024 - 13 Mth. Avg. Balance	36,990	Ref 8.3

PacifiCorp
December 2023 Results of Operations
Bridger Mine Rate Base
13 Mo Average Balance

	Dec 23	Jan 24	Feb 24	Mar 24	Apr 24	May 24	June 24	July 24	Aug 24	Sept 24	Oct 24	Nov 24	Dec 24	13-Mo. Avg Balance
Materials & Supplies:														
Obsolete Reserve - Surface	(66,667)	(75,000)	(83,333)	(91,667)	(100,000)	(108,333)	(116,667)	(125,000)	(133,333)	(141,667)	(150,000)	(158,333)	(166,667)	(116,667)
Obsolete Reserve - Underground	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Obsolete Reserves	<u>(66,667)</u>	<u>(75,000)</u>	<u>(83,333)</u>	<u>(91,667)</u>	<u>(100,000)</u>	<u>(108,333)</u>	<u>(116,667)</u>	<u>(125,000)</u>	<u>(133,333)</u>	<u>(141,667)</u>	<u>(150,000)</u>	<u>(158,333)</u>	<u>(166,667)</u>	<u>(116,667)</u>
PacifiCorp's 2/3 share:														
Obsolete Reserve - Surface	(44,444)	(50,000)	(55,556)	(61,111)	(66,667)	(72,222)	(77,778)	(83,333)	(88,889)	(94,444)	(100,000)	(105,556)	(111,111)	(77,778)
Obsolete Reserve - Underground	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total of PacifiCorp's share of Obsolete Reserves	<u>(44,444)</u>	<u>(50,000)</u>	<u>(55,556)</u>	<u>(61,111)</u>	<u>(66,667)</u>	<u>(72,222)</u>	<u>(77,778)</u>	<u>(83,333)</u>	<u>(88,889)</u>	<u>(94,444)</u>	<u>(100,000)</u>	<u>(105,556)</u>	<u>(111,111)</u>	<u>(77,778)</u>

13MA ADIT 190 Balance at December 31, 2024
13MA ADIT 190 Balance at December 31, 2023

19,123
(303) Tax Model - Inventory Reserve - PMI - Account 287938
19,426 Ref 8.3

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Rate Base:							
Customer Advances	252	1	(228,482)	CA	Situs	-	8.4.1
Customer Advances	252	1	18,919,404	OR	Situs	18,919,404	8.4.1
Customer Advances	252	1	(494,047)	WA	Situs	-	8.4.1
Customer Advances	252	1	(1,672,927)	ID	Situs	-	8.4.1
Customer Advances	252	1	(29,157,645)	UT	Situs	-	8.4.1
Customer Advances	252	1	(1,370,525)	WY	Situs	-	8.4.1
Customer Advances	252	1	14,004,221	SG	27.094%	3,794,289	8.4.1
			<u>-</u>			<u>22,713,693</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 2023
Customer Advances for Construction

13 Mth. Avg. Basis:

Account	Booked Allocation	Correct Allocation	Adjustment	Ref.
252CA	-	(228,482)	(228,482)	Page 8.4
252OR	(23,270,050)	(4,350,646)	18,919,404	Page 8.4
252WA	(45,633)	(539,680)	(494,047)	Page 8.4
252IDU	(239,824)	(1,912,751)	(1,672,927)	Page 8.4
252UT	(227,282)	(29,384,927)	(29,157,645)	Page 8.4
252WYP	-	(1,370,525)	(1,370,525)	Page 8.4
252SG	(59,999,492)	(45,995,271)	14,004,221	Page 8.4
Total	(83,782,282)	(83,782,282)	-	

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	OREGON ALLOCATED	REF#
Adjustment to Rate Base:							
Steam Production	312	2	40,489,512	SG	27.094%	10,970,185	
Steam Production - Cholla	312	2	-	SG	27.094%	-	
Hydro Production	332	2	-	SG-P	27.094%	-	
Hydro Production	332	2	-	SG-U	27.094%	-	
Hydro Production	332	2	-	SG	27.094%	-	
Other Production	343	2	26,921,066	SG	27.094%	7,293,965	
Other Production	343	2	80,985,875	SG-W	27.094%	21,942,226	
Transmission	355	2	77,848,387	SG	27.094%	21,092,158	
Distribution - California	364	2	13,765,321	CA	Situs	-	
Distribution - Oregon	364	2	25,034,043	OR	Situs	25,034,043	
Distribution - Washington	364	2	-	WA	Situs	-	
Distribution - Utah	364	2	32,429,583	UT	Situs	-	
Distribution - Idaho	364	2	958,735	ID	Situs	-	
Distribution - Wyoming	364	2	57,184	WY	Situs	-	
General Plant - Idaho	397	2	-	ID	Situs	-	
General Plant - Oregon	397	2	78,106	OR	Situs	78,106	
General Plant - Washington	397	2	-	WA	Situs	-	
General Plant - Utah	397	2	55,972	UT	Situs	-	
General Plant - California	397	2	2,127	CA	Situs	-	
General Plant - Wyoming	397	2	112,208	WY	Situs	-	
General Plant	397	2	20,481,389	SO	27.962%	5,726,967	
General Plant	397	2	-	SE	25.837%	-	
General Plant	397	2	102,362	SG	27.094%	27,734	
General Plant	397	2	-	CN	30.483%	-	
Intangible Plant	302	2	-	SG-P	27.094%	-	
Intangible Plant	303	2	10,573,423	SO	27.962%	2,956,521	
Intangible Plant	303	2	-	UT	Situs	-	
Intangible Plant	303	2	-	WY	Situs	-	
Intangible Plant	303	2	-	SG	27.094%	-	
Intangible Plant	303	2	-	OR	Situs	-	
Intangible Plant	303	2	-	CA	Situs	-	
Intangible Plant	303	2	85,025	CN	30.483%	25,918	
			<u>329,980,320</u>			<u>95,147,822</u>	8.5.4
Steam Production	312	3	33,163,308	SG	27.094%	8,985,231	
Steam Production - Cholla	312	3	0	SG	27.094%	-	
Hydro Production	332	3	34,417,024	SG-P	27.094%	9,324,911	
Hydro Production	332	3	2,889,050	SG-U	27.094%	782,756	
Hydro Production	332	3	-	SG	27.094%	-	
Other Production	343	3	-	SG	27.094%	-	
Other Production	343	3	40,733,878	SG-W	27.094%	11,036,393	
Transmission	355	3	604,572,725	SG	27.094%	163,802,283	
Distribution - California	364	3	-	CA	Situs	-	
			<u>715,775,985</u>			<u>193,931,575</u>	

Description of Adjustment:

This adjustment places into rate base major plant additions totaling greater than \$2 million each for the year ending December 2023 and the year ending December 2024. 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#
Distribution - Oregon	364	3	5,562,673	OR	Situs	5,562,673	
Distribution - Washington	364	3	360,618	WA	Situs	-	
Distribution - Utah	364	3	44,948,212	UT	Situs	-	
Distribution - Idaho	364	3	6,889,862	ID	Situs	-	
Distribution - Wyoming	364	3	610,841	WY	Situs	-	
General Plant - California	397	3	-	CA	Situs	-	
General Plant - Oregon	397	3	3,103,339	OR	Situs	3,103,339	
General Plant - Washington	397	3	-	WA	Situs	-	
General Plant - Utah	397	3	-	UT	Situs	-	
General Plant - Idaho	397	3	-	ID	Situs	-	
General Plant - Wyoming	397	3	-	WY	Situs	-	
General Plant	397	3	13,918,913	SO	27.962%	3,891,980	
General Plant	397	3	-	SG	27.094%	-	
Mining Plant	399	3	-	SE	25.837%	-	
Intangible Plant	303	3	68,657,513	SO	27.962%	19,197,884	
Intangible Plant	303	3	-	UT	Situs	-	
Intangible Plant	303	3	-	OR	Situs	-	
Intangible Plant	303	3	-	WY	Situs	-	
Intangible Plant	302	3	-	SG-P	27.094%	-	
			<u>859,827,956</u>			<u>225,687,452</u>	8.5.4
Adjustment to Tax:							
Schedule M Additions	SCHMAT	2	8,244,475	SG	27.094%	2,233,749	
Schedule M Additions	SCHMAT	2	-	WA	Situs	-	
Schedule M Additions	SCHMAT	2	24,383	ID	Situs	-	
Schedule M Additions	SCHMAT	2	571,758	OR	Situs	571,758	
Schedule M Additions	SCHMAT	2	830,098	UT	Situs	-	
Schedule M Additions	SCHMAT	2	376,915	CA	Situs	-	
Schedule M Additions	SCHMAT	2	4,092	WY	Situs	-	
Schedule M Additions	SCHMAT	2	5,819	CN	30.483%	1,774	
Schedule M Additions	SCHMAT	2	1,902,315	SO	27.962%	531,922	
			<u>11,959,855</u>			<u>3,339,202</u>	
Deferred Tax Expense	41110	2	(2,027,036)	SG	27.094%	(549,203)	
Deferred Tax Expense	41110	2	-	WA	Situs	-	
Deferred Tax Expense	41110	2	(5,995)	ID	Situs	-	
Deferred Tax Expense	41110	2	(140,576)	OR	Situs	(140,576)	
Deferred Tax Expense	41110	2	(204,093)	UT	Situs	-	
Deferred Tax Expense	41110	2	(92,671)	CA	Situs	-	
Deferred Tax Expense	41110	2	(1,006)	WY	Situs	-	
Deferred Tax Expense	41110	2	(1,431)	CN	30.483%	(436)	
Deferred Tax Expense	41110	2	(467,715)	SO	27.962%	(130,782)	
			<u>(2,940,523)</u>			<u>(820,997)</u>	

Description of Adjustment:

This adjustment places into rate base major plant additions totaling greater than \$2 million each for the year ending December 2023 and the year ending December 2024. These additions are included into rate base using a 13 month average methodology .

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

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	OREGON ALLOCATED	REF#
Adjustment to Tax:							
Accum Def Inc Tax Bal	282	2	1,013,518	SG	27.094%	274,601	
Accum Def Inc Tax Bal	282	2	-	WA	Situs	-	
Accum Def Inc Tax Bal	282	2	2,998	ID	Situs	-	
Accum Def Inc Tax Bal	282	2	70,288	OR	Situs	70,288	
Accum Def Inc Tax Bal	282	2	102,047	UT	Situs	-	
Accum Def Inc Tax Bal	282	2	46,336	CA	Situs	-	
Accum Def Inc Tax Bal	282	2	503	WY	Situs	-	
Accum Def Inc Tax Bal	282	2	716	CN	30.483%	218	
Accum Def Inc Tax Bal	282	2	233,858	SO	27.962%	65,391	
			<u>1,470,264</u>			<u>410,499</u>	
Schedule M Additions	SCHMAT	3	13,464,625	SG	27.094%	3,648,091	
Schedule M Additions	SCHMAT	3	176,871	ID	Situs	-	
Schedule M Additions	SCHMAT	3	160,604	OR	Situs	160,604	
Schedule M Additions	SCHMAT	3	1,112,708	UT	Situs	-	
Schedule M Additions	SCHMAT	3	8,798	WY	Situs	-	
Schedule M Additions	SCHMAT	3	7,570	WA	Situs	-	
Schedule M Additions	SCHMAT	3	5,339,236	SO	27.962%	1,492,947	
			<u>20,270,411</u>			<u>5,301,642</u>	
Schedule M Deductions	SCHMDT	3	246,907,882	SG	27.094%	66,896,956	
Schedule M Deductions	SCHMDT	3	458,439	ID	Situs	-	
Schedule M Deductions	SCHMDT	3	1,169,520	OR	Situs	1,169,520	
Schedule M Deductions	SCHMDT	3	4,644,003	UT	Situs	-	
Schedule M Deductions	SCHMDT	3	297,786	WY	Situs	-	
Schedule M Deductions	SCHMDT	3	87,900	WA	Situs	-	
Schedule M Deductions	SCHMDT	3	72,100,685	SO	27.962%	20,160,657	
			<u>325,666,215</u>			<u>88,227,133</u>	
Deferred Tax Expense	41110	3	(3,310,495)	SG	27.094%	(896,942)	
Deferred Tax Expense	41110	3	(43,487)	ID	Situs	-	
Deferred Tax Expense	41110	3	(39,487)	OR	Situs	(39,487)	
Deferred Tax Expense	41110	3	(273,577)	UT	Situs	-	
Deferred Tax Expense	41110	3	(2,163)	WY	Situs	-	
Deferred Tax Expense	41110	3	(1,861)	WA	Situs	-	
Deferred Tax Expense	41110	3	(1,312,736)	SO	27.962%	(367,065)	
			<u>(4,983,806)</u>			<u>(1,303,494)</u>	

Description of Adjustment:

This adjustment places into rate base major plant additions totaling greater than \$2 million each for the year ending December 2023 and the year ending December 2024. 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:							
Deferred Tax Expense	41010	3	60,706,252	SG	27.094%	16,447,687	
Deferred Tax Expense	41010	3	112,715	ID	Situs	-	
Deferred Tax Expense	41010	3	287,545	OR	Situs	287,545	
Deferred Tax Expense	41010	3	1,141,802	UT	Situs	-	
Deferred Tax Expense	41010	3	73,215	WY	Situs	-	
Deferred Tax Expense	41010	3	21,612	WA	Situs	-	
Deferred Tax Expense	41010	3	17,727,107	SO	27.962%	4,956,820	
		Total	<u>80,070,248</u>			<u>21,692,052</u>	
Accum Def Inc Tax Bal	282	3	(8,765,034)	SG	27.094%	(2,374,789)	
Accum Def Inc Tax Bal	282	3	(33,965)	ID	Situs	-	
Accum Def Inc Tax Bal	282	3	(54,457)	OR	Situs	(54,457)	
Accum Def Inc Tax Bal	282	3	(263,855)	UT	Situs	-	
Accum Def Inc Tax Bal	282	3	(11,097)	WY	Situs	-	
Accum Def Inc Tax Bal	282	3	(3,134)	WA	Situs	-	
Accum Def Inc Tax Bal	282	3	(5,719,735)	SO	27.962%	(1,599,341)	
		Total	<u>(14,851,277)</u>			<u>(4,028,588)</u>	

Description of Adjustment:

This adjustment places into rate base major plant additions totaling greater than \$2 million each for the year ending December 2023 and the year ending December 2024. 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.

Description	Factor	Jan23 to Dec23 Plant Additions	13 Mon Avg Plant Adds Included in Adj	Jan24 to Dec24 Plant Additions	13 Mon Avg Plant Adds Included in Adj	Total Plant Adds Included in Adj
Steam Production Plant:						
Various	SG	66,071,683	40,489,512	47,683,056	33,163,308	73,652,820
Various	SSGCH	-	-	-	-	-
Total Steam Plant		66,071,683	40,489,512	47,683,056	33,163,308	73,652,820
Hydro Production Plant:						
Various	SG-P	-	-	69,675,173	34,417,024	34,417,024
Various	SG-P	-	-	-	-	-
Various	SG-U	-	-	17,095,071	2,889,050	2,889,050
Total Hydro Plant		-	-	86,770,245	37,306,074	37,306,074
Other Production Plant:						
Various Wind Generation	SG-W	80,985,875	80,985,875	-	40,733,878	121,719,753
Various	SG	46,183,897	26,921,066	510,264,274	-	26,921,066
Total Other Plant		127,169,772	107,906,941	510,264,274	40,733,878	148,640,819
Transmission Plant:						
Various	SG	120,435,811	77,848,387	2,796,260,794	604,572,725	682,421,112
Total Transmission Plant		120,435,811	77,848,387	2,796,260,794	604,572,725	682,421,112
Distribution Plant:						
California	CA	15,952,134	13,765,321	-	-	13,765,321
Oregon	OR	30,776,356	25,034,043	16,222,401	5,562,673	30,596,716
Washington	WA	-	-	2,344,015	360,618	360,618
Utah	UT	59,371,649	32,429,583	123,839,932	44,948,212	77,377,795
Wyoming	WYP	61,950	57,184	7,940,935	610,841	668,026
Idaho	ID	1,038,630	958,735	12,225,024	6,889,862	7,848,597
Total Distribution Plant		107,200,719	72,244,866	162,572,307	58,372,205	130,617,072
General Plant:						
California	CA	27,024	2,127	-	-	2,127
Oregon	OR	337,238	78,106	40,343,412	3,103,339	3,181,446
Washington	WA	-	-	-	-	-
Utah	UT	162,321	55,972	-	-	55,972
Idaho	ID	-	-	-	-	-
Wyoming	WYP	301,487	112,208	-	-	112,208
Wyoming	WYU	-	-	-	-	-
General	SO	29,479,081	20,481,389	36,807,801	13,918,913	34,400,303
General	SE	-	-	-	-	-
General	SG	206,285	102,362	-	-	102,362
Total General Plant		30,513,435	20,832,165	77,151,213	17,022,253	37,854,418
Mining Plant:						
Coal Mine	SE	-	-	-	-	-
Total Mining Plant		-	-	-	-	-
Intangible Plant:						
General	SO	14,090,765	10,573,423	194,236,814	68,657,513	79,230,936
Wyoming	WYP	-	-	-	-	-
Utah	UT	-	-	-	-	-
General	SG	-	-	-	-	-
Oregon	OR	-	-	-	-	-
General	CN	223,124	85,025	-	-	85,025
California	CA	-	-	-	-	-
Total Intangible Plant		14,313,888	10,658,448	194,236,814	68,657,513	79,315,961
Total Electric Plant in Service		465,705,309	329,980,320	3,874,938,704	859,827,956	1,189,808,276
		Ref. 8.5.6	Ref. 8.5	Ref. 8.5.7	Ref. 8.5.1	

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	6,435,935	SE	25.837%	1,662,866	8.6.1
1 - Fuel Stock - Working Cap. Dep.	25316	3	177,077	SE	25.837%	45,752	8.6.1
1 - Fuel Stock - Working Cap. Dep.	25317	3	(2,004,761)	SE	25.837%	(517,974)	8.6.1
2 - Prepaid Overhauls	186M	3	(1,400,383)	SG	27.094%	(379,418)	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 2023.

PacifiCorp
Results of Operations - December 2023
Miscellaneous Rate Base
13 Month Average Balances - Summary

1 - Coal Fuel Stock Balances by Plant	Account	Factor	Dec-23	Dec-24	Adjustment to 13 Mth. Avg. Balance
			13 Mth. Avg. Balance	13 Mth. Avg. Balance	
Jim Bridger	151	SE	29,401,450	44,386,008	14,984,557
Cholla	151	SE	-	-	-
Colstrip	151	SE	2,035,007	2,024,686	(10,321)
Craig	151	SE	5,311,320	8,783,080	3,471,761
Hayden	151	SE	2,149,106	2,685,692	536,586
Hunter	151	SE	20,807,982	18,066,305	(2,741,677)
Huntington	151	SE	18,054,570	19,098,133	1,043,563
Dave Johnston	151	SE	15,579,718	14,532,966	(1,046,752)
Naughton	151	SE	18,372,960	13,464,916	(4,908,044)
Rock Garden	151	SE	4,893,738	-	(4,893,738)
Total			116,605,851	123,041,785	6,435,935

Ref. 8.6

1 - Working Capital Deposits	Account	Factor	Dec-23	Dec-24	Adjustment to 13 Mth. Avg. Balance
			13 Mth. Avg. Balance	13 Mth. Avg. Balance	
UAMPS Working Capital Deposit	25316	SE	(1,328,923)	(1,151,846)	177,077
DPEC Working Capital Deposit	25317	SE	(1,924,128)	(3,928,888)	(2,004,761)

Ref. 8.6

Ref. 8.6

2 - Overhaul Prepayments by Plant	Account	Factor	Dec-23	Dec-24	Adjustment to 13 Mth. Avg. Balance
			13 Mth. Avg. Balance	13 Mth. Avg. Balance	
Lake Side 1	186M	SG	24,798,063	30,800,440	6,002,377
Chehalis	186M	SG	10,748,651	16,926,059	6,177,408
Currant Creek	186M	SG	10,674,762	17,338,770	6,664,008
Lake Side 2	186M	SG	25,805,668	4,886,596	(20,919,072)
Chehalis O&M	186M	SG	1,644,349	1,977,669	333,320
Currant Creek O&M	186M	SG	483,939	825,514	341,575
Total			74,155,431	72,755,048	(1,400,383)

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	(2,112,145)	SG	27.094%	(572,262)	
Remove PHFU	105	1	-	CA	Situs	-	
Remove PHFU	105	1	(6,893,577)	OR	Situs	(6,893,577)	
Remove PHFU	105	1	(5,168,253)	UT	Situs	-	
Remove PHFU	105	1	(601)	WY	Situs	-	
			<u>(14,174,575)</u>			<u>(7,465,839)</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
Oregon Oregon Results of Operations - December 2023
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	\$0
1050000	Plant Held for Future Use	3501000	LAND OWNED IN FEE	SG	\$1,357,583
1050000	Plant Held for Future Use	3502000	LAND RIGHTS	SG	\$754,562
1050000	Plant Held for Future Use	3601000	LAND OWNED IN FEE	CA	\$0
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	\$5,168,253
1050000	Plant Held for Future Use	3601000	LAND OWNED IN FEE	WYP	\$601
1050000	Plant Held for Future Use	3891000	LAND OWNED IN FEE	OR	\$2,981,121
Total					14,174,575

Ref 8.7

	<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:							
FERC OATT Deferral Refund	406	3	(4,075,388)	OR	Situs	(4,075,388)	8.8.1
Adjustment to Rate Base:							
Elec. Plant Gross Acq.	114	3	-	SG	27.094%	-	8.8.1
Elec. Plant Acq. Acc. Amort	115	3	(75,351)	SG	27.094%	(20,416)	8.8.1

Description of Adjustment:

This adjustment walks forward Electric Plant Acquisition the base period (12 months ended December 2023) to pro forma period levels (12 months ending December 2024) and removes from results the amortization of deferred expenses from Post-2017 FERC OATT Revenue Deferral balance.

PacifiCorp
Oregon Results of Operations - December 2023
Regulatory Asset Amortization
Electric Plant Acquisition Adjustment

Adjust Base Period to Pro Forma Period

	<u>Rate Base</u>		
	<u>Amortization</u>	<u>Gross Acq.</u>	<u>Acc Amort</u>
Pro Forma Amount (below)	75,351	144,704,699	(142,088,852)
Base Period Amount (below)	75,351	144,704,699	(142,013,501)
Pro Forma Adjustment	<u>-</u>	<u>-</u>	<u>(75,351)</u>
	Ref. 8.8	Ref. 8.8	Ref. 8.8

Year	<u>Beg Balance</u>		<u>End Balance</u>		<u>13 Month Avg Bal</u>	
	<u>Gross Acquisition</u>	<u>Accumulated Amortization</u>	<u>Amortization</u>	<u>Accumulated Amortization</u>	<u>Gross Acq</u>	<u>Acc Amort</u>
Opening Balance	144,704,699			(141,975,825)		
2023 January	144,704,699	(141,975,825)	(6,279)	(141,982,105)		
February	144,704,699	(141,982,105)	(6,279)	(141,988,384)		
March	144,704,699	(141,988,384)	(6,279)	(141,994,663)		
April	144,704,699	(141,994,663)	(6,279)	(142,000,943)		
May	144,704,699	(142,000,943)	(6,279)	(142,007,222)		
June	144,704,699	(142,007,222)	(6,279)	(142,013,501)		
July	144,704,699	(142,013,501)	(6,279)	(142,019,780)		
August	144,704,699	(142,019,780)	(6,279)	(142,026,060)		
September	144,704,699	(142,026,060)	(6,279)	(142,032,339)		
October	144,704,699	(142,032,339)	(6,279)	(142,038,618)		
November	144,704,699	(142,038,618)	(6,279)	(142,044,897)		
December	144,704,699	(142,044,897)	(6,279)	(142,051,177)	144,704,699	(142,013,501)
	Base Period Amort =		(75,351)			
2024 January	144,704,699	(142,051,177)	(6,279)	(142,057,456)		
February	144,704,699	(142,057,456)	(6,279)	(142,063,735)		
March	144,704,699	(142,063,735)	(6,279)	(142,070,015)		
April	144,704,699	(142,070,015)	(6,279)	(142,076,294)		
May	144,704,699	(142,076,294)	(6,279)	(142,082,573)		
June	144,704,699	(142,082,573)	(6,279)	(142,088,852)		
July	144,704,699	(142,088,852)	(6,279)	(142,095,132)		
August	144,704,699	(142,095,132)	(6,279)	(142,101,411)		
September	144,704,699	(142,101,411)	(6,279)	(142,107,690)		
October	144,704,699	(142,107,690)	(6,279)	(142,113,970)		
November	144,704,699	(142,113,970)	(6,279)	(142,120,249)		
December	144,704,699	(142,120,249)	(6,279)	(142,126,528)	144,704,699	(142,088,852)
	Pro Forma Amort =		(75,351)			

PacifiCorp

Oregon Results of Operations - December 2023

Regulatory Asset Amortization

Electric Plant Acquisition Adjustment

GL Account 140800 - Actuals for 12 Months Ended December 2023

Year	Month	Addition / Amortization	Accumulated Amount
2022	12	-	156,468,483
2023	1	-	156,468,483
2023	2	-	156,468,483
2023	3	-	156,468,483
2023	4	-	156,468,483
2023	5	-	156,468,483
2023	6	-	156,468,483
2023	7	-	156,468,483
2023	8	-	156,468,483
2023	9	-	156,468,483
2023	10	-	156,468,483
2023	11	-	156,468,483
2023	12	-	156,468,483

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

PacifiCorp

Oregon Results of Operations - December 2023

Regulatory Asset Amortization

Accumulated Amortization

GL Account 145800 - Actuals for 12 Months Ended December 2023

Year	Month	Amort.	Accumulated Amount
2022	12	(31,416)	(144,325,820)
2023	1	(31,416)	(144,357,236)
2023	2	(31,416)	(144,388,651)
2023	3	(31,416)	(144,420,067)
2023	4	(31,416)	(144,451,482)
2023	5	(31,416)	(144,482,898)
2023	6	(31,416)	(144,514,313)
2023	7	(31,416)	(144,545,729)
2023	8	(31,416)	(144,577,144)
2023	9	(31,416)	(144,608,560)
2023	10	(31,416)	(144,639,976)
2023	11	(31,416)	(144,671,391)
2023	12	(31,416)	(144,702,807)
System-allocated amount			(142,013,501) Ref. Tab B-15 & 8.8.1
Utah-situs amount			(2,500,812) Ref. Tab B-15
			(144,514,313)

**PacifiCorp
Oregon Results of Operations - December 2023
Regulatory Assets & Liabilities Amortization
FERC OATT Revenues Deferral (Post 2017)**

<u>Amortization</u>	
Pro Forma Amount (below)	-
Base Period Amount (below)	4,075,388
Pro Forma Adjustment	<u>(4,075,388)</u>

					<u>13 Month Avg Bal</u>	
					<u>Gross Acq</u>	<u>Acc Amort</u>
	<u>Opening Bal.</u>	<u>Amortization</u>	<u>Interest</u>	<u>Ending Bal.</u>		
Opening Balance	(4,352,771)			(4,022,323)		
2023 January	(4,022,323)	339,616	(8,443)	(3,691,150)		
February	(3,691,150)	339,616	(7,718)	(3,359,252)		
March	(3,359,252)	339,616	(6,990)	(3,026,627)		
April	(3,026,627)	339,616	(6,261)	(2,693,272)		
May	(2,693,272)	339,616	(5,531)	(2,359,187)		
June	(2,359,187)	339,616	(4,798)	(2,024,370)		
July	(2,024,370)	339,616	(4,065)	(1,688,819)		
August	(1,688,819)	339,616	(3,329)	(1,352,532)		
September	(1,352,532)	339,616	(2,592)	(1,015,509)		
October	(1,015,509)	339,616	(1,853)	(677,747)		
November	(677,747)	339,616	(1,113)	(339,244)		
December	(339,244)	339,616	(372)	0	(2,354,062)	(2,019,233)
Base Period Amort =		4,075,388				
2024 January	-	-	-	-		
February	-	-	-	-		
March	-	-	-	-		
April	-	-	-	-		
May	-	-	-	-		
June	-	-	-	-		
July	-	-	-	-		
August	-	-	-	-		
September	-	-	-	-		
October	-	-	-	-		
November	-	-	-	-		
December	-	-	-	-		
Base Period Amort =		-				

PacifiCorp

Oregon Results of Operations - December 2023

Regulatory Assets & Liabilities Amortization

FERC OATT Revenues Deferral (Post 2017)

GL Account 288232 - Actuals for 12 Months Ended December 2023

Year	Month	Accrual	Adjustments	Amortization	Interest	Accumulated Amount
2022	12	-	-	-	-	(4,022,323)
2023	1	-	-	339,616	(8,443)	(3,691,150)
2023	2	-	-	339,616	(7,718)	(3,359,252)
2023	3	-	-	339,616	(6,990)	(3,026,627)
2023	4	-	-	339,616	(6,261)	(2,693,272)
2023	5	-	-	339,616	(5,531)	(2,359,187)
2023	6	-	-	339,616	(4,798)	(2,024,370)
2023	7	-	-	339,616	(4,065)	(1,688,819)
2023	8	-	-	339,616	(3,329)	(1,352,532)
2023	9	-	-	339,616	(2,592)	(1,015,509)
2023	10	-	-	339,616	(1,853)	(677,747)
2023	11	-	-	339,616	(1,113)	(339,244)
2023	12	-	-	339,616	(372)	0

Ref. Tab B-15

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	OREGON ALLOCATED	REF#
Adjustment to Rate Base:							
Other Plant	341	1	(3,532,745)	SG	27.094%	(957,158)	
Other Plant	343	1	(170,693,731)	SG	27.094%	(46,247,576)	
Other Plant	344	1	(7,930,325)	SG	27.094%	(2,148,634)	
Other Plant	345	1	(12,443,422)	SG	27.094%	(3,371,407)	
Other Plant	346	1	(659,497)	SG	27.094%	(178,683)	
			<u>(195,153,387)</u>			<u>(52,903,459)</u>	8.9.1
Adjustment to Reserve:							
Other Plant	108OP	1	(1,471,660)	SG	27.094%	(398,730)	8.9.1
Adjustment to Depreciation Expense:							
Other Plant	403OP	1	(8,138,032)	SG	27.094%	(2,204,910)	8.9.1
Adjustment to O&M Expense:							
Administrative & General	929	1	(336,629)	SO	27.962%	(94,128)	8.9.1
Misc. Oth. Power Supply	549	1	(62,521)	SG	27.094%	(16,939)	8.9.1
Misc. Oth. Power Supply	553	1	(1,167,132)	SG	27.094%	(316,221)	8.9.1
Adjustment to Tax:							
Schedule M Adjustment	SCHMAT	1	(8,571,584)	SCHMDEXP	27.422%	(2,350,543)	
Schedule M Adjustment	SCHMDT	1	(8,788,813)	TAXDEPR	27.002%	(2,373,164)	
Deferred Tax Expense	41110	1	2,107,461	SCHMDEXP	27.422%	577,918	
Deferred Tax Expense	41010	1	(2,160,870)	TAXDEPR	27.002%	(583,480)	
Deferred Tax Expense	41110	1	(46,352)	SG	27.094%	(12,559)	
Accum. Def Inc Tax Bal	282	1	44,748,327	SG	27.094%	12,124,064	

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 2023. This treatment is consistent Commission Order No. 08-548.

PacifiCorp
Results of Operations - December 2023
Remove Rolling Hills

Rate Base Amounts	FERC Account	13 Month Average 12 ME Dec 2023	Ref.
Capital			
Other Plant	341	3,532,745	
Other Plant	343	170,693,731	
Other Plant	344	7,930,325	
Other Plant	345	12,443,422	
Other Plant	346	659,497	
		<u>195,259,721</u>	8.9
Depreciation Reserve			
Other Plant	108OP	1,471,660	8.9

Expense Amounts	FERC Account	12 ME Dec 2023	Ref.
Depreciation Expense			
Other Plant	403OP	8,138,032	8.9
Operation & Maintenance Expense			
Administrative & General	929	336,629	8.9
Misc. Oth. Power Supply	549	62,521	8.9
Misc. Oth. Power Supply	553	1,167,132	8.9

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Excess decommissioning reserve	407	3	(1,795,238)	OR	Situs	(1,795,238)	8.10.1
Obsolete M&S Inventory Amort.	407	3	-	OR	Situs	-	8.10.1
Adjustment to Rate Base:							
Remove M&S Obsolete Invento	182M	1	(3,447,215)	SG	27.094%	(933,985)	B-16
Remove M&S Obsolete Invento	182M	1	448,718	OR	Situs	448,718	B-16
M&S Obsolete Inventory	182M	1	448,717	OR	Situs	448,717	8.10.1
Excess decom. reserves	254	1	(4,488,094)	OR	Situs	(4,488,094)	8.10.1
M&S Obsolete Inventory	182M	3	(179,487)	OR	Situs	(179,487)	8.10.1
Excess decom. reserves	254	3	1,795,238	OR	Situs	1,795,238	8.10.1
Adjustment to Tax:							
Schedule M Adj - Excess Decor	SCHMAT	3	1,795,238	OR	Situs	1,795,238	
Deferred Income Tax Expense	41110	3	(441,388)	OR	Situs	(441,388)	
ADIT Balance	190	3	662,081	OR	Situs	662,081	
Sch M Adj - M&S Obsolete Inv.	SCHMDT	3	179,487	OR	Situs	179,487	
Deferred Income Tax Expense	41010	3	44,130	OR	Situs	44,130	
ADIT Balance	283	3	(66,195)	OR	Situs	(66,195)	
ADIT Balance	283	1	186,668	SG	27.094%	50,576	

Description of Adjustment:

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

PacifiCorp
Oregon Results of Operations December 2023
Carbon Plant Closure
Closing Costs in Pro Forma Period

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

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

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

Date	Beg Bal	Amortization	End Bal	13MA Bal.	Date	Beg Bal	Amortization	End Bal	13MA Bal.
Dec-20			(8,976,188)		Dec-20			897,435	
Jan-21	(8,976,188)	149,603	(8,826,585)		Jan-21	897,435	(14,957)	882,477	
Feb-21	(8,826,585)	149,603	(8,676,982)		Feb-21	882,477	(14,957)	867,520	
Mar-21	(8,676,982)	149,603	(8,527,379)		Mar-21	867,520	(14,957)	852,563	
Apr-21	(8,527,379)	149,603	(8,377,776)		Apr-21	852,563	(14,957)	837,606	
May-21	(8,377,776)	149,603	(8,228,173)		May-21	837,606	(14,957)	822,648	
Jun-21	(8,228,173)	149,603	(8,078,569)		Jun-21	822,648	(14,957)	807,691	
Jul-21	(8,078,569)	149,603	(7,928,966)		Jul-21	807,691	(14,957)	792,734	
Aug-21	(7,928,966)	149,603	(7,779,363)		Aug-21	792,734	(14,957)	777,777	
Sep-21	(7,779,363)	149,603	(7,629,760)		Sep-21	777,777	(14,957)	762,819	
Oct-21	(7,629,760)	149,603	(7,480,157)		Oct-21	762,819	(14,957)	747,862	
Nov-21	(7,480,157)	149,603	(7,330,554)		Nov-21	747,862	(14,957)	732,905	
Dec-21	(7,330,554)	149,603	(7,180,951)		Dec-21	732,905	(14,957)	717,948	
Jan-22	(7,180,951)	149,603	(7,031,347)		Jan-22	717,948	(14,957)	702,990	
Feb-22	(7,031,347)	149,603	(6,881,744)		Feb-22	702,990	(14,957)	688,033	
Mar-22	(6,881,744)	149,603	(6,732,141)		Mar-22	688,033	(14,957)	673,076	
Apr-22	(6,732,141)	149,603	(6,582,538)		Apr-22	673,076	(14,957)	658,119	
May-22	(6,582,538)	149,603	(6,432,935)		May-22	658,119	(14,957)	643,161	
Jun-22	(6,432,935)	149,603	(6,283,332)		Jun-22	643,161	(14,957)	628,204	
Jul-22	(6,283,332)	149,603	(6,133,729)		Jul-22	628,204	(14,957)	613,247	
Aug-22	(6,133,729)	149,603	(5,984,125)		Aug-22	613,247	(14,957)	598,290	
Sep-22	(5,984,125)	149,603	(5,834,522)		Sep-22	598,290	(14,957)	583,332	
Oct-22	(5,834,522)	149,603	(5,684,919)		Oct-22	583,332	(14,957)	568,375	
Nov-22	(5,684,919)	149,603	(5,535,316)		Nov-22	568,375	(14,957)	553,418	
Dec-22	(5,535,316)	149,603	(5,385,713)		Dec-22	553,418	(14,957)	538,461	
Jan-23	(5,385,713)	149,603	(5,236,110)		Jan-23	538,461	(14,957)	523,503	
Feb-23	(5,236,110)	149,603	(5,086,507)		Feb-23	523,503	(14,957)	508,546	
Mar-23	(5,086,507)	149,603	(4,936,904)		Mar-23	508,546	(14,957)	493,589	
Apr-23	(4,936,904)	149,603	(4,787,300)		Apr-23	493,589	(14,957)	478,632	
May-23	(4,787,300)	149,603	(4,637,697)		May-23	478,632	(14,957)	463,675	
Jun-23	(4,637,697)	149,603	(4,488,094)		Jun-23	463,675	(14,957)	448,717	
Jul-23	(4,488,094)	149,603	(4,338,491)		Jul-23	448,717	(14,957)	433,760	
Aug-23	(4,338,491)	149,603	(4,188,888)		Aug-23	433,760	(14,957)	418,803	
Sep-23	(4,188,888)	149,603	(4,039,285)		Sep-23	418,803	(14,957)	403,846	
Oct-23	(4,039,285)	149,603	(3,889,682)		Oct-23	403,846	(14,957)	388,888	
Nov-23	(3,889,682)	149,603	(3,740,078)		Nov-23	388,888	(14,957)	373,931	
Dec-23	(3,740,078)	149,603	(3,590,475)	(4,488,094)	Dec-23	373,931	(14,957)	358,974	448,717
Jan-24	(3,590,475)	149,603	(3,440,872)		Jan-24	358,974	(14,957)	344,017	
Feb-24	(3,440,872)	149,603	(3,291,269)		Feb-24	344,017	(14,957)	329,059	
Mar-24	(3,291,269)	149,603	(3,141,666)		Mar-24	329,059	(14,957)	314,102	
Apr-24	(3,141,666)	149,603	(2,992,063)		Apr-24	314,102	(14,957)	299,145	
May-24	(2,992,063)	149,603	(2,842,460)		May-24	299,145	(14,957)	284,188	
Jun-24	(2,842,460)	149,603	(2,692,856)		Jun-24	284,188	(14,957)	269,230	
Jul-24	(2,692,856)	149,603	(2,543,253)		Jul-24	269,230	(14,957)	254,273	
Aug-24	(2,543,253)	149,603	(2,393,650)		Aug-24	254,273	(14,957)	239,316	
Sep-24	(2,393,650)	149,603	(2,244,047)		Sep-24	239,316	(14,957)	224,359	
Oct-24	(2,244,047)	149,603	(2,094,444)		Oct-24	224,359	(14,957)	209,401	
Nov-24	(2,094,444)	149,603	(1,944,841)		Nov-24	209,401	(14,957)	194,444	
Dec-24	(1,944,841)	149,603	(1,795,238)	(2,692,856)	Dec-24	194,444	(14,957)	179,487	269,230

Amortization Expense

December 2023 Amort. Exp	(1,795,238)	Ref. 8.10
December 2024 Amort. Exp	(1,795,238)	
Pro Forma Adjustment	-	

Amortization Expense

December 2023 Amort. Exp	179,487	
December 2024 Amort. Exp	179,487	
Total Adjustment	-	Ref. 8.10

Excess Decommissioning Reserves

December 2023 13MA	(4,488,094)	Ref. 8.10
December 2024 13MA	(2,692,856)	
Pro Forma Adjustment	1,795,238	Ref. 8.10

Obsolete M&S Inventory

December 2023 13MA	448,717	Ref. 8.10
December 2024 13MA	269,230	
Pro Forma Adjustment	(179,487)	Ref. 8.10

PacifiCorp
Oregon Results of Operations December 2023
Carbon Plant Closure
Closing Costs in Pro Forma Period

Tax Impacts - Decommissioning Reserve			Tax Impacts - M&S Obsolete Inventory			
Date	SCHMAT	41110	ADIT	SCHMDT	41010	ADIT
Dec-22	149,603	(36,782)	1,324,163	(14,957)	3,677	(132,390)
Jan-23	149,603	(36,782)	1,287,381	(14,957)	3,677	(128,712)
Feb-23	149,603	(36,782)	1,250,599	(14,957)	3,677	(125,035)
Mar-23	149,603	(36,782)	1,213,816	(14,957)	3,677	(121,357)
Apr-23	149,603	(36,782)	1,177,034	(14,957)	3,677	(117,680)
May-23	149,603	(36,782)	1,140,252	(14,957)	3,677	(114,002)
Jun-23	149,603	(36,782)	1,103,469	(14,957)	3,677	(110,325)
Jul-23	149,603	(36,782)	1,066,687	(14,957)	3,677	(106,647)
Aug-23	149,603	(36,782)	1,029,905	(14,957)	3,677	(102,970)
Sep-23	149,603	(36,782)	993,122	(14,957)	3,677	(99,292)
Oct-23	149,603	(36,782)	956,340	(14,957)	3,677	(95,615)
Nov-23	149,603	(36,782)	919,558	(14,957)	3,677	(91,937)
Dec-23	149,603	(36,782)	882,775	(14,957)	3,677	(88,260)
Jan-24	149,603	(36,782)	845,993	(14,957)	3,677	(84,582)
Feb-24	149,603	(36,782)	809,211	(14,957)	3,677	(80,905)
Mar-24	149,603	(36,782)	772,428	(14,957)	3,677	(77,227)
Apr-24	149,603	(36,782)	735,646	(14,957)	3,677	(73,550)
May-24	149,603	(36,782)	698,864	(14,957)	3,677	(69,872)
Jun-24	149,603	(36,782)	662,081	(14,957)	3,677	(66,195)
Jul-24	149,603	(36,782)	625,299	(14,957)	3,677	(62,517)
Aug-24	149,603	(36,782)	588,517	(14,957)	3,677	(58,840)
Sep-24	149,603	(36,782)	551,734	(14,957)	3,677	(55,163)
Oct-24	149,603	(36,782)	514,952	(14,957)	3,677	(51,485)
Nov-24	149,603	(36,782)	478,170	(14,957)	3,677	(47,808)
Dec-24	149,603	(36,782)	441,387	(14,957)	3,677	(44,130)

SCHMAT	41110	ADIT 13MA Bal.
1,795,238	(441,388)	662,081
Ref. 8.10	Ref. 8.10	Ref. 8.10

SCHMAT	41110	ADIT 13MA Bal.
(179,487)	44,130	(66,195)
Ref. 8.10	Ref. 8.10	Ref. 8.10

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON ALLOCATED</u>	<u>REF#</u>
Adjustment to Rate Base:							
Net Prepaid Balance	128	1	(105,682,294)	SO	27.962%	(29,550,683)	8.11.1
Net Prepaid Balance	182M	1	(223,697,788)	SO	27.962%	(62,549,953)	8.11.1
Net Prepaid Balance	182M	1	(4,967,914)	WY	Situs	-	8.11.1
Net Prepaid Balance	2283	1	0	SO	27.962%	0	8.11.1
			<u>(334,347,997)</u>			<u>(92,100,636)</u>	
Adjustment to Tax:							
ADIT Balances	190	1	(8,517,339)	SO	27.962%	(2,381,602)	8.11.1
ADIT Balances	283	1	88,741,263	SO	27.962%	24,813,664	8.11.1
ADIT Balances	283	1	1,221,441	WY	Situs	-	8.11.1
			<u>81,445,365</u>			<u>24,813,664</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 2023
Prepaid Pension Asset

FERC Pension Account	Factor	Dec-23 13 Mo Avg Allocation	Ref
128	SO	105,682,294	8.11
182M	SO	223,697,788	8.11
182M	WY	4,967,914	8.11
2283	SO	(0)	8.11
		<u>334,347,997</u>	

FERC Tax Account	Factor	Dec-23 13 Mo Avg Allocation	Ref
190	SO	8,517,339	8.11
283	SO	(88,741,263)	8.11
283	WY	(1,221,441)	8.11
		<u>(81,445,365)</u>	

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	OREGON ALLOCATED	REF#
Adjustment to Expense:							
<u>Remove base period expense</u>							
Deer Creek closure cost amortizatio	506	1	(6,872,247)	SG	27.094%	(1,861,959)	8.12.1
<u>Add pro forma expense</u>							
UMWA Pension Withdrawal Liability	926	1	2,967,013	SG	27.094%	803,879	8.12.2
Adjustment to Rate Base:							
<u>Remove Base Period Regulatory Asset</u>							
Regulatory Asset	182M	1	1,207,225	OR	Situs	1,207,225	8.12.1
Regulatory Asset	182M	1	(75,266,144)	SE	25.837%	(19,446,666)	8.12.1
Regulatory Asset	182M	1	(8,323,073)	SO	27.962%	(2,327,282)	8.12.1
Adjustment to Tax:							
<u>Remove Base Period Tax</u>							
Schedule M Addition	SCHMAT	1	(5,925,799)	SE	25.837%	(1,531,061)	
Schedule M Addition	SCHMAT	1	(992,003)	SO	27.962%	(277,382)	
Schedule M Deduction	SCHMDT	1	(713,480)	SE	25.837%	(184,343)	
Schedule M Deduction	SCHMDT	1	(3,990,769)	OR	Situs	(3,990,769)	
Def Income Tax Expense	41110	1	1,456,953	SE	25.837%	376,436	
Def Income Tax Expense	41110	1	243,900	SO	27.962%	68,199	
Def Income Tax Expense	41010	1	(175,420)	SE	25.837%	(45,324)	
Def Income Tax Expense	41010	1	(981,194)	OR	Situs	(981,194)	
Accum Def Income Tax Balance	283	1	(13,432,165)	SE	25.837%	(3,470,496)	
Accum Def Income Tax Balance	283	1	47,333,914	SE	25.837%	12,229,759	
Accum Def Income Tax Balance	190	1	(27,636,968)	SE	25.837%	(7,140,619)	
Accum Def Income Tax Balance	283	1	162,838	SO	27.962%	45,532	
Accum Def Income Tax Balance	283	1	(632,328)	OR	Situs	(632,328)	

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 2023
Deer Creek Mine Adjustment
Base Period Balances

EXPENSE ACCOUNTS

	<u>Amort</u>
Closure Costs Amortization & Royal Recovery in Unadj. Results	6,872,247
	Ref. 8.12

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

RATE BASE ACCOUNTS

	<u>13-MA Balance</u>	<u>Booked Allocation</u>	
Unrecovered Plant	(1,662,000)	SE	
Unrecovered Plant	752,316	OR	
Closure Costs	76,928,143	SE	
UMWA PBOP Savings	(1,959,541)	OR	
UMWA PBOP	8,323,073	SO	
Total	82,381,991		
 <u>Summary by Allocation Factor</u>			
	(1,207,225)	OR	Ref. 8.12
	75,266,144	SE	Ref. 8.12
	8,323,073	SO	Ref. 8.12
	<u>82,381,991</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.

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	OREGON ALLOCATED	REF#
Adjustment to Rate Base:							
Hunter Clean Air Disallowance	312	1	(4,411,961)	SG	27.094%	(1,195,372)	8.13.1
Hunter Clean Air Disallowance	312	3	529,134	SG	27.094%	143,363	8.13.1
			<u>(3,882,826)</u>			<u>(1,052,009)</u>	
Adjustment to Expense:							
Hunter Clean Air Disallowance	403SP	1	(513,605)	SG	27.094%	(139,156)	8.13.1
Adjustment to Return:							
JB U3 & U4 Return Disallowance	930	1	(1,332,727)	OR	Situs	(1,332,727)	8.13.2
JB U3 & U4 Return Disallowance	930	3	215,562	OR	Situs	215,562	8.13.2
			<u>(1,117,165)</u>			<u>(1,117,165)</u>	
Adjustment to Tax:							
Schedule M Adjustment	SCHMAT	1	(513,605)	SG	27.094%	(139,156)	
Schedule M Adjustment	SCHMDT	1	(128,808)	SG	27.094%	(34,899)	
Deferred Income Tax Expense	41110	1	126,278	SG	27.094%	34,214	
Deferred Income Tax Expense	41010	1	(31,670)	SG	27.094%	(8,581)	
Accumulated Def Inc Tax Balance	282	1	375,960	SG	27.094%	101,862	

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 2023
Emissions Control Equipment Adjustment
Hunter Clean Air Equipment Summary

13MA Balance - December 2023

EPIS Balance	81,171,892	
Steam Plant Reserve	<u>(37,052,286)</u>	
Net Book Value	44,119,605	
Type 1 NBV Ordered 10% Disallowance	<u>4,411,961</u>	Ref 8.13

13MA Balance - December 2024

EPIS Balance	81,171,892	
Steam Plant Reserve	<u>(42,343,630)</u>	
Net Book Value	38,828,262	
NBV Ordered 10% Disallowance	<u>3,882,826</u>	
Type 3 NBV Ordered 10% Disallowance	<u>(529,134)</u>	Ref 8.13

13MA Balance - December 2023

Gross Plant	81,171,892	
Depreciation Rate ¹	<u>6.327%</u>	
Depreciation Expense	5,136,053	
Depr Ordered 10% Disallowance	513,605	Ref 8.13

¹: Actual composite steam depreciation rate for December 2023.

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON ALLOCATED</u>	<u>REF#</u>
Adjustment to Rate Base:							
Transmission	352	3	(230,619)	SG	27.094%	(62,484)	8.14.1
Distribution	361	3	(120,000)	OR	Situs	(120,000)	8.14.2
			<u>(350,619)</u>			<u>(182,484)</u>	
Adjustment to Reserve:							
Transmission	108TP	3	23,079	SG	27.094%	6,253	8.14.1
Distribution	108364	3	27,999	OR	Situs	27,999	8.14.2
			<u>51,077</u>			<u>34,251</u>	
Adjustment to Tax:							
ADIT - Transmission	282	3	5,040	OR	Situs	5,040	
ADIT - Distribution	282	3	8,485	OR	Situs	8,485	
			<u>13,525</u>			<u>13,525</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 2023
Transmission Project Adjustment

Wallula-to-McNary Project

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

	* <u>Gross Plant</u>	<u>Depreciation Expense</u>	<u>Depreciation Reserve</u>	<u>Net Book Value</u>
2022 June	62,000	97	(4,020)	57,980
July	62,000	97	(4,117)	57,883
August	62,000	97	(4,214)	57,786
September	62,000	97	(4,311)	57,689
October	62,000	97	(4,408)	57,592
November	62,000	97	(4,505)	57,495
December	62,000	97	(4,601)	57,399
2023 January	62,000	89	(4,690)	57,310
February	62,000	89	(4,780)	57,220
March	62,000	89	(4,869)	57,131
April	62,000	89	(4,958)	57,042
May	62,000	89	(5,047)	56,953
June	62,000	89	(5,136)	56,864
July	62,000	89	(5,225)	56,775
August	62,000	89	(5,314)	56,686
September	62,000	89	(5,403)	56,597
October	62,000	89	(5,492)	56,508
November	62,000	89	(5,581)	56,419
December	62,000	89	(5,670)	56,330
2024 January	62,000	89	(5,759)	56,241
February	62,000	89	(5,848)	56,152
March	62,000	89	(5,937)	56,063
April	62,000	89	(6,026)	55,974
May	62,000	89	(6,115)	55,885
June	62,000	89	(6,204)	55,796
July	62,000	89	(6,294)	55,706
August	62,000	89	(6,383)	55,617
September	62,000	89	(6,472)	55,528
October	62,000	89	(6,561)	55,439
November	62,000	89	(6,650)	55,350
December	62,000	89	(6,739)	55,261
13 month average	62,000		(6,204)	

Ref. 8.14

* Oregon's allocated amount

PacifiCorp
Results of Operations - December 2023
Transmission Project Adjustment

Threemile Canyon Project

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

		<u>Gross Plant</u>	<u>Depreciation Expense</u>	<u>Depreciation Reserve</u>	<u>Net Book Value</u>
2022	June	120,000	258	(22,359)	97,641
	July	120,000	258	(22,618)	97,382
	August	120,000	258	(22,876)	97,124
	September	120,000	258	(23,135)	96,865
	October	120,000	258	(23,393)	96,607
	November	120,000	258	(23,652)	96,348
	December	120,000	258	(23,910)	96,090
2023	January	120,000	227	(24,137)	95,863
	February	120,000	227	(24,364)	95,636
	March	120,000	227	(24,592)	95,408
	April	120,000	227	(24,819)	95,181
	May	120,000	227	(25,046)	94,954
	June	120,000	227	(25,273)	94,727
	July	120,000	227	(25,500)	94,500
	August	120,000	227	(25,727)	94,273
	September	120,000	227	(25,954)	94,046
	October	120,000	227	(26,181)	93,819
	November	120,000	227	(26,409)	93,591
	December	120,000	227	(26,636)	93,364
2024	January	120,000	227	(26,863)	93,137
	February	120,000	227	(27,090)	92,910
	March	120,000	227	(27,317)	92,683
	April	120,000	227	(27,544)	92,456
	May	120,000	227	(27,771)	92,229
	June	120,000	227	(27,999)	92,001
	July	120,000	227	(28,226)	91,774
	August	120,000	227	(28,453)	91,547
	September	120,000	227	(28,680)	91,320
	October	120,000	227	(28,907)	91,093
	November	120,000	227	(29,134)	90,866
	December	120,000	227	(29,361)	90,639
	13 month average	120,000		(27,999)	

Ref. 8.14

	<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							
Safe Harbor Reserve Reversal	920	1	702,610	OR	Situs	702,610	8.15.1
Nonunion Sev. Reserve Reversal	931	1	29,534	OR	Situs	29,534	8.15.1
Pro Forma Safe Harbor Amort.	407	3	(8)	OR	Situs	(8)	8.15.2
Pro Forma Nonunion Severance /	407	3	(188)	OR	Situs	(188)	8.15.3
Adjustment to Rate Base:							
Base Period Nonunion Severance	182M	1	(1,940,149)	SG	27.094%	(525,662)	8.15.1
Base Period Safe Harbor Lease	182M	1	(96,687)	SG	27.094%	(26,196)	8.15.1
2024 Cholla Nonunion Severance	182M	3	257,417	OR	Situs	257,417	8.15.3
2024 Safe Harbor Lease Payment	182M	3	14,755	OR	Situs	14,755	8.15.2
Contra Asset Lease & Severance	182M	1	56,319	OR	Situs	56,319	B-16
Adjustment to Tax:							
Safe Harbor Amort - Sch M Adjust	SCHMAT	3	9,837	SG	27.094%	2,665	8.15.2
Safe Harbor Amort - Def Inc Tax Ex	41110	3	(2,419)	SG	27.094%	(655)	8.15.2
Safe Harbor Asset Amort - ADIT	283	3	(3,628)	SG	27.094%	(983)	8.15.2
Nonunion Severance Reg Asset Am	SCHMAT	3	234,016	SG	27.094%	63,404	8.15.3
Nonunion Severance Reg Asset Am	41110	3	(57,540)	SG	27.094%	(15,590)	8.15.3
Nonunion Severance Reg Asset Am	283	3	(86,300)	SG	27.094%	(23,382)	8.15.3

Description of Adjustment:

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

This adjustment removes per books regulatory asset balances from base period results, then adds back the pro forma balance for unrecovered closure costs and authorized amortizations through December 2024.

PacifiCorp
Results of Operations - December 2023
Cholla Unit 4 Retirement
Historical Period Book Balances

	FERC account		EOP December 2023
Reg Asset-Cholla U4-Nonunion Severance	182M	SG	\$ 1,940,149
Reg Asset-Cholla U4-Safe Harbor Lease	182M	SG	\$ 96,687

Ref 8.15

	FERC account		12 ME December 2023
Nonunion Severance Amort - Reserve Reversal	920	OR	\$ (702,610)
Safe Harbor Lease Amort - Reserve Reversal	931	OR	\$ (29,534)

Ref 8.15

PacifiCorp
 Results of Operations - December 2023
 Cholla Unit 4 Retirement
 Treatment of Cholla Unrecovered Closure Items

	Total Company	Oregon Allocated	
	UE-399 Approved	UE-399 Approved	Dec-24 13 MA Bal.
Safe Harbor Lease Payment	113,495	29,511	14,755

Ref. 8.15

	Oregon Allocated		Adjustment
	Dec-23 13 MA Bal.	Dec-24 13 MA Bal.	
Safe Harbor Amortization	(9,845)	(9,837)	8

Ref. 8.15

UE-399 Approved SG Allocation Factor 26.002%

	<u>OR Alloc.</u> <u>Safe Harbor</u> <u>Lease Pmt</u>	<u>Amortization</u> Total	<u>End Bal</u>	
Dec-22			29,511	Above
Jan-23	29,511	(820)	28,691	
Feb-23	28,691	(820)	27,871	
Mar-23	27,871	(820)	27,051	
Apr-23	27,051	(820)	26,232	
May-23	26,232	(820)	25,412	
Jun-23	25,412	(820)	24,592	
Jul-23	24,592	(820)	23,773	
Aug-23	23,773	(820)	22,953	
Sep-23	22,953	(820)	22,133	
Oct-23	22,133	(820)	21,313	
Nov-23	21,313	(820)	20,494	
Dec-23	20,494	(820)	19,674	
Jan-24	19,674	(820)	18,854	
Feb-24	18,854	(820)	18,034	
Mar-24	18,034	(820)	17,215	
Apr-24	17,215	(820)	16,395	
May-24	16,395	(820)	15,575	
Jun-24	15,575	(820)	14,755	
Jul-24	14,755	(820)	13,936	
Aug-24	13,936	(820)	13,116	
Sep-24	13,116	(820)	12,296	
Oct-24	12,296	(820)	11,476	
Nov-24	11,476	(820)	10,657	
Dec-24	10,657	(820)	9,837	
		<u>(9,837)</u>		
		Ref. 8.15		
			<u>14,755</u>	Above

PacifiCorp
 Results of Operations - December 2023
 Cholla Unit 4 Retirement
 Treatment of Cholla Unrecovered Closure Items

	Total Company	Oregon Allocated	
	UE-399 Approved	UE-399 Approved	Dec-24 13 MA Bal.
Nonunion Severance Balance	2,700,000	702,048	257,417

Ref. 8.15

	Oregon Allocated		Adjustment
	Dec-23 13 MA Bal.	Dec-24 13 MA Bal.	
Nonunion Severance Amortization	(234,203)	(234,016)	188

Ref. 8.15

UE-399 Approved SG Allocation Factor 26.002%

Oregon-Allocated

	<u>Beg Bal</u>	<u>True-Up</u>	<u>Amortization</u>	<u>End Bal</u>	
Dec-22	702,048			702,048	Above
Jan-23	702,048		(19,501)	682,546	
Feb-23	682,546		(19,501)	663,045	
Mar-23	663,045		(19,501)	643,544	
Apr-23	643,544		(19,501)	624,042	
May-23	624,042		(19,501)	604,541	
Jun-23	604,541		(19,501)	585,040	
Jul-23	585,040		(19,501)	565,538	
Aug-23	565,538		(19,501)	546,037	
Sep-23	546,037		(19,501)	526,536	
Oct-23	526,536		(19,501)	507,034	
Nov-23	507,034		(19,501)	487,533	
Dec-23	487,533	(93,606)	(19,501)	374,425	
Jan-24	374,425		(19,501)	354,924	
Feb-24	354,924		(19,501)	335,423	
Mar-24	335,423		(19,501)	315,921	
Apr-24	315,921		(19,501)	296,420	
May-24	296,420		(19,501)	276,919	
Jun-24	276,919		(19,501)	257,417	
Jul-24	257,417		(19,501)	237,916	
Aug-24	237,916		(19,501)	218,415	
Sep-24	218,415		(19,501)	198,913	
Oct-24	198,913		(19,501)	179,412	
Nov-24	179,412		(19,501)	159,911	
Dec-24	159,911		(19,501)	140,410	
	Amort exp. 12 ME Dec-24		(234,016)		13 MA Bal.
			Ref. 8.15		257,417
					Above

	<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:							
Base Period O&M Expense Adj.	535	3	(1,880,504)	SG	27.094%	(509,502)	
Amortization Expense Adjustment	407	3	(23,096)	SG	27.094%	(6,257)	
Total Adjustment to Expense			<u>(1,903,600)</u>			<u>(515,759)</u>	
Adjustment to Rate Base							
Klamath Regulatory Asset	182M	3	651,294	SG	27.094%	176,461	
Base period intangible plant	303	1	(1,790,575)	SG	27.094%	(485,136)	
Base period amortization reserve	111IP	1	29,880	SG	27.094%	8,096	
Total Adjustment to Rate Base			<u>(1,109,402)</u>			<u>(300,580)</u>	
Tax Adjustment:							
Remove base period tax:							
Schedule M Addition	SCHMDT	3	(93,921)	SG	27.094%	(25,447)	
Deferred Income Tax Expense	41010	3	(23,092)	SG	27.094%	(6,257)	
Accum Def Inc Tax Bal	283	3	(160,131)	SG	27.094%	(43,386)	

Description of Adjustment:

The Lower Klamath hydroelectric generation assets were transferred to KRRC for final decommissioning in December 2022. Accordingly, the remaining net plant balance was reclassified from Hydro Plant to a Regulatory Asset. The Company continues to assume the amortization on the regulatory asset using a 20% rate. This pro forma adjustment walks the balance forward to December 2024.

PacifiCorp
December 2023 Results of Operations
Klamath Regulatory Asset
Remove Base Period O&M Expense

	<u>FACTOR</u>	<u>TOTAL COMPANY</u>
Expense Accounts		
Remove base period O&M expense ¹	SG	1,880,504
Adjustment to Expense Accounts		<u>1,880,504</u>
Rate Base Accounts		
Remove base period intangible plant	SG	1,790,575
Remove base period amortization reserve	SG	(29,880)
Adjustment to Rate Base Accounts		<u>1,760,695</u>

1 The FERC Location Codes included in this line item include the following:

18000
610000
611000
612000

Tab 9 - Allocation Factors & ECD

Oregon Results of Operations
December 2023
13 Month Average Factors

**OREGON RESULTS OF OPERATIONS
HISTORICAL DECEMBER 2023
13 MONTH AVERAGE FACTORS**

DESCRIPTION	2020 PROTOCOL FACTOR	2020 PROTOCOL											Page Ref.	
		California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	NON-UTILITY	Situs			
Situs	S	-	-	-	-	-	-	-	-	-	-	-	-	Situs
System Generation	SG	1.4747%	27.0939%	7.6179%	44.3227%	5.4136%	14.0531%	0.0241%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	Pg 9.18
System Generation (Pac. Power Costs on SG)	SG-P	1.4747%	27.0939%	7.6179%	44.3227%	5.4136%	14.0531%	0.0241%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	Pg 9.18
System Generation (R.M.P. Costs on SG)	SG-U	1.4747%	27.0939%	7.6179%	44.3227%	5.4136%	14.0531%	0.0241%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	Pg 9.18
Divisional Generation - Pac. Power	DGP	3.8886%	71.4440%	20.0877%	0.0000%	0.0000%	4.5797%	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%	71.3998%	8.7209%	19.8405%	0.0388%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	Pg 9.18
System Capacity	SC	1.5006%	27.5128%	7.7768%	44.4424%	5.2511%	13.4919%	0.0245%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	Pg 9.18
System Energy	SE	1.3971%	25.8372%	7.1411%	43.9635%	5.9012%	15.7368%	0.0231%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	Pg 9.18
System Energy (Pac. Power Costs on SE)	SE-P	1.3971%	25.8372%	7.1411%	43.9635%	5.9012%	15.7368%	0.0231%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	Pg 9.18
System Energy (R.M.P. Costs on SE)	SE-U	1.3971%	25.8372%	7.1411%	43.9635%	5.9012%	15.7368%	0.0231%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	Pg 9.18
Divisional Energy - Pac. Power	DEP	3.8429%	71.0699%	19.6429%	0.0000%	0.0000%	5.4443%	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%	69.0757%	9.2721%	21.6160%	0.0363%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	Pg 9.18
System Overhead	SO	2.3413%	27.9618%	7.4836%	43.8081%	5.3567%	13.0317%	0.0168%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	Pg 9.7
System Overhead (Pac. Power Costs on SO)	SO-P	2.3413%	27.9618%	7.4836%	43.8081%	5.3567%	13.0317%	0.0168%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	Pg 9.7
System Overhead (R.M.P. Costs on SO)	SO-U	2.3413%	27.9618%	7.4836%	43.8081%	5.3567%	13.0317%	0.0168%	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	2.3413%	27.9618%	7.4836%	43.8081%	5.3567%	13.0317%	0.0168%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	Pg 9.7
System Generation (Wind Plant on SG)	SG-W	1.4747%	27.0939%	7.6179%	44.3227%	5.4136%	14.0531%	0.0241%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	Not Used
System Net Other Production Plant (Wind Plant on SNPPO)	SNPPO-W	1.4744%	27.1004%	7.6164%	44.3218%	5.4126%	14.0503%	0.0241%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	Not Used
System Net Plant	SNP	2.2891%	27.2013%	7.1770%	45.0127%	5.3832%	12.9194%	0.0173%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	Pg 9.7
Mid-Columbia	MC	0.0000%	99.4004%	0.5996%	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	4.4250%	26.9609%	6.1875%	47.8507%	5.0722%	9.5038%	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%	71.3998%	8.7209%	19.8405%	0.0388%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	Pg 9.18
Divisional Energy - Huntington	DEUH	0.0000%	0.0000%	0.0000%	69.0757%	9.2721%	21.6160%	0.0363%	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	1.3971%	25.8372%	7.1411%	43.9635%	5.9012%	15.7368%	0.0231%	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	1.4747%	27.0939%	7.6179%	44.3227%	5.4136%	14.0531%	0.0241%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	Pg 9.4
System Net Hydro Plant-R.M.P.	SNPPH-U	1.4747%	27.0939%	7.6179%	44.3227%	5.4136%	14.0531%	0.0241%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	Pg 9.4
Customer - System	CN	2.2515%	30.4826%	6.6710%	49.2537%	4.2702%	7.0710%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	Pg 9.10
Customer - Pac. Power	CNP	4.9296%	66.7401%	14.6058%	0.0000%	0.0000%	13.7246%	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%	90.6626%	7.8602%	1.4772%	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	6.1143%	26.0741%	7.2901%	35.7665%	1.9870%	21.3884%	-1.9122%	3.2917%	0.0000%	0.0000%	0.0000%	0.0000%	Pg 9.11
Interest	INT	2.2891%	27.2013%	7.1770%	45.0127%	5.3832%	12.9194%	0.0173%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	Pg 9.7
CIAC	CIAC	4.4250%	26.9609%	6.1875%	47.8507%	5.0722%	9.5038%	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	5.7180%	44.8141%	18.1817%	24.9716%	1.4754%	4.8392%	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
Accumulated Investment Tax Credit 1989	ITC89	4.806%	56.3558%	15.2688%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	2.8172%	0.0000%	Fixed
Accumulated Investment Tax Credit 1990	ITC90	1.5047%	15.9356%	3.9132%	46.9355%	13.9815%	17.3435%	0.0000%	0.0000%	0.0000%	0.0000%	0.3860%	0.0000%	Fixed
Other Electric	OTHER	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	Situs

**OREGON RESULTS OF OPERATIONS
HISTORICAL DECEMBER 2023
13 MONTH AVERAGE FACTORS**

DESCRIPTION	2020 PROTOCOL FACTOR	2020 PROTOCOL										Page Ref.
		California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	NON-UTILITY		
Non-Utility	NUTIL	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	Situs
System Net Steam Plant	SNPPS	1.5049%	27.6843%	7.4888%	43.8788%	5.4341%	13.9844%	0.0246%	0.0000%	0.0000%	0.0000%	Pg 9.3
System Net Transmission Plant	SNPT	1.4747%	27.0939%	7.6179%	44.3227%	5.4136%	14.0531%	0.0241%	0.0000%	0.0000%	0.0000%	Pg 9.5
System Net Production Plant	SNPP	1.4852%	27.3054%	7.5716%	44.1660%	5.4202%	14.0273%	0.0243%	0.0000%	0.0000%	0.0000%	Pg 9.5
System Net Hydro Plant	SNPPH	1.4747%	27.0939%	7.6179%	44.3227%	5.4136%	14.0531%	0.0241%	0.0000%	0.0000%	0.0000%	Pg 9.4
System Net Nuclear Plant	SNPPN	1.4747%	27.0939%	7.6179%	44.3227%	5.4136%	14.0531%	0.0241%	0.0000%	0.0000%	0.0000%	Pg 9.4
System Net Other Production Plant	SNPPO	1.4744%	27.1004%	7.6164%	44.3218%	5.4126%	14.0503%	0.0241%	0.0000%	0.0000%	0.0000%	Pg 9.4
System Net General Plant	SNPG	2.6266%	28.2765%	6.3312%	41.0421%	6.4973%	15.2163%	0.0099%	0.0000%	0.0000%	0.0000%	Pg 9.6
System Net Intangible Plant	SNPI	1.9200%	27.3672%	7.5310%	44.0097%	5.8417%	13.3136%	0.0169%	0.0000%	0.0000%	0.0000%	Pg 9.7
Trojan Plant Allocator	TROJP	1.4629%	26.9030%	7.5455%	44.2681%	5.4877%	14.3089%	0.0240%	0.0000%	0.0000%	0.0000%	Pg 9.12
Trojan Decommissioning Allocator	TROJD	1.4608%	26.8693%	7.5327%	44.2585%	5.5008%	14.3540%	0.0239%	0.0000%	0.0000%	0.0000%	Pg 9.12
Income Before Taxes	IBT	6.3698%	25.2247%	7.1541%	34.6095%	1.6373%	21.6323%	-2.0396%	5.4361%	-0.0241%	0.0000%	Pg 9.8
DIT Expense	DITEXP	1.9142%	27.3980%	3.2100%	41.7699%	4.9355%	14.7688%	0.3225%	0.0000%	5.6810%	0.0000%	Pg 9.8
DIT Balance	DITBAL	1.9869%	24.7997%	7.2687%	46.3792%	5.5582%	13.7668%	0.0257%	-0.0262%	0.2410%	0.0000%	Pg 9.9
Tax Depreciation	TAXDEPR	2.4576%	27.0021%	7.4906%	44.6174%	5.7598%	12.6391%	0.0235%	0.0099%	0.0000%	0.0000%	Pg 9.13
Blank	DONOTUSE	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	Not Used
Blank	DONOTUSE	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	Not Used
Blank	DONOTUSE	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	Not Used
SCHMAT Depreciation Expense	SCHMDEXP	2.2812%	27.4225%	7.6222%	44.4264%	5.4119%	13.4895%	0.0185%	0.0000%	0.0000%	0.0000%	Pg 9.13
SCHMDT Amortization Expense	SCHMAEXP	-11.3894%	27.5249%	7.0962%	47.5698%	4.9431%	19.0540%	0.0138%	5.1875%	0.0000%	0.0000%	Pg 9.13
System Generation Cholla Transaction	SGCT	1.4750%	27.1004%	7.6197%	44.3334%	5.4149%	14.0565%	0.0000%	0.0000%	0.0000%	0.0000%	Pg 9.18

**13 MONTH AVERAGE FACTORS
CALCULATION OF INTERNAL FACTORS
HISTORICAL DECEMBER 2023**

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	7,026,783,088	103,623,185	1,903,829,047	535,293,934	3,114,457,544	380,404,468	987,480,762	1,694,147	0	0
SSGCH	0	0	0	0	0	0	0	0	0	0
	7,026,783,088	103,623,185	1,903,829,047	535,293,934	3,114,457,544	380,404,468	987,480,762	1,694,147	0	0
LESS ACCUMULATED DEPRECIATION										
S	(65,902,336)	(57,129)	0	(8,924,040)	(42,634,073)	(2,949,415)	(11,337,680)	0	0	0
DGP	(829,780,049)	(12,236,674)	(224,819,714)	(63,211,888)	(367,780,633)	(44,921,273)	(116,609,809)	(200,059)	0	0
DGU	(773,703,570)	(11,409,720)	(209,626,413)	(58,940,033)	(342,926,043)	(41,885,496)	(108,729,326)	(186,539)	0	0
SG	(2,333,243,560)	(34,408,082)	(632,166,499)	(177,744,369)	(1,034,155,732)	(126,313,317)	(327,893,020)	(562,542)	0	0
SSGCH	0	0	0	0	0	0	0	0	0	0
	(4,002,629,515)	(58,111,605)	(1,066,612,625)	(308,820,330)	(1,787,496,481)	(216,069,500)	(564,569,836)	(949,139)	0	0
TOTAL NET STEAM PLANT	3,024,153,573	45,511,581	837,216,422	226,473,604	1,326,961,063	164,334,968	422,910,926	745,008	0	0
SNPPS										
SYSTEM NET PLANT PRODUCTION STEAM	100.0000%	1.5049%	27.6843%	7.4888%	43.8788%	5.4341%	13.9844%	0.0246%	0.0000%	0.0000%

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	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	NON-UTILITY	Page Ref.
NUCLEAR:	TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC		
NUCLEAR PRODUCTION PLANT										
DGP	0	0	0	0	0	0	0	0		
DGU	0	0	0	0	0	0	0	0		
SG	0	0	0	0	0	0	0	0		
	0	0	0	0	0	0	0	0		
LESS ACCUMULATED DEPRECIATION										
DGP	0	0	0	0	0	0	0	0		
DGU	0	0	0	0	0	0	0	0		
SG	0	0	0	0	0	0	0	0		
	0	0	0	0	0	0	0	0		
TOTAL NUCLEAR PLANT	0	0	0	0	0	0	0	0		
SNPPN										
SYSTEM NET PLANT PRODUCTION NUCLEAR	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%		
HYDRO:	TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	OTHER	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	1,067,809,561	15,746,868	289,311,173	81,344,760	473,281,657	57,807,324	150,060,331	257,447	0	0
	1,067,809,561	15,746,868	289,311,173	81,344,760	473,281,657	57,807,324	150,060,331	257,447	0	0
LESS ACCUMULATED DEPRECIATION (incl hydro amortization)										
S	-	0	0	0	0	0	0	0	0	0
DGP	(146,791,238)	(2,164,714)	(39,771,460)	(11,182,423)	(65,061,789)	(7,946,743)	(20,628,717)	(35,391)	0	0
DGU	(32,799,251)	(483,687)	(8,886,594)	(2,498,617)	(14,537,502)	(1,775,632)	(4,609,311)	(7,908)	0	0
SG	(278,480,271)	(4,106,717)	(75,451,145)	(21,214,373)	(123,429,878)	(15,075,909)	(39,135,107)	(67,141)	0	0
	(458,070,760)	(6,755,118)	(124,109,199)	(34,895,413)	(203,029,170)	(24,798,284)	(64,373,136)	(110,440)	0	0
TOTAL NET HYDRO PRODUCTION PLANT	609,738,800	8,991,750	165,201,974	46,449,346	270,252,487	33,009,040	85,687,195	147,007	0	0
SNPPH										
SYSTEM NET PLANT PRODUCTION HYDRO	100.0000%	1.4747%	27.0939%	7.6179%	44.3227%	5.4136%	14.0531%	0.0241%	0.0000%	0.0000%
OTHER:	TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	OTHER	NUTIL
OTHER PRODUCTION PLANT (EXCLUDES EXPERIMENTAL)										
S	1,025,512	0	590,657	0	434,855	0	0	0	0	0
DGU	0	0	0	0	0	0	0	0	0	0
SG	5,462,692,690	80,557,719	1,480,056,078	416,142,952	2,421,210,993	295,730,305	767,677,595	1,317,047	0	0
SSGCT	0	0	0	0	0	0	0	0	0	0
	5,463,718,202	80,557,719	1,480,646,735	416,142,952	2,421,645,848	295,730,305	767,677,595	1,317,047	0	0
LESS ACCUMULATED DEPRECIATION										
S	(44,745)	0	(310)	0	(44,436)	0	0	0	0	0
DGP	116,830,491	1,722,886	31,653,928	8,900,040	51,782,388	6,324,778	16,418,304	28,168	0	0
DGU	0	0	0	0	0	0	0	0	0	0
SG	(567,389,990)	(8,367,237)	(153,728,033)	(43,223,253)	(251,482,366)	(30,716,430)	(79,735,875)	(136,797)	0	0
SSGCT	(50,136,803)	(739,362)	(13,584,012)	(3,819,376)	(22,221,967)	(2,714,224)	(7,045,774)	(12,088)	0	0
	(500,741,047)	(7,383,712)	(135,658,427)	(38,142,588)	(221,966,381)	(27,105,876)	(70,363,345)	(120,717)	0	0
TOTAL NET OTHER PRODUCTION PLANT	4,962,977,155	73,174,006	1,344,988,308	378,000,364	2,199,679,467	268,624,430	697,314,249	1,196,330	0	0
SNPPO										
SYSTEM NET PLANT PRODUCTION OTHER	100.0000%	1.4744%	27.1004%	7.6164%	44.3218%	5.4126%	14.0503%	0.0241%	0.0000%	0.0000%

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PRODUCTION:	TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	OTHER	NUTIL
TOTAL PRODUCTION PLANT										
S	1,025,512	0	590,657	0	434,855	0	0	0	0	0
DGP & DGU	0	0	0	0	0	0	0	0	0	0
SG	13,557,285,339	199,927,773	3,673,196,299	1,032,781,646	6,008,950,194	733,942,098	1,905,218,688	3,268,642	0	0
SSGCH	0	0	0	0	0	0	0	0	0	0
SSGCT	0	0	0	0	0	0	0	0	0	0
	13,558,310,851	199,927,773	3,673,786,956	1,032,781,646	6,009,385,049	733,942,098	1,905,218,688	3,268,642	0	0
LESS ACCUMULATED DEPRECIATION										
S	(65,947,081)	-57128.61308	-309.6361538	(8,924,040)	(42,678,508)	(2,949,415)	(11,337,680)	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-P	(4,895,494,242)	(72,193,307)	(1,326,379,941)	(372,934,291)	(2,169,813,524)	(265,024,245)	(687,968,637)	(1,180,297)	0	0
SSGCH	0	0	0	0	0	0	0	0	0	0
SSGCT	0	0	0	0	0	0	0	0	0	0
	(4,961,441,323)	(72,250,435)	(1,326,380,251)	(381,858,331)	(2,212,492,032)	(267,973,660)	(699,306,317)	(1,180,297)	0	0
TOTAL NET PRODUCTION PLANT	8,596,869,528	127,677,337	2,347,406,705	650,923,315	3,796,893,017	465,968,438	1,205,912,371	2,088,345	0	0
SNPP										
SYSTEM NET PRODUCTION PLANT	100.0000%	1.4852%	27.3054%	7.5716%	44.1660%	5.4202%	14.0273%	0.0243%	0.0000%	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	8,102,099,928	119,480,763	2,195,174,235	617,210,591	3,591,066,627	438,618,209	1,138,596,099	1,953,405		
	8,102,099,928	119,480,763	2,195,174,235	617,210,591	3,591,066,627	438,618,209	1,138,596,099	1,953,405		
LESS ACCUMULATED DEPRECIATION										
DGP	(352,811,014)	(5,202,865)	(95,590,237)	(26,876,822)	(156,375,245)	(19,099,905)	(49,580,880)	(85,062)		
DGU	(424,972,430)	(6,267,021)	(115,141,573)	(32,374,013)	(188,359,107)	(23,006,461)	(59,721,795)	(102,460)		
SG	(1,421,914,963)	(20,968,821)	(385,252,110)	(108,320,187)	(630,230,609)	(76,977,302)	(199,823,113)	(342,822)		
	(2,199,698,407)	(32,438,707)	(595,983,919)	(167,571,021)	(974,964,961)	(119,083,668)	(309,125,788)	(530,344)		
TOTAL NET TRANSMISSION PLANT	5,902,401,521	87,042,056	1,599,190,316	449,639,571	2,616,101,666	319,534,542	829,470,311	1,423,061		
SNPT										
SYSTEM NET PLANT TRANSMISSION	100.0000%	1.4747%	27.0939%	7.6179%	44.3227%	5.4136%	14.0531%	0.0241%		
DISTRIBUTION:	TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC		
DISTRIBUTION PLANT - PACIFIC POWER										
S	4,374,618,669	392,120,039	2,610,451,222	628,935,465	0	0	743,111,944	0		
LESS ACCUMULATED DEPRECIATION										
S	(1,915,422,489)	(152,950,442)	(1,153,212,309)	(294,501,115)	0	0	(314,758,624)	0		
	2,459,196,180	239,169,597	1,457,238,913	334,434,350	0	0	428,353,320	0		
DNPDP										
DIVISION NET PLANT DISTRIBUTION PACIFIC POWER	100.0000%	9.7255%	59.2567%	13.5993%	0.0000%	0.0000%	17.4184%	0.0000%		
DISTRIBUTION PLANT - ROCKY MOUNTAIN POWER										
S	4,325,762,709	0	0	0	3,737,218,537	435,797,926	152,746,246	0		
LESS ACCUMULATED DEPRECIATION										
S	(1,379,941,355)	0	0	0	(1,150,882,402)	(161,642,297)	(67,416,656)	0		
	2,945,821,354	0	0	0	2,586,336,136	274,155,628	85,329,590	0		
DNPDU										
DIVISION NET PLANT DISTRIBUTION R.M.P.	100.0000%	0.0000%	0.0000%	0.0000%	87.7968%	9.3066%	2.8966%	0.0000%		

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TOTAL NET DISTRIBUTION PLANT	5,405,017,534	239,169,597	1,457,238,913	334,434,350	2,586,336,136	274,155,628	513,682,911	0			
DNPD											
DIVISION NET PLANT DISTRIBUTION	100.0000%	4.4250%	26.9609%	6.1875%	47.8507%	5.0722%	9.5038%	0.0000%			
GENERAL:	TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC			
GENERAL PLANT											
S	764,395,509	23,273,193	226,182,748	51,237,872	283,580,513	58,114,694	122,006,489	0			
DGP	0	0	0	0	0	0	0	0			
DGU	0	0	0	0	0	0	0	0			
SE	3,294,099	46,021	851,103	235,235	1,448,201	194,393	518,386	760			
SG	345,020,542	5,087,979	93,479,494	26,283,351	152,922,300	18,678,157	48,486,077	83,184			
SO	384,296,565	8,997,404	107,456,279	28,759,229	168,353,132	20,585,619	50,080,386	64,515			
CN	15,809,944	355,965	4,819,287	1,054,679	7,786,977	675,111	1,117,926	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	(8,915,375)	(118,832)	(3,040,510)	(613,861)	(3,571,575)	(436,238)	(1,132,416)	(1,943)			
	1,503,901,284	37,641,730	429,748,401	106,956,506	610,519,547	97,811,736	221,076,848	146,516			
LESS ACCUMULATED DEPRECIATION											
S	(316,174,858)	(8,508,338)	(95,901,539)	(28,459,171)	(114,363,558)	(23,748,628)	(45,193,623)	0			
DGP	(476,631)	(7,029)	(129,138)	(36,309)	(211,256)	(25,803)	(66,981)	(115)			
DGU	(2,101,573)	(30,992)	(569,398)	(160,096)	(931,473)	(113,771)	(295,336)	(507)			
SE	(1,753,711)	(24,501)	(453,110)	(125,234)	(770,993)	(103,491)	(275,978)	(405)			
SG	(142,464,360)	(2,100,906)	(38,599,140)	(10,852,805)	(63,144,001)	(7,712,502)	(20,020,657)	(34,348)			
SO	(121,101,247)	(2,835,302)	(33,862,102)	(9,062,737)	(53,052,190)	(6,487,032)	(15,781,555)	(20,330)			
CN	(6,380,602)	(143,661)	(1,944,975)	(425,649)	(3,142,680)	(272,462)	(451,174)	0			
SSGCT	(149,698)	(2,208)	(40,559)	(11,404)	(66,350)	(8,104)	(21,037)	(36)			
SSGCH	0	0	0	0	0	0	0	0			
	(590,602,680)	(13,652,936)	(171,499,961)	(49,133,406)	(235,682,501)	(38,471,794)	(82,106,342)	(55,741)			
TOTAL NET GENERAL PLANT	913,298,604	23,988,794	258,248,440	57,823,100	374,837,046	59,339,942	138,970,506	90,776			
SNPG											
SYSTEM NET GENERAL PLANT	100.0000%	2.6266%	28.2765%	6.3312%	41.0421%	6.4973%	15.2163%	0.0099%			
MINING:	TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC			
GENERAL MINING PLANT											
LESS ACCUMULATED DEPRECIATION											
SE	1,822,901	25,467	470,987	130,175	801,411	107,574	286,866	421			
SE	0	0	0	0	0	0	0	0			
	1,822,901	25,467	470,987	130,175	801,411	107,574	286,866	421			
SNPM											
SYSTEM NET PLANT MINING	100.0000%	1.3971%	25.8372%	7.1411%	43.9635%	5.9012%	15.7368%	0.0231%			
INTANGIBLE:	TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC			
INTANGIBLE PLANT											
S	24,390,765	473,610	4,613,651	2,023,031	7,524,032	4,357,578	5,398,863	0			
DGP	0	0	0	0	0	0	0	0			
DGU	0	0	0	0	0	0	0	0			
SE	9,106	127	2,353	650	4,003	537	1,433	2			
CN	231,852,312	5,220,208	70,674,686	15,466,839	114,195,755	9,900,481	16,394,343	0			
SG	324,302,132	4,782,447	87,866,070	24,705,041	143,739,348	17,556,537	45,574,499	78,189			
SO	491,551,724	11,508,532	137,446,764	36,785,779	215,339,609	26,330,958	64,057,560	82,521			
SSGCT	0	0	0	0	0	0	0	0			

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SSGCH	0	0	0	0	0	0	0			
	1,072,106,038	21,984,925	300,603,524	78,981,341	480,802,748	58,146,091	131,426,697	160,712		
LESS ACCUMULATED AMORTIZATION										
S	(1,716,846)	(1,269)	(149,822)	(1,521)	(207,596)	(1,000,600)	(356,039)	0		
DGP	0	0	0	0	0	0	0	0		
DGU	(421,999)	(6,223)	(114,336)	(32,148)	(187,041)	(22,845)	(59,304)	(102)		
SE	(5,540)	(77)	(1,431)	(396)	(2,435)	(327)	(872)	(1)		
CN	(185,906,111)	(4,185,719)	(56,669,075)	(12,401,774)	(91,565,569)	(7,938,501)	(13,145,474)	0		
SG	(161,404,271)	(2,380,211)	(43,730,699)	(12,295,630)	(71,538,674)	(8,737,840)	(22,682,301)	(38,914)		
SO	(364,748,654)	(8,539,735)	(101,990,329)	(27,296,341)	(159,789,558)	(19,538,496)	(47,532,961)	(61,234)		
SSGCT	0	0	0	0	0	0	0	0		
SSGCH	0	0	0	0	0	0	0	0		
	(714,203,421)	(15,113,234)	(202,655,693)	(52,027,810)	(323,290,874)	(37,238,609)	(83,776,950)	(100,251)		
TOTAL NET INTANGIBLE PLANT	357,902,617	6,871,690	97,947,832	26,953,531	157,511,874	20,907,482	47,649,746	60,461		
SNPI										
SYSTEM NET INTANGIBLE PLANT	100.0000%	1.9200%	27.3672%	7.5310%	44.0097%	5.8417%	13.3136%	0.0169%		
GROSS PLANT:	TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	OTHER	NUTIL
PRODUCTION PLANT	13,558,310,851	199,927,773	3,673,786,956	1,032,781,646	6,009,385,049	733,942,098	1,905,218,688	3,268,642	0	0
TRANSMISSION PLANT	8,102,099,928	119,480,763	2,195,174,235	617,210,591	3,591,066,627	438,618,209	1,138,596,099	1,953,405	0	0
DISTRIBUTION PLANT	8,700,381,378	392,120,039	2,610,451,222	628,935,465	3,737,218,537	435,797,926	895,858,190	0	0	0
GENERAL PLANT	1,505,724,185	37,667,197	430,219,388	107,086,681	611,320,958	97,919,310	221,363,714	146,937	0	0
INTANGIBLE PLANT	1,072,106,038	21,984,925	300,603,524	78,981,341	480,802,748	58,146,091	131,426,697	160,712	0	0
TOTAL GROSS PLANT	32,938,622,380	771,180,696	9,210,235,324	2,464,995,724	14,429,793,919	1,764,423,634	4,292,463,388	5,529,696	0	0
GPS										
GROSS PLANT-SYSTEM FACTOR	100.0000%	2.3413%	27.9618%	7.4836%	43.8081%	5.3567%	13.0317%	0.0168%	0.0000%	0.0000%
ACCUMULATED DEPRECIATION AND AMORTIZATION										
PRODUCTION PLANT	(4,961,441,323)	(72,250,435)	(1,326,380,251)	(381,858,331)	(2,212,492,032)	(267,973,660)	(699,306,317)	(1,180,297)	0	0
TRANSMISSION PLANT	(2,199,698,407)	(32,438,707)	(595,983,919)	(167,571,021)	(974,964,961)	(119,083,668)	(309,125,788)	(530,344)	0	0
DISTRIBUTION PLANT	(3,295,363,844)	(152,950,442)	(1,153,212,309)	(294,501,115)	(1,150,882,402)	(161,642,297)	(382,175,280)	0	0	0
GENERAL PLANT	(590,602,680)	(13,652,936)	(171,499,961)	(49,133,406)	(235,682,501)	(38,471,794)	(82,106,342)	(55,741)	0	0
INTANGIBLE PLANT	(714,203,421)	(15,113,234)	(202,655,693)	(52,027,810)	(323,290,874)	(37,238,609)	(83,776,950)	(100,251)	0	0
	(11,761,309,675)	(286,405,754)	(3,449,732,132)	(945,091,682)	(4,897,312,769)	(624,410,029)	(1,556,490,677)	(1,866,632)	0	0
NET PLANT	21,177,312,705	484,774,942	5,760,503,192	1,519,904,042	9,532,481,150	1,140,013,605	2,735,972,711	3,663,063	0	0
SNP										
SYSTEM NET PLANT FACTOR (SNP)	100.0000%	2.2891%	27.2013%	7.1770%	45.0127%	5.3832%	12.9194%	0.0173%	0.0000%	0.0000%
NON-UTILITY RELATED INTEREST PERCENTAGE	0.0000%									
INT										
INTEREST FACTOR SNP - NON-UTILITY	112.9194%	2.2891%	27.2013%	7.1770%	45.0127%	5.3832%	12.9194%	0.0173%	0.0000%	0.0000%
TOTAL GROSS PLANT (LESS SO FACTOR)	32,062,774,091	750,674,759	8,965,332,281	2,399,450,715	14,046,101,178	1,717,507,056	4,178,325,442	5,382,659	0	0
SO										
SYSTEM OVERHEAD FACTOR (SO)	100.0000%	2.3413%	27.9618%	7.4836%	43.8081%	5.3567%	13.0317%	0.0168%	0.0000%	0.0000%

**OREGON RESULTS OF OPERATIONS
HISTORICAL DECEMBER 2023
13 MONTH AVERAGE FACTORS
DESCRIPTION**

**2020 PROTOCOL
FACTOR**

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

IBT

INCOME BEFORE TAXES

	<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>
INCOME BEFORE STATE TAXES	(766,934,066)	(47,312,120)	(194,847,362)	(56,410,326)	(276,757,585)	(15,375,154)	(165,500,784)	14,796,336	(18,211,623)	0
Interest Synchronization	33,539,304	1,062,239	11,695,920	4,466,144	25,465,139	3,487,360	8,433,170	12,909	(21,258,900)	175,324
	(733,394,762)	(46,249,881)	(183,151,443)	(51,944,182)	(251,292,446)	(11,887,795)	(157,067,614)	14,809,245	(39,470,523)	175,324
INCOME BEFORE TAXES (FACTOR)	100.0000%	6.3698%	25.2247%	7.1541%	34.6095%	1.6373%	0	-2.0396%	5.4361%	-0.0241%

See Calculation of EXCTAX

DITEXP:

	<u>TOTAL</u>	<u>California</u>	<u>Oregon</u>	<u>Washington</u>	<u>Utah</u>	<u>Idaho</u>	<u>Wyoming</u>	<u>FERC</u>	<u>OTHER</u>	<u>NON-UTILITY</u>
Pacific Power										
Production	S	0	0	0	0	0	0	0	0	0
Transmission	S	0	0	0	0	0	0	0	0	0
Distribution	S	0	0	0	0	0	0	0	0	0
General	S	0	0	0	0	0	0	0	0	0
Mining Plant	S	0	0	0	0	0	0	0	0	0
Non-Utility	NUTIL	0	0	0	0	0	0	0	0	0
Total Pacific Power		(2,237,372)	(310,620)	(3,336,323)	(686,903)	(112,575)	47	(1,178,268)	19	3,387,251
Rocky Mountain Power										
Production	S	0	0	0	0	0	0	0	0	0
Transmission	S	0	0	0	0	0	0	0	0	0
Distribution	S	0	0	0	0	0	0	0	0	0
General	S	0	0	0	0	0	0	0	0	0
Mining Plant	S	0	0	0	0	0	0	0	0	0
Non-Utility	NUTIL	0	0	0	0	0	0	0	0	0
Total Rocky Mountain Power		(12,421,380)	(492)	281	(1,486)	(10,186,954)	(1,590,928)	(593,284)	(48,517)	0
PC (Post Merger)										
Production	S	0	0	0	0	0	0	0	0	0
Hydro - P	S	0	0	0	0	0	0	0	0	0
Hydro - U	S	0	0	0	0	0	0	0	0	0
Transmission	S	0	0	0	0	0	0	0	0	0
Distribution	S	0	0	0	0	0	0	0	0	0
General	S	0	0	0	0	0	0	0	0	0
Mining Plant	S	0	0	0	0	0	0	0	0	0
Intangibles	S	0	0	0	0	0	0	0	0	0
Non-Utility	NUTIL	0	0	0	0	0	0	0	0	0
Total PC (Post Merger)		787,409,056	15,103,064	215,054,452	25,493,720	333,076,941	39,729,977	115,897,793	2,540,410	0
Total Deferred Taxes		772,750,304	14,791,952	211,718,410	24,805,331	322,777,412	38,139,096	114,126,241	2,491,912	0

**OREGON RESULTS OF OPERATIONS
HISTORICAL DECEMBER 2023
13 MONTH AVERAGE FACTORS**

DESCRIPTION
Percentage of Total (DITEXP)

**2020 PROTOCOL
FACTOR**

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

<u>DITBAL:</u>		<u>TOTAL</u>	<u>California</u>	<u>Oregon</u>	<u>Washington</u>	<u>Utah</u>	<u>Idaho</u>	<u>Wyoming</u>	<u>FERC</u>	<u>OTHER</u>	<u>NON-UTILITY</u>
Pacific Power											
Production	S	3,195,279,563									
Transmission	S	0									
Distribution	S	22,876,556									
General	S	30,703,525									
Mining Plant	S	(833,975)									
Non-Utility Plant	NUTIL	76,457,781									
<hr/>											
Total Pacific Power		594,939,606	8,773,508	161,192,296	45,321,957	263,693,090	32,207,865	83,607,450	143,439	0	0
Rocky Mountain Power											
Production	S	305,439,347									
Transmission	S	26,809,614									
Distribution	S	70,075,917									
General	S	3,179,916,569									
Mining Plant	S	0									
Non-Utility Plant	NUTIL	3,187,598,066									
<hr/>											
Total Rocky Mountain Power		1	0	0	0	0	0	0	0	(0)	0
Pacificorp											
Production	S	0									
Hydro - P	S	0									
Hydro - U	S										
Transmission	S	0									
Distribution	S	0									
General	S	0									
Mining Plant	S	0									
Intangibles	S	0									
Non-Utility Plant	NUTIL	0									
<hr/>											
Total PC (Post Merger)		0	0	0	0	0	0	0	0	0	0
Total Deferred Taxes		Pacific Division	Utah Division	Combined Total	0	0	0	0	0	0	0
Percentage of Total (DITBAL)		0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0	0.0000%	0.0000%	0.0000%

BADDEBT		<u>TOTAL</u>	<u>California</u>	<u>Oregon</u>	<u>Washington</u>	<u>Utah</u>	<u>Idaho</u>	<u>Wyoming</u>	<u>FERC</u>	<u>OTHER</u>	<u>NUTIL</u>
Account 904 Balance		1,153,779	0	0	0	1,046,045	90,689	17,044	0	0	0
Bad Debts Expense Allocation Factor - BADDEBT			0.0000%	0.0000%	0.0000%	90.6626%	7.8602%	1.4772%	0.0000%	0.0000%	0.0000%

OREGON RESULTS OF OPERATIONS
HISTORICAL DECEMBER 2023
13 MONTH AVERAGE FACTORS
DESCRIPTION

2020 PROTOCOL
FACTOR

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

Customer Factors	<u>TOTAL</u>	<u>California</u>	<u>Oregon</u>	<u>Washington</u>	<u>Utah</u>	<u>Idaho</u>	<u>Wyoming</u>	<u>FERC</u>	<u>OTHER</u>	<u>NON-UTILITY</u>
Total Electric Customers CN	5,405,017,534	239,169,597	1,457,238,913	334,434,350	2,586,336,136	274,155,628	513,682,911	0	0	0
Customer System factor - CN		0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Pacific Power Customers CNP	0	0	0	0	0	0	-	0	0	0
Customer Service Pacific Power factor - CNP		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Rocky Mountain Power Customers CNU	0	0	0	0	0	0	-	0	0	0
Customer Service R.M.P. factor - CNU		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	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	0	0	0	0	0	0	0	0	0	0
CIAC FACTOR: Same as (SNPD Factor)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

IDSIT	Total Company	Idaho - PPL	Idaho - UPL	Idaho Total
	TOTAL	California	Oregon	Washington
Payroll		0.00%	0.00%	0.00%
Idaho State Income Tax Allocation		0	0	0
		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	6.11%	26.07%	
	Idaho - UPL Factor	0.00%	0.00%	
		0.00%	0.00%	

EXCTAX	<u>TOTAL</u>	<u>California</u>	<u>Oregon</u>	<u>Washington</u>	<u>Utah</u>	<u>Idaho</u>	<u>Wyoming</u>	<u>FERC</u>	<u>OTHER</u>	<u>NON-UTILITY</u>
Excise Tax (Superfund)										
Total Taxable Income	17,094,202	0	0	0	0	0	0	0	0	0
Less Other Electric Items:										
419 OTH	0	0	0	0	0	0	0	0	0	0
432 OTH	(7,851,432)	0	0	0	0	0	0	0	0	0
40910 OTH	(8,434,030)	0	0	0	0	0	0	0	0	0
SCHMDT OTH	(8,142,731)	(120,080)	(2,206,183)	(620,306)	(3,609,075)	(440,818)	(1,144,306)	(1,963)	0	0
SCHMDT (Steam) OTH										
Total Taxable Income Excluding Other	4,284,960	0	0	0	0	0	0	0	0	0

**OREGON RESULTS OF OPERATIONS
HISTORICAL DECEMBER 2023
13 MONTH AVERAGE FACTORS**

DESCRIPTION
Excise Tax (Superfund) Factor - EXCTAX

**2020 PROTOCOL
FACTOR**

	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	NON-UTILITY	Page Ref.
388528700.0000%	5729589.3407%	105267547.8259%	29597762.4024%	172206274.9783%	21033530.1008%	54600321.6413%	93673.7107%	0.0000%	0.0000%	

Trojan Allocators

	TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	OTHER	NON-UTILITY	
Premerger											
Dec 1991 Plant	1										
Dec 1992 Plant	0										
Average	1	0	0	0	0	0	0	0	0	0	
Dec 1991 Reserve	1										
Dec 1992 Reserve	0										
Average	1	0	0	0	0	0	0	0	0	0	
Postmerger											
Dec 1991 Plant	0										
Dec 1992 Plant	17,094,202										
Average	8,547,101	(124,376)	(2,285,107)	(642,497)	(3,738,187)	(456,588)	(1,185,243)	(2,033)	0	0	
Dec 1991 Reserve	(240,609)										
Dec 1992 Reserve	1,778,549										
Average	768,970	27,603	510,481	141,091	868,613	116,594	310,921	456	0	0	
Net Plant	1,472,376	21,713	398,924	112,164	652,596	79,709	206,914	355	0	0	
Division Net Plant Nuclear Pacific Power	DNPPNP	174302500.0000%	2435149.8709%	45034890.2775%	12447133.6161%	76629483.7980%	10285998.4633%	27429629.7469%	40214.2273%	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	94195000.0000%	1315981.9399%	24337353.1056%	6726568.7582%	41411421.1004%	5558667.4044%	14823275.4781%	21732.2135%	0.0000%	0.0000%

Account 182.22

	TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	OTHER	NON-UTILITY	
Pre-merger (101)	0	0	0	0	0	0	0	0	0	0	
(108) SG	0	0	0	0	0	0	0	0	0	0	
Post-merger (101)	TOTAL	California	Oregon	Washington	Utah	Idaho	#VALUE!	FERC	OTHER	NON-UTILITY	
(108) SG	0	0	0	0	0	0	0	0	0	0	
(107) SG	7,220,849	106,485	1,956,409	550,078	3,200,473	390,910	1,014,753	1,741	0	0	
(120) SE	1,472,376	21,713	398,924	112,164	652,596	79,709	206,914	355	0	0	
(228) SG	1,743,025	24,351	450,349	124,471	766,295	102,860	274,296	402	0	0	
(228) SG	3,531,000	52,071	956,685	268,988	1,565,033	191,155	496,215	851	0	0	
(228) SNNP	13,967,250	204,621	3,762,367	1,055,702	6,184,397	764,635	1,992,179	3,349	0	0	
(228) SE	0	0	0	0	0	0	0	0	0	0	
Total Acct 182.22	112,680	1,662	30,529	8,584	49,943	6,100	15,835	27	0	0	
Revised Study (228)	SNNP	1,054,630	14,821	273,903	75,850	464,057	61,687	164,068	244	0	0
(228) SE	0	0	0	0	0	0	0	0	0	0	
December 1993 Adj.	15,021,880	219,442	4,036,270	1,131,551	6,648,454	826,322	2,156,246	3,594	0	0	
Adjusted Acct 182.22	1	0	0	0	0	0	0	0	0	0	
0	0	0	0	0	0	0	0	0	0	0	
TROJP	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	
Trojan Plant Allocator											

Account 228.42

TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	OTHER	NON-UTILITY
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**OREGON RESULTS OF OPERATIONS
HISTORICAL DECEMBER 2023
13 MONTH AVERAGE FACTORS
DESCRIPTION**

**2020 PROTOCOL
FACTOR**

		California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	NON-UTILITY	Page Ref.
Plant - Premerger	SG	62,649,787	1,302,661	17,820,783	4,632,277	28,176,635	3,159,590	7,548,946	8,895	0	0
- Postmerger	SG	0	0	0	0	0	0	0	0	0	0
Storage Facility	SE	376,987	1,111	20,416	5,740	335,033	4,079	10,589	18	0	0
Transition Costs	SNNP	3,674,826	(8,900,683)	518,340	95,274	3,218,156	133,484	5,149,783	302	3,460,170	0
Total Acct 228.42		0	0	0	0	0	0	0	0	0	0
Transition Costs	SNNP	0	0	0	0	0	0	0	0	0	0
Storage Facility	SE	1	(0)	0	0	0	0	0	0	0	0
December 1993 Adj.		0	0	0	0	0	0	0	0	0	0
Adjusted Acct 228.42		0	0	0	0	0	0	0	0	0	0
TROJD		0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Trojan Decommissioning Allocator											

SCHMA

Amortization Expense :

		TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	OTHER	NON-UTILITY
Amortization of Limited Term Plant	Acct 404	48,708,304	1,108,207	13,959,751	3,506,158	20,325,740	2,887,463	6,914,896	6,088	0	0
Amortization of Other Electric Plant	Acct 405	0	0	0	0	0	0	0	0	0	0
Amortization of Plant Acquisitions	Acct 406	0	0	0	0	0	0	0	0	0	0
Amort of Prop. Losses, Unrecovered Plant, etc.	Acct 407	0	0	0	0	0	0	0	0	0	0
Total Amortization Expense :		1,004,100,399	22,905,142	275,349,420	76,534,758	446,086,031	54,340,530	135,447,697	185,757	0	0
Schedule M Amortization Factor		100.0000%	2.2812%	27.4225%	7.6222%	44.4264%	5.4119%	13.4895%	0.0185%	0.0000%	0.0000%

SCHMD

Depreciation Expense :

		TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	OTHER	NON-UTILITY
Steam	Acct 403.1							#VALUE!	FERC	Other	Non-Utility
Nuclear	Acct 403.2	1,173,688,352	28,846,523	315,306,819	89,045,432	523,620,350	68,676,876	147,735,873	340,008	116,470	0
Hydro	Acct 403.3	0	0	0	0	0	0	0	0	0	0
Other	Acct 403.4	14,249,623	14,249,623	0	0	0	0	0	0	0	0
Transmission	Acct 403.5	17,124,470	0	0	0	0	17,124,470	0	0	0	0
Distribution	Acct 403.6	116,470	0	0	0	0	0	0	0	116,470	0
General	Acct 403.7&8	69,799,220	0	69,799,220	0	0	0	0	0	0	0
Mining	Acct 403.9	657,146,382	9,690,864	178,046,533	50,060,813	291,264,791	35,575,514	92,349,430	158,437	0	0
Experimental	Acct 403.4	93,381,441	1,377,086	25,300,667	7,113,713	41,389,143	5,055,331	13,122,986	22,514	0	0
Postmerger Hydro Step I Adjustment		34,640,563	510,841	9,385,477	2,638,887	15,353,621	1,875,314	4,868,073	8,352	0	0
Total Depreciation Expense :		119,305,676	0	0	0	119,305,676	0	0	0	0	0
Schedule M Depreciation Factor		2183102800.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	2183102800.0000%	0.0000%	0.0000%	0.0000%

TAXDEPR

		TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	OTHER	NON-UTILITY
Production	S	1,173,688,352									
Transmission	S	0									
Distribution	S	1									
General	S	0									
Mining	S	0									
Intangible	S	0									
Non-Utility Plant	NUTIL	0									
Total		0	0	0	0	0	0	0	0	0	0
Tax Depreciation Factor		0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%

**OREGON RESULTS OF OPERATIONS
HISTORICAL DECEMBER 2023
COINCIDENTAL PEAKS**

			HISTORICAL LOADS (CP)								
			Non-FERC					FERC			
Month	Day	Time	CA	OR	WA	UT	ID	WY	UT	Total	
Jan-23	31	8	153	2,707	736	3,655	474	1,210	3	8,937	
Feb-23	2	8	143	2,606	779	3,534	436	1,197	3	8,699	
Mar-23	1	8	153	2,487	694	3,322	396	1,082	2	8,135	
Apr-23	3	9	140	2,305	577	3,314	352	1,167	1	7,857	
May-23	22	17	109	1,638	453	3,806	496	1,094	1	7,598	
Jun-23	30	18	135	2,424	707	4,194	683	1,080	2	9,224	
Jul-23	21	18	135	2,500	737	5,252	759	1,156	3	10,542	
Aug-23	15	17	140	2,890	807	5,233	509	1,223	3	10,804	
Sep-23	8	18	99	1,984	586	4,350	459	1,099	2	8,579	
Oct-23	30	8	122	2,308	666	3,257	414	1,182	2	7,950	
Nov-23	28	18	124	2,360	720	3,536	368	1,181	2	8,291	
Dec-23	18	18	119	2,233	658	3,631	357	1,212	2	8,211	
			1,573	28,442	8,119	47,085	5,701	13,882	25	104,828	

- (less)

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

			Non-FERC					FERC			
Month	Day	Time	CA	OR	WA	UT	ID	WY	UT	Total	
Jan-23	31	8	-	-	-	(93)	-	-	-	(93)	
Feb-23	2	8	-	-	-	(93)	-	-	-	(93)	
Mar-23	1	8	-	-	-	(62)	-	-	-	(62)	
Apr-23	3	9	-	-	-	(104)	-	-	-	(104)	
May-23	22	17	-	-	-	(159)	-	-	-	(159)	
Jun-23	30	18	-	-	-	(218)	(95)	-	-	(314)	
Jul-23	21	18	-	-	-	(399)	(121)	-	-	(519)	
Aug-23	15	17	-	-	-	(221)	(43)	-	-	(264)	
Sep-23	8	18	-	-	-	(107)	(31)	-	-	(138)	
Oct-23	30	8	-	-	-	(132)	-	-	-	(132)	
Nov-23	28	18	-	-	-	(29)	-	-	-	(29)	
Dec-23	18	18	-	-	-	(30)	-	-	-	(30)	
			-	-	-	(1,647)	(290)	-	-	(1,937)	

= equals

COINCIDENTAL PEAK SERVED FROM COMPANY RESOURCES

			Non-FERC					FERC			
Month	Day	Time	CA	OR	WA	UT	ID	WY	UT	Total	
Jan-23	31	8	153	2,707	736	3,562	474	1,210	3	8,844	
Feb-23	2	8	143	2,606	779	3,441	436	1,197	3	8,606	
Mar-23	1	8	153	2,487	694	3,260	396	1,082	2	8,073	
Apr-23	3	9	140	2,305	577	3,210	352	1,167	1	7,753	
May-23	22	17	109	1,638	453	3,648	496	1,094	1	7,439	
Jun-23	30	18	135	2,424	707	3,975	587	1,080	2	8,911	
Jul-23	21	18	135	2,500	737	4,854	639	1,156	3	10,023	
Aug-23	15	17	140	2,890	807	5,012	465	1,223	3	10,540	
Sep-23	8	18	99	1,984	586	4,243	428	1,099	2	8,442	
Oct-23	30	8	122	2,308	666	3,125	414	1,182	2	7,818	
Nov-23	28	18	124	2,360	720	3,507	368	1,181	2	8,261	
Dec-23	18	18	119	2,233	658	3,600	357	1,212	2	8,180	
			1,573	28,442	8,119	45,438	5,411	13,882	25	102,890	

+ plus

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

			Non-FERC					FERC			
Month	Day	Time	CA	OR	WA	UT	ID	WY	UT	Total	
Jan-23	31	8	-	52	-	-	-	-	-	52	
Feb-23	2	8	-	52	-	-	17	-	-	68	
Mar-23	1	8	-	50	-	-	-	-	-	50	
Apr-23	3	9	-	52	-	-	-	-	-	52	
May-23	22	17	-	51	-	-	-	-	-	51	
Jun-23	30	18	-	52	-	-	-	-	-	52	
Jul-23	21	18	-	54	-	-	-	-	-	54	
Aug-23	15	17	-	56	-	-	-	-	-	56	
Sep-23	8	18	-	51	-	-	-	-	-	51	
Oct-23	30	8	-	50	-	-	-	-	-	50	
Nov-23	28	18	-	49	-	-	-	-	-	49	
Dec-23	18	18	-	49	-	-	-	-	-	49	
			-	619	-	-	17	-	-	635	

= 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-23	31	8	153	2,759	736	3,562	474	1,210	3	8,896
Feb-23	2	8	143	2,658	779	3,441	452	1,197	3	8,674
Mar-23	1	8	153	2,537	694	3,260	396	1,082	2	8,124
Apr-23	3	9	140	2,357	577	3,210	352	1,167	1	7,805
May-23	22	17	109	1,689	453	3,648	496	1,094	1	7,490
Jun-23	30	18	135	2,477	707	3,975	587	1,080	2	8,963
Jul-23	21	18	135	2,554	737	4,854	639	1,156	3	10,077
Aug-23	15	17	140	2,946	807	5,012	465	1,223	3	10,596
Sep-23	8	18	99	2,035	586	4,243	428	1,099	2	8,492
Oct-23	30	8	122	2,358	666	3,125	414	1,182	2	7,868
Nov-23	28	18	124	2,409	720	3,507	368	1,181	2	8,311
Dec-23	18	18	119	2,282	658	3,600	357	1,212	2	8,230
			1,573	29,060	8,119	45,438	5,428	13,882	25	103,526

+ plus

Adjustment for Coincidental System Peaks Temperature Adjustment

Month	Day	Time	Non-FERC					FERC		Total
			CA	OR	WA	UT	ID	WY	UT	
Jan-23	31	8	0	5	32	(22)	(20)	(15)	-	(21)
Feb-23	2	8	(8)	(120)	(33)	(10)	(16)	6	-	(182)
Mar-23	1	8	(13)	(126)	(7)	(58)	(16)	6	-	(215)
Apr-23	3	9	(7)	(113)	(27)	(78)	(10)	(19)	-	(255)
May-23	22	17	0	26	5	83	11	22	-	147
Jun-23	30	18	(1)	63	(29)	425	70	31	-	559
Jul-23	21	18	(1)	(67)	4	(187)	(27)	11	-	(268)
Aug-23	15	17	(6)	(325)	(41)	93	(9)	4	-	(284)
Sep-23	8	18	1	(21)	(10)	148	30	7	-	154
Oct-23	30	8	(4)	(117)	(88)	(37)	(12)	(23)	-	(281)
Nov-23	28	18	1	(30)	28	36	(11)	3	-	27
Dec-23	18	18	14	168	75	76	5	13	-	352
			(24)	(658)	(91)	467	(7)	46	-	(267)

= equals

NORMALIZED LOADS FOR JURISDICTIONAL ALLOCATION (CP)

Month	Day	Time	Non-FERC					FERC		Total
			CA	OR	WA	UT	ID	WY	UT	
Jan-23	31	8	154	2,763	767	3,539	454	1,195	3	8,875
Feb-23	2	8	135	2,538	746	3,432	436	1,203	3	8,493
Mar-23	1	8	140	2,411	687	3,202	379	1,088	2	7,909
Apr-23	3	9	133	2,244	549	3,132	341	1,148	1	7,549
May-23	22	17	109	1,715	458	3,730	508	1,115	1	7,637
Jun-23	30	18	134	2,540	678	4,400	658	1,111	2	9,522
Jul-23	21	18	134	2,486	741	4,667	611	1,167	3	9,809
Aug-23	15	17	134	2,621	767	5,105	456	1,227	3	10,312
Sep-23	8	18	99	2,014	576	4,390	458	1,107	2	8,647
Oct-23	30	8	118	2,240	578	3,088	401	1,158	2	7,586
Nov-23	28	18	125	2,379	748	3,543	357	1,184	2	8,338
Dec-23	18	18	133	2,451	733	3,676	362	1,225	2	8,582
			1,549	28,402	8,028	45,904	5,421	13,928	25	103,258

**OREGON RESULTS OF OPERATIONS
HISTORICAL DECEMBER 2023
ENERGY**

		HISTORICAL LOADS (MWH)								
		Non-FERC					FERC			
Year	Month	CA	OR	WA	UT	ID	WY	UT	Total	
2023	1	81,541	1,456,876	447,899	2,331,347	303,538	866,266.45	2,196	5,489,663	
2023	2	72,614	1,318,550	381,275	2,110,653	284,568	772,483.09	1,364	4,941,507	
2023	3	80,624	1,398,955	375,198	2,188,637	294,802	820,855.67	1,142	5,160,213	
2023	4	68,358	1,192,241	309,260	1,991,091	252,861	769,275.86	1,372	4,584,459	
2023	5	69,109	1,138,548	301,254	2,090,362	273,264	756,165.76	793	4,629,496	
2023	6	64,614	1,164,605	322,593	2,105,020	368,186	734,556.77	804	4,760,379	
2023	7	81,919	1,363,081	381,876	2,905,223	481,082	793,229.24	1,332	6,007,741	
2023	8	73,439	1,376,060	368,154	2,705,507	318,523	792,676.35	1,156	5,635,514	
2023	9	57,999	1,117,275	313,611	2,183,471	285,199	745,142.98	839	4,703,536	
2023	10	59,888	1,192,046	324,091	2,060,303	258,137	793,705.68	853	4,689,024	
2023	11	67,419	1,302,262	392,825	2,091,327	221,546	801,592.94	971	4,877,942	
2023	12	74,920	1,388,845	421,680	2,289,991	245,710	852,880.39	1,127	5,275,152	
		852,445	15,409,341	4,339,714	27,052,931	3,587,417	9,498,831	13,947	60,754,626	

- (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	
2023	1	-	-	-	(16,543)	-	-	-	(16,543)	
2023	2	-	-	-	(19,813)	-	-	-	(19,813)	
2023	3	-	-	-	(23,828)	-	-	-	(23,828)	
2023	4	-	-	-	(28,619)	-	-	-	(28,619)	
2023	5	-	-	-	(32,260)	-	-	-	(32,260)	
2023	6	-	-	-	(32,518)	-	-	-	(32,518)	
2023	7	-	-	-	(35,219)	-	-	-	(35,219)	
2023	8	-	-	-	(31,123)	-	-	-	(31,123)	
2023	9	-	-	-	(28,668)	-	-	-	(28,668)	
2023	10	-	-	-	(29,093)	-	-	-	(29,093)	
2023	11	-	-	-	(22,924)	-	-	-	(22,924)	
2023	12	-	-	-	(24,390)	-	-	-	(24,390)	
		-	-	-	(324,999)	-	-	-	(324,999)	

= equals

		LOADS SERVED FROM COMPANY RESOURCES (NPC)								
		Non-FERC					FERC			
Year	Month	CA	OR	WA	UT	ID	WY	UT	Total	
2023	1	81,541	1,456,876	447,899	2,314,805	303,538	866,266	1,983	5,472,907	
2023	2	72,614	1,318,550	381,275	2,090,840	284,568	772,483	1,700	4,922,030	
2023	3	80,624	1,398,955	375,198	2,164,809	294,802	820,856	1,623	5,136,867	
2023	4	68,358	1,192,241	309,260	1,962,471	252,861	769,276	1,435	4,555,903	
2023	5	69,109	1,138,548	301,254	2,058,102	273,264	756,166	1,456	4,597,898	
2023	6	64,614	1,164,605	322,593	2,072,502	368,186	734,557	1,622	4,728,679	
2023	7	81,919	1,363,081	381,876	2,870,003	481,082	793,229	2,001	5,973,191	
2023	8	73,439	1,376,060	368,154	2,674,383	318,523	792,676	2,176	5,605,411	
2023	9	57,999	1,117,275	313,611	2,154,803	285,199	745,143	1,604	4,675,634	
2023	10	59,888	1,192,046	324,091	2,031,210	258,137	793,706	1,492	4,660,570	
2023	11	67,419	1,302,262	392,825	2,068,403	221,546	801,593	1,646	4,855,693	
2023	12	74,920	1,388,845	421,680	2,265,601	245,710	852,880	2,052	5,251,688	
		852,445	15,409,341	4,339,714	26,727,932	3,587,417	9,498,831	20,790	60,436,471	

+ 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	
2023	1	-	36,852	-	24	91	-	-	36,967	
2023	2	-	33,068	-	6	102	-	-	33,175	
2023	3	-	36,294	-	27	86	-	-	36,406	
2023	4	-	34,949	-	13	79	-	-	35,041	
2023	5	-	36,825	-	7	23	-	-	36,855	
2023	6	-	35,631	-	-	365	-	-	35,997	
2023	7	-	37,429	-	39	1,590	-	-	39,058	
2023	8	-	37,561	-	135	288	-	-	37,985	
2023	9	-	34,550	-	9	143	-	-	34,702	
2023	10	-	35,434	-	8	64	-	-	35,506	
2023	11	-	34,659	-	36	44	-	-	34,739	
2023	12	-	36,043	-	-	34	-	-	36,077	
		-	429,296	-	303	2,909	-	-	432,507	

= 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		
2023	1	81,541	1,493,728	447,899	2,314,828	303,629	866,266	1,983	5,509,874	
2023	2	72,614	1,351,617	381,275	2,090,846	284,670	772,483	1,700	4,955,205	
2023	3	80,624	1,435,248	375,198	2,164,836	294,887	820,856	1,623	5,173,273	
2023	4	68,358	1,227,190	309,260	1,962,484	252,941	769,276	1,435	4,590,944	
2023	5	69,109	1,175,372	301,254	2,058,109	273,287	756,166	1,456	4,634,752	
2023	6	64,614	1,200,236	322,593	2,072,502	368,552	734,557	1,622	4,764,675	
2023	7	81,919	1,400,510	381,876	2,870,042	482,672	793,229	2,001	6,012,250	
2023	8	73,439	1,413,621	368,154	2,674,518	318,811	792,676	2,176	5,643,396	
2023	9	57,999	1,151,825	313,611	2,154,812	285,342	745,143	1,604	4,710,335	
2023	10	59,888	1,227,480	324,091	2,031,218	258,201	793,706	1,492	4,696,077	
2023	11	67,419	1,336,921	392,825	2,068,439	221,590	801,593	1,646	4,890,432	
2023	12	74,920	1,424,888	421,680	2,265,601	245,744	852,880	2,052	5,287,765	
		852,445	15,838,637	4,339,714	26,728,235	3,590,326	9,498,831	20,790	60,868,978	

+ plus

Temperature Adjustment for Energy

Year	Month	Non-FERC						FERC		Total
		CA	OR	WA	UT	ID	WY	UT		
2023	1	1,575	25,294	3,322	32,829	(854)	(7,011)	-	55,155	
2023	2	(4,124)	(51,704)	(10,385)	(21,595)	(8,685)	(6,020)	-	(102,513)	
2023	3	(6,494)	(86,180)	(13,703)	(33,107)	(11,613)	(16,987)	-	(168,085)	
2023	4	(1,791)	(36,261)	(11,174)	(28,989)	(3,935)	(5,510)	-	(87,659)	
2023	5	(1,276)	(36,615)	(13,296)	(67,705)	(14,136)	4,021	-	(129,007)	
2023	6	(787)	(19,310)	(9,462)	93,927	27,023	14,773	-	106,164	
2023	7	(1,199)	(48,274)	(4,311)	(135,528)	(10,491)	7,342	-	(192,460)	
2023	8	(1,720)	(79,123)	(8,338)	2,704	(3,833)	4,672	-	(85,637)	
2023	9	307	2,395	(268)	(32,176)	846	2,506	-	(26,390)	
2023	10	(267)	(10,391)	(3,714)	130	1,264	(587)	-	(13,566)	
2023	11	901	9,098	1,243	12,742	(1,029)	3,591	-	26,545	
2023	12	6,991	111,516	47,309	39,255	2,525	13,572	-	221,167	
		(7,882)	(219,556)	(22,777)	(137,514)	(22,918)	14,362	-	(396,285)	

= equals

NORMALIZED LOADS FOR JURISDICTIONAL ALLOCATION (MWH)

Year	Month	Non-FERC						FERC		Total
		CA	OR	WA	UT	ID	WY	UT		
2023	1	83,116	1,519,021	451,220	2,347,657	302,775	859,256	1,983	5,565,029	
2023	2	68,490	1,299,914	370,890	2,069,251	275,985	766,463	1,700	4,852,692	
2023	3	74,130	1,349,068	361,495	2,131,729	283,275	803,869	1,623	5,005,188	
2023	4	66,568	1,190,929	298,086	1,933,495	249,006	763,766	1,435	4,503,285	
2023	5	67,834	1,138,757	287,958	1,990,403	259,151	760,187	1,456	4,505,745	
2023	6	63,827	1,180,926	313,131	2,166,429	395,575	749,329	1,622	4,870,840	
2023	7	80,721	1,352,235	377,565	2,734,514	472,181	800,572	2,001	5,819,789	
2023	8	71,720	1,334,498	359,816	2,677,222	314,978	797,348	2,176	5,557,759	
2023	9	58,306	1,154,220	313,342	2,122,636	286,188	747,649	1,604	4,683,946	
2023	10	59,621	1,217,089	320,377	2,031,348	259,465	793,118	1,492	4,682,511	
2023	11	68,319	1,346,019	394,068	2,081,181	220,561	805,184	1,646	4,916,976	
2023	12	81,911	1,536,404	468,989	2,304,856	248,268	866,452	2,052	5,508,932	
		844,563	15,619,081	4,316,937	26,590,721	3,567,408	9,513,193	20,790	60,472,693	

**OREGON RESULTS OF OPERATIONS
HISTORICAL DECEMBER 2023**

**OREGON RESULTS OF OPERATIONS - HISTORICAL DECEMBER 2023
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	-	1,945,099	-	-	-	-	-
Displacement	-	-	-	-	-	-	-
Surplus	-	82,804	12,232	-	-	-	-
Total	-	2,027,902	12,232	-	-	-	-
MC Factor	0.0000%	99.4004%	0.5996%	0.0000%	0.0000%	0.0000%	0.0000%

OREGON RESULTS OF OPERATIONS
HISTORICAL DECEMBER 2023
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	44,199,104				Page 2.6 & 2.7, West only
403HP	Hydro Depreciation Expense	22,769,680				Page 2.13, West only
404IP / 404HP	Hydro Relicensing Amortization	3,089,972				Page 2.15, West only
	Total West Hydro Operating Expense	70,058,755				
330 - 336	Hydro Electric Plant in Service	897,009,017				Page 2.20, West only
302 & 182M	Hydro Relicensing	103,455,075				Page 2.26, West only
108HP	Hydro Accumulated Depreciation Reserve	(344,583,870)				Page 2.30, West only
1111P	Hydro Relicensing Accumulated Reserve	(45,827,382)				Page 2.33, West only
154	Materials and Supplies	31,039				Page 2.28, West only
	West Hydro Net Rate Base	610,083,879				
	Pre-tax Return	8.73%				
	Rate Base Revenue Requirement	53,248,171				
	Annual Embedded Cost					
	West Hydro-Electric Resources	123,306,926	2,692,507	45.80	(57,529,783)	MWh from GRID

Mid C Contracts

Account	Description	Amount	Mwh	\$/Mwh	Differential	Reference
555	Annual Mid-C Contracts Costs	272,809,381	2,040,135	133.72	135,787,902	GRID
	Grant Reasonable Portion	(21,021,716)			(21,021,716)	GRID
		251,787,664			114,766,186	

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	812,786,269			Page 2.5
535 - 545	East Hydro Operation & Maintenance Expense	15,280,651			Page 2.6 & 2.7, East only
546 - 554	Other Generation Operation & Maintenance Expense	58,652,555			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	(91)			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	303,627,811			Page 2.13
403HP	East Hydro Depreciation Expense	9,347,237			Page 2.13, East only
403OP	Other Generation Depreciation Expense	14,288,002			Page 2.14
403MP	Mining Depreciation Expense	0			Page 2.14
404IP	East Hydro Relicensing Amortization	336,796			Page 2.15, East only
406	Amortization of Plant Acquisition Costs	0			Page 2.15, East only
	Total All Other Operating Expenses	1,214,319,230			
310 - 316	Steam Electric Plant in Service	5,673,393,770			Page 2.19
330 - 336	East Hydro Electric Plant in Service	208,106,618			Page 2.20, East only
302 & 186M	East Hydro Relicensing	10,501,813			Page 2.29, East only
340 - 346	Other Electric Plant in Service	275,173,922			Page 2.26
399	Mining	48,265,729			Page 2.25
108SP	Steam Accumulated Depreciation Reserve	(3,415,342,991)			Page 2.30
108OP	Other Generation Accumulated Depreciation Reserve	(161,422,692)			Page 2.30
108MP	Other Accumulated Depreciation Reserve	0			Page 2.32, East only
108HP	East Hydro Accumulated Depreciation Reserve	(109,629,233)			Page 2.30, East only
1111P	East Hydro Relicensing Accumulated Reserve	(6,825,909)			Page 2.33, East only
114	Electric Plant Acquisition Adjustment	141,186,242			Page 2.27
115	Accumulated Provision Acquisition Adjustment	(141,186,242)			Page 2.27
151	Fuel Stock	104,433,714			Page 2.27
253.16 - 253.19	Joint Owner WC Deposit	(5,269,735)			Page 2.27
253.98	SO2 Emission Allowances	0			Page 2.29
154	Materials & Supplies	87,920,505			Page 2.32
154	East Hydro Materials & Supplies				
	Total Net Rate Base	2,709,305,511			
	Pre-tax Return	8.73%			
	Rate Base Revenue Requirement	236,468,408			
	Annual Embedded Cost				
	All Other Generation Resources	1,450,787,638	21,601,009	67.16	MWh from GRID
Total Annual Embedded Costs		1,825,882,228	26,333,651	69.34	

B1. REVENUE



Electric Operations Revenue (Actuals)
 Sum of Range: 01/2023 - 12/2023
 Allocation Method - Factor 2020 Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Balance	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
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)
4211000	GAIN DISPOS PROP	554000	GAIN ON DISPOSITION OF PROPERTY	OR	209	-	209	-	-	-	-
4211000	GAIN DISPOS PROP	554000	GAIN ON DISPOSITION OF PROPERTY	SO	(1,936)	(45)	(541)	(145)	(252)	(848)	(104)
4211000 Total					(1,727)	(45)	(332)	(145)	(252)	(848)	(104)
4401000	RESIDENTIAL SALES	301100	RESIDENTIAL SALES	CA	45,594	45,594	-	-	-	-	-
4401000	RESIDENTIAL SALES	301100	RESIDENTIAL SALES	IDU	95,628	-	-	-	-	95,628	-
4401000	RESIDENTIAL SALES	301100	RESIDENTIAL SALES	OR	778,706	-	778,706	-	-	-	-
4401000	RESIDENTIAL SALES	301100	RESIDENTIAL SALES	UT	899,127	-	-	-	-	899,127	-
4401000	RESIDENTIAL SALES	301100	RESIDENTIAL SALES	WA	189,616	-	-	189,616	-	-	-
4401000	RESIDENTIAL SALES	301100	RESIDENTIAL SALES	WYP	103,565	-	-	-	103,565	-	-
4401000	RESIDENTIAL SALES	301100	RESIDENTIAL SALES	WYU	13,623	-	-	-	13,623	-	-
4401000	RESIDENTIAL SALES	301106	Residential-Alt Revenue Program Adjs	WA	14,382	-	-	14,382	-	-	-
4401000	RESIDENTIAL SALES	301107	Residential Revenue Acctg Adjustments	CA	(804)	(804)	-	-	-	-	-
4401000	RESIDENTIAL SALES	301107	Residential Revenue Acctg Adjustments	IDU	573	-	-	-	-	573	-
4401000	RESIDENTIAL SALES	301107	Residential Revenue Acctg Adjustments	OR	(1,107)	-	(1,107)	-	-	-	-
4401000	RESIDENTIAL SALES	301107	Residential Revenue Acctg Adjustments	UT	1,163	-	-	-	-	1,163	-
4401000	RESIDENTIAL SALES	301107	Residential Revenue Acctg Adjustments	WA	(8,034)	-	-	(8,034)	-	-	-
4401000	RESIDENTIAL SALES	301107	Residential Revenue Acctg Adjustments	WYP	42	-	-	-	42	-	-
4401000	RESIDENTIAL SALES	301108	Residential Revenue Adj - Deferred NPC M	CA	99	99	-	-	-	-	-
4401000	RESIDENTIAL SALES	301108	Residential Revenue Adj - Deferred NPC M	UT	39,904	-	-	-	-	39,904	-
4401000	RESIDENTIAL SALES	301108	Residential Revenue Adj - Deferred NPC M	WA	1,055	-	-	1,055	-	-	-
4401000	RESIDENTIAL SALES	301108	Residential Revenue Adj - Deferred NPC M	WYP	(384)	-	-	-	(384)	-	-
4401000	RESIDENTIAL SALES	301109	UNBILLED REVENUE - RESIDENTIAL	CA	121	121	-	-	-	-	-
4401000	RESIDENTIAL SALES	301109	UNBILLED REVENUE - RESIDENTIAL	IDU	78	-	-	-	-	78	-
4401000	RESIDENTIAL SALES	301109	UNBILLED REVENUE - RESIDENTIAL	OR	(2,411)	-	(2,411)	-	-	-	-
4401000	RESIDENTIAL SALES	301109	UNBILLED REVENUE - RESIDENTIAL	UT	3,000	-	-	-	-	3,000	-
4401000	RESIDENTIAL SALES	301109	UNBILLED REVENUE - RESIDENTIAL	WA	697	-	-	697	-	-	-
4401000	RESIDENTIAL SALES	301109	UNBILLED REVENUE - RESIDENTIAL	WYP	(290)	-	-	-	(290)	-	-
4401000	RESIDENTIAL SALES	301109	UNBILLED REVENUE - RESIDENTIAL	WYU	(81)	-	-	-	(81)	-	-
4401000	RESIDENTIAL SALES	301110	Residential - Income Tax Deferral Adjs	CA	151	151	-	-	-	-	-
4401000	RESIDENTIAL SALES	301110	Residential - Income Tax Deferral Adjs	WA	821	-	-	821	-	-	-
4401000	RESIDENTIAL SALES	301110	Residential - Income Tax Deferral Adjs	WYP	244	-	-	-	244	-	-
4401000	RESIDENTIAL SALES	301111	Residential-OR Corp Act Tax Rev Adj	OTHER	160	-	-	-	-	-	160
4401000	RESIDENTIAL SALES	301112	Residential - Customer Bill Credits	IDU	(242)	-	-	-	-	(242)	-
4401000	RESIDENTIAL SALES	301112	Residential - Customer Bill Credits	OR	(1,667)	-	(1,667)	-	-	-	-
4401000	RESIDENTIAL SALES	301112	Residential - Customer Bill Credits	UT	(3,394)	-	-	-	-	(3,394)	-
4401000	RESIDENTIAL SALES	301112	Residential - Customer Bill Credits	WA	(694)	-	-	(694)	-	-	-
4401000	RESIDENTIAL SALES	301165	Solar Feed-In Revenue - Residential	OTHER	1,916	-	-	-	-	-	1,916
4401000	RESIDENTIAL SALES	301168	Community Solar Revenue-Residential	OTHER	405	-	-	-	-	-	405
4401000	RESIDENTIAL SALES	301170	DSM Revenue - Residential	OTHER	53,880	-	-	-	-	-	53,880
4401000	RESIDENTIAL SALES	301171	DSM Revenue - Residential Cat 2 Gen Svc	OTHER	47	-	-	-	-	-	47
4401000	RESIDENTIAL SALES	301180	Blue Sky Revenue Residential	OTHER	2,909	-	-	-	-	-	2,909
4401000	RESIDENTIAL SALES	301190	Other Cust Retail Revenue-Residential	OTHER	1,706	-	-	-	-	-	1,706
4401000 Total					2,230,105	45,162	773,520	197,843	116,718	939,801	96,037
4421000	COMMERCIAL SALES	301200	COMMERCIAL SALES	CA	33,909	33,909	-	-	-	-	-
4421000	COMMERCIAL SALES	301200	COMMERCIAL SALES	IDU	51,519	-	-	-	-	51,519	-
4421000	COMMERCIAL SALES	301200	COMMERCIAL SALES	OR	575,962	-	575,962	-	-	-	-
4421000	COMMERCIAL SALES	301200	COMMERCIAL SALES	UT	822,193	-	-	-	-	822,193	-
4421000	COMMERCIAL SALES	301200	COMMERCIAL SALES	WA	154,349	-	-	154,349	-	-	-
4421000	COMMERCIAL SALES	301200	COMMERCIAL SALES	WYP	115,678	-	-	-	115,678	-	-
4421000	COMMERCIAL SALES	301200	COMMERCIAL SALES	WYU	11,480	-	-	-	11,480	-	-
4421000	COMMERCIAL SALES	301206	Commercial-Alt Revenue Program Adjs	WA	(18,774)	-	-	(18,774)	-	-	-
4421000	COMMERCIAL SALES	301207	Commercial Revenue Acctg Adjustments	CA	(453)	(453)	-	-	-	-	-
4421000	COMMERCIAL SALES	301207	Commercial Revenue Acctg Adjustments	IDU	337	-	-	-	-	337	-
4421000	COMMERCIAL SALES	301207	Commercial Revenue Acctg Adjustments	OR	685	-	685	-	-	-	-
4421000	COMMERCIAL SALES	301207	Commercial Revenue Acctg Adjustments	UT	2,142	-	-	-	-	2,142	-
4421000	COMMERCIAL SALES	301207	Commercial Revenue Acctg Adjustments	WA	(4,042)	-	-	(4,042)	-	-	-
4421000	COMMERCIAL SALES	301207	Commercial Revenue Acctg Adjustments	WYP	56	-	-	-	56	-	-
4421000	COMMERCIAL SALES	301208	Commercial Revenue Adj - Deferred NPC Me	CA	61	61	-	-	-	-	-
4421000	COMMERCIAL SALES	301208	Commercial Revenue Adj - Deferred NPC Me	UT	50,227	-	-	-	-	50,227	-
4421000	COMMERCIAL SALES	301208	Commercial Revenue Adj - Deferred NPC Me	WA	969	-	-	969	-	-	-



Electric Operations Revenue (Actuals)
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4421000	COMMERCIAL SALES	301208	Commercial Revenue Adj - Deferred NPC Me	WYP	(520)	-	-	-	(520)	-	-	-	-
4421000	COMMERCIAL SALES	301209	UNBILLED REVENUE - COMMERCIAL	CA	(744)	(744)	-	-	-	-	-	-	-
4421000	COMMERCIAL SALES	301209	UNBILLED REVENUE - COMMERCIAL	IDU	(272)	-	-	-	-	-	(272)	-	-
4421000	COMMERCIAL SALES	301209	UNBILLED REVENUE - COMMERCIAL	OR	10,309	-	10,309	-	-	-	-	-	-
4421000	COMMERCIAL SALES	301209	UNBILLED REVENUE - COMMERCIAL	UT	5,900	-	-	-	-	5,900	-	-	-
4421000	COMMERCIAL SALES	301209	UNBILLED REVENUE - COMMERCIAL	WA	(1,854)	-	-	(1,854)	-	-	-	-	-
4421000	COMMERCIAL SALES	301209	UNBILLED REVENUE - COMMERCIAL	WYP	198	-	-	-	198	-	-	-	-
4421000	COMMERCIAL SALES	301209	UNBILLED REVENUE - COMMERCIAL	WYU	(12)	-	-	-	(12)	-	-	-	-
4421000	COMMERCIAL SALES	301210	Commercial - Income Tax Deferral Adjs	CA	92	92	-	-	-	-	-	-	-
4421000	COMMERCIAL SALES	301210	Commercial - Income Tax Deferral Adjs	WA	755	-	-	755	-	-	-	-	-
4421000	COMMERCIAL SALES	301210	Commercial - Income Tax Deferral Adjs	WYP	330	-	-	-	330	-	-	-	-
4421000	COMMERCIAL SALES	301211	Commercial-OR Corp Act Tax Rev Adj	OTHER	143	-	-	-	-	-	-	-	143
4421000	COMMERCIAL SALES	301212	Commercial - Customer Bill Credits	IDU	(25)	-	-	-	-	-	(25)	-	-
4421000	COMMERCIAL SALES	301212	Commercial - Customer Bill Credits	OR	(208)	-	(208)	-	-	-	-	-	-
4421000	COMMERCIAL SALES	301212	Commercial - Customer Bill Credits	UT	(298)	-	-	-	-	(298)	-	-	-
4421000	COMMERCIAL SALES	301212	Commercial - Customer Bill Credits	WA	(72)	-	-	(72)	-	-	-	-	-
4421000	COMMERCIAL SALES	301265	Solar Feed-In Revenue - Commercial	OTHER	1,787	-	-	-	-	-	-	-	1,787
4421000	COMMERCIAL SALES	301268	Community Solar Revenue-Commercial	OTHER	375	-	-	-	-	-	-	-	375
4421000	COMMERCIAL SALES	301270	DSM Revenue - Commercial	OTHER	51,586	-	-	-	-	-	-	-	51,586
4421000	COMMERCIAL SALES	301271	DSM Revenue - Small Commercial	OTHER	3,446	-	-	-	-	-	-	-	3,446
4421000	COMMERCIAL SALES	301272	DSM Revenue - Large Commercial	OTHER	151	-	-	-	-	-	-	-	151
4421000	COMMERCIAL SALES	301280	Blue Sky Revenue - Commercial	OTHER	1,562	-	-	-	-	-	-	-	1,562
4421000	COMMERCIAL SALES	301290	Other Cust Retail Revenue-Commercial	OTHER	1,959	-	-	-	-	-	-	-	1,959
4421000 Total					1,870,885	32,866	586,748	131,331	127,210	880,164	51,559	-	61,009
4422000	IND SLS/EXCL IRRIG	301300	INDUSTRIAL SALES (EXCLUDING IRRIGATION)	CA	7,024	7,024	-	-	-	-	-	-	-
4422000	IND SLS/EXCL IRRIG	301300	INDUSTRIAL SALES (EXCLUDING IRRIGATION)	IDU	19,833	-	-	-	-	-	19,833	-	-
4422000	IND SLS/EXCL IRRIG	301300	INDUSTRIAL SALES (EXCLUDING IRRIGATION)	OR	121,115	-	121,115	-	-	-	-	-	-
4422000	IND SLS/EXCL IRRIG	301300	INDUSTRIAL SALES (EXCLUDING IRRIGATION)	UT	331,261	-	-	-	-	331,261	-	-	-
4422000	IND SLS/EXCL IRRIG	301300	INDUSTRIAL SALES (EXCLUDING IRRIGATION)	WA	45,593	-	-	45,593	-	-	-	-	-
4422000	IND SLS/EXCL IRRIG	301300	INDUSTRIAL SALES (EXCLUDING IRRIGATION)	WYP	331,140	-	-	-	331,140	-	-	-	-
4422000	IND SLS/EXCL IRRIG	301300	INDUSTRIAL SALES (EXCLUDING IRRIGATION)	WYU	68,836	-	-	-	68,836	-	-	-	-
4422000	IND SLS/EXCL IRRIG	301304	SPECIAL CONTRACTS-SITUS	IDU	86,711	-	-	-	-	-	86,711	-	-
4422000	IND SLS/EXCL IRRIG	301304	SPECIAL CONTRACTS-SITUS	UT	148,680	-	-	-	-	148,680	-	-	-
4422000	IND SLS/EXCL IRRIG	301306	Industrial-Alt Revenue Program Adjs	WA	(738)	-	-	(738)	-	-	-	-	-
4422000	IND SLS/EXCL IRRIG	301307	Industrial Revenue Acctg Adjustments	CA	(71)	(71)	-	-	-	-	-	-	-
4422000	IND SLS/EXCL IRRIG	301307	Industrial Revenue Acctg Adjustments	IDU	119	-	-	-	-	-	119	-	-
4422000	IND SLS/EXCL IRRIG	301307	Industrial Revenue Acctg Adjustments	OR	380	-	380	-	-	-	-	-	-
4422000	IND SLS/EXCL IRRIG	301307	Industrial Revenue Acctg Adjustments	UT	1,097	-	-	-	-	1,097	-	-	-
4422000	IND SLS/EXCL IRRIG	301307	Industrial Revenue Acctg Adjustments	WA	630	-	-	630	-	-	-	-	-
4422000	IND SLS/EXCL IRRIG	301307	Industrial Revenue Acctg Adjustments	WYP	251	-	-	-	251	-	-	-	-
4422000	IND SLS/EXCL IRRIG	301308	Industrial Revenue Adj - Deferred NPC Me	CA	16	16	-	-	-	-	-	-	-
4422000	IND SLS/EXCL IRRIG	301308	Industrial Revenue Adj - Deferred NPC Me	UT	37,640	-	-	-	-	37,640	-	-	-
4422000	IND SLS/EXCL IRRIG	301308	Industrial Revenue Adj - Deferred NPC Me	WA	484	-	-	484	-	-	-	-	-
4422000	IND SLS/EXCL IRRIG	301308	Industrial Revenue Adj - Deferred NPC Me	WYP	(2,302)	-	-	-	(2,302)	-	-	-	-
4422000	IND SLS/EXCL IRRIG	301309	UNBILLED REVENUE - INDUSTRIAL	CA	(134)	(134)	-	-	-	-	-	-	-
4422000	IND SLS/EXCL IRRIG	301309	UNBILLED REVENUE - INDUSTRIAL	IDU	(1,749)	-	-	-	-	-	(1,749)	-	-
4422000	IND SLS/EXCL IRRIG	301309	UNBILLED REVENUE - INDUSTRIAL	OR	1,469	-	1,469	-	-	-	-	-	-
4422000	IND SLS/EXCL IRRIG	301309	UNBILLED REVENUE - INDUSTRIAL	UT	(16,217)	-	-	-	-	(16,217)	-	-	-
4422000	IND SLS/EXCL IRRIG	301309	UNBILLED REVENUE - INDUSTRIAL	WA	3,510	-	-	3,510	-	-	-	-	-
4422000	IND SLS/EXCL IRRIG	301309	UNBILLED REVENUE - INDUSTRIAL	WYP	(7,753)	-	-	-	(7,753)	-	-	-	-
4422000	IND SLS/EXCL IRRIG	301309	UNBILLED REVENUE - INDUSTRIAL	WYU	(677)	-	-	-	(677)	-	-	-	-
4422000	IND SLS/EXCL IRRIG	301310	Industrial - Income Tax Deferral Adjs	CA	24	24	-	-	-	-	-	-	-
4422000	IND SLS/EXCL IRRIG	301310	Industrial - Income Tax Deferral Adjs	WA	379	-	-	379	-	-	-	-	-
4422000	IND SLS/EXCL IRRIG	301310	Industrial - Income Tax Deferral Adjs	WYP	1,459	-	-	-	1,459	-	-	-	-
4422000	IND SLS/EXCL IRRIG	301311	Industrial-OR Corp Act Tax Rev Adj	OTHER	29	-	-	-	-	-	-	-	29
4422000	IND SLS/EXCL IRRIG	301312	Industrial - Customer Bill Credits	IDU	(1)	-	-	-	-	-	(1)	-	-
4422000	IND SLS/EXCL IRRIG	301312	Industrial - Customer Bill Credits	OR	(3)	-	(3)	-	-	-	-	-	-
4422000	IND SLS/EXCL IRRIG	301312	Industrial - Customer Bill Credits	UT	(11)	-	-	-	-	(11)	-	-	-
4422000	IND SLS/EXCL IRRIG	301312	Industrial - Customer Bill Credits	WA	(1)	-	-	(1)	-	-	-	-	-
4422000	IND SLS/EXCL IRRIG	301365	Solar Feed-In Revenue - Industrial	OTHER	416	-	-	-	-	-	-	-	416
4422000	IND SLS/EXCL IRRIG	301368	Community Solar Revenue-Industrial	OTHER	89	-	-	-	-	-	-	-	89
4422000	IND SLS/EXCL IRRIG	301370	DSM Revenue - Industrial	OTHER	21,791	-	-	-	-	-	-	-	21,791
4422000	IND SLS/EXCL IRRIG	301371	DSM Revenue - Small Industrial	OTHER	779	-	-	-	-	-	-	-	779



Electric Operations Revenue (Actuals)
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4422000	IND SLS/EXCL IRRIG	301372	DSM Revenue - Large Industrial	OTHER	2,818	-	-	-	-	-	-	-	2,818
4422000	IND SLS/EXCL IRRIG	301380	Blue Sky Revenue - Industrial	OTHER	466	-	-	-	-	-	-	-	466
4422000	IND SLS/EXCL IRRIG	301390	Other Cust Retail Revenue-Industrial	OTHER	1,405	-	-	-	-	-	-	-	1,405
4422000	Total				1,205,784	6,860	122,961	49,856	390,953	502,449	104,912	-	27,793
4423000	INDUST SALES-IRRIG	301450	INDUSTRIAL SALES - IRRIGATION	CA	11,687	11,687	-	-	-	-	-	-	-
4423000	INDUST SALES-IRRIG	301450	INDUSTRIAL SALES - IRRIGATION	IDU	53,869	-	-	-	-	-	53,869	-	-
4423000	INDUST SALES-IRRIG	301450	INDUSTRIAL SALES - IRRIGATION	OR	25,032	-	25,032	-	-	-	-	-	-
4423000	INDUST SALES-IRRIG	301450	INDUSTRIAL SALES - IRRIGATION	UT	15,730	-	-	-	-	15,730	-	-	-
4423000	INDUST SALES-IRRIG	301450	INDUSTRIAL SALES - IRRIGATION	WA	16,148	-	-	16,148	-	-	-	-	-
4423000	INDUST SALES-IRRIG	301450	INDUSTRIAL SALES - IRRIGATION	WYP	1,965	-	-	-	1,965	-	-	-	-
4423000	INDUST SALES-IRRIG	301450	INDUSTRIAL SALES - IRRIGATION	WYU	561	-	-	-	561	-	-	-	-
4423000	INDUST SALES-IRRIG	301453	Irrigation - Customer Bill Credits	IDU	(5)	-	-	-	-	-	(5)	-	-
4423000	INDUST SALES-IRRIG	301453	Irrigation - Customer Bill Credits	OR	(12)	-	(12)	-	-	-	-	-	-
4423000	INDUST SALES-IRRIG	301453	Irrigation - Customer Bill Credits	UT	(4)	-	-	-	-	(4)	-	-	-
4423000	INDUST SALES-IRRIG	301453	Irrigation - Customer Bill Credits	WA	(16)	-	-	(16)	-	-	-	-	-
4423000	INDUST SALES-IRRIG	301454	Irrigation-OR Corp Act Tax Rev Adj	OTHER	(0)	-	-	-	-	-	-	-	(0)
4423000	INDUST SALES-IRRIG	301455	Irrigation - Income Tax Deferral Adjs	CA	39	39	-	-	-	-	-	-	-
4423000	INDUST SALES-IRRIG	301455	Irrigation - Income Tax Deferral Adjs	WA	78	-	-	78	-	-	-	-	-
4423000	INDUST SALES-IRRIG	301455	Irrigation - Income Tax Deferral Adjs	WYP	7	-	-	-	7	-	-	-	-
4423000	INDUST SALES-IRRIG	301456	Irrigation-Alt Revenue Program Adjs	WA	12	-	-	12	-	-	-	-	-
4423000	INDUST SALES-IRRIG	301457	Irrigation Revenue Acctg Adjustments	CA	(129)	(129)	-	-	-	-	-	-	-
4423000	INDUST SALES-IRRIG	301457	Irrigation Revenue Acctg Adjustments	IDU	412	-	-	-	-	-	412	-	-
4423000	INDUST SALES-IRRIG	301457	Irrigation Revenue Acctg Adjustments	OR	(14)	-	(14)	-	-	-	-	-	-
4423000	INDUST SALES-IRRIG	301457	Irrigation Revenue Acctg Adjustments	UT	35	-	-	-	-	35	-	-	-
4423000	INDUST SALES-IRRIG	301457	Irrigation Revenue Acctg Adjustments	WA	803	-	-	803	-	-	-	-	-
4423000	INDUST SALES-IRRIG	301457	Irrigation Revenue Acctg Adjustments	WYP	1	-	-	-	1	-	-	-	-
4423000	INDUST SALES-IRRIG	301458	Irrigation Revenue Adj - Deferred NPC Me	CA	25	25	-	-	-	-	-	-	-
4423000	INDUST SALES-IRRIG	301458	Irrigation Revenue Adj - Deferred NPC Me	UT	1,205	-	-	-	-	1,205	-	-	-
4423000	INDUST SALES-IRRIG	301458	Irrigation Revenue Adj - Deferred NPC Me	WA	100	-	-	100	-	-	-	-	-
4423000	INDUST SALES-IRRIG	301458	Irrigation Revenue Adj - Deferred NPC Me	WYP	(12)	-	-	-	(12)	-	-	-	-
4423000	INDUST SALES-IRRIG	301459	UNBILLED REVENUE - IRRIGATION/FARM	CA	(1)	(1)	-	-	-	-	-	-	-
4423000	INDUST SALES-IRRIG	301459	UNBILLED REVENUE - IRRIGATION/FARM	IDU	1,171	-	-	-	-	-	1,171	-	-
4423000	INDUST SALES-IRRIG	301459	UNBILLED REVENUE - IRRIGATION/FARM	OR	277	-	277	-	-	-	-	-	-
4423000	INDUST SALES-IRRIG	301459	UNBILLED REVENUE - IRRIGATION/FARM	UT	(1)	-	-	-	-	(1)	-	-	-
4423000	INDUST SALES-IRRIG	301459	UNBILLED REVENUE - IRRIGATION/FARM	WA	(100)	-	-	(100)	-	-	-	-	-
4423000	INDUST SALES-IRRIG	301459	UNBILLED REVENUE - IRRIGATION/FARM	WYP	2	-	-	-	2	-	-	-	-
4423000	INDUST SALES-IRRIG	301459	UNBILLED REVENUE - IRRIGATION/FARM	WYU	2	-	-	-	2	-	-	-	-
4423000	INDUST SALES-IRRIG	301465	Solar Feed-In Revenue - Irrigation	OTHER	59	-	-	-	-	-	-	-	59
4423000	INDUST SALES-IRRIG	301468	Community Solar Revenue-Irrigation	OTHER	17	-	-	-	-	-	-	-	17
4423000	INDUST SALES-IRRIG	301470	DSM Revenue - Irrigation	OTHER	3,857	-	-	-	-	-	-	-	3,857
4423000	INDUST SALES-IRRIG	301480	Blue Sky Revenue - Irrigation	OTHER	3	-	-	-	-	-	-	-	3
4423000	INDUST SALES-IRRIG	301490	Other Cust Retail Revenue-Irrigation	OTHER	55	-	-	-	-	-	-	-	55
4423000	Total				132,861	11,621	25,283	17,026	2,527	16,965	55,448	-	3,992
4441000	PUB ST/HWY LIGHT	301600	PUBLIC STREET AND HIGHWAY LIGHTING	CA	416	416	-	-	-	-	-	-	-
4441000	PUB ST/HWY LIGHT	301600	PUBLIC STREET AND HIGHWAY LIGHTING	IDU	469	-	-	-	-	-	469	-	-
4441000	PUB ST/HWY LIGHT	301600	PUBLIC STREET AND HIGHWAY LIGHTING	OR	5,150	-	5,150	-	-	-	-	-	-
4441000	PUB ST/HWY LIGHT	301600	PUBLIC STREET AND HIGHWAY LIGHTING	UT	5,974	-	-	-	-	5,974	-	-	-
4441000	PUB ST/HWY LIGHT	301600	PUBLIC STREET AND HIGHWAY LIGHTING	WA	672	-	-	672	-	-	-	-	-
4441000	PUB ST/HWY LIGHT	301600	PUBLIC STREET AND HIGHWAY LIGHTING	WYP	1,581	-	-	-	1,581	-	-	-	-
4441000	PUB ST/HWY LIGHT	301600	PUBLIC STREET AND HIGHWAY LIGHTING	WYU	271	-	-	-	271	-	-	-	-
4441000	PUB ST/HWY LIGHT	301607	Public St/Hwy Lights Rev Acctg Adjustmen	CA	(5)	(5)	-	-	-	-	-	-	-
4441000	PUB ST/HWY LIGHT	301607	Public St/Hwy Lights Rev Acctg Adjustmen	IDU	6	-	-	-	-	-	6	-	-
4441000	PUB ST/HWY LIGHT	301607	Public St/Hwy Lights Rev Acctg Adjustmen	OR	7	-	7	-	-	-	-	-	-
4441000	PUB ST/HWY LIGHT	301607	Public St/Hwy Lights Rev Acctg Adjustmen	UT	8	-	-	-	-	8	-	-	-
4441000	PUB ST/HWY LIGHT	301607	Public St/Hwy Lights Rev Acctg Adjustmen	WA	(32)	-	-	(32)	-	-	-	-	-
4441000	PUB ST/HWY LIGHT	301607	Public St/Hwy Lights Rev Acctg Adjustmen	WYU	0	-	-	-	0	-	-	-	-
4441000	PUB ST/HWY LIGHT	301608	Public St/Hwy Lgt Rev Adj-Def NPC Mech	CA	0	0	-	-	-	-	-	-	-
4441000	PUB ST/HWY LIGHT	301608	Public St/Hwy Lgt Rev Adj-Def NPC Mech	UT	289	-	-	-	-	289	-	-	-
4441000	PUB ST/HWY LIGHT	301608	Public St/Hwy Lgt Rev Adj-Def NPC Mech	WA	3	-	-	3	-	-	-	-	-
4441000	PUB ST/HWY LIGHT	301608	Public St/Hwy Lgt Rev Adj-Def NPC Mech	WYP	(5)	-	-	-	(5)	-	-	-	-
4441000	PUB ST/HWY LIGHT	301609	UNBILLED REV - PUBLIC ST/HWY LIGHTING	CA	(14)	(14)	-	-	-	-	-	-	-
4441000	PUB ST/HWY LIGHT	301609	UNBILLED REV - PUBLIC ST/HWY LIGHTING	IDU	(2)	-	-	-	-	-	(2)	-	-
4441000	PUB ST/HWY LIGHT	301609	UNBILLED REV - PUBLIC ST/HWY LIGHTING	OR	(17)	-	(17)	-	-	-	-	-	-



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4441000	PUB ST/HWY LIGHT	301609	UNBILLED REV - PUBLIC ST/HWY LIGHTING	UT	8	-	-	-	-	8	-	-	-
4441000	PUB ST/HWY LIGHT	301609	UNBILLED REV - PUBLIC ST/HWY LIGHTING	WA	37	-	-	37	-	-	-	-	-
4441000	PUB ST/HWY LIGHT	301609	UNBILLED REV - PUBLIC ST/HWY LIGHTING	WYP	31	-	-	-	31	-	-	-	-
4441000	PUB ST/HWY LIGHT	301609	UNBILLED REV - PUBLIC ST/HWY LIGHTING	WYU	(3)	-	-	-	(3)	-	-	-	-
4441000	PUB ST/HWY LIGHT	301610	St&Hwy Light - Income Tax Deferral Adjs	CA	1	1	-	-	-	-	-	-	-
4441000	PUB ST/HWY LIGHT	301610	St&Hwy Light - Income Tax Deferral Adjs	WA	2	-	-	2	-	-	-	-	-
4441000	PUB ST/HWY LIGHT	301610	St&Hwy Light - Income Tax Deferral Adjs	WYP	3	-	-	-	3	-	-	-	-
4441000	PUB ST/HWY LIGHT	301611	St&Hwy Light-OR Corp Act Tax Rev Adj	OTHER	1	-	-	-	-	-	-	-	1
4441000	PUB ST/HWY LIGHT	301612	St&Hwy Light - Customer Bill Credits	IDU	(0)	-	-	-	-	-	(0)	-	-
4441000	PUB ST/HWY LIGHT	301612	St&Hwy Light - Customer Bill Credits	OR	(2)	-	(2)	-	-	-	-	-	-
4441000	PUB ST/HWY LIGHT	301612	St&Hwy Light - Customer Bill Credits	UT	(1)	-	-	-	-	(1)	-	-	-
4441000	PUB ST/HWY LIGHT	301665	Solar Feed-In Revenue - St/Hwy Lighting	OTHER	2	-	-	-	-	-	-	-	2
4441000	PUB ST/HWY LIGHT	301668	Community Solar Revenue-St/Hwy Lightg	OTHER	1	-	-	-	-	-	-	-	1
4441000	PUB ST/HWY LIGHT	301670	DSM Revenue - Street/Hwy Lighting	OTHER	355	-	-	-	-	-	-	-	355
4441000	PUB ST/HWY LIGHT	301690	Other Cust Retail Revenue-St/Hwy Lightg	OTHER	11	-	-	-	-	-	-	-	11
4441000 Total					15,218	398	5,138	681	1,879	6,278	473	-	370
4471000	ON-SYS WHOLE-FIRM	301443	ON SYS FIRM-UTAH FERC CUSTOMERS	FERC	15,983	-	-	-	-	-	-	15,983	-
4471000	ON-SYS WHOLE-FIRM	301445	On Sys Firm-Utah W/S Customers-Deferral	UT	(45)	-	-	-	-	(45)	-	-	-
4471000 Total					15,938	-	-	-	-	(45)	-	-	-
4471300	POST MERGER FIRM	301405	POST MERGER FIRM	SG	20,719	306	5,614	1,578	2,912	9,183	1,122	5	-
4471300 Total					20,719	306	5,614	1,578	2,912	9,183	1,122	5	-
4471400	S/T FIRM WHOLESale	301406	SHORT-TERM FIRM WHOLESale SALES	SG	204,035	3,009	55,281	15,543	28,673	90,434	11,046	49	-
4471400	S/T FIRM WHOLESale	301409	TRADING SALES NETTED-EST.	SG	11	0	3	1	2	5	1	0	-
4471400	S/T FIRM WHOLESale	301410	TRADING SALES NETTED	SG	(2,392)	(35)	(648)	(182)	(336)	(1,060)	(129)	(1)	-
4471400	S/T FIRM WHOLESale	301411	BOOKOUT SALES NETTED	SG	(32,775)	(483)	(8,880)	(2,497)	(4,606)	(14,527)	(1,774)	(8)	-
4471400	S/T FIRM WHOLESale	301412	BOOKOUT SALES NETTED-ESTIMATE	SG	6,421	95	1,740	489	902	2,846	348	2	-
4471400	S/T FIRM WHOLESale	302751	I/C S-T Firm Wholesale Sales-Sierra Pac	SG	6	0	2	0	1	3	0	0	-
4471400	S/T FIRM WHOLESale	302752	I/C S-T Firm Wholesale Sales-Nevada Pwr	SG	61	1	16	5	9	27	3	0	-
4471400	S/T FIRM WHOLESale	303028	LINE LOSS W/S TRADING REVENUES	SG	21,696	320	5,878	1,653	3,049	9,616	1,175	5	-
4471400 Total					197,063	2,906	53,392	15,012	27,693	87,344	10,668	48	-
4472000	SLS FOR RESL-SURP	301419	ESTIMATED SALES FOR RESALE REVENUE	SG	(41,423)	(611)	(11,223)	(3,156)	(5,821)	(18,360)	(2,242)	(10)	-
4472000	SLS FOR RESL-SURP	303198	Non-ASC 606-WS NPC Rev-Derivatv (Disc)	SG	27,201	401	7,370	2,072	3,823	12,056	1,473	7	-
4472000	SLS FOR RESL-SURP	303199	Non-ASC 606-WS NPC Rev-Derivatv (Recr)	SG	(27,201)	(401)	(7,370)	(2,072)	(3,823)	(12,056)	(1,473)	(7)	-
4472000 Total					(41,423)	(611)	(11,223)	(3,156)	(5,821)	(18,360)	(2,242)	(10)	-
4475000	OFF-SYS - NON FIRM	301408	OFF-SYSTEM WHOLESale - NON FIRM	SE	(522)	(7)	(135)	(37)	(82)	(229)	(31)	(0)	-
4475000 Total					(522)	(7)	(135)	(37)	(82)	(229)	(31)	(0)	-
4476100	BOOKOUTS NETTED-GAIN	304101	BOOKOUTS NETTED-GAIN	SG	214	3	58	16	30	95	12	0	-
4476100	BOOKOUTS NETTED-GAIN	304102	BOOKOUTS NETTED-EST GAIN	SG	114	2	31	9	16	51	6	0	-
4476100 Total					328	5	89	25	46	146	18	0	-
4476200	TRADING NETTED-GAINS	304201	TRADING NETTED-GAINS	SG	41	1	11	3	6	18	2	0	-
4476200 Total					41	1	11	3	6	18	2	0	-
4479000	TRANS SRVC	301428	TRANS SERV-UTAH FERC CUSTOMERS	FERC	70	-	-	-	-	-	-	70	-
4479000 Total					70	-	-	-	-	-	-	70	-
4501000	FORF DISC/INT-RES	301820	FORFEITED DISCOUNT REVENUE-RESIDENTIAL	CA	256	-	-	-	-	-	-	-	-
4501000	FORF DISC/INT-RES	301820	FORFEITED DISCOUNT REVENUE-RESIDENTIAL	IDU	315	-	-	-	-	-	315	-	-
4501000	FORF DISC/INT-RES	301820	FORFEITED DISCOUNT REVENUE-RESIDENTIAL	OR	5,662	-	5,662	-	-	-	-	-	-
4501000	FORF DISC/INT-RES	301820	FORFEITED DISCOUNT REVENUE-RESIDENTIAL	UT	3,873	-	-	-	-	3,873	-	-	-
4501000	FORF DISC/INT-RES	301820	FORFEITED DISCOUNT REVENUE-RESIDENTIAL	WA	21	-	-	21	-	-	-	-	-
4501000	FORF DISC/INT-RES	301820	FORFEITED DISCOUNT REVENUE-RESIDENTIAL	WYP	728	-	-	-	728	-	-	-	-
4501000	FORF DISC/INT-RES	301820	FORFEITED DISCOUNT REVENUE-RESIDENTIAL	WYU	83	-	-	-	83	-	-	-	-
4501000 Total					10,938	256	5,662	21	811	3,873	315	-	-
4502000	FORF DISC/INT-COMM	301821	FORFEITED DISCOUNT REVENUE-COMMERCIAL	CA	181	181	-	-	-	-	-	-	-
4502000	FORF DISC/INT-COMM	301821	FORFEITED DISCOUNT REVENUE-COMMERCIAL	IDU	39	-	-	-	-	-	39	-	-
4502000	FORF DISC/INT-COMM	301821	FORFEITED DISCOUNT REVENUE-COMMERCIAL	OR	2,005	-	2,005	-	-	-	-	-	-
4502000	FORF DISC/INT-COMM	301821	FORFEITED DISCOUNT REVENUE-COMMERCIAL	UT	1,469	-	-	-	-	1,469	-	-	-
4502000	FORF DISC/INT-COMM	301821	FORFEITED DISCOUNT REVENUE-COMMERCIAL	WA	2	-	-	2	-	-	-	-	-
4502000	FORF DISC/INT-COMM	301821	FORFEITED DISCOUNT REVENUE-COMMERCIAL	WYP	146	-	-	-	146	-	-	-	-
4502000	FORF DISC/INT-COMM	301821	FORFEITED DISCOUNT REVENUE-COMMERCIAL	WYU	50	-	-	-	50	-	-	-	-
4502000 Total					3,893	181	2,005	2	197	1,469	39	-	-
4503000	FORF DISC/INT-IND	301822	FORFEITED DISCOUNT REVENUE-INDUSTRIAL	CA	57	57	-	-	-	-	-	-	-
4503000	FORF DISC/INT-IND	301822	FORFEITED DISCOUNT REVENUE-INDUSTRIAL	IDU	64	-	-	-	-	-	64	-	-
4503000	FORF DISC/INT-IND	301822	FORFEITED DISCOUNT REVENUE-INDUSTRIAL	OR	389	-	389	-	-	-	-	-	-
4503000	FORF DISC/INT-IND	301822	FORFEITED DISCOUNT REVENUE-INDUSTRIAL	UT	311	-	-	-	-	311	-	-	-



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4503000	FORF DISC/INT-IND	301822	FORFEITED DISCOUNT REVENUE-INDUSTRIAL	WA	8	-	-	8	-	-	-	-	-	-
4503000	FORF DISC/INT-IND	301822	FORFEITED DISCOUNT REVENUE-INDUSTRIAL	WYP	239	-	-	-	239	-	-	-	-	-
4503000	FORF DISC/INT-IND	301822	FORFEITED DISCOUNT REVENUE-INDUSTRIAL	WYU	24	-	-	-	24	-	-	-	-	-
4503000 Total					1,092	57	389	8	263	311	64	-	-	-
4504000	GOVT MUNI/ALL OTH	301823	FORFEITED DISCOUNT REVENUE-ALL OTHER	CA	0	0	-	-	-	-	-	-	-	-
4504000	GOVT MUNI/ALL OTH	301823	FORFEITED DISCOUNT REVENUE-ALL OTHER	IDU	(8)	-	-	-	-	-	(8)	-	-	-
4504000	GOVT MUNI/ALL OTH	301823	FORFEITED DISCOUNT REVENUE-ALL OTHER	OR	19	-	19	-	-	-	-	-	-	-
4504000	GOVT MUNI/ALL OTH	301823	FORFEITED DISCOUNT REVENUE-ALL OTHER	UT	(53)	-	-	-	-	(53)	-	-	-	-
4504000	GOVT MUNI/ALL OTH	301823	FORFEITED DISCOUNT REVENUE-ALL OTHER	WYP	7	-	-	-	7	-	-	-	-	-
4504000	GOVT MUNI/ALL OTH	301823	FORFEITED DISCOUNT REVENUE-ALL OTHER	WYU	0	-	-	-	0	-	-	-	-	-
4504000 Total					(36)	0	19	-	7	(53)	(8)	-	-	-
4511000	ACCOUNT SERV CHG	301825	MISC SERV REV-ACCT SERVICE CHARGE	CA	364	364	-	-	-	-	-	-	-	-
4511000	ACCOUNT SERV CHG	301825	MISC SERV REV-ACCT SERVICE CHARGE	IDU	86	-	-	-	-	-	86	-	-	-
4511000	ACCOUNT SERV CHG	301825	MISC SERV REV-ACCT SERVICE CHARGE	OR	918	-	918	-	-	-	-	-	-	-
4511000	ACCOUNT SERV CHG	301825	MISC SERV REV-ACCT SERVICE CHARGE	UT	3,164	-	-	-	-	3,164	-	-	-	-
4511000	ACCOUNT SERV CHG	301825	MISC SERV REV-ACCT SERVICE CHARGE	WA	42	-	-	42	-	-	-	-	-	-
4511000	ACCOUNT SERV CHG	301825	MISC SERV REV-ACCT SERVICE CHARGE	WYP	56	-	-	-	56	-	-	-	-	-
4511000	ACCOUNT SERV CHG	301825	MISC SERV REV-ACCT SERVICE CHARGE	WYU	5	-	-	-	5	-	-	-	-	-
4511000	ACCOUNT SERV CHG	301855	Misc Service Revenue - CSS (Non-FLT)	CA	14	14	-	-	-	-	-	-	-	-
4511000	ACCOUNT SERV CHG	301855	Misc Service Revenue - CSS (Non-FLT)	IDU	39	-	-	-	-	-	39	-	-	-
4511000	ACCOUNT SERV CHG	301855	Misc Service Revenue - CSS (Non-FLT)	OR	289	-	289	-	-	-	-	-	-	-
4511000	ACCOUNT SERV CHG	301855	Misc Service Revenue - CSS (Non-FLT)	UT	546	-	-	-	-	546	-	-	-	-
4511000	ACCOUNT SERV CHG	301855	Misc Service Revenue - CSS (Non-FLT)	WA	64	-	-	64	-	-	-	-	-	-
4511000	ACCOUNT SERV CHG	301855	Misc Service Revenue - CSS (Non-FLT)	WYP	49	-	-	-	49	-	-	-	-	-
4511000	ACCOUNT SERV CHG	301855	Misc Service Revenue - CSS (Non-FLT)	WYU	5	-	-	-	5	-	-	-	-	-
4511000 Total					5,641	378	1,207	106	115	3,710	125	-	-	-
4512000	TAMPER/RECONNECT	301826	TAMPERING/UNAUTHORIZED RECONNECTION CHGS	CA	0	0	-	-	-	-	-	-	-	-
4512000	TAMPER/RECONNECT	301826	TAMPERING/UNAUTHORIZED RECONNECTION CHGS	IDU	0	-	-	-	-	-	0	-	-	-
4512000	TAMPER/RECONNECT	301826	TAMPERING/UNAUTHORIZED RECONNECTION CHGS	OR	4	-	4	-	-	-	-	-	-	-
4512000	TAMPER/RECONNECT	301826	TAMPERING/UNAUTHORIZED RECONNECTION CHGS	UT	1	-	-	-	-	1	-	-	-	-
4512000	TAMPER/RECONNECT	301826	TAMPERING/UNAUTHORIZED RECONNECTION CHGS	WA	0	-	-	0	-	-	-	-	-	-
4512000	TAMPER/RECONNECT	301826	TAMPERING/UNAUTHORIZED RECONNECTION CHGS	WYP	0	-	-	-	0	-	-	-	-	-
4512000 Total					5	0	4	0	0	1	0	-	-	-
4513000	OTHER	301828	OTHER	CA	5	5	-	-	-	-	-	-	-	-
4513000	OTHER	301828	OTHER	IDU	5	-	-	-	-	-	5	-	-	-
4513000	OTHER	301828	OTHER	OR	382	-	382	-	-	-	-	-	-	-
4513000	OTHER	301828	OTHER	UT	660	-	-	-	-	660	-	-	-	-
4513000	OTHER	301828	OTHER	WA	20	-	-	20	-	-	-	-	-	-
4513000	OTHER	301828	OTHER	WYP	258	-	-	-	258	-	-	-	-	-
4513000	OTHER	301828	OTHER	WYU	5	-	-	-	5	-	-	-	-	-
4513000	OTHER	301840	Miscellaneous Service Revenue	CA	13	13	-	-	-	-	-	-	-	-
4513000	OTHER	301840	Miscellaneous Service Revenue	IDU	39	-	-	-	-	-	39	-	-	-
4513000	OTHER	301840	Miscellaneous Service Revenue	OR	11	-	11	-	-	-	-	-	-	-
4513000	OTHER	301840	Miscellaneous Service Revenue	UT	347	-	-	-	-	347	-	-	-	-
4513000	OTHER	301840	Miscellaneous Service Revenue	WA	81	-	-	81	-	-	-	-	-	-
4513000 Total					1,827	18	393	101	263	1,007	44	-	-	-
4541000	RENTS - COMMON	301860	RENT FROM ELEC PROP	CA	2	2	-	-	-	-	-	-	-	-
4541000	RENTS - COMMON	301860	RENT FROM ELEC PROP	IDU	1	-	-	-	-	-	1	-	-	-
4541000	RENTS - COMMON	301860	RENT FROM ELEC PROP	OR	853	-	853	-	-	-	-	-	-	-
4541000	RENTS - COMMON	301860	RENT FROM ELEC PROP	SG	1,084	16	294	83	152	481	59	0	-	-
4541000	RENTS - COMMON	301860	RENT FROM ELEC PROP	SO	3,518	82	984	263	458	1,541	188	1	-	-
4541000	RENTS - COMMON	301860	RENT FROM ELEC PROP	UT	1,354	-	-	-	-	1,354	-	-	-	-
4541000	RENTS - COMMON	301860	RENT FROM ELEC PROP	WA	11	-	-	11	-	-	-	-	-	-
4541000	RENTS - COMMON	301860	RENT FROM ELEC PROP	WYP	14	-	-	-	14	-	-	-	-	-
4541000	RENTS - COMMON	301864	REVENUE - JOINT USE OF POLES	CA	655	655	-	-	-	-	-	-	-	-
4541000	RENTS - COMMON	301864	REVENUE - JOINT USE OF POLES	IDU	148	-	-	-	-	-	148	-	-	-
4541000	RENTS - COMMON	301864	REVENUE - JOINT USE OF POLES	OR	4,393	-	4,393	-	-	-	-	-	-	-
4541000	RENTS - COMMON	301864	REVENUE - JOINT USE OF POLES	UT	2,459	-	-	-	-	2,459	-	-	-	-
4541000	RENTS - COMMON	301864	REVENUE - JOINT USE OF POLES	WA	770	-	-	770	-	-	-	-	-	-
4541000	RENTS - COMMON	301864	REVENUE - JOINT USE OF POLES	WYP	321	-	-	-	321	-	-	-	-	-
4541000	RENTS - COMMON	301866	JOINT USE SANCTIONS & FINES REVENUE	OR	53	-	53	-	-	-	-	-	-	-
4541000	RENTS - COMMON	301866	JOINT USE SANCTIONS & FINES REVENUE	SG	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	-	-
4541000	RENTS - COMMON	301866	JOINT USE SANCTIONS & FINES REVENUE	UT	9	-	-	-	-	9	-	-	-	-



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4541000	RENTS - COMMON	301866	JOINT USE SANCTIONS & FINES REVENUE	WA	0	-	-	0	-	-	-	-	-	-
4541000	RENTS - COMMON	301866	JOINT USE SANCTIONS & FINES REVENUE	WYP	2	-	-	-	2	-	-	-	-	-
4541000	RENTS - COMMON	301867	JOINT USE PROGRAM REIMBURSE REVENUE	CA	4	4	-	-	-	-	-	-	-	-
4541000	RENTS - COMMON	301867	JOINT USE PROGRAM REIMBURSE REVENUE	IDU	4	-	-	-	-	-	-	4	-	-
4541000	RENTS - COMMON	301867	JOINT USE PROGRAM REIMBURSE REVENUE	OR	258	-	258	-	-	-	-	-	-	-
4541000	RENTS - COMMON	301867	JOINT USE PROGRAM REIMBURSE REVENUE	UT	119	-	-	-	-	-	119	-	-	-
4541000	RENTS - COMMON	301867	JOINT USE PROGRAM REIMBURSE REVENUE	WA	13	-	-	13	-	-	-	-	-	-
4541000	RENTS - COMMON	301869	UNCOLLECTIBLE REVENUE JOINT USE	CA	(0)	(0)	-	-	-	-	-	-	-	-
4541000	RENTS - COMMON	301869	UNCOLLECTIBLE REVENUE JOINT USE	IDU	(3)	-	-	-	-	-	-	(3)	-	-
4541000	RENTS - COMMON	301869	UNCOLLECTIBLE REVENUE JOINT USE	OR	(4)	-	(4)	-	-	-	-	-	-	-
4541000	RENTS - COMMON	301869	UNCOLLECTIBLE REVENUE JOINT USE	UT	(7)	-	-	-	-	-	(7)	-	-	-
4541000	RENTS - COMMON	301869	UNCOLLECTIBLE REVENUE JOINT USE	WA	1	-	-	1	-	-	-	-	-	-
4541000	RENTS - COMMON	301869	UNCOLLECTIBLE REVENUE JOINT USE	WYP	2	-	-	-	2	-	-	-	-	-
4541000	RENTS - COMMON	301870	RENT REV - STEAM	SG	17	0	5	1	2	8	1	0	0	-
4541000	RENTS - COMMON	301872	RENT REV - TRANS	SG	144	2	39	11	20	64	8	0	0	-
4541000	RENTS - COMMON	301873	RENT REV - DIST	SO	15	0	4	1	2	7	1	0	0	-
4541000	RENTS - COMMON	301873	RENT REV - DIST	WA	(0)	-	-	(0)	-	-	-	-	-	-
4541000	RENTS - COMMON	301874	RENT REV - GENERAL	SG	4	0	1	0	1	2	0	0	0	-
4541000	RENTS - COMMON	301874	RENT REV - GENERAL	SO	0	0	0	0	0	0	0	0	0	-
4541000	RENTS - COMMON	301878	JOINT USE BACK RENT	OR	3	-	3	-	-	-	-	-	-	-
4541000	RENTS - COMMON	301879	Joint Use Contracted Program Reimburse	CA	6	6	-	-	-	-	-	-	-	-
4541000	RENTS - COMMON	301879	Joint Use Contracted Program Reimburse	IDU	15	-	-	-	-	-	15	-	-	-
4541000	RENTS - COMMON	301879	Joint Use Contracted Program Reimburse	OR	460	-	460	-	-	-	-	-	-	-
4541000	RENTS - COMMON	301879	Joint Use Contracted Program Reimburse	UT	1,012	-	-	-	-	-	1,012	-	-	-
4541000	RENTS - COMMON	301879	Joint Use Contracted Program Reimburse	WA	424	-	-	424	-	-	-	-	-	-
4541000	RENTS - COMMON	301879	Joint Use Contracted Program Reimburse	WYP	257	-	-	-	257	-	-	-	-	-
4541000 Total					18,390	768	7,341	1,577	1,232	7,047	423	1	-	-
4543000	MCI FOGWIRE REVENUES	301863	MCI FIBER OPTIC GROUND WIRE REVENUES	SG	1,202	18	326	92	169	533	65	0	0	-
4543000 Total					1,202	18	326	92	169	533	65	0	-	-
4545000	VERT BRIDGE REVENUES	367222	Joint Use - Vertical Bridge Applic Fee	SG	6	0	2	0	1	3	0	0	0	-
4545000 Total					6	0	2	0	1	3	0	0	0	-
4561100	Other Wheeling Rev	301953	Ancillary Rev Sch 6-Supp (C&T)	SG	2,572	38	697	196	362	1,140	139	1	-	-
4561100	Other Wheeling Rev	301963	Ancil Revenue Sch 2-Reactive (C&T)	SG	4,272	63	1,157	325	600	1,893	231	1	-	-
4561100	Other Wheeling Rev	301966	Primary Delivery and Distribution Sub Ch	SG	419	6	113	32	59	186	23	0	-	-
4561100	Other Wheeling Rev	301967	Ancillary Revenue Sch 1 - Scheduling	SG	2,949	43	799	225	414	1,307	160	1	-	-
4561100	Other Wheeling Rev	301969	Ancillary Revenue Sch 3 - Reg&Freq (C&T)	SG	1,924	28	521	147	270	853	104	0	-	-
4561100	Other Wheeling Rev	301973	Ancillary Revenue Sch 5&6-Spin&Supp (C&T)	SG	2,441	36	661	186	343	1,082	132	1	-	-
4561100	Other Wheeling Rev	301974	Ancil Revenue Sch 3a-Regulation (C&T)	SG	4,940	73	1,338	376	694	2,190	267	1	-	-
4561100	Other Wheeling Rev	302082	I/C Anc Rev Sch 1-Scheduling-Nevada Pwr	SG	6	0	2	0	1	3	0	0	-	-
4561100	Other Wheeling Rev	302831	I/C Other Wheeling Revenue-Sierra Pac	SG	36	1	10	3	5	16	2	0	-	-
4561100	Other Wheeling Rev	302901	USE OF FACILITY REVENUE	SG	749	11	203	57	105	332	41	0	-	-
4561100	Other Wheeling Rev	302981	Transmission Resales to Other Parties	SG	2,372	35	643	181	333	1,051	128	1	-	-
4561100	Other Wheeling Rev	302982	Transmission Rev-Unreserved Use Charges	SG	1,319	19	357	100	185	585	71	0	-	-
4561100	Other Wheeling Rev	302983	Transmission Revenue - Deferral Fees	SG	67	1	18	5	9	30	4	0	-	-
4561100 Total					(24,066)	355	6,520	1,833	3,382	10,667	1,303	6	-	-
4561910	S/T FIRM WHEEL REV	301926	SHORT TERM FIRM WHEELING	SG	7,132	105	1,932	543	1,002	3,161	386	2	-	-
4561910 Total					(7,132)	105	1,932	543	1,002	3,161	386	2	-	-
4561920	L/T FIRM WHEEL REV	301912	POST-MERGER FIRM WHEELING	SG	18,934	279	5,130	1,442	2,661	8,392	1,025	5	-	-
4561920	L/T FIRM WHEEL REV	301916	PRE-MERGER FIRM WHEELING	SG	7,843	116	2,125	597	1,102	3,476	425	2	-	-
4561920	L/T FIRM WHEEL REV	301917	PRE-MERGER FIRM WHEELING	SG	28,592	422	7,747	2,178	4,018	12,673	1,548	7	-	-
4561920	L/T FIRM WHEEL REV	302961	TRANSM CAPACITY RE-ASSIGNMENT REVENUE	SG	1,238	18	335	94	174	549	67	0	-	-
4561920	L/T FIRM WHEEL REV	302962	TRANSM CAPACITY RE-ASSIGNMENT CONTRA REV	SG	(1,238)	(18)	(335)	(94)	(174)	(549)	(67)	(0)	-	-
4561920	L/T FIRM WHEEL REV	302980	Transmission Point-to-Point Revenue	SG	58,509	863	15,852	4,457	8,222	25,933	3,167	14	-	-
4561920 Total					(113,878)	1,679	30,854	8,675	16,003	50,474	6,165	27	-	-
4561930	NON-FIRM WHEEL REV	301922	NON-FIRM WHEELING REVENUE	SE	28,760	402	7,431	2,054	4,526	12,644	1,697	7	-	-
4561930	NON-FIRM WHEEL REV	302822	I/C Non-Firm Wheeling Revenue-Nevada Pwr	SE	314	4	81	22	49	138	19	0	-	-
4561930 Total					(29,075)	406	7,512	2,076	4,575	12,782	1,716	7	-	-
4561990	TRANSMN REV REFUND	301913	Transmission Tariff True-up	SG	(3,943)	(58)	(1,068)	(300)	(554)	(1,748)	(213)	(1)	-	-
4561990 Total					3,943	(58)	(1,068)	(300)	(554)	(1,748)	(213)	(1)	-	-
4562100	USE OF FACIL REV	301911	"INCOME FROM FISH, WILDLIFE"	SG	12	0	3	1	2	5	1	0	-	-
4562100 Total					(12)	0	3	1	2	5	1	0	-	-
4562300	MISC OTHER REV	301868	Joint Use Customer Accommodation Revenue	OR	(0)	-	(0)	-	-	-	-	-	-	-
4562300	MISC OTHER REV	301900	ELECTRIC INCOME OTHER	UT	24	-	-	-	-	24	-	-	-	-



Electric Operations Revenue (Actuals)
 Sum of Range: 01/2023 - 12/2023
 Allocation Method - Factor 2020 Protocol
 (Allocated in Thousands)

4562300	MISC OTHER REV	301900	ELECTRIC INCOME OTHER	WYU	0	-	-	-	0	-	-	-	-
4562300	MISC OTHER REV	301915	OTHER ELEC REV - MISC	SG	2,298	34	623	175	323	1,019	124	1	-
4562300	MISC OTHER REV	301939	Estimated Other Electric Revenue	SG	294	4	80	22	41	130	16	0	-
4562300	MISC OTHER REV	301940	FLYASH & BY-PRODUCT SALES	OTHER	(2,278)	-	-	-	-	-	-	-	(2,278)
4562300	MISC OTHER REV	301940	FLYASH & BY-PRODUCT SALES	SG	14,155	209	3,835	1,078	1,989	6,274	766	3	-
4562300	MISC OTHER REV	301949	THIRD PARTY TRN O&M REV	SG	263	4	71	20	37	116	14	0	-
4562300	MISC OTHER REV	301951	NON-WHEELING SYS REV	SG	3,047	45	826	232	428	1,350	165	1	-
4562300	MISC OTHER REV	301955	OTHER REV WY REG KENNECOTT	WYP	118	-	-	-	118	-	-	-	-
4562300	MISC OTHER REV	301959	Wind-based Ancillary Services/Revenue	SG	2	0	1	0	0	1	0	0	-
4562300	MISC OTHER REV	302071	I/C Transmission O&M Revenue-Sierra Pac	SG	8	0	2	1	1	3	0	0	-
4562300	MISC OTHER REV	361000	STEAM SALES	SG	1,479	22	401	113	208	656	80	0	-
4562300	MISC OTHER REV	374400	Timber Sales - Utility Property	SG	250	4	68	19	35	111	14	0	-
4562300 Total					(19,660)	321	5,905	1,660	3,181	9,685	1,180	5	(2,278)
4562310	EIM - MISCELLANEOUS	308001	EIM Rev-Forecasting Fee: Pac to TC	SG	17	0	5	1	2	8	1	0	-
4562310 Total					(17)	0	5	1	2	8	1	0	-
4562400	M&S INVENTORY SALES	362950	M&S INVENTORY SALES	SG	7	0	2	1	1	3	0	0	-
4562400	M&S INVENTORY SALES	362950	M&S INVENTORY SALES	SO	1	0	0	0	0	0	0	0	-
4562400	M&S INVENTORY SALES	362950	M&S INVENTORY SALES	UT	14	-	-	-	-	14	-	-	-
4562400	M&S INVENTORY SALES	362950	M&S INVENTORY SALES	WYP	0	-	-	-	0	-	-	-	-
4562400 Total					(22)	0	2	1	1	18	0	0	-
4562500	M&S INV COST OF SALE	514950	M&S INVENTORY COST OF SALES	UT	43	-	-	-	-	43	-	-	-
4562500 Total					(43)	-	-	-	-	43	-	-	-
4562700	RNW ENRGY CRDT SALES	301943	Renewable Energy Credit Sales-Deferral	SG	(100)	(1)	(27)	(8)	(14)	(44)	(5)	(0)	-
4562700	RNW ENRGY CRDT SALES	301944	Renewable Energy Credit Sales-Estimate	SG	1,042	15	282	79	146	462	56	0	-
4562700	RNW ENRGY CRDT SALES	301945	Renewable Energy Credit Sales	SG	9,163	135	2,483	698	1,288	4,061	496	2	-
4562700	RNW ENRGY CRDT SALES	352943	Renwbl En Cr Sls-Amt	OTHER	1,850	-	-	-	-	-	-	-	1,850
4562700	RNW ENRGY CRDT SALES	352950	REC Sales - Wind Wake Loss Indemnity	SG	14	0	4	1	2	6	1	0	-
4562700	RNW ENRGY CRDT SALES	354943	REC Sales - Pryor Mtn - Deferral	OTHER	692	-	-	-	-	-	-	-	692
4562700	RNW ENRGY CRDT SALES	354945	REC Sales - Blue Sky Program - Actual	OTHER	6,704	-	-	-	-	-	-	-	6,704
4562700 Total					(19,365)	149	2,742	771	1,422	4,485	548	2	9,246
4562800	CA GHG Emission Allo	352001	CA GHG Allowance Revenues	OTHER	17,849	-	-	-	-	-	-	-	17,849
4562800	CA GHG Emission Allo	352002	CA GHG Allowance Revenues - Deferral	OTHER	(17,849)	-	-	-	-	-	-	-	(17,849)
4562800	CA GHG Emission Allo	352003	CA GHG Allowance Revenues - Amortz	OTHER	24,007	-	-	-	-	-	-	-	24,007
4562800	CA GHG Emission Allo	352004	CA GHG Allow Revenues - SOMAH Amortz	OTHER	102	-	-	-	-	-	-	-	102
4562800 Total					(24,110)	-	-	-	-	-	-	-	24,110
4563500	Oth Elec Rev-Def Trn	305991	FERC Transmission Refund-Amortz	OR	4,075	-	4,075	-	-	-	-	-	-
4563500 Total					4,075	-	4,075	-	-	-	-	-	-
Grand Total					5,925,809	104,095	1,636,896	427,187	695,862	2,530,343	330,015	16,145	185,266

B2. O&M EXPENSE



Operations & Maintenance Expense (Actuals)
 Sum of Range: 01/2023 - 12/2023
 Allocation Method - Factor 2020 Protocol
 (Allocated in Thousands)

Primary Account	Primary Account Name	Secondary Group Code	Secondary Group Code Name	Alloc	Balance	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
5000000	OPER SUPV & ENG	STEX	Steam O&M Expense	SG	15,317	226	4,150	1,167	2,153	6,789	829	4	-
5000000 Total					15,317	226	4,150	1,167	2,153	6,789	829	4	-
5001000	OPER SUPV & ENG	STEX	Steam O&M Expense	SG	689	10	187	53	97	306	37	0	-
5001000 Total					689	10	187	53	97	306	37	0	-
5010000	FUEL CONSUMED	NPCX	Net Power Cost Expense	SE	3,504	49	905	250	551	1,541	207	1	-
5010000 Total					3,504	49	905	250	551	1,541	207	1	-
5011000	FUEL CONSUMED-COAL	NPCX	Net Power Cost Expense	SE	554,205	7,743	143,191	39,576	87,214	243,648	32,705	128	-
5011000 Total					554,205	7,743	143,191	39,576	87,214	243,648	32,705	128	-
5011200	FUEL - OVRBDN AMORT	STEX	Steam O&M Expense	IDU	61	-	-	-	-	-	61	-	-
5011200	FUEL - OVRBDN AMORT	STEX	Steam O&M Expense	WYP	154	-	-	-	154	-	-	-	-
5011200 Total					214	-	-	-	154	-	61	-	-
5011300	FUEL-COAL DC UMWA PE	STEX	Steam O&M Expense	SE	2,845	40	735	203	448	1,251	168	1	-
5011300 Total					2,845	40	735	203	448	1,251	168	1	-
5011500	FUEL REG CST DFRL AM	STEX	Steam O&M Expense	SE	684	10	177	49	108	301	40	0	-
5011500 Total					684	10	177	49	108	301	40	0	-
5012000	FUEL HAND-COAL	STEX	Steam O&M Expense	SE	9,177	128	2,371	655	1,444	4,035	542	2	-
5012000 Total					9,177	128	2,371	655	1,444	4,035	542	2	-
5013000	START UP FUEL - GAS	NPCX	Net Power Cost Expense	SE	663	9	171	47	104	292	39	0	-
5013000 Total					663	9	171	47	104	292	39	0	-
5013500	FUEL CONSUMED-GAS	NPCX	Net Power Cost Expense	SE	70,133	980	18,120	5,008	11,037	30,833	4,139	16	-
5013500 Total					70,133	980	18,120	5,008	11,037	30,833	4,139	16	-
5014000	FUEL CONSUMED-DIESEL	NPCX	Net Power Cost Expense	SE	4	0	1	0	1	2	0	0	-
5014000 Total					4	0	1	0	1	2	0	0	-
5014500	START UP FUEL-DIESEL	NPCX	Net Power Cost Expense	SE	7,692	107	1,987	549	1,210	3,382	454	2	-
5014500 Total					7,692	107	1,987	549	1,210	3,382	454	2	-
5015000	FUEL CONS-RES DISP	NPCX	Net Power Cost Expense	SE	93	1	24	7	15	41	5	0	-
5015000 Total					93	1	24	7	15	41	5	0	-
5015100	ASH & ASH BYPRD SALE	NPCX	Net Power Cost Expense	SE	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	-
5015100 Total					(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	-
5020000	STEAM EXPENSES	STEX	Steam O&M Expense	SG	41,092	606	11,133	3,130	5,775	18,213	2,225	10	-
5020000 Total					41,092	606	11,133	3,130	5,775	18,213	2,225	10	-
5022000	STM EXP - FLYASH	STEX	Steam O&M Expense	SG	3,676	54	996	280	517	1,629	199	1	-
5022000 Total					3,676	54	996	280	517	1,629	199	1	-
5023000	STM EXP BOTTOM ASH	STEX	Steam O&M Expense	SG	295	4	80	22	41	131	16	0	-
5023000 Total					295	4	80	22	41	131	16	0	-
5024000	STM EXP SCRUBBER	STEX	Steam O&M Expense	SG	9,744	144	2,640	742	1,369	4,319	527	2	-
5024000 Total					9,744	144	2,640	742	1,369	4,319	527	2	-
5029000	STM EXP - OTHER	STEX	Steam O&M Expense	SG	19,163	283	5,192	1,460	2,693	8,494	1,037	5	-
5029000 Total					19,163	283	5,192	1,460	2,693	8,494	1,037	5	-
5030000	STEAM FRM OTH SRCS	NPCX	Net Power Cost Expense	SE	10,794	151	2,789	771	1,699	4,746	637	2	-
5030000 Total					10,794	151	2,789	771	1,699	4,746	637	2	-
5050000	ELECTRIC EXPENSES	STEX	Steam O&M Expense	SG	734	11	199	56	103	325	40	0	-
5050000 Total					734	11	199	56	103	325	40	0	-
5051000	ELEC EXP GENERAL	STEX	Steam O&M Expense	SG	12	0	3	1	2	5	1	0	-
5051000 Total					12	0	3	1	2	5	1	0	-
5060000	MISC STEAM PWR EXP	STEX	Steam O&M Expense	SG	54,461	803	14,756	4,149	7,654	24,139	2,948	13	-
5060000 Total					54,461	803	14,756	4,149	7,654	24,139	2,948	13	-
5061000	MISC STM EXP - CON	STEX	Steam O&M Expense	SG	983	15	266	75	138	436	53	0	-
5061000 Total					983	15	266	75	138	436	53	0	-
5061100	MISC STM EXP PLCLU	STEX	Steam O&M Expense	SG	1,449	21	393	110	204	642	78	0	-
5061100 Total					1,449	21	393	110	204	642	78	0	-
5061200	MISC STM EXP UNMTG	STEX	Steam O&M Expense	SG	12	0	3	1	2	5	1	0	-
5061200 Total					12	0	3	1	2	5	1	0	-
5061300	MISC STM EXP COMPT	STEX	Steam O&M Expense	SG	509	8	138	39	71	225	28	0	-
5061300 Total					509	8	138	39	71	225	28	0	-
5061400	MISC STM EXP OFFIC	STEX	Steam O&M Expense	SG	1,324	20	359	101	186	587	72	0	-



Operations & Maintenance Expense (Actuals)

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Allocation Method - Factor 2020 Protocol

(Allocated in Thousands)

5061400 Total					1,324	20	359	101	186	587	72	0	-
5061500	MISC STM EXP COMM	STEX	Steam O&M Expense	SG	169	2	46	13	24	75	9	0	-
5061500 Total					169	2	46	13	24	75	9	0	-
5061600	MISC STM EXP FIRE	STEX	Steam O&M Expense	SG	24	0	7	2	3	11	1	0	-
5061600 Total					24	0	7	2	3	11	1	0	-
5062000	MISC STM - ENVRMNT	STEX	Steam O&M Expense	SG	4,954	73	1,342	377	696	2,196	268	1	-
5062000 Total					4,954	73	1,342	377	696	2,196	268	1	-
5063000	MISC STEAM JVA CR	STEX	Steam O&M Expense	SG	(40,959)	(604)	(11,097)	(3,120)	(5,756)	(18,154)	(2,217)	(10)	-
5063000 Total					(40,959)	(604)	(11,097)	(3,120)	(5,756)	(18,154)	(2,217)	(10)	-
5064000	MISC STM EXP RCRT	STEX	Steam O&M Expense	SG	25	0	7	2	4	11	1	0	-
5064000 Total					25	0	7	2	4	11	1	0	-
5065000	MISC STM EXP - SEC	STEX	Steam O&M Expense	SG	710	10	192	54	100	315	38	0	-
5065000 Total					710	10	192	54	100	315	38	0	-
5066000	MISC STM EXP -SFTY	STEX	Steam O&M Expense	SG	1,723	25	467	131	242	764	93	0	-
5066000 Total					1,723	25	467	131	242	764	93	0	-
5067000	MISC STM EXP TRNNG	STEX	Steam O&M Expense	SG	3,873	57	1,049	295	544	1,717	210	1	-
5067000 Total					3,873	57	1,049	295	544	1,717	210	1	-
5069000	MISC STM EXP WTSFY	STEX	Steam O&M Expense	SG	2,407	35	652	183	338	1,067	130	1	-
5069000 Total					2,407	35	652	183	338	1,067	130	1	-
5069900	MISC STM EXP MISC	STEX	Steam O&M Expense	SG	3,838	57	1,040	292	539	1,701	208	1	-
5069900 Total					3,838	57	1,040	292	539	1,701	208	1	-
5070000	RENTS (STEAM GEN)	STEX	Steam O&M Expense	SG	373	6	101	28	52	165	20	0	-
5070000 Total					373	6	101	28	52	165	20	0	-
5100000	MNT SUPERV & ENG	STEX	Steam O&M Expense	SG	1,371	20	372	104	193	608	74	0	-
5100000 Total					1,371	20	372	104	193	608	74	0	-
5101000	MNTNCE SUPVSN &ENG	STEX	Steam O&M Expense	SG	3,599	53	975	274	506	1,595	195	1	-
5101000 Total					3,599	53	975	274	506	1,595	195	1	-
5110000	MNT OF STRUCTURES	STEX	Steam O&M Expense	SG	2,349	35	636	179	330	1,041	127	1	-
5110000 Total					2,349	35	636	179	330	1,041	127	1	-
5111000	MNT OF STRUCTURES	STEX	Steam O&M Expense	SG	6,389	94	1,731	487	898	2,832	346	2	-
5111000 Total					6,389	94	1,731	487	898	2,832	346	2	-
5111100	MNT STRCT PMP PLNT	STEX	Steam O&M Expense	SG	1,203	18	326	92	169	533	65	0	-
5111100 Total					1,203	18	326	92	169	533	65	0	-
5111200	MNT STRCT WASTE WT	STEX	Steam O&M Expense	SG	1,172	17	318	89	165	520	63	0	-
5111200 Total					1,172	17	318	89	165	520	63	0	-
5112000	STRUCTURAL SYSTEMS	STEX	Steam O&M Expense	SG	8,268	122	2,240	630	1,162	3,665	448	2	-
5112000 Total					8,268	122	2,240	630	1,162	3,665	448	2	-
5114000	MNT OF STRCT CATH	STEX	Steam O&M Expense	SG	18	0	5	1	3	8	1	0	-
5114000 Total					18	0	5	1	3	8	1	0	-
5116000	MNT STRCT DAM RIVR	STEX	Steam O&M Expense	SG	88	1	24	7	12	39	5	0	-
5116000 Total					88	1	24	7	12	39	5	0	-
5117000	MNT STRCT FIRE PRT	STEX	Steam O&M Expense	SG	1,309	19	355	100	184	580	71	0	-
5117000 Total					1,309	19	355	100	184	580	71	0	-
5118000	MNT STRCT-GROUNDS	STEX	Steam O&M Expense	SG	763	11	207	58	107	338	41	0	-
5118000 Total					763	11	207	58	107	338	41	0	-
5119000	MNT OF STRCT-HVAC	STEX	Steam O&M Expense	SG	2,132	31	578	162	300	945	115	1	-
5119000 Total					2,132	31	578	162	300	945	115	1	-
5119900	MNT OF STRCT-MISC	STEX	Steam O&M Expense	SG	952	14	258	73	134	422	52	0	-
5119900 Total					952	14	258	73	134	422	52	0	-
5120000	MANT OF BOILR PLNT	STEX	Steam O&M Expense	SG	10,788	159	2,923	822	1,516	4,782	584	3	-
5120000 Total					10,788	159	2,923	822	1,516	4,782	584	3	-
5121000	MNT BOILR-AIR HTR	STEX	Steam O&M Expense	SG	7,804	115	2,114	595	1,097	3,459	422	2	-
5121000 Total					7,804	115	2,114	595	1,097	3,459	422	2	-
5121100	MNT BOILR-CHEM FD	STEX	Steam O&M Expense	SG	155	2	42	12	22	69	8	0	-
5121100 Total					155	2	42	12	22	69	8	0	-
5121200	MNT BOILR-CL HANDL	STEX	Steam O&M Expense	SG	4,970	73	1,347	379	698	2,203	269	1	-
5121200 Total					4,970	73	1,347	379	698	2,203	269	1	-



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5121400	MNT BOIL-DEMNERLZ	STEX	Steam O&M Expense	SG	369	5	100	28	52	164	20	0	-
5121400 Total					369	5	100	28	52	164	20	0	-
5121500	MNT BOIL-EXTRC STM	STEX	Steam O&M Expense	SG	321	5	87	24	45	142	17	0	-
5121500 Total					321	5	87	24	45	142	17	0	-
5121600	MNT BOILR-FLYASH	STEX	Steam O&M Expense	SG	3,567	53	966	272	501	1,581	193	1	-
5121600 Total					3,567	53	966	272	501	1,581	193	1	-
5121700	MNT BOIL-FUEL OIL	STEX	Steam O&M Expense	SG	769	11	208	59	108	341	42	0	-
5121700 Total					769	11	208	59	108	341	42	0	-
5121800	MNT BOIL-FEEDWATR	STEX	Steam O&M Expense	SG	4,541	67	1,230	346	638	2,013	246	1	-
5121800 Total					4,541	67	1,230	346	638	2,013	246	1	-
5121900	MNT BOIL-FRZ PRTEC	STEX	Steam O&M Expense	SG	51	1	14	4	7	23	3	0	-
5121900 Total					51	1	14	4	7	23	3	0	-
5122000	MNT BOILR-AUX SYST	STEX	Steam O&M Expense	SG	617	9	167	47	87	274	33	0	-
5122000 Total					617	9	167	47	87	274	33	0	-
5122100	MNT BOILR-MAIN STM	STEX	Steam O&M Expense	SG	3,714	55	1,006	283	522	1,646	201	1	-
5122100 Total					3,714	55	1,006	283	522	1,646	201	1	-
5122200	MNT BOIL-PLVRZD CL	STEX	Steam O&M Expense	SG	8,123	120	2,201	619	1,142	3,600	440	2	-
5122200 Total					8,123	120	2,201	619	1,142	3,600	440	2	-
5122300	MNT BOIL-PRECIP/BAG	STEX	Steam O&M Expense	SG	3,337	49	904	254	469	1,479	181	1	-
5122300 Total					3,337	49	904	254	469	1,479	181	1	-
5122400	MNT BOIL-PRTRT WTR	STEX	Steam O&M Expense	SG	540	8	146	41	76	239	29	0	-
5122400 Total					540	8	146	41	76	239	29	0	-
5122500	MNT BOIL-RV OSMISIS	STEX	Steam O&M Expense	SG	177	3	48	13	25	78	10	0	-
5122500 Total					177	3	48	13	25	78	10	0	-
5122600	MNT BOIL-RHEAT ST	STEX	Steam O&M Expense	SG	468	7	127	36	66	207	25	0	-
5122600 Total					468	7	127	36	66	207	25	0	-
5122800	MNT BOIL-SOOTBLWG	STEX	Steam O&M Expense	SG	1,629	24	441	124	229	722	88	0	-
5122800 Total					1,629	24	441	124	229	722	88	0	-
5122900	MNT BOILR-SCRUBBER	STEX	Steam O&M Expense	SG	5,883	87	1,594	448	827	2,608	318	1	-
5122900 Total					5,883	87	1,594	448	827	2,608	318	1	-
5123000	MNT BOILR-BOTM ASH	STEX	Steam O&M Expense	SG	2,802	41	759	213	394	1,242	152	1	-
5123000 Total					2,802	41	759	213	394	1,242	152	1	-
5123100	MNT BOIL-WTR TRTMT	STEX	Steam O&M Expense	SG	426	6	115	32	60	189	23	0	-
5123100 Total					426	6	115	32	60	189	23	0	-
5123200	MNT BOIL-CNTL SUPT	STEX	Steam O&M Expense	SG	371	5	100	28	52	164	20	0	-
5123200 Total					371	5	100	28	52	164	20	0	-
5123300	MAINT GEO GATH SYS	STEX	Steam O&M Expense	SG	127	2	34	10	18	56	7	0	-
5123300 Total					127	2	34	10	18	56	7	0	-
5123400	MAINT OF BOILERS	STEX	Steam O&M Expense	SG	2,966	44	804	226	417	1,315	161	1	-
5123400 Total					2,966	44	804	226	417	1,315	161	1	-
5124000	MNT BOILR-CONTROLS	STEX	Steam O&M Expense	SG	903	13	245	69	127	400	49	0	-
5124000 Total					903	13	245	69	127	400	49	0	-
5125000	MNT BOILER-DRAFT	STEX	Steam O&M Expense	SG	3,389	50	918	258	476	1,502	183	1	-
5125000 Total					3,389	50	918	258	476	1,502	183	1	-
5126000	MNT BOILR-FIRESIDE	STEX	Steam O&M Expense	SG	2,421	36	656	184	340	1,073	131	1	-
5126000 Total					2,421	36	656	184	340	1,073	131	1	-
5127000	MNT BLR-BEARNG WTR	STEX	Steam O&M Expense	SG	540	8	146	41	76	239	29	0	-
5127000 Total					540	8	146	41	76	239	29	0	-
5128000	MNT BOILR WTR/STMD	STEX	Steam O&M Expense	SG	9,369	138	2,538	714	1,317	4,153	507	2	-
5128000 Total					9,369	138	2,538	714	1,317	4,153	507	2	-
5129000	MNT BOIL-COMP AIR	STEX	Steam O&M Expense	SG	1,269	19	344	97	178	563	69	0	-
5129000 Total					1,269	19	344	97	178	563	69	0	-
5129900	MAINT BOILER-MISC	STEX	Steam O&M Expense	SG	5,463	81	1,480	416	768	2,421	296	1	-
5129900 Total					5,463	81	1,480	416	768	2,421	296	1	-
5130000	MAINT ELEC PLANT	STEX	Steam O&M Expense	SG	2,916	43	790	222	410	1,293	158	1	-
5130000 Total					2,916	43	790	222	410	1,293	158	1	-
5131000	MAINT ELEC AC	STEX	Steam O&M Expense	SG	18,933	279	5,130	1,442	2,661	8,392	1,025	5	-



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5131000 Total					18,933	279	5,130	1,442	2,661	8,392	1,025	5	-
5131100	MAINT/LUBE-OIL SYS	STEX	Steam O&M Expense	SG	1,137	17	308	87	160	504	62	0	-
5131100 Total					1,137	17	308	87	160	504	62	0	-
5131300	MAINT/PREVENT ROUT	STEX	Steam O&M Expense	SG	8	0	2	1	1	4	0	0	-
5131300 Total					8	0	2	1	1	4	0	0	-
5131400	MAINT/MAIN TURBINE	STEX	Steam O&M Expense	SG	6,955	103	1,884	530	977	3,083	377	2	-
5131400 Total					6,955	103	1,884	530	977	3,083	377	2	-
5132000	MAINT ALARMS/INFO	STEX	Steam O&M Expense	SG	2,385	35	646	182	335	1,057	129	1	-
5132000 Total					2,385	35	646	182	335	1,057	129	1	-
5133000	MAINT/AIR-COOL-CON	STEX	Steam O&M Expense	SG	159	2	43	12	22	71	9	0	-
5133000 Total					159	2	43	12	22	71	9	0	-
5134000	MAINT/COMPNT COOL	STEX	Steam O&M Expense	SG	180	3	49	14	25	80	10	0	-
5134000 Total					180	3	49	14	25	80	10	0	-
5135000	MAINT/COMPNT AUXIL	STEX	Steam O&M Expense	SG	1,139	17	308	87	160	505	62	0	-
5135000 Total					1,139	17	308	87	160	505	62	0	-
5137000	MAINT-COOLING TOWR	STEX	Steam O&M Expense	SG	1,488	22	403	113	209	659	81	0	-
5137000 Total					1,488	22	403	113	209	659	81	0	-
5138000	MAINT-CIRCUL WATER	STEX	Steam O&M Expense	SG	1,520	22	412	116	214	674	82	0	-
5138000 Total					1,520	22	412	116	214	674	82	0	-
5139000	MAINT-ELECT - DC	STEX	Steam O&M Expense	SG	380	6	103	29	53	168	21	0	-
5139000 Total					380	6	103	29	53	168	21	0	-
5139900	MNT ELEC PLT-MISC	STEX	Steam O&M Expense	SG	462	7	125	35	65	205	25	0	-
5139900 Total					462	7	125	35	65	205	25	0	-
5140000	MAINT MISC STM PLN	STEX	Steam O&M Expense	SG	2,707	40	733	206	380	1,200	147	1	-
5140000 Total					2,707	40	733	206	380	1,200	147	1	-
5141000	MISC STM-COMP AIR	STEX	Steam O&M Expense	SG	1,073	16	291	82	151	475	58	0	-
5141000 Total					1,073	16	291	82	151	475	58	0	-
5142000	MISC STM PLT-CONSU	STEX	Steam O&M Expense	SG	656	10	178	50	92	291	36	0	-
5142000 Total					656	10	178	50	92	291	36	0	-
5144000	MISC STM PLNT-LAB	STEX	Steam O&M Expense	SG	356	5	96	27	50	158	19	0	-
5144000 Total					356	5	96	27	50	158	19	0	-
5145000	MAINT MISC-SM TOOL	STEX	Steam O&M Expense	SG	1,355	20	367	103	190	601	73	0	-
5145000 Total					1,355	20	367	103	190	601	73	0	-
5146000	MAINT/PAGING SYS	STEX	Steam O&M Expense	SG	250	4	68	19	35	111	14	0	-
5146000 Total					250	4	68	19	35	111	14	0	-
5147000	MAINT/PLANT EQUIP	STEX	Steam O&M Expense	SG	1,414	21	383	108	199	627	77	0	-
5147000 Total					1,414	21	383	108	199	627	77	0	-
5148000	MAINT/PLT-VEHICLES	STEX	Steam O&M Expense	SG	1,757	26	476	134	247	779	95	0	-
5148000 Total					1,757	26	476	134	247	779	95	0	-
5149000	MAINT MISC-OTHER	STEX	Steam O&M Expense	SG	813	12	220	62	114	361	44	0	-
5149000 Total					813	12	220	62	114	361	44	0	-
5149500	MAINT STM PLT-ENV AM	STEX	Steam O&M Expense	SG	3,769	56	1,021	287	530	1,671	204	1	-
5149500 Total					3,769	56	1,021	287	530	1,671	204	1	-
5350000	OPER SUPERV & ENG	HYEX	Hydro O&M Expense	SG-P	8,981	132	2,433	684	1,262	3,981	486	2	-
5350000	OPER SUPERV & ENG	HYEX	Hydro O&M Expense	SG-U	3,868	57	1,048	295	544	1,715	209	1	-
5350000 Total					12,849	189	3,481	979	1,806	5,695	696	3	-
5360000	WATER FOR POWER	HYEX	Hydro O&M Expense	SG-P	332	5	90	25	47	147	18	0	-
5360000 Total					332	5	90	25	47	147	18	0	-
5370000	HYDRAULIC EXPENSES	HYEX	Hydro O&M Expense	SG-P	3,260	48	883	248	458	1,445	177	1	-
5370000 Total					3,260	48	883	248	458	1,445	177	1	-
5371000	HYDRO/FISH & WILD	HYEX	Hydro O&M Expense	SG-P	691	10	187	53	97	306	37	0	-
5371000	HYDRO/FISH & WILD	HYEX	Hydro O&M Expense	SG-U	151	2	41	12	21	67	8	0	-
5371000 Total					842	12	228	64	118	373	46	0	-
5372000	HYDRO/HATCHERY EXP	HYEX	Hydro O&M Expense	SG-P	236	3	64	18	33	104	13	0	-
5372000 Total					236	3	64	18	33	104	13	0	-
5374000	HYDRO/OTH REC FAC	HYEX	Hydro O&M Expense	SG-P	211	3	57	16	30	93	11	0	-
5374000	HYDRO/OTH REC FAC	HYEX	Hydro O&M Expense	SG-U	32	0	9	2	5	14	2	0	-



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5374000 Total					243	4	66	19	34	108	13	0	-
5379000	HYDRO EXPENSE-OTH	HYEX	Hydro O&M Expense	SG-P	498	7	135	38	70	221	27	0	-
5379000	HYDRO EXPENSE-OTH	HYEX	Hydro O&M Expense	SG-U	184	3	50	14	26	81	10	0	-
5379000 Total					682	10	185	52	96	302	37	0	-
5390000	MSC HYD PWR GEN EX	HYEX	Hydro O&M Expense	SG-P	21,067	311	5,708	1,605	2,961	9,337	1,140	5	-
5390000	MSC HYD PWR GEN EX	HYEX	Hydro O&M Expense	SG-U	8,052	119	2,181	613	1,132	3,569	436	2	-
5390000 Total					29,119	429	7,889	2,218	4,092	12,906	1,576	7	-
5400000	RENTS (HYDRO GEN)	HYEX	Hydro O&M Expense	SG-P	1,984	29	538	151	279	880	107	0	-
5400000	RENTS (HYDRO GEN)	HYEX	Hydro O&M Expense	SG-U	209	3	57	16	29	93	11	0	-
5400000 Total					2,193	32	594	167	308	972	119	1	-
5410000	MNT SUPERV & ENG	HYEX	Hydro O&M Expense	SG-P	28	0	8	2	4	13	2	0	-
5410000 Total					28	0	8	2	4	13	2	0	-
5420000	MAINT OF STRUCTURE	HYEX	Hydro O&M Expense	SG-P	669	10	181	51	94	297	36	0	-
5420000	MAINT OF STRUCTURE	HYEX	Hydro O&M Expense	SG-U	39	1	11	3	6	17	2	0	-
5420000 Total					708	10	192	54	100	314	38	0	-
5430000	MNT DAMS & WTR SYS	HYEX	Hydro O&M Expense	SG-P	643	9	174	49	90	285	35	0	-
5430000	MNT DAMS & WTR SYS	HYEX	Hydro O&M Expense	SG-U	749	11	203	57	105	332	41	0	-
5430000 Total					1,392	21	377	106	196	617	75	0	-
5440000	MAINT OF ELEC PLNT	HYEX	Hydro O&M Expense	SG-U	81	1	22	6	11	36	4	0	-
5440000 Total					81	1	22	6	11	36	4	0	-
5441000	PRIME MOVERS & GEN	HYEX	Hydro O&M Expense	SG-P	418	6	113	32	59	185	23	0	-
5441000	PRIME MOVERS & GEN	HYEX	Hydro O&M Expense	SG-U	181	3	49	14	25	80	10	0	-
5441000 Total					600	9	162	46	84	266	32	0	-
5442000	ACCESS ELEC EQUIP	HYEX	Hydro O&M Expense	SG-P	372	5	101	28	52	165	20	0	-
5442000	ACCESS ELEC EQUIP	HYEX	Hydro O&M Expense	SG-U	93	1	25	7	13	41	5	0	-
5442000 Total					465	7	126	35	65	206	25	0	-
5450000	MNT MISC HYDRO PLT	HYEX	Hydro O&M Expense	SG-P	14	0	4	1	2	6	1	0	-
5450000 Total					14	0	4	1	2	6	1	0	-
5451000	MNT-FISH/WILDLIFE	HYEX	Hydro O&M Expense	SG-P	1,073	16	291	82	151	476	58	0	-
5451000 Total					1,073	16	291	82	151	476	58	0	-
5455000	MAINT-RDS/TRAIL/BR	HYEX	Hydro O&M Expense	SG-P	540	8	146	41	76	240	29	0	-
5455000	MAINT-RDS/TRAIL/BR	HYEX	Hydro O&M Expense	SG-U	419	6	114	32	59	186	23	0	-
5455000 Total					960	14	260	73	135	425	52	0	-
5459000	MAINT HYDRO-OTHER	HYEX	Hydro O&M Expense	SG-P	1,864	27	505	142	262	826	101	0	-
5459000	MAINT HYDRO-OTHER	HYEX	Hydro O&M Expense	SG-U	560	8	152	43	79	248	30	0	-
5459000 Total					2,424	36	657	185	341	1,074	131	1	-
5459500	MAINT OF HYDRO PLT-E	HYEX	Hydro O&M Expense	SG-P	328	5	89	25	46	145	18	0	-
5459500 Total					328	5	89	25	46	145	18	0	-
5460000	OPER SUPERV & ENG	OPEX	Other Production O&M Expense	SG	577	9	156	44	81	256	31	0	-
5460000 Total					577	9	156	44	81	256	31	0	-
5471000	NATURAL GAS	NPCX	Net Power Cost Expense	SE	486,505	6,797	125,699	34,742	76,560	213,885	28,710	112	-
5471000 Total					486,505	6,797	125,699	34,742	76,560	213,885	28,710	112	-
5480000	GENERATION EXP	OPEX	Other Production O&M Expense	SG	29,885	441	8,097	2,277	4,200	13,246	1,618	7	-
5480000 Total					29,885	441	8,097	2,277	4,200	13,246	1,618	7	-
5490000	MIS OTH PWR GEN EX	OPEX	Other Production O&M Expense	OR	49	-	49	-	-	-	-	-	-
5490000	MIS OTH PWR GEN EX	OPEX	Other Production O&M Expense	SG	10,120	149	2,742	771	1,422	4,485	548	2	-
5490000 Total					10,169	149	2,791	771	1,422	4,485	548	2	-
5500000	RENTS (OTHER GEN)	OPEX	Other Production O&M Expense	OR	372	-	372	-	-	-	-	-	-
5500000	RENTS (OTHER GEN)	OPEX	Other Production O&M Expense	SG	10,848	160	2,939	826	1,524	4,808	587	3	-
5500000 Total					11,220	160	3,311	826	1,524	4,808	587	3	-
5520000	MAINT OF STRUCTURE	OPEX	Other Production O&M Expense	SG	4,719	70	1,278	359	663	2,091	255	1	-
5520000 Total					4,719	70	1,278	359	663	2,091	255	1	-
5530000	MNT GEN & ELEC PLT	OPEX	Other Production O&M Expense	SG	29,305	432	7,940	2,232	4,118	12,989	1,586	7	-
5530000 Total					29,305	432	7,940	2,232	4,118	12,989	1,586	7	-
5540000	MNT MSC OTH PWR GN	OPEX	Other Production O&M Expense	SG	2,569	38	696	196	361	1,139	139	1	-
5540000 Total					2,569	38	696	196	361	1,139	139	1	-
5546000	MISC PLANT EQUIP	OPEX	Other Production O&M Expense	SG	17	0	4	1	2	7	1	0	-



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5546000 Total					17	0	4	1	2	7	1	0	-
5549500	MAINT OF OTH PWR PLT	OPEX	Other Production O&M Expense	SG	2,033	30	551	155	286	901	110	0	-
5549500 Total					2,033	30	551	155	286	901	110	0	-
5550000	PURCHASED POWER	PSEX	Power Supply Expense	SG	(71)	(1)	(19)	(5)	(10)	(31)	(4)	(0)	-
5550000 Total					(71)	(1)	(19)	(5)	(10)	(31)	(4)	(0)	-
5552400	RENEW ENRGY CR PURCH	NPCX	Net Power Cost Expense	OTHER	8,194	-	-	-	-	-	-	-	8,194
5552400 Total					8,194	-	-	-	-	-	-	-	8,194
5552500	OTH/INT/REC/DEL	NPCX	Net Power Cost Expense	SE	(28,141)	(393)	(7,271)	(2,010)	(4,428)	(12,372)	(1,661)	(6)	-
5552500 Total					(28,141)	(393)	(7,271)	(2,010)	(4,428)	(12,372)	(1,661)	(6)	-
5552700	PURCH POWER-UT SITUS	NPCX	Net Power Cost Expense	UT	15,078	-	-	-	-	15,078	-	-	-
5552700 Total					15,078	-	-	-	-	15,078	-	-	-
5552800	PURCH POWER-OR SITUS	NPCX	Net Power Cost Expense	OR	222	-	222	-	-	-	-	-	-
5552800 Total					222	-	222	-	-	-	-	-	-
5552900	PURCH POWER-CA SITUS	NPCX	Net Power Cost Expense	CA	33	33	-	-	-	-	-	-	-
5552900 Total					33	33	-	-	-	-	-	-	-
5555700	NPC Deferral Mchsm	NPCX	Net Power Cost Expense	OTHER	(521,199)	-	-	-	-	-	-	-	(521,199)
5555700 Total					(521,199)	-	-	-	-	-	-	-	(521,199)
5555900	Short-Term Firm Whls	NPCX	Net Power Cost Expense	SG	985,636	14,535	267,047	75,085	138,512	436,860	53,359	238	-
5555900 Total					985,636	14,535	267,047	75,085	138,512	436,860	53,359	238	-
5556200	TRADING NETTED-LOSS	NPCX	Net Power Cost Expense	SG	0	0	0	0	0	0	0	0	-
5556200 Total					0	0	0	0	0	0	0	0	-
5556300	FIRM ENERGY PURCH	NPCX	Net Power Cost Expense	SG	441,007	6,503	119,486	33,596	61,975	195,466	23,875	106	-
5556300 Total					441,007	6,503	119,486	33,596	61,975	195,466	23,875	106	-
5556400	FIRM DEMAND PURCH	NPCX	Net Power Cost Expense	SG	34,351	507	9,307	2,617	4,827	15,225	1,860	8	-
5556400 Total					34,351	507	9,307	2,617	4,827	15,225	1,860	8	-
5556700	POST-MERG FIRM PUR	NPCX	Net Power Cost Expense	SG	51,454	759	13,941	3,920	7,231	22,806	2,786	12	-
5556700	POST-MERG FIRM PUR	NPCX	Net Power Cost Expense	SG	5,835	86	1,581	444	820	2,586	316	1	-
5556700 Total					57,289	845	15,522	4,364	8,051	25,392	3,101	14	-
5556710	EIM - FIRM PURCHASES	NPCX	Net Power Cost Expense	SG	(54,554)	(805)	(14,781)	(4,156)	(7,667)	(24,180)	(2,953)	(13)	-
5556710 Total					(54,554)	(805)	(14,781)	(4,156)	(7,667)	(24,180)	(2,953)	(13)	-
5560000	SYS CTRL & LD DISP	PSEX	Power Supply Expense	SG	3,500	52	948	267	492	1,551	189	1	-
5560000 Total					3,500	52	948	267	492	1,551	189	1	-
5570000	OTHER EXPENSES	PSEX	Power Supply Expense	SE	7	0	2	1	1	3	0	0	-
5570000	OTHER EXPENSES	PSEX	Power Supply Expense	SG	37,279	550	10,100	2,840	5,239	16,523	2,018	9	-
5570000 Total					37,286	550	10,102	2,840	5,240	16,526	2,019	9	-
5579000	OTH EXP-ST SITUS ACT	PSEX	Power Supply Expense	IDU	2,556	-	-	-	-	-	2,556	-	-
5579000	OTH EXP-ST SITUS ACT	PSEX	Power Supply Expense	OR	9,790	-	9,790	-	-	-	-	-	-
5579000 Total					12,347	-	9,790	-	-	-	2,556	-	-
5579100	OTH EXP-LIQ DAMAGE	PSEX	Power Supply Expense	UT	35	-	-	-	-	35	-	-	-
5579100	OTH EXP-LIQ DAMAGE	PSEX	Power Supply Expense	WYU	62	-	-	-	62	-	-	-	-
5579100 Total					97	-	-	-	62	35	-	-	-
5600000	OPER SUPERV & ENG	TNEX	Transmission O&M Expense	SG	11,540	170	3,127	879	1,622	5,115	625	3	-
5600000 Total					11,540	170	3,127	879	1,622	5,115	625	3	-
5612000	LD - MONITOR & OPER	TNEX	Transmission O&M Expense	SG	7,195	106	1,949	548	1,011	3,189	390	2	-
5612000 Total					7,195	106	1,949	548	1,011	3,189	390	2	-
5614000	SCHED, SYS CTR & DSP	TNEX	Transmission O&M Expense	SG	219	3	59	17	31	97	12	0	-
5614000 Total					219	3	59	17	31	97	12	0	-
5614010	EIM - SCHEDULING,SYS	TNEX	Transmission O&M Expense	SG	691	10	187	53	97	306	37	0	-
5614010 Total					691	10	187	53	97	306	37	0	-
5615000	REL PLAN & STDS DEV	TNEX	Transmission O&M Expense	SG	3,000	44	813	229	422	1,330	162	1	-
5615000 Total					3,000	44	813	229	422	1,330	162	1	-
5616000	TRANS SVC STUDIES	TNEX	Transmission O&M Expense	SG	159	2	43	12	22	71	9	0	-
5616000 Total					159	2	43	12	22	71	9	0	-
5617000	GEN INTERCNCCT STUD	TNEX	Transmission O&M Expense	SG	2,372	35	643	181	333	1,052	128	1	-
5617000 Total					2,372	35	643	181	333	1,052	128	1	-
5618000	REL PLN & STAND SVCS	TNEX	Transmission O&M Expense	SG	5,572	82	1,510	424	783	2,470	302	1	-
5618000 Total					5,572	82	1,510	424	783	2,470	302	1	-



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5620000	STATION EXP(TRANS)	TNEX	Transmission O&M Expense	SG	4,572	67	1,239	348	642	2,026	247	1	-
5620000 Total					4,572	67	1,239	348	642	2,026	247	1	-
5630000	OVERHEAD LINE EXP	TNEX	Transmission O&M Expense	SG	1,947	29	528	148	274	863	105	0	-
5630000 Total					1,947	29	528	148	274	863	105	0	-
5650000	TRNS ELEC BY OTHRS	NPCX	Net Power Cost Expense	SG	(53)	(1)	(14)	(4)	(8)	(24)	(3)	(0)	-
5650000 Total					(53)	(1)	(14)	(4)	(8)	(24)	(3)	(0)	-
5650010	EIM - TRANSM OF ELEC	NPCX	Net Power Cost Expense	SG	2,913	43	789	222	409	1,291	158	1	-
5650010 Total					2,913	43	789	222	409	1,291	158	1	-
5651000	S/T FIRM WHEELING	NPCX	Net Power Cost Expense	SG	12,736	188	3,451	970	1,790	5,645	689	3	-
5651000 Total					12,736	188	3,451	970	1,790	5,645	689	3	-
5652500	NON-FIRM WHEEL EXP	NPCX	Net Power Cost Expense	SE	24,777	346	6,402	1,769	3,899	10,893	1,462	6	-
5652500 Total					24,777	346	6,402	1,769	3,899	10,893	1,462	6	-
5654600	POST-MRG WHEEL EXP	NPCX	Net Power Cost Expense	SG	124,769	1,840	33,805	9,505	17,534	55,301	6,755	30	-
5654600 Total					124,769	1,840	33,805	9,505	17,534	55,301	6,755	30	-
5660000	MISC TRANS EXPENSE	TNEX	Transmission O&M Expense	SG	3,562	53	965	271	501	1,579	193	1	-
5660000 Total					3,562	53	965	271	501	1,579	193	1	-
5660010	MISC TRANS EXPENSE	TNEX	Transmission O&M Expense	SG	14	0	4	1	2	6	1	0	-
5660010 Total					14	0	4	1	2	6	1	0	-
5670000	RENTS-TRANSMISSION	TNEX	Transmission O&M Expense	SG	1,826	27	495	139	257	810	99	0	-
5670000 Total					1,826	27	495	139	257	810	99	0	-
5680000	MNT SUPERV & ENG	TNEX	Transmission O&M Expense	SG	1,398	21	379	107	196	620	76	0	-
5680000 Total					1,398	21	379	107	196	620	76	0	-
5690000	MAINT OF STRUCTURE	TNEX	Transmission O&M Expense	SG	360	5	98	27	51	160	20	0	-
5690000 Total					360	5	98	27	51	160	20	0	-
5692000	MAINT-COMP SW TRANS	TNEX	Transmission O&M Expense	SG	93	1	25	7	13	41	5	0	-
5692000 Total					93	1	25	7	13	41	5	0	-
5693000	MAINT-COM EQP TRANS	TNEX	Transmission O&M Expense	SG	5,771	85	1,564	440	811	2,558	312	1	-
5693000 Total					5,771	85	1,564	440	811	2,558	312	1	-
5700000	MAINT STATION EQIP	TNEX	Transmission O&M Expense	SG	13,779	203	3,733	1,050	1,936	6,107	746	3	-
5700000 Total					13,779	203	3,733	1,050	1,936	6,107	746	3	-
5710000	MAINT OVHD LINES	TNEX	Transmission O&M Expense	SG	28,947	427	7,843	2,205	4,068	12,830	1,567	7	-
5710000 Total					28,947	427	7,843	2,205	4,068	12,830	1,567	7	-
5720000	MNT UNDERGRD LINES	TNEX	Transmission O&M Expense	SG	207	3	56	16	29	92	11	0	-
5720000 Total					207	3	56	16	29	92	11	0	-
5730000	MNT MSC TRANS PLNT	TNEX	Transmission O&M Expense	SG	225	3	61	17	32	100	12	0	-
5730000 Total					225	3	61	17	32	100	12	0	-
5800000	OPER SUPERV & ENG	DNEX	Distribution O&M Expense	CA	2,045	2,045	-	-	-	-	-	-	-
5800000	OPER SUPERV & ENG	DNEX	Distribution O&M Expense	IDU	253	-	-	-	-	-	253	-	-
5800000	OPER SUPERV & ENG	DNEX	Distribution O&M Expense	OR	2,558	-	2,558	-	-	-	-	-	-
5800000	OPER SUPERV & ENG	DNEX	Distribution O&M Expense	SNPD	15,538	688	4,189	961	1,477	7,435	788	-	-
5800000	OPER SUPERV & ENG	DNEX	Distribution O&M Expense	UT	807	-	-	-	-	807	-	-	-
5800000	OPER SUPERV & ENG	DNEX	Distribution O&M Expense	WA	178	-	-	178	-	-	-	-	-
5800000	OPER SUPERV & ENG	DNEX	Distribution O&M Expense	WYP	113	-	-	-	113	-	-	-	-
5800000	OPER SUPERV & ENG	DNEX	Distribution O&M Expense	WYU	100	-	-	-	100	-	-	-	-
5800000 Total					21,593	2,733	6,748	1,140	1,690	8,242	1,041	-	-
5810000	LOAD DISPATCHING	DNEX	Distribution O&M Expense	SNPD	16,872	747	4,549	1,044	1,603	8,073	856	-	-
5810000 Total					16,872	747	4,549	1,044	1,603	8,073	856	-	-
5820000	STATION EXP(DIST)	DNEX	Distribution O&M Expense	CA	87	87	-	-	-	-	-	-	-
5820000	STATION EXP(DIST)	DNEX	Distribution O&M Expense	IDU	452	-	-	-	-	-	452	-	-
5820000	STATION EXP(DIST)	DNEX	Distribution O&M Expense	OR	1,247	-	1,247	-	-	-	-	-	-
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	2,521	-	-	-	-	2,521	-	-	-
5820000	STATION EXP(DIST)	DNEX	Distribution O&M Expense	WA	245	-	-	245	-	-	-	-	-
5820000	STATION EXP(DIST)	DNEX	Distribution O&M Expense	WYP	1,425	-	-	-	1,425	-	-	-	-
5820000 Total					5,976	87	1,247	245	1,424	2,520	452	-	-
5830000	OVHD LINE EXPENSES	DNEX	Distribution O&M Expense	CA	303	303	-	-	-	-	-	-	-
5830000	OVHD LINE EXPENSES	DNEX	Distribution O&M Expense	IDU	732	-	-	-	-	-	732	-	-



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5830000	OVHD LINE EXPENSES	DNEX	Distribution O&M Expense	OR	1,914	-	1,914	-	-	-	-	-	-
5830000	OVHD LINE EXPENSES	DNEX	Distribution O&M Expense	UT	6,778	-	-	-	-	6,778	-	-	-
5830000	OVHD LINE EXPENSES	DNEX	Distribution O&M Expense	WA	594	-	-	594	-	-	-	-	-
5830000	OVHD LINE EXPENSES	DNEX	Distribution O&M Expense	WYP	1,119	-	-	-	1,119	-	-	-	-
5830000	OVHD LINE EXPENSES	DNEX	Distribution O&M Expense	WYU	119	-	-	-	-	119	-	-	-
5830000	Total				11,559	303	1,914	594	1,237	6,778	732	-	-
5850000	STRT LGHT-SGNL SYS	DNEX	Distribution O&M Expense	SNPD	268	12	72	17	25	128	14	-	-
5850000	Total				268	12	72	17	25	128	14	-	-
5860000	METER EXPENSES	DNEX	Distribution O&M Expense	CA	125	125	-	-	-	-	-	-	-
5860000	METER EXPENSES	DNEX	Distribution O&M Expense	IDU	132	-	-	-	-	-	132	-	-
5860000	METER EXPENSES	DNEX	Distribution O&M Expense	OR	1,151	-	1,151	-	-	-	-	-	-
5860000	METER EXPENSES	DNEX	Distribution O&M Expense	UT	731	-	-	-	-	731	-	-	-
5860000	METER EXPENSES	DNEX	Distribution O&M Expense	WA	246	-	-	246	-	-	-	-	-
5860000	METER EXPENSES	DNEX	Distribution O&M Expense	WYP	305	-	-	-	305	-	-	-	-
5860000	METER EXPENSES	DNEX	Distribution O&M Expense	WYU	60	-	-	-	-	60	-	-	-
5860000	Total				2,750	125	1,151	246	364	731	132	-	-
5870000	CUST INSTL EXPENSE	DNEX	Distribution O&M Expense	CA	578	578	-	-	-	-	-	-	-
5870000	CUST INSTL EXPENSE	DNEX	Distribution O&M Expense	IDU	1,101	-	-	-	-	-	1,101	-	-
5870000	CUST INSTL EXPENSE	DNEX	Distribution O&M Expense	OR	6,809	-	6,809	-	-	-	-	-	-
5870000	CUST INSTL EXPENSE	DNEX	Distribution O&M Expense	UT	9,280	-	-	-	-	9,280	-	-	-
5870000	CUST INSTL EXPENSE	DNEX	Distribution O&M Expense	WA	1,601	-	-	1,601	-	-	-	-	-
5870000	CUST INSTL EXPENSE	DNEX	Distribution O&M Expense	WYP	1,653	-	-	-	1,653	-	-	-	-
5870000	CUST INSTL EXPENSE	DNEX	Distribution O&M Expense	WYU	155	-	-	-	-	155	-	-	-
5870000	Total				21,176	578	6,809	1,601	1,808	9,280	1,101	-	-
5880000	MSC DISTR EXPENSES	DNEX	Distribution O&M Expense	CA	(46)	(46)	-	-	-	-	-	-	-
5880000	MSC DISTR EXPENSES	DNEX	Distribution O&M Expense	IDU	231	-	-	-	-	-	231	-	-
5880000	MSC DISTR EXPENSES	DNEX	Distribution O&M Expense	OR	(242)	-	(242)	-	-	-	-	-	-
5880000	MSC DISTR EXPENSES	DNEX	Distribution O&M Expense	SNPD	1,192	53	321	74	113	570	60	-	-
5880000	MSC DISTR EXPENSES	DNEX	Distribution O&M Expense	UT	2,053	-	-	-	-	2,053	-	-	-
5880000	MSC DISTR EXPENSES	DNEX	Distribution O&M Expense	WA	(31)	-	-	(31)	-	-	-	-	-
5880000	MSC DISTR EXPENSES	DNEX	Distribution O&M Expense	WYP	543	-	-	-	543	-	-	-	-
5880000	MSC DISTR EXPENSES	DNEX	Distribution O&M Expense	WYU	(1)	-	-	-	(1)	-	-	-	-
5880000	Total				3,700	6	80	43	656	2,623	291	-	-
5890000	RENTS-DISTRIBUTION	DNEX	Distribution O&M Expense	CA	(54)	(54)	-	-	-	-	-	-	-
5890000	RENTS-DISTRIBUTION	DNEX	Distribution O&M Expense	IDU	42	-	-	-	-	-	42	-	-
5890000	RENTS-DISTRIBUTION	DNEX	Distribution O&M Expense	OR	1,673	-	1,673	-	-	-	-	-	-
5890000	RENTS-DISTRIBUTION	DNEX	Distribution O&M Expense	SNPD	738	33	199	46	70	353	37	-	-
5890000	RENTS-DISTRIBUTION	DNEX	Distribution O&M Expense	UT	838	-	-	-	-	838	-	-	-
5890000	RENTS-DISTRIBUTION	DNEX	Distribution O&M Expense	WA	147	-	-	147	-	-	-	-	-
5890000	RENTS-DISTRIBUTION	DNEX	Distribution O&M Expense	WYP	321	-	-	-	321	-	-	-	-
5890000	RENTS-DISTRIBUTION	DNEX	Distribution O&M Expense	WYU	15	-	-	-	-	15	-	-	-
5890000	Total				3,721	(21)	1,872	193	406	1,192	79	-	-
5900000	MAINT SUPERV & ENG	DNEX	Distribution O&M Expense	CA	108	108	-	-	-	-	-	-	-
5900000	MAINT SUPERV & ENG	DNEX	Distribution O&M Expense	IDU	22	-	-	-	-	-	22	-	-
5900000	MAINT SUPERV & ENG	DNEX	Distribution O&M Expense	OR	1,054	-	1,054	-	-	-	-	-	-
5900000	MAINT SUPERV & ENG	DNEX	Distribution O&M Expense	SNPD	3,596	159	969	222	342	1,721	182	-	-
5900000	MAINT SUPERV & ENG	DNEX	Distribution O&M Expense	UT	8,125	-	-	-	-	8,125	-	-	-
5900000	MAINT SUPERV & ENG	DNEX	Distribution O&M Expense	WA	198	-	-	198	-	-	-	-	-
5900000	MAINT SUPERV & ENG	DNEX	Distribution O&M Expense	WYP	215	-	-	-	-	215	-	-	-
5900000	Total				13,317	268	2,023	420	556	9,846	204	-	-
5910000	MAINT OF STRUCTURE	DNEX	Distribution O&M Expense	CA	92	92	-	-	-	-	-	-	-
5910000	MAINT OF STRUCTURE	DNEX	Distribution O&M Expense	IDU	166	-	-	-	-	-	166	-	-
5910000	MAINT OF STRUCTURE	DNEX	Distribution O&M Expense	OR	793	-	793	-	-	-	-	-	-
5910000	MAINT OF STRUCTURE	DNEX	Distribution O&M Expense	SNPD	105	5	28	6	10	50	5	-	-
5910000	MAINT OF STRUCTURE	DNEX	Distribution O&M Expense	UT	883	-	-	-	-	883	-	-	-
5910000	MAINT OF STRUCTURE	DNEX	Distribution O&M Expense	WA	148	-	-	148	-	-	-	-	-
5910000	MAINT OF STRUCTURE	DNEX	Distribution O&M Expense	WYP	368	-	-	-	368	-	-	-	-



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5910000	MAINT OF STRUCTURE	DNEX	Distribution O&M Expense	WYU	62	-	-	-	62	-	-	-	-
5910000 Total					2,618	97	821	155	440	934	172	-	-
5920000	MAINT STAT EQUIP	DNEX	Distribution O&M Expense	CA	334	334	-	-	-	-	-	-	-
5920000	MAINT STAT EQUIP	DNEX	Distribution O&M Expense	IDU	506	-	-	-	-	-	506	-	-
5920000	MAINT STAT EQUIP	DNEX	Distribution O&M Expense	OR	3,717	-	3,717	-	-	-	-	-	-
5920000	MAINT STAT EQUIP	DNEX	Distribution O&M Expense	SNPD	1,104	49	298	68	105	528	56	-	-
5920000	MAINT STAT EQUIP	DNEX	Distribution O&M Expense	UT	2,678	-	-	-	-	2,678	-	-	-
5920000	MAINT STAT EQUIP	DNEX	Distribution O&M Expense	WA	1,286	-	-	1,286	-	-	-	-	-
5920000	MAINT STAT EQUIP	DNEX	Distribution O&M Expense	WYP	1,385	-	-	-	1,385	-	-	-	-
5920000	MAINT STAT EQUIP	DNEX	Distribution O&M Expense	WYU	25	-	-	-	25	-	-	-	-
5920000 Total					11,035	383	4,014	1,354	1,516	3,206	562	-	-
5930000	MAINT OVHD LINES	DNEX	Distribution O&M Expense	CA	22,655	22,655	-	-	-	-	-	-	-
5930000	MAINT OVHD LINES	DNEX	Distribution O&M Expense	IDU	4,996	-	-	-	-	-	4,996	-	-
5930000	MAINT OVHD LINES	DNEX	Distribution O&M Expense	OR	102,982	-	102,982	-	-	-	-	-	-
5930000	MAINT OVHD LINES	DNEX	Distribution O&M Expense	SNPD	3,473	154	936	215	330	1,662	176	-	-
5930000	MAINT OVHD LINES	DNEX	Distribution O&M Expense	UT	38,604	-	-	-	-	38,604	-	-	-
5930000	MAINT OVHD LINES	DNEX	Distribution O&M Expense	WA	8,509	-	-	8,509	-	-	-	-	-
5930000	MAINT OVHD LINES	DNEX	Distribution O&M Expense	WYP	7,646	-	-	-	7,646	-	-	-	-
5930000	MAINT OVHD LINES	DNEX	Distribution O&M Expense	WYU	1,606	-	-	-	1,606	-	-	-	-
5930000 Total					190,471	22,809	103,918	8,724	9,582	40,266	5,172	-	-
5931000	MAINT O/H LINES-LB P	DNEX	Distribution O&M Expense	CA	(314)	(314)	-	-	-	-	-	-	-
5931000	MAINT O/H LINES-LB P	DNEX	Distribution O&M Expense	IDU	238	-	-	-	-	-	238	-	-
5931000	MAINT O/H LINES-LB P	DNEX	Distribution O&M Expense	OR	(2,377)	-	(2,377)	-	-	-	-	-	-
5931000	MAINT O/H LINES-LB P	DNEX	Distribution O&M Expense	UT	1,215	-	-	-	-	1,215	-	-	-
5931000	MAINT O/H LINES-LB P	DNEX	Distribution O&M Expense	WA	(544)	-	-	(544)	-	-	-	-	-
5931000	MAINT O/H LINES-LB P	DNEX	Distribution O&M Expense	WYP	224	-	-	-	224	-	-	-	-
5931000 Total					(1,558)	(314)	(2,377)	(544)	224	1,215	238	-	-
5940000	MAINT UDGRND LINES	DNEX	Distribution O&M Expense	CA	980	980	-	-	-	-	-	-	-
5940000	MAINT UDGRND LINES	DNEX	Distribution O&M Expense	IDU	1,431	-	-	-	-	-	1,431	-	-
5940000	MAINT UDGRND LINES	DNEX	Distribution O&M Expense	OR	9,418	-	9,418	-	-	-	-	-	-
5940000	MAINT UDGRND LINES	DNEX	Distribution O&M Expense	SNPD	14	1	4	1	1	6	1	-	-
5940000	MAINT UDGRND LINES	DNEX	Distribution O&M Expense	UT	26,566	-	-	-	-	26,566	-	-	-
5940000	MAINT UDGRND LINES	DNEX	Distribution O&M Expense	WA	2,025	-	-	2,025	-	-	-	-	-
5940000	MAINT UDGRND LINES	DNEX	Distribution O&M Expense	WYP	2,150	-	-	-	2,150	-	-	-	-
5940000	MAINT UDGRND LINES	DNEX	Distribution O&M Expense	WYU	398	-	-	-	398	-	-	-	-
5940000 Total					42,982	981	9,422	2,026	2,549	26,572	1,431	-	-
5950000	MAINT LINE TRNSFRM	DNEX	Distribution O&M Expense	SNPD	1,173	52	316	73	112	562	60	-	-
5950000 Total					1,173	52	316	73	112	562	60	-	-
5960000	MNT STR LGHT-SIG S	DNEX	Distribution O&M Expense	CA	73	73	-	-	-	-	-	-	-
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	867	-	867	-	-	-	-	-	-
5960000	MNT STR LGHT-SIG S	DNEX	Distribution O&M Expense	UT	738	-	-	-	-	738	-	-	-
5960000	MNT STR LGHT-SIG S	DNEX	Distribution O&M Expense	WA	127	-	-	127	-	-	-	-	-
5960000	MNT STR LGHT-SIG S	DNEX	Distribution O&M Expense	WYP	422	-	-	-	422	-	-	-	-
5960000	MNT STR LGHT-SIG S	DNEX	Distribution O&M Expense	WYU	130	-	-	-	130	-	-	-	-
5960000 Total					2,420	73	867	127	552	738	64	-	-
5970000	MNT OF METERS	DNEX	Distribution O&M Expense	CA	14	14	-	-	-	-	-	-	-
5970000	MNT OF METERS	DNEX	Distribution O&M Expense	IDU	32	-	-	-	-	-	32	-	-
5970000	MNT OF METERS	DNEX	Distribution O&M Expense	OR	178	-	178	-	-	-	-	-	-
5970000	MNT OF METERS	DNEX	Distribution O&M Expense	SNPD	(38)	(2)	(10)	(2)	(4)	(18)	(2)	-	-
5970000	MNT OF METERS	DNEX	Distribution O&M Expense	UT	353	-	-	-	-	353	-	-	-
5970000	MNT OF METERS	DNEX	Distribution O&M Expense	WA	32	-	-	32	-	-	-	-	-
5970000	MNT OF METERS	DNEX	Distribution O&M Expense	WYP	29	-	-	-	29	-	-	-	-
5970000	MNT OF METERS	DNEX	Distribution O&M Expense	WYU	12	-	-	-	12	-	-	-	-
5970000 Total					613	12	168	30	38	335	30	-	-
5980000	MNT MISC DIST PLNT	DNEX	Distribution O&M Expense	CA	91	91	-	-	-	-	-	-	-
5980000	MNT MISC DIST PLNT	DNEX	Distribution O&M Expense	IDU	106	-	-	-	-	-	106	-	-



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5980000	MNT MISC DIST PLNT	DNEX	Distribution O&M Expense	OR	1,640	-	1,640	-	-	-	-	-	-
5980000	MNT MISC DIST PLNT	DNEX	Distribution O&M Expense	SNPD	3,839	170	1,035	238	365	1,837	195	-	-
5980000	MNT MISC DIST PLNT	DNEX	Distribution O&M Expense	UT	1,361	-	-	-	-	1,361	-	-	-
5980000	MNT MISC DIST PLNT	DNEX	Distribution O&M Expense	WA	146	-	-	146	-	-	-	-	-
5980000	MNT MISC DIST PLNT	DNEX	Distribution O&M Expense	WYP	361	-	-	-	361	-	-	-	-
5980000 Total					7,546	261	2,676	383	726	3,198	301	-	-
5989500	MNT DIST PLNT-ENV AM	DNEX	Distribution O&M Expense	SNPD	2,692	119	726	167	256	1,288	137	-	-
5989500 Total					2,692	119	726	167	256	1,288	137	-	-
9010000	SUPRV (CUST ACCT)	CAEX	Customer Accounting Expense	CN	2,407	54	734	161	170	1,185	103	-	-
9010000 Total					2,407	54	734	161	170	1,185	103	-	-
9020000	METER READING EXP	CAEX	Customer Accounting Expense	CA	461	461	-	-	-	-	-	-	-
9020000	METER READING EXP	CAEX	Customer Accounting Expense	CN	968	22	295	65	68	477	41	-	-
9020000	METER READING EXP	CAEX	Customer Accounting Expense	IDU	489	-	-	-	-	-	489	-	-
9020000	METER READING EXP	CAEX	Customer Accounting Expense	OR	2,168	-	2,168	-	-	-	-	-	-
9020000	METER READING EXP	CAEX	Customer Accounting Expense	UT	4,459	-	-	-	-	4,459	-	-	-
9020000	METER READING EXP	CAEX	Customer Accounting Expense	WA	1,020	-	-	1,020	-	-	-	-	-
9020000	METER READING EXP	CAEX	Customer Accounting Expense	WYP	1,175	-	-	-	1,175	-	-	-	-
9020000	METER READING EXP	CAEX	Customer Accounting Expense	WYU	237	-	-	-	237	-	-	-	-
9020000 Total					10,977	483	2,463	1,085	1,480	4,936	530	-	-
9030000	CUST RCRD/COLL EXP	CAEX	Customer Accounting Expense	CN	1,183	27	361	79	84	583	51	-	-
9030000 Total					1,183	27	361	79	84	583	51	-	-
9031000	CUST RCRD/CUST SYS	CAEX	Customer Accounting Expense	CN	1,503	34	458	100	106	741	64	-	-
9031000 Total					1,503	34	458	100	106	741	64	-	-
9032000	CUST ACCTG/BILL	CAEX	Customer Accounting Expense	CN	9,328	210	2,843	622	660	4,594	398	-	-
9032000	CUST ACCTG/BILL	CAEX	Customer Accounting Expense	OR	0	-	0	-	-	-	-	-	-
9032000	CUST ACCTG/BILL	CAEX	Customer Accounting Expense	UT	0	-	-	-	-	0	-	-	-
9032000 Total					9,328	210	2,843	622	660	4,594	398	-	-
9033000	CUST ACCTG/COLL	CAEX	Customer Accounting Expense	CA	16	16	-	-	-	-	-	-	-
9033000	CUST ACCTG/COLL	CAEX	Customer Accounting Expense	CN	18,139	408	5,529	1,210	1,283	8,934	775	-	-
9033000	CUST ACCTG/COLL	CAEX	Customer Accounting Expense	IDU	128	-	-	-	-	-	128	-	-
9033000	CUST ACCTG/COLL	CAEX	Customer Accounting Expense	OR	803	-	803	-	-	-	-	-	-
9033000	CUST ACCTG/COLL	CAEX	Customer Accounting Expense	UT	1,805	-	-	-	-	1,805	-	-	-
9033000	CUST ACCTG/COLL	CAEX	Customer Accounting Expense	WA	355	-	-	355	-	-	-	-	-
9033000	CUST ACCTG/COLL	CAEX	Customer Accounting Expense	WYP	276	-	-	-	276	-	-	-	-
9033000	CUST ACCTG/COLL	CAEX	Customer Accounting Expense	WYU	38	-	-	-	38	-	-	-	-
9033000 Total					21,559	424	6,332	1,565	1,596	10,739	902	-	-
9035000	CUST ACCTG/REQ	CAEX	Customer Accounting Expense	CA	17	17	-	-	-	-	-	-	-
9035000	CUST ACCTG/REQ	CAEX	Customer Accounting Expense	IDU	24	-	-	-	-	-	24	-	-
9035000	CUST ACCTG/REQ	CAEX	Customer Accounting Expense	OR	95	-	95	-	-	-	-	-	-
9035000	CUST ACCTG/REQ	CAEX	Customer Accounting Expense	UT	100	-	-	-	-	100	-	-	-
9035000	CUST ACCTG/REQ	CAEX	Customer Accounting Expense	WA	31	-	-	31	-	-	-	-	-
9035000	CUST ACCTG/REQ	CAEX	Customer Accounting Expense	WYP	13	-	-	-	13	-	-	-	-
9035000	CUST ACCTG/REQ	CAEX	Customer Accounting Expense	WYU	4	-	-	-	4	-	-	-	-
9035000 Total					284	17	95	31	17	100	24	-	-
9036000	CUST ACCTG/COMMON	CAEX	Customer Accounting Expense	CN	8,912	201	2,717	595	630	4,390	381	-	-
9036000	CUST ACCTG/COMMON	CAEX	Customer Accounting Expense	OR	5	-	5	-	-	-	-	-	-
9036000	CUST ACCTG/COMMON	CAEX	Customer Accounting Expense	WA	542	-	-	542	-	-	-	-	-
9036000 Total					9,459	201	2,722	1,137	630	4,390	381	-	-
9040000	UNCOLLECT ACCOUNTS	CAEX	Customer Accounting Expense	CA	1,941	1,941	-	-	-	-	-	-	-
9040000	UNCOLLECT ACCOUNTS	CAEX	Customer Accounting Expense	CN	(37)	(1)	(11)	(2)	(3)	(18)	(2)	-	-
9040000	UNCOLLECT ACCOUNTS	CAEX	Customer Accounting Expense	IDU	508	-	-	-	-	-	508	-	-
9040000	UNCOLLECT ACCOUNTS	CAEX	Customer Accounting Expense	OR	15,368	-	15,368	-	-	-	-	-	-
9040000	UNCOLLECT ACCOUNTS	CAEX	Customer Accounting Expense	UT	8,520	-	-	-	-	8,520	-	-	-
9040000	UNCOLLECT ACCOUNTS	CAEX	Customer Accounting Expense	WA	6,244	-	-	6,244	-	-	-	-	-
9040000	UNCOLLECT ACCOUNTS	CAEX	Customer Accounting Expense	WYP	1,667	-	-	-	1,667	-	-	-	-
9040000 Total					34,212	1,941	15,357	6,242	1,665	8,501	506	-	-
9042000	UNCOLL ACCTS-JOINT U	CAEX	Customer Accounting Expense	CA	22	22	-	-	-	-	-	-	-



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9042000	UNCOLL ACCTS-JOINT U	CAEX	Customer Accounting Expense	IDU	(0)	-	-	-	-	-	(0)	-	-
9042000	UNCOLL ACCTS-JOINT U	CAEX	Customer Accounting Expense	OR	25	-	25	-	-	-	-	-	-
9042000	UNCOLL ACCTS-JOINT U	CAEX	Customer Accounting Expense	UT	70	-	-	-	-	70	-	-	-
9042000	UNCOLL ACCTS-JOINT U	CAEX	Customer Accounting Expense	WA	(1)	-	-	(1)	-	-	-	-	-
9042000	UNCOLL ACCTS-JOINT U	CAEX	Customer Accounting Expense	WYP	(4)	-	-	-	(4)	-	-	-	-
9042000 Total					113	22	25	(1)	(4)	70	(0)	-	-
9050000	MISC CUST ACCT EXP	CAEX	Customer Accounting Expense	OR	(0)	-	(0)	-	-	-	-	-	-
9050000 Total					(0)	-	(0)	-	-	-	-	-	-
9080000	CUST ASSIST EXP	CSEX	Customer Service Expense	CN	5	0	2	0	0	3	0	-	-
9080000	CUST ASSIST EXP	CSEX	Customer Service Expense	OR	1	-	1	-	-	-	-	-	-
9080000	CUST ASSIST EXP	CSEX	Customer Service Expense	UT	0	-	-	-	-	0	-	-	-
9080000 Total					6	0	2	0	0	3	0	-	-
9081000	CUST ASST EXP-GENL	CSEX	Customer Service Expense	CN	579	13	176	39	41	285	25	-	-
9081000	CUST ASST EXP-GENL	CSEX	Customer Service Expense	OTHER	8,932	-	-	-	-	-	-	-	8,932
9081000	CUST ASST EXP-GENL	CSEX	Customer Service Expense	UT	2,174	-	-	-	-	2,174	-	-	-
9081000 Total					11,685	13	176	39	41	2,459	25	-	8,932
9084000	DSM DIRECT	CSEX	Customer Service Expense	CA	(9)	(9)	-	-	-	-	-	-	-
9084000	DSM DIRECT	CSEX	Customer Service Expense	CN	2,151	48	656	143	152	1,059	92	-	-
9084000	DSM DIRECT	CSEX	Customer Service Expense	IDU	1	-	-	-	-	-	1	-	-
9084000	DSM DIRECT	CSEX	Customer Service Expense	OTHER	189	-	-	-	-	-	-	-	189
9084000	DSM DIRECT	CSEX	Customer Service Expense	UT	0	-	-	-	-	0	-	-	-
9084000	DSM DIRECT	CSEX	Customer Service Expense	WA	74	-	-	74	-	-	-	-	-
9084000	DSM DIRECT	CSEX	Customer Service Expense	WYP	1	-	-	-	1	-	-	-	-
9084000 Total					2,406	40	656	217	153	1,060	93	-	189
9085100	DSM AMORT-SBC/ECC	CSEX	Customer Service Expense	OTHER	138,710	-	-	-	-	-	-	-	138,710
9085100 Total					138,710	-	-	-	-	-	-	-	138,710
9086000	CUST SERV	CSEX	Customer Service Expense	CN	147	3	45	10	10	72	6	-	-
9086000	CUST SERV	CSEX	Customer Service Expense	IDU	18	-	-	-	-	-	18	-	-
9086000	CUST SERV	CSEX	Customer Service Expense	OR	2,455	-	2,455	-	-	-	-	-	-
9086000	CUST SERV	CSEX	Customer Service Expense	UT	3,147	-	-	-	-	3,147	-	-	-
9086000	CUST SERV	CSEX	Customer Service Expense	WA	178	-	-	178	-	-	-	-	-
9086000	CUST SERV	CSEX	Customer Service Expense	WYP	979	-	-	-	979	-	-	-	-
9086000 Total					6,924	3	2,500	188	990	3,220	24	-	-
9089300	ENERGY STORAGE	CSEX	Customer Service Expense	OTHER	10	-	-	-	-	-	-	-	10
9089300 Total					10	-	-	-	-	-	-	-	10
9089500	BLUE SKY EXPENSE	CSEX	Customer Service Expense	OTHER	4,941	-	-	-	-	-	-	-	4,941
9089500 Total					4,941	-	-	-	-	-	-	-	4,941
9089600	SOLAR FEED-IN EXP	CSEX	Customer Service Expense	OTHER	4,085	-	-	-	-	-	-	-	4,085
9089600 Total					4,085	-	-	-	-	-	-	-	4,085
9089700	SUBSCRIBER SOLAR	CSEX	Customer Service Expense	UT	182	-	-	-	-	182	-	-	-
9089700 Total					182	-	-	-	-	182	-	-	-
9089800	COMMUNITY SOLAR	CSEX	Customer Service Expense	OTHER	887	-	-	-	-	-	-	-	887
9089800 Total					887	-	-	-	-	-	-	-	887
9090000	INFOR/INSTRCT ADV	CSEX	Customer Service Expense	CA	98	98	-	-	-	-	-	-	-
9090000	INFOR/INSTRCT ADV	CSEX	Customer Service Expense	CN	3,723	84	1,135	248	263	1,834	159	-	-
9090000	INFOR/INSTRCT ADV	CSEX	Customer Service Expense	IDU	203	-	-	-	-	-	203	-	-
9090000	INFOR/INSTRCT ADV	CSEX	Customer Service Expense	OR	401	-	401	-	-	-	-	-	-
9090000	INFOR/INSTRCT ADV	CSEX	Customer Service Expense	UT	749	-	-	-	-	749	-	-	-
9090000	INFOR/INSTRCT ADV	CSEX	Customer Service Expense	WA	224	-	-	224	-	-	-	-	-
9090000	INFOR/INSTRCT ADV	CSEX	Customer Service Expense	WYP	305	-	-	-	305	-	-	-	-
9090000 Total					5,703	182	1,536	472	568	2,583	362	-	-
9100000	MISC CUST SERV/INF	CSEX	Customer Service Expense	CN	7	0	2	0	1	4	0	-	-
9100000 Total					7	0	2	0	1	4	0	-	-
9200000	ADMIN & GEN SALARY	AGEX	Administrative & General Expense	OR	(548)	-	(548)	-	-	-	-	-	-
9200000	ADMIN & GEN SALARY	AGEX	Administrative & General Expense	SO	84,633	1,981	23,665	6,334	11,029	37,076	4,534	14	-
9200000	ADMIN & GEN SALARY	AGEX	Administrative & General Expense	UT	(158)	-	-	-	-	(158)	-	-	-
9200000	ADMIN & GEN SALARY	AGEX	Administrative & General Expense	WYP	(395)	-	-	-	(395)	-	-	-	-



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9200000 Total					83,531	1,981	23,116	6,334	10,634	36,918	4,534	14	-
9210000	OFFICE SUPPL & EXP	AGEX	Administrative & General Expense	CA	3	3	-	-	-	-	-	-	-
9210000	OFFICE SUPPL & EXP	AGEX	Administrative & General Expense	CN	161	4	49	11	11	79	7	-	-
9210000	OFFICE SUPPL & EXP	AGEX	Administrative & General Expense	IDU	2	-	-	-	-	-	2	-	-
9210000	OFFICE SUPPL & EXP	AGEX	Administrative & General Expense	OR	(23)	-	(23)	-	-	-	-	-	-
9210000	OFFICE SUPPL & EXP	AGEX	Administrative & General Expense	SO	14,800	347	4,138	1,108	1,929	6,483	793	2	-
9210000	OFFICE SUPPL & EXP	AGEX	Administrative & General Expense	UT	115	-	-	-	-	115	-	-	-
9210000	OFFICE SUPPL & EXP	AGEX	Administrative & General Expense	WA	8	-	-	8	-	-	-	-	-
9210000	OFFICE SUPPL & EXP	AGEX	Administrative & General Expense	WYP	10	-	-	-	10	-	-	-	-
9210000	OFFICE SUPPL & EXP	AGEX	Administrative & General Expense	WYU	3	-	-	-	3	-	-	-	-
9210000	OFFICE SUPPL & EXP	AGEX	Administrative & General Expense	SO	5	0	1	0	1	2	0	0	-
9210000 Total					15,082	354	4,165	1,126	1,953	6,679	802	2	-
9220000	A&G EXP TRANSF-CR	AGEX	Administrative & General Expense	SO	(51,621)	(1,209)	(14,434)	(3,863)	(6,727)	(22,614)	(2,765)	(9)	-
9220000 Total					(51,621)	(1,209)	(14,434)	(3,863)	(6,727)	(22,614)	(2,765)	(9)	-
9230000	OUTSIDE SERVICES	AGEX	Administrative & General Expense	CA	85	85	-	-	-	-	-	-	-
9230000	OUTSIDE SERVICES	AGEX	Administrative & General Expense	IDU	0	-	-	-	-	-	0	-	-
9230000	OUTSIDE SERVICES	AGEX	Administrative & General Expense	OR	(945)	-	(945)	-	-	-	-	-	-
9230000	OUTSIDE SERVICES	AGEX	Administrative & General Expense	SO	25,948	608	7,256	1,942	3,382	11,367	1,390	4	-
9230000	OUTSIDE SERVICES	AGEX	Administrative & General Expense	UT	521	-	-	-	-	521	-	-	-
9230000	OUTSIDE SERVICES	AGEX	Administrative & General Expense	WA	0	-	-	0	-	-	-	-	-
9230000	OUTSIDE SERVICES	AGEX	Administrative & General Expense	WYP	762	-	-	-	762	-	-	-	-
9230000	OUTSIDE SERVICES	AGEX	Administrative & General Expense	WYU	190	-	-	-	190	-	-	-	-
9230000 Total					26,562	692	6,310	1,942	4,333	11,889	1,390	4	-
9239990	AFFL SERV EMPLOYED	AGEX	Administrative & General Expense	CA	(1)	(1)	-	-	-	-	-	-	-
9239990	AFFL SERV EMPLOYED	AGEX	Administrative & General Expense	IDU	0	-	-	-	-	-	0	-	-
9239990	AFFL SERV EMPLOYED	AGEX	Administrative & General Expense	OR	9	-	9	-	-	-	-	-	-
9239990	AFFL SERV EMPLOYED	AGEX	Administrative & General Expense	SO	22,622	530	6,325	1,693	2,948	9,910	1,212	4	-
9239990	AFFL SERV EMPLOYED	AGEX	Administrative & General Expense	UT	6	-	-	-	-	6	-	-	-
9239990	AFFL SERV EMPLOYED	AGEX	Administrative & General Expense	WYP	6	-	-	-	6	-	-	-	-
9239990 Total					22,641	529	6,334	1,693	2,954	9,916	1,212	4	-
9241000	PROP INS-ACCRL SITUS	AGEX	Administrative & General Expense	CA	1,800	1,800	-	-	-	-	-	-	-
9241000	PROP INS-ACCRL SITUS	AGEX	Administrative & General Expense	OR	13,001	-	13,001	-	-	-	-	-	-
9241000	PROP INS-ACCRL SITUS	AGEX	Administrative & General Expense	UT	474	-	-	-	-	474	-	-	-
9241000	PROP INS-ACCRL SITUS	AGEX	Administrative & General Expense	WA	1,145	-	-	1,145	-	-	-	-	-
9241000	PROP INS-ACCRL SITUS	AGEX	Administrative & General Expense	WYP	13	-	-	-	13	-	-	-	-
9241000 Total					16,432	1,800	13,001	1,145	13	474	-	-	-
9242000	PROP INS-CLAIM SITUS	AGEX	Administrative & General Expense	CA	2,752	2,752	-	-	-	-	-	-	-
9242000	PROP INS-CLAIM SITUS	AGEX	Administrative & General Expense	IDU	(222)	-	-	-	-	-	(222)	-	-
9242000	PROP INS-CLAIM SITUS	AGEX	Administrative & General Expense	OR	(1,565)	-	(1,565)	-	-	-	-	-	-
9242000	PROP INS-CLAIM SITUS	AGEX	Administrative & General Expense	UT	(1,740)	-	-	-	-	(1,740)	-	-	-
9242000	PROP INS-CLAIM SITUS	AGEX	Administrative & General Expense	WA	(461)	-	-	(461)	-	-	-	-	-
9242000	PROP INS-CLAIM SITUS	AGEX	Administrative & General Expense	WYP	(546)	-	-	-	(546)	-	-	-	-
9242000 Total					(1,783)	2,752	(1,565)	(461)	(546)	(1,740)	(222)	-	-
9243000	PROP INS - PREMIUMS	AGEX	Administrative & General Expense	SO	5,369	126	1,501	402	700	2,352	288	1	-
9243000 Total					5,369	126	1,501	402	700	2,352	288	1	-
9250000	INJURIES & DAMAGES	AGEX	Administrative & General Expense	SO	1,785,095	41,794	499,145	133,589	232,628	782,017	95,622	300	-
9250000 Total					1,785,095	41,794	499,145	133,589	232,628	782,017	95,622	300	-
9251000	INJURIES & DAMAGES	AGEX	Administrative & General Expense	OR	(1,062)	-	(1,062)	-	-	-	-	-	-
9251000	INJURIES & DAMAGES	AGEX	Administrative & General Expense	SO	1,062	25	297	79	138	465	57	0	-
9251000 Total					-	25	(765)	79	138	465	57	0	-
9261200	PEN EXP-OTH NBC	AGEX	Administrative & General Expense	SO	(7,653)	(179)	(2,140)	(573)	(997)	(3,352)	(410)	(1)	-
9261200 Total					(7,653)	(179)	(2,140)	(573)	(997)	(3,352)	(410)	(1)	-
9261500	PEN EXP-STATE SITUS	AGEX	Administrative & General Expense	CA	80	80	-	-	-	-	-	-	-
9261500	PEN EXP-STATE SITUS	AGEX	Administrative & General Expense	OR	654	-	654	-	-	-	-	-	-
9261500	PEN EXP-STATE SITUS	AGEX	Administrative & General Expense	SO	(81)	(2)	(23)	(6)	(11)	(36)	(4)	(0)	-
9261500	PEN EXP-STATE SITUS	AGEX	Administrative & General Expense	UT	5,292	-	-	-	-	5,292	-	-	-
9261500	PEN EXP-STATE SITUS	AGEX	Administrative & General Expense	WA	255	-	-	255	-	-	-	-	-



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9261500	PEN EXP-STATE SITUS	AGEX	Administrative & General Expense	WYP	302	-	-	-	302	-	-	-	-
9261500 Total					6,501	78	631	249	292	5,256	(4)	(0)	-
9262200	POSTRET EXP-OTH NBC	AGEX	Administrative & General Expense	SO	(5,228)	(122)	(1,462)	(391)	(681)	(2,290)	(280)	(1)	-
9262200 Total					(5,228)	(122)	(1,462)	(391)	(681)	(2,290)	(280)	(1)	-
9262500	POSTRET EXP-ST SITUS	AGEX	Administrative & General Expense	IDU	174	-	-	-	-	-	174	-	-
9262500	POSTRET EXP-ST SITUS	AGEX	Administrative & General Expense	OR	829	-	829	-	-	-	-	-	-
9262500 Total					1,003	-	829	-	-	-	174	-	-
9263200	SERP EXP-OTH NBC	AGEX	Administrative & General Expense	SO	2,797	65	782	209	364	1,225	150	0	-
9263200 Total					2,797	65	782	209	364	1,225	150	0	-
9269100	GROSS-UP - PENSION	AGEX	Administrative & General Expense	SO	6,155	144	1,721	461	802	2,696	330	1	-
9269100 Total					6,155	144	1,721	461	802	2,696	330	1	-
9269200	GROSS-UP - POST-RETR	AGEX	Administrative & General Expense	SO	1,631	38	456	122	213	715	87	0	-
9269200 Total					1,631	38	456	122	213	715	87	0	-
9269400	GROSS-UP - MD/DN/V/L	AGEX	Administrative & General Expense	SO	60,689	1,421	16,970	4,542	7,909	26,587	3,251	10	-
9269400 Total					60,689	1,421	16,970	4,542	7,909	26,587	3,251	10	-
9269500	GROSS-UP - 401(K) EX	AGEX	Administrative & General Expense	SO	46,808	1,096	13,088	3,503	6,100	20,506	2,507	8	-
9269500 Total					46,808	1,096	13,088	3,503	6,100	20,506	2,507	8	-
9269600	GROSS-UP - POST-EMPL	AGEX	Administrative & General Expense	SO	5,226	122	1,461	391	681	2,289	280	1	-
9269600 Total					5,226	122	1,461	391	681	2,289	280	1	-
9269700	GROSS-UP - OTH BEN E	AGEX	Administrative & General Expense	SO	5,109	120	1,429	382	666	2,238	274	1	-
9269700 Total					5,109	120	1,429	382	666	2,238	274	1	-
9280000	REGULATORY COM EXP	AGEX	Administrative & General Expense	CA	850	850	-	-	-	-	-	-	-
9280000	REGULATORY COM EXP	AGEX	Administrative & General Expense	IDU	25	-	-	-	-	-	25	-	-
9280000	REGULATORY COM EXP	AGEX	Administrative & General Expense	OR	1,390	-	1,390	-	-	-	-	-	-
9280000	REGULATORY COM EXP	AGEX	Administrative & General Expense	SO	1,672	39	468	125	218	732	90	0	-
9280000	REGULATORY COM EXP	AGEX	Administrative & General Expense	UT	165	-	-	-	-	165	-	-	-
9280000	REGULATORY COM EXP	AGEX	Administrative & General Expense	WA	737	-	-	737	-	-	-	-	-
9280000	REGULATORY COM EXP	AGEX	Administrative & General Expense	WYP	1,020	-	-	-	1,020	-	-	-	-
9280000 Total					5,859	889	1,857	862	1,238	898	115	0	-
9282000	REG COMM EXPENSE	AGEX	Administrative & General Expense	CA	186	186	-	-	-	-	-	-	-
9282000	REG COMM EXPENSE	AGEX	Administrative & General Expense	IDU	606	-	-	-	-	-	606	-	-
9282000	REG COMM EXPENSE	AGEX	Administrative & General Expense	OR	8,070	-	8,070	-	-	-	-	-	-
9282000	REG COMM EXPENSE	AGEX	Administrative & General Expense	UT	6,841	-	-	-	-	6,841	-	-	-
9282000	REG COMM EXPENSE	AGEX	Administrative & General Expense	WA	1,334	-	-	1,334	-	-	-	-	-
9282000	REG COMM EXPENSE	AGEX	Administrative & General Expense	WYP	1,809	-	-	-	1,809	-	-	-	-
9282000 Total					18,847	186	8,070	1,334	1,809	6,841	606	-	-
9283000	FERC FILING FEE	AGEX	Administrative & General Expense	SG	7,443	110	2,017	567	1,046	3,299	403	2	-
9283000 Total					7,443	110	2,017	567	1,046	3,299	403	2	-
9290000	DUPLICATE CHRGS-CR	AGEX	Administrative & General Expense	SO	(18,766)	(439)	(5,247)	(1,404)	(2,446)	(8,221)	(1,005)	(3)	-
9290000 Total					(18,766)	(439)	(5,247)	(1,404)	(2,446)	(8,221)	(1,005)	(3)	-
9299100	DUP CHG CR - PENSION	AGEX	Administrative & General Expense	SO	(6,155)	(144)	(1,721)	(461)	(802)	(2,696)	(330)	(1)	-
9299100 Total					(6,155)	(144)	(1,721)	(461)	(802)	(2,696)	(330)	(1)	-
9299200	DUP CHG CR - POST-RT	AGEX	Administrative & General Expense	SO	(1,631)	(38)	(456)	(122)	(213)	(715)	(87)	(0)	-
9299200 Total					(1,631)	(38)	(456)	(122)	(213)	(715)	(87)	(0)	-
9299400	DUP CHG CR - M/D/V/L	AGEX	Administrative & General Expense	SO	(60,689)	(1,421)	(16,970)	(4,542)	(7,909)	(26,587)	(3,251)	(10)	-
9299400 Total					(60,689)	(1,421)	(16,970)	(4,542)	(7,909)	(26,587)	(3,251)	(10)	-
9299500	DUP CHRG CR - 401(K)	AGEX	Administrative & General Expense	SO	(46,808)	(1,096)	(13,088)	(3,503)	(6,100)	(20,506)	(2,507)	(8)	-
9299500 Total					(46,808)	(1,096)	(13,088)	(3,503)	(6,100)	(20,506)	(2,507)	(8)	-
9299600	DUP CHG CR - POST-EM	AGEX	Administrative & General Expense	SO	(5,226)	(122)	(1,461)	(391)	(681)	(2,289)	(280)	(1)	-
9299600 Total					(5,226)	(122)	(1,461)	(391)	(681)	(2,289)	(280)	(1)	-
9299700	DUP CHG CR - OTH BEN	AGEX	Administrative & General Expense	SO	(5,109)	(120)	(1,429)	(382)	(666)	(2,238)	(274)	(1)	-
9299700 Total					(5,109)	(120)	(1,429)	(382)	(666)	(2,238)	(274)	(1)	-
9301000	GEN ADVERTISNG EXP	AGEX	Administrative & General Expense	SO	49	1	14	4	6	21	3	0	-
9301000 Total					49	1	14	4	6	21	3	0	-
9302000	MISC GEN EXP-OTHER	AGEX	Administrative & General Expense	SO	2,712	63	758	203	353	1,188	145	0	-
9302000	MISC GEN EXP-OTHER	AGEX	Administrative & General Expense	UT	51	-	-	-	-	51	-	-	-
9302000	MISC GEN EXP-OTHER	AGEX	Administrative & General Expense	WYP	43	-	-	-	43	-	-	-	-



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9302000 Total				2,806	63	758	203	396	1,239	145	0	-
9310000	RENTS (A&G)	AGEX	Administrative & General Expense CA	67	67	-	-	-	-	-	-	-
9310000	RENTS (A&G)	AGEX	Administrative & General Expense IDU	0	-	-	-	-	-	0	-	-
9310000	RENTS (A&G)	AGEX	Administrative & General Expense OR	262	-	262	-	-	-	-	-	-
9310000	RENTS (A&G)	AGEX	Administrative & General Expense SO	1,168	27	327	87	152	512	63	0	-
9310000	RENTS (A&G)	AGEX	Administrative & General Expense UT	1	-	-	-	-	-	1	-	-
9310000	RENTS (A&G)	AGEX	Administrative & General Expense WA	16	-	-	16	-	-	-	-	-
9310000	RENTS (A&G)	AGEX	Administrative & General Expense WYP	(4)	-	-	-	(4)	-	-	-	-
9310000 Total				1,510	95	589	103	148	513	63	0	-
9350000	MAINT GENERAL PLNT	AGEX	Administrative & General Expense CA	166	166	-	-	-	-	-	-	-
9350000	MAINT GENERAL PLNT	AGEX	Administrative & General Expense CN	38	1	11	3	3	18	2	-	-
9350000	MAINT GENERAL PLNT	AGEX	Administrative & General Expense IDU	1	-	-	-	-	-	1	-	-
9350000	MAINT GENERAL PLNT	AGEX	Administrative & General Expense OR	275	-	275	-	-	-	-	-	-
9350000	MAINT GENERAL PLNT	AGEX	Administrative & General Expense SO	36,132	846	10,103	2,704	4,709	15,829	1,935	6	-
9350000	MAINT GENERAL PLNT	AGEX	Administrative & General Expense UT	57	-	-	-	-	57	-	-	-
9350000	MAINT GENERAL PLNT	AGEX	Administrative & General Expense WA	188	-	-	188	-	-	-	-	-
9350000	MAINT GENERAL PLNT	AGEX	Administrative & General Expense WYP	12	-	-	-	12	-	-	-	-
9350000	MAINT GENERAL PLNT	AGEX	Administrative & General Expense WYU	2	-	-	-	2	-	-	-	-
9350000 Total				36,870	1,013	10,390	2,894	4,725	15,904	1,938	6	-
9359500	MAINT GEN PLT-ENV AM	AGEX	Administrative & General Expense SO	160	4	45	12	21	70	9	0	-
9359500 Total				160	4	45	12	21	70	9	0	-
Grand Total				5,421,403	131,746	1,634,162	423,874	772,647	2,505,570	307,545	1,111	(355,251)

B3. DEPRECIATION EXPENSE



Depreciation Expense (Actuals)
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Primary Account	Primary Account Name	Secondary Account	Secondary Account Name	Alloc	Balance	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4030000	DEPN EXPENSE-ELECT	3102000	LAND RIGHTS	SG	711	10	193	54	100	315	38	0	-
4030000	DEPN EXPENSE-ELECT	3110000	STRUCTURES AND IMPROVEMENTS	SG	43,797	646	11,866	3,336	6,155	19,412	2,371	11	-
4030000	DEPN EXPENSE-ELECT	3120000	BOILER PLANT EQUIPMENT	SG	238,446	3,516	64,604	18,165	33,509	105,686	12,909	57	-
4030000	DEPN EXPENSE-ELECT	3140000	TURBOGENERATOR UNITS	SG	50,329	742	13,636	3,834	7,073	22,307	2,725	12	-
4030000	DEPN EXPENSE-ELECT	3150000	ACCESSORY ELECTRIC EQUIPMENT	SG	18,124	267	4,910	1,381	2,547	8,033	981	4	-
4030000	DEPN EXPENSE-ELECT	3157000	ACCESSORY ELECTRIC EQUIP-SUPV & ALARM	SG	2	0	1	0	0	1	0	0	-
4030000	DEPN EXPENSE-ELECT	3160000	MISCELLANEOUS POWER PLANT EQUIPMENT	SG	1,759	26	477	134	247	780	95	0	-
4030000	DEPN EXPENSE-ELECT	3302000	LAND RIGHTS	SG-P	70	1	19	5	10	31	4	0	-
4030000	DEPN EXPENSE-ELECT	3302000	LAND RIGHTS	SG-U	40	1	11	3	6	18	2	0	-
4030000	DEPN EXPENSE-ELECT	3303000	WATER RIGHTS	SG-P	0	0	0	0	0	0	0	0	-
4030000	DEPN EXPENSE-ELECT	3303000	WATER RIGHTS	SG-U	2	0	0	0	0	1	0	0	-
4030000	DEPN EXPENSE-ELECT	3304000	FLOOD RIGHTS	SG-P	4	0	1	0	1	2	0	0	-
4030000	DEPN EXPENSE-ELECT	3304000	FLOOD RIGHTS	SG-U	3	0	1	0	0	1	0	0	-
4030000	DEPN EXPENSE-ELECT	3305000	LAND RIGHTS - FISH/WILDLIFE	SG-P	2	0	1	0	0	1	0	0	-
4030000	DEPN EXPENSE-ELECT	3310000	STRUCTURES AND IMPROVE	SG-U	318	5	86	24	45	141	17	0	-
4030000	DEPN EXPENSE-ELECT	3311000	STRUCTURES AND IMPROVE-PRODUCTION	SG-P	1,940	29	526	148	273	860	105	0	-
4030000	DEPN EXPENSE-ELECT	3311000	STRUCTURES AND IMPROVE-PRODUCTION	SG-U	432	6	117	33	61	192	23	0	-
4030000	DEPN EXPENSE-ELECT	3312000	STRUCTURES AND IMPROVE-FISH/WILDLIFE	SG-P	3,691	54	1,000	281	519	1,636	200	1	-
4030000	DEPN EXPENSE-ELECT	3312000	STRUCTURES AND IMPROVE-FISH/WILDLIFE	SG-U	32	0	9	2	4	14	2	0	-
4030000	DEPN EXPENSE-ELECT	3313000	STRUCTURES AND IMPROVE-RECREATION	SG-P	515	8	140	39	72	228	28	0	-
4030000	DEPN EXPENSE-ELECT	3313000	STRUCTURES AND IMPROVE-RECREATION	SG-U	17	0	5	1	2	8	1	0	-
4030000	DEPN EXPENSE-ELECT	3320000	"RESERVOIRS, DAMS & WATERWAYS"	SG-P	152	2	41	12	21	67	8	0	-
4030000	DEPN EXPENSE-ELECT	3320000	"RESERVOIRS, DAMS & WATERWAYS"	SG-U	1,167	17	316	89	164	517	63	0	-
4030000	DEPN EXPENSE-ELECT	3321000	"RESERVOIRS, DAMS, & WTRWYS-PRODUCTION"	SG-P	10,892	161	2,951	830	1,531	4,828	590	3	-
4030000	DEPN EXPENSE-ELECT	3321000	"RESERVOIRS, DAMS, & WTRWYS-PRODUCTION"	SG-U	4,143	61	1,122	316	582	1,836	224	1	-
4030000	DEPN EXPENSE-ELECT	3322000	"RESERVOIRS, DAMS, & WTRWYS-FISH/WILDLIF	SG-P	522	8	141	40	73	231	28	0	-
4030000	DEPN EXPENSE-ELECT	3322000	"RESERVOIRS, DAMS, & WTRWYS-FISH/WILDLIF	SG-U	17	0	5	1	2	7	1	0	-
4030000	DEPN EXPENSE-ELECT	3323000	"RESERVOIRS, DAMS, & WTRWYS-RECREATION"	SG-P	4	0	1	0	1	2	0	0	-
4030000	DEPN EXPENSE-ELECT	3323000	"RESERVOIRS, DAMS, & WTRWYS-RECREATION"	SG-U	1	0	0	0	0	0	0	0	-
4030000	DEPN EXPENSE-ELECT	3330000	"WATER WHEELS, TURB & GENERATORS"	SG-P	2,041	30	553	155	287	904	110	0	-
4030000	DEPN EXPENSE-ELECT	3330000	"WATER WHEELS, TURB & GENERATORS"	SG-U	1,967	29	533	150	276	872	106	0	-
4030000	DEPN EXPENSE-ELECT	3340000	ACCESSORY ELECTRIC EQUIPMENT	SG-P	1,868	28	506	142	262	828	101	0	-
4030000	DEPN EXPENSE-ELECT	3340000	ACCESSORY ELECTRIC EQUIPMENT	SG-U	594	9	161	45	84	263	32	0	-
4030000	DEPN EXPENSE-ELECT	3347000	ACCESSORY ELECT EQUIP - SUPV & ALARM	SG-P	34	1	9	3	5	15	2	0	-
4030000	DEPN EXPENSE-ELECT	3347000	ACCESSORY ELECT EQUIP - SUPV & ALARM	SG-U	5	0	1	0	1	2	0	0	-
4030000	DEPN EXPENSE-ELECT	3350000	MISC POWER PLANT EQUIP	SG-U	6	0	2	0	1	3	0	0	-
4030000	DEPN EXPENSE-ELECT	3351000	MISC POWER PLANT EQUIP - PRODUCTION	SG-P	53	1	14	4	7	24	3	0	-
4030000	DEPN EXPENSE-ELECT	3360000	"ROADS, RAILROADS & BRIDGES"	SG-P	629	9	171	48	88	279	34	0	-
4030000	DEPN EXPENSE-ELECT	3360000	"ROADS, RAILROADS & BRIDGES"	SG-U	188	3	51	14	26	83	10	0	-
4030000	DEPN EXPENSE-ELECT	3402000	LAND RIGHTS	SG	190	3	52	14	27	84	10	0	-
4030000	DEPN EXPENSE-ELECT	3410000	STRUCTURES & IMPROVEMENTS	OR	0	-	0	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3410000	STRUCTURES & IMPROVEMENTS	SG	7,683	113	2,082	585	1,080	3,405	416	2	-
4030000	DEPN EXPENSE-ELECT	3410000	STRUCTURES & IMPROVEMENTS	UT	3	-	-	-	-	3	-	-	-
4030000	DEPN EXPENSE-ELECT	3420000	"FUEL HOLDERS,PRODUCERS, ACCES"	SG	541	8	147	41	76	240	29	0	-
4030000	DEPN EXPENSE-ELECT	3430000	PRIME MOVERS	SG	170,925	2,521	46,310	13,021	24,020	75,759	9,253	41	-
4030000	DEPN EXPENSE-ELECT	3440000	GENERATORS	SG	22,491	332	6,094	1,713	3,161	9,969	1,218	5	-
4030000	DEPN EXPENSE-ELECT	3440000	GENERATORS	UT	13	-	-	-	-	13	-	-	-
4030000	DEPN EXPENSE-ELECT	3450000	ACCESSORY ELECTRIC EQUIPMENT	SG	13,952	206	3,780	1,063	1,961	6,184	755	3	-
4030000	DEPN EXPENSE-ELECT	3450000	ACCESSORY ELECTRIC EQUIPMENT	UT	4	-	-	-	-	4	-	-	-
4030000	DEPN EXPENSE-ELECT	3460000	MISCELLANEOUS PWR PLANT EQUIP	SG	759	11	206	58	107	336	41	0	-
4030000	DEPN EXPENSE-ELECT	3502000	LAND RIGHTS	SG	2,993	44	811	228	421	1,327	162	1	-
4030000	DEPN EXPENSE-ELECT	3520000	STRUCTURES & IMPROVEMENTS	SG	5,227	77	1,416	398	734	2,317	283	1	-
4030000	DEPN EXPENSE-ELECT	3530000	STATION EQUIPMENT	SG	44,758	660	12,127	3,410	6,290	19,838	2,423	11	-
4030000	DEPN EXPENSE-ELECT	3534000	STATION EQUIPMENT, STEP-UP TRANSFORMERS	SG	3,226	48	874	246	453	1,430	175	1	-
4030000	DEPN EXPENSE-ELECT	3537000	STATION EQUIPMENT-SUPERVISORY & ALARM	SG	467	7	126	36	66	207	25	0	-
4030000	DEPN EXPENSE-ELECT	3540000	TOWERS AND FIXTURES	SG	21,992	324	5,958	1,675	3,090	9,747	1,191	5	-
4030000	DEPN EXPENSE-ELECT	3550000	POLES AND FIXTURES	SG	27,578	407	7,472	2,101	3,876	12,223	1,493	7	-
4030000	DEPN EXPENSE-ELECT	3560000	OVERHEAD CONDUCTORS & DEVICES	SG	30,382	448	8,232	2,314	4,270	13,466	1,645	7	-
4030000	DEPN EXPENSE-ELECT	3570000	UNDERGROUND CONDUIT	SG	60	1	16	5	8	27	3	0	-
4030000	DEPN EXPENSE-ELECT	3580000	UNDERGROUND CONDUCTORS & DEVICES	SG	146	2	40	11	21	65	8	0	-
4030000	DEPN EXPENSE-ELECT	3590000	ROADS AND TRAILS	SG	147	2	40	11	21	65	8	0	-
4030000	DEPN EXPENSE-ELECT	3602000	LAND RIGHTS	CA	13	13	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3602000	LAND RIGHTS	IDU	28	-	-	-	-	-	28	-	-
4030000	DEPN EXPENSE-ELECT	3602000	LAND RIGHTS	OR	74	-	74	-	-	-	-	-	-



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4030000	DEPN EXPENSE-ELECT	3602000	LAND RIGHTS	UT	194	-	-	-	-	194	-	-	-
4030000	DEPN EXPENSE-ELECT	3602000	LAND RIGHTS	WA	10	-	-	10	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3602000	LAND RIGHTS	WYP	86	-	-	-	86	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3602000	LAND RIGHTS	WYU	125	-	-	-	125	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3610000	STRUCTURES & IMPROVEMENTS	CA	160	160	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3610000	STRUCTURES & IMPROVEMENTS	IDU	66	-	-	-	-	-	66	-	-
4030000	DEPN EXPENSE-ELECT	3610000	STRUCTURES & IMPROVEMENTS	OR	540	-	540	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3610000	STRUCTURES & IMPROVEMENTS	UT	1,260	-	-	-	-	1,260	-	-	-
4030000	DEPN EXPENSE-ELECT	3610000	STRUCTURES & IMPROVEMENTS	WA	137	-	-	137	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3610000	STRUCTURES & IMPROVEMENTS	WYP	323	-	-	-	323	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3610000	STRUCTURES & IMPROVEMENTS	WYU	79	-	-	-	79	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3620000	STATION EQUIPMENT	CA	1,025	1,025	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3620000	STATION EQUIPMENT	IDU	950	-	-	-	-	-	950	-	-
4030000	DEPN EXPENSE-ELECT	3620000	STATION EQUIPMENT	OR	6,102	-	6,102	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3620000	STATION EQUIPMENT	UT	13,490	-	-	-	-	13,490	-	-	-
4030000	DEPN EXPENSE-ELECT	3620000	STATION EQUIPMENT	WA	1,979	-	-	1,979	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3620000	STATION EQUIPMENT	WYP	2,634	-	-	-	2,634	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3620000	STATION EQUIPMENT	WYU	373	-	-	-	373	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	CA	21	21	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	IDU	12	-	-	-	-	-	12	-	-
4030000	DEPN EXPENSE-ELECT	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	OR	98	-	98	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	UT	180	-	-	-	-	-	180	-	-
4030000	DEPN EXPENSE-ELECT	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WA	37	-	-	37	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WYP	42	-	-	-	42	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WYU	6	-	-	-	6	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3640000	"POLES, TOWERS AND FIXTURES"	CA	3,964	3,964	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3640000	"POLES, TOWERS AND FIXTURES"	IDU	3,791	-	-	-	-	-	3,791	-	-
4030000	DEPN EXPENSE-ELECT	3640000	"POLES, TOWERS AND FIXTURES"	OR	16,242	-	16,242	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3640000	"POLES, TOWERS AND FIXTURES"	UT	17,428	-	-	-	-	-	17,428	-	-
4030000	DEPN EXPENSE-ELECT	3640000	"POLES, TOWERS AND FIXTURES"	WA	4,342	-	-	4,342	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3640000	"POLES, TOWERS AND FIXTURES"	WYP	5,344	-	-	-	5,344	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3640000	"POLES, TOWERS AND FIXTURES"	WYU	1,068	-	-	-	1,068	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3650000	OVERHEAD CONDUCTORS & DEVICES	CA	1,776	1,776	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3650000	OVERHEAD CONDUCTORS & DEVICES	IDU	1,094	-	-	-	-	-	1,094	-	-
4030000	DEPN EXPENSE-ELECT	3650000	OVERHEAD CONDUCTORS & DEVICES	OR	6,860	-	6,860	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3650000	OVERHEAD CONDUCTORS & DEVICES	UT	7,706	-	-	-	-	-	7,706	-	-
4030000	DEPN EXPENSE-ELECT	3650000	OVERHEAD CONDUCTORS & DEVICES	WA	2,226	-	-	2,226	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3650000	OVERHEAD CONDUCTORS & DEVICES	WYP	2,854	-	-	-	2,854	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3650000	OVERHEAD CONDUCTORS & DEVICES	WYU	373	-	-	-	373	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3660000	UNDERGROUND CONDUIT	CA	489	489	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3660000	UNDERGROUND CONDUIT	IDU	315	-	-	-	-	-	315	-	-
4030000	DEPN EXPENSE-ELECT	3660000	UNDERGROUND CONDUIT	OR	2,116	-	2,116	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3660000	UNDERGROUND CONDUIT	UT	6,377	-	-	-	-	-	6,377	-	-
4030000	DEPN EXPENSE-ELECT	3660000	UNDERGROUND CONDUIT	WA	572	-	-	572	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3660000	UNDERGROUND CONDUIT	WYP	875	-	-	-	875	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3660000	UNDERGROUND CONDUIT	WYU	156	-	-	-	156	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3670000	UNDERGROUND CONDUCTORS & DEVICES	CA	558	558	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3670000	UNDERGROUND CONDUCTORS & DEVICES	IDU	640	-	-	-	-	-	640	-	-
4030000	DEPN EXPENSE-ELECT	3670000	UNDERGROUND CONDUCTORS & DEVICES	OR	4,704	-	4,704	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3670000	UNDERGROUND CONDUCTORS & DEVICES	UT	13,420	-	-	-	-	-	13,420	-	-
4030000	DEPN EXPENSE-ELECT	3670000	UNDERGROUND CONDUCTORS & DEVICES	WA	784	-	-	784	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3670000	UNDERGROUND CONDUCTORS & DEVICES	WYP	1,351	-	-	-	1,351	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3670000	UNDERGROUND CONDUCTORS & DEVICES	WYU	498	-	-	-	498	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3680000	LINE TRANSFORMERS	CA	1,376	1,376	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3680000	LINE TRANSFORMERS	IDU	2,080	-	-	-	-	-	2,080	-	-
4030000	DEPN EXPENSE-ELECT	3680000	LINE TRANSFORMERS	OR	12,211	-	12,211	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3680000	LINE TRANSFORMERS	UT	15,735	-	-	-	-	-	15,735	-	-
4030000	DEPN EXPENSE-ELECT	3680000	LINE TRANSFORMERS	WA	3,067	-	-	3,067	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3680000	LINE TRANSFORMERS	WYP	3,517	-	-	-	3,517	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3680000	LINE TRANSFORMERS	WYU	492	-	-	-	492	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3691000	SERVICES - OVERHEAD	CA	275	275	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3691000	SERVICES - OVERHEAD	IDU	235	-	-	-	-	-	235	-	-
4030000	DEPN EXPENSE-ELECT	3691000	SERVICES - OVERHEAD	OR	2,322	-	2,322	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3691000	SERVICES - OVERHEAD	UT	2,512	-	-	-	-	-	2,512	-	-
4030000	DEPN EXPENSE-ELECT	3691000	SERVICES - OVERHEAD	WA	607	-	-	607	-	-	-	-	-



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4030000	DEPN EXPENSE-ELECT	3691000	SERVICES - OVERHEAD	WYP	452	-	-	-	452	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3691000	SERVICES - OVERHEAD	WYU	102	-	-	-	102	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3692000	SERVICES - UNDERGROUND	CA	410	410	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3692000	SERVICES - UNDERGROUND	IDU	989	-	-	-	-	-	989	-	-
4030000	DEPN EXPENSE-ELECT	3692000	SERVICES - UNDERGROUND	OR	5,061	-	5,061	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3692000	SERVICES - UNDERGROUND	UT	7,394	-	-	-	-	7,394	-	-	-
4030000	DEPN EXPENSE-ELECT	3692000	SERVICES - UNDERGROUND	WA	1,275	-	-	1,275	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3692000	SERVICES - UNDERGROUND	WYP	1,219	-	-	-	1,219	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3692000	SERVICES - UNDERGROUND	WYU	416	-	-	-	416	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3700000	METERS	CA	319	319	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3700000	METERS	IDU	791	-	-	-	-	-	791	-	-
4030000	DEPN EXPENSE-ELECT	3700000	METERS	OR	1,817	-	1,817	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3700000	METERS	UT	7,589	-	-	-	-	7,589	-	-	-
4030000	DEPN EXPENSE-ELECT	3700000	METERS	WA	801	-	-	801	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3700000	METERS	WYP	778	-	-	-	778	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3700000	METERS	WYU	154	-	-	-	154	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3710000	INSTALL ON CUSTOMERS PREMISES	CA	15	15	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3710000	INSTALL ON CUSTOMERS PREMISES	IDU	8	-	-	-	-	-	8	-	-
4030000	DEPN EXPENSE-ELECT	3710000	INSTALL ON CUSTOMERS PREMISES	OR	116	-	116	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3710000	INSTALL ON CUSTOMERS PREMISES	UT	265	-	-	-	-	265	-	-	-
4030000	DEPN EXPENSE-ELECT	3710000	INSTALL ON CUSTOMERS PREMISES	WA	21	-	-	21	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3710000	INSTALL ON CUSTOMERS PREMISES	WYP	31	-	-	-	31	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3710000	INSTALL ON CUSTOMERS PREMISES	WYU	5	-	-	-	5	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3730000	STREET LIGHTING & SIGNAL SYSTEMS	CA	28	28	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3730000	STREET LIGHTING & SIGNAL SYSTEMS	IDU	34	-	-	-	-	-	34	-	-
4030000	DEPN EXPENSE-ELECT	3730000	STREET LIGHTING & SIGNAL SYSTEMS	OR	618	-	618	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3730000	STREET LIGHTING & SIGNAL SYSTEMS	UT	1,165	-	-	-	-	1,165	-	-	-
4030000	DEPN EXPENSE-ELECT	3730000	STREET LIGHTING & SIGNAL SYSTEMS	WA	113	-	-	113	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3730000	STREET LIGHTING & SIGNAL SYSTEMS	WYP	241	-	-	-	241	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3730000	STREET LIGHTING & SIGNAL SYSTEMS	WYU	62	-	-	-	62	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3892000	LAND RIGHTS	IDU	0	-	-	-	-	-	0	-	-
4030000	DEPN EXPENSE-ELECT	3892000	LAND RIGHTS	OR	0	-	0	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3892000	LAND RIGHTS	SG	0	0	0	0	0	0	0	0	-
4030000	DEPN EXPENSE-ELECT	3892000	LAND RIGHTS	SO	2	0	-	1	0	0	1	0	0
4030000	DEPN EXPENSE-ELECT	3892000	LAND RIGHTS	UT	2	-	-	-	-	2	-	-	-
4030000	DEPN EXPENSE-ELECT	3892000	LAND RIGHTS	WYP	1	-	-	-	1	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3892000	LAND RIGHTS	WYU	0	-	-	-	0	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	CA	77	77	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	CN	210	5	64	14	15	103	9	-	-
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	IDU	247	-	-	-	-	-	247	-	-
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	OR	798	-	798	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	SE	24	0	6	2	4	11	1	0	-
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	SG	278	4	75	21	39	123	15	0	-
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	SO	2,487	58	696	186	324	1,090	133	0	-
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	UT	1,232	-	-	-	-	1,232	-	-	-
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	WA	245	-	-	245	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	WYP	352	-	-	-	352	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	WYU	122	-	-	-	122	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	CA	5	5	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	CN	32	1	10	2	2	16	1	-	-
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	IDU	4	-	-	-	-	-	4	-	-
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	OR	67	-	67	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	SE	0	0	0	0	0	0	0	0	-
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	SG	100	1	27	8	14	44	5	0	-
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	SO	764	18	214	57	100	335	41	0	-
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	UT	53	-	-	-	-	53	-	-	-
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	WA	3	-	-	3	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	WYP	27	-	-	-	27	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	WYU	2	-	-	-	2	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CA	10	10	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CN	404	9	123	27	29	199	17	-	-
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	IDU	82	-	-	-	-	-	82	-	-
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	OR	197	-	197	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SE	5	0	1	0	1	2	0	0	-
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SG	485	7	131	37	68	215	26	0	-



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4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SO	11,966	280	3,346	896	1,559	5,242	641	2	-
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	UT	172	-	-	-	-	172	-	-	-
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WA	63	-	-	63	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WYP	250	-	-	-	250	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WYU	14	-	-	-	14	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3913000	OFFICE EQUIPMENT	CN	0	0	0	0	0	0	0	-	-
4030000	DEPN EXPENSE-ELECT	3913000	OFFICE EQUIPMENT	OR	0	-	0	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3913000	OFFICE EQUIPMENT	SG	4	0	1	0	1	2	0	0	-
4030000	DEPN EXPENSE-ELECT	3913000	OFFICE EQUIPMENT	SO	91	2	26	7	12	40	5	0	-
4030000	DEPN EXPENSE-ELECT	3913000	OFFICE EQUIPMENT	UT	1	-	-	-	-	1	-	-	-
4030000	DEPN EXPENSE-ELECT	3913000	OFFICE EQUIPMENT	WYU	1	-	-	-	1	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3930000	STORES EQUIPMENT	CA	4	4	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3930000	STORES EQUIPMENT	IDU	34	-	-	-	-	-	34	-	-
4030000	DEPN EXPENSE-ELECT	3930000	STORES EQUIPMENT	OR	124	-	124	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3930000	STORES EQUIPMENT	SG	282	4	77	22	40	125	15	0	-
4030000	DEPN EXPENSE-ELECT	3930000	STORES EQUIPMENT	SO	10	0	3	1	1	4	1	0	-
4030000	DEPN EXPENSE-ELECT	3930000	STORES EQUIPMENT	UT	167	-	-	-	-	167	-	-	-
4030000	DEPN EXPENSE-ELECT	3930000	STORES EQUIPMENT	WA	29	-	-	29	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3930000	STORES EQUIPMENT	WYP	59	-	-	-	59	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3930000	STORES EQUIPMENT	WYU	0	-	-	-	0	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3940000	"TLS, SHOP, GAR EQUIPMENT"	CA	47	47	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3940000	"TLS, SHOP, GAR EQUIPMENT"	IDU	98	-	-	-	-	-	98	-	-
4030000	DEPN EXPENSE-ELECT	3940000	"TLS, SHOP, GAR EQUIPMENT"	OR	453	-	453	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3940000	"TLS, SHOP, GAR EQUIPMENT"	SE	4	0	1	0	1	2	0	0	-
4030000	DEPN EXPENSE-ELECT	3940000	"TLS, SHOP, GAR EQUIPMENT"	SG	951	14	258	72	134	422	52	0	-
4030000	DEPN EXPENSE-ELECT	3940000	"TLS, SHOP, GAR EQUIPMENT"	SO	76	2	21	6	10	33	4	0	-
4030000	DEPN EXPENSE-ELECT	3940000	"TLS, SHOP, GAR EQUIPMENT"	UT	704	-	-	-	-	704	-	-	-
4030000	DEPN EXPENSE-ELECT	3940000	"TLS, SHOP, GAR EQUIPMENT"	WA	125	-	-	125	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3940000	"TLS, SHOP, GAR EQUIPMENT"	WYP	175	-	-	-	175	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3940000	"TLS, SHOP, GAR EQUIPMENT"	WYU	12	-	-	-	12	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3950000	LABORATORY EQUIPMENT	CA	39	39	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3950000	LABORATORY EQUIPMENT	IDU	74	-	-	-	-	-	74	-	-
4030000	DEPN EXPENSE-ELECT	3950000	LABORATORY EQUIPMENT	OR	547	-	547	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3950000	LABORATORY EQUIPMENT	SE	60	1	15	4	9	26	4	0	-
4030000	DEPN EXPENSE-ELECT	3950000	LABORATORY EQUIPMENT	SG	376	6	102	29	53	167	20	0	-
4030000	DEPN EXPENSE-ELECT	3950000	LABORATORY EQUIPMENT	SO	250	6	70	19	33	109	13	0	-
4030000	DEPN EXPENSE-ELECT	3950000	LABORATORY EQUIPMENT	UT	508	-	-	-	-	508	-	-	-
4030000	DEPN EXPENSE-ELECT	3950000	LABORATORY EQUIPMENT	WA	73	-	-	73	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3950000	LABORATORY EQUIPMENT	WYP	174	-	-	-	174	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3950000	LABORATORY EQUIPMENT	WYU	6	-	-	-	6	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	CA	245	245	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	CN	149	3	45	10	11	73	6	-	-
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	IDU	613	-	-	-	-	-	613	-	-
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	OR	2,715	-	2,715	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	SE	12	0	3	1	2	5	1	0	-
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	SG	8,719	129	2,362	664	1,225	3,864	472	2	-
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	SO	4,115	96	1,151	308	536	1,803	220	1	-
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	UT	3,161	-	-	-	-	3,161	-	-	-
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	WA	542	-	-	542	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	WYP	1,136	-	-	-	1,136	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	WYU	290	-	-	-	290	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3972000	MOBILE RADIO EQUIPMENT	CA	25	25	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3972000	MOBILE RADIO EQUIPMENT	IDU	14	-	-	-	-	-	14	-	-
4030000	DEPN EXPENSE-ELECT	3972000	MOBILE RADIO EQUIPMENT	OR	100	-	100	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3972000	MOBILE RADIO EQUIPMENT	SE	4	0	1	0	1	2	0	0	-
4030000	DEPN EXPENSE-ELECT	3972000	MOBILE RADIO EQUIPMENT	SG	240	4	65	18	34	106	13	0	-
4030000	DEPN EXPENSE-ELECT	3972000	MOBILE RADIO EQUIPMENT	SO	11	0	3	1	1	5	1	0	-
4030000	DEPN EXPENSE-ELECT	3972000	MOBILE RADIO EQUIPMENT	UT	81	-	-	-	-	81	-	-	-
4030000	DEPN EXPENSE-ELECT	3972000	MOBILE RADIO EQUIPMENT	WA	6	-	-	6	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3972000	MOBILE RADIO EQUIPMENT	WYP	20	-	-	-	20	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3972000	MOBILE RADIO EQUIPMENT	WYU	5	-	-	-	5	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3980000	MISCELLANEOUS EQUIPMENT	CA	3	3	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3980000	MISCELLANEOUS EQUIPMENT	CN	4	0	1	0	0	2	0	-	-
4030000	DEPN EXPENSE-ELECT	3980000	MISCELLANEOUS EQUIPMENT	IDU	4	-	-	-	-	-	4	-	-
4030000	DEPN EXPENSE-ELECT	3980000	MISCELLANEOUS EQUIPMENT	OR	68	-	68	-	-	-	-	-	-



Depreciation Expense (Actuals)
 Sum of Range: 01/2023 - 12/2023
 Allocation Method - Factor 2020 Protocol
 (Allocated in Thousands)

4030000	DEPN EXPENSE-ELECT	3980000	MISCELLANEOUS EQUIPMENT	SE	0	0	0	0	0	0	0	0	-
4030000	DEPN EXPENSE-ELECT	3980000	MISCELLANEOUS EQUIPMENT	SG	156	2	42	12	22	69	8	0	-
4030000	DEPN EXPENSE-ELECT	3980000	MISCELLANEOUS EQUIPMENT	SO	80	-	22	6	10	35	4	0	-
4030000	DEPN EXPENSE-ELECT	3980000	MISCELLANEOUS EQUIPMENT	UT	87	-	-	-	-	87	-	-	-
4030000	DEPN EXPENSE-ELECT	3980000	MISCELLANEOUS EQUIPMENT	WA	10	-	-	10	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3980000	MISCELLANEOUS EQUIPMENT	WYP	14	-	-	-	14	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3980000	MISCELLANEOUS EQUIPMENT	WYU	1	-	-	-	1	-	-	-	-
4030000 Total					1,001,716	22,427	272,874	75,719	134,326	442,297	53,889	184	-
4032000	DEPR - STEAM	565131	DEPR - PROD STEAM NOT CLASSIFIED	SG	1,500	22	406	114	211	665	81	0	-
4032000	DEPR - STEAM	565247	Depr - Prod Steam UT STEP	OTHER	(6,749)	-	-	-	-	-	-	-	(6,749)
4032000 Total					(5,249)	22	406	114	211	665	81	0	(6,749)
4033000	DEPR - HYDRO	565133	DEPR - PROD HYDRO NOT CLASSIFIED	SG-P	(598)	(9)	(162)	(46)	(84)	(265)	(32)	(0)	-
4033000	DEPR - HYDRO	565133	DEPR - PROD HYDRO NOT CLASSIFIED	SG-U	303	4	82	23	43	134	16	0	-
4033000 Total					(295)	(4)	(80)	(22)	(41)	(131)	(16)	(0)	-
4034000	DEPR - OTHER	565134	DEPR - PROD OTHER NOT CLASSIFIED	SG	585	9	159	45	82	259	32	0	-
4034000 Total					585	9	159	45	82	259	32	0	-
4035000	DEPR-TRANSMISSION	565141	DEPR - TRANS ASSETS NOT CLASSIFIED	SG	2,412	36	654	184	339	1,069	131	1	-
4035000 Total					2,412	36	654	184	339	1,069	131	1	-
4036000	DEPR-DISTRIBUTION	565161	DEPR - DIST ASSETS NOT CLASSIFIED	CA	376	376	-	-	-	-	-	-	-
4036000	DEPR-DISTRIBUTION	565161	DEPR - DIST ASSETS NOT CLASSIFIED	IDU	77	-	-	-	-	-	77	-	-
4036000	DEPR-DISTRIBUTION	565161	DEPR - DIST ASSETS NOT CLASSIFIED	OR	604	-	604	-	-	-	-	-	-
4036000	DEPR-DISTRIBUTION	565161	DEPR - DIST ASSETS NOT CLASSIFIED	UT	727	-	-	-	-	727	-	-	-
4036000	DEPR-DISTRIBUTION	565161	DEPR - DIST ASSETS NOT CLASSIFIED	WA	290	-	-	290	-	-	-	-	-
4036000	DEPR-DISTRIBUTION	565161	DEPR - DIST ASSETS NOT CLASSIFIED	WYP	151	-	-	-	151	-	-	-	-
4036000 Total					2,226	376	604	290	151	727	77	-	-
4037000	DEPR - GENERAL	565201	DEPR - GEN ASSETS NOT CLASSIFIED	SG	2,972	44	805	226	418	1,317	161	1	-
4037000 Total					2,972	44	805	226	418	1,317	161	1	-
4039999	DEPR EXP-ELEC, OTH	565140	Depreciation - Transmission Assets	SG	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	-
4039999	DEPR EXP-ELEC, OTH	565160	Depreciation - Distribution Assets	OR	(0)	-	(0)	-	-	-	-	-	-
4039999	DEPR EXP-ELEC, OTH	565160	Depreciation - Distribution Assets	UT	1	-	-	-	-	1	-	-	-
4039999	DEPR EXP-ELEC, OTH	565970	DEPRECIATION-JOINT OWNER BILLED-CREDIT	SG	(267)	(4)	(72)	(20)	(37)	(118)	(14)	(0)	-

B4. AMORTIZATION EXPENSE



Amortization Expense (Actuals)
 Sum of Range: 01/2023 - 12/2023
 Allocation Method - Factor 2020 Protocol
 (Allocated in Thousands)

Primary Account	Primary Account Name	Secondary Account	Secondary Account Name	Alloc	Balance	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4040000	AMOR LTD TRM PLNT	3020000	FRANCHISES AND CONSENTS	IDU	3	-	-	-	-	-	3	-	-
4040000	AMOR LTD TRM PLNT	3020000	FRANCHISES AND CONSENTS	SG	643	9	174	49	90	285	35	0	-
4040000	AMOR LTD TRM PLNT	3020000	FRANCHISES AND CONSENTS	SG-P	2,683	40	727	204	377	1,189	145	1	-
4040000	AMOR LTD TRM PLNT	3020000	FRANCHISES AND CONSENTS	SG-U	336	5	91	26	47	149	18	0	-
4040000	AMOR LTD TRM PLNT	3031040	INTANGIBLE PLANT	OR	9	-	9	-	-	-	-	-	-
4040000	AMOR LTD TRM PLNT	3031040	INTANGIBLE PLANT	SG	1,048	15	284	80	147	464	57	0	-
4040000	AMOR LTD TRM PLNT	3031040	INTANGIBLE PLANT	UT	97	-	-	-	-	97	-	-	-
4040000	AMOR LTD TRM PLNT	3031040	INTANGIBLE PLANT	WYP	59	-	-	-	59	-	-	-	-
4040000	AMOR LTD TRM PLNT	3031050	RWT - RCMS WORK TRACKING	SO	85	2	24	6	11	37	5	0	-
4040000	AMOR LTD TRM PLNT	3031680	CADOPS - COMPUTER-ASSISTED DISTRIBUTION	SO	925	22	259	69	121	405	50	0	-
4040000	AMOR LTD TRM PLNT	3031830	CUSTOMER SERVICE SYSTEM	CN	6,853	154	2,089	457	485	3,375	293	-	-
4040000	AMOR LTD TRM PLNT	3032040	SAP	SO	5,407	127	1,512	405	705	2,369	290	1	-
4040000	AMOR LTD TRM PLNT	3032130	NODAL PRICING SOFTWARE	SG	662	10	179	50	93	293	36	0	-
4040000	AMOR LTD TRM PLNT	3032140	ESM-IRP	SO	830	19	232	62	108	364	44	0	-
4040000	AMOR LTD TRM PLNT	3032150	CELONIS	SO	845	20	236	63	110	370	45	0	-
4040000	AMOR LTD TRM PLNT	3032160	ARCOS	SO	623	15	174	47	81	273	33	0	-
4040000	AMOR LTD TRM PLNT	3032170	AZURE B2C - IDENTITY MGT	SO	286	7	80	21	37	125	15	0	-
4040000	AMOR LTD TRM PLNT	3032180	IAM - SCHEDULING/TAGGING SYSTEM	SO	273	6	76	20	36	120	15	0	-
4040000	AMOR LTD TRM PLNT	3032190	4040000/3032190	SO	293	7	82	22	38	128	16	0	-
4040000	AMOR LTD TRM PLNT	3032200	ITOA	SO	877	21	245	66	114	384	47	0	-
4040000	AMOR LTD TRM PLNT	3032210	FACILITY INSPECTION REPORTING SYS	SO	320	7	89	24	42	140	17	0	-
4040000	AMOR LTD TRM PLNT	3032450	MID OFFICE IMPROVEMENT PROJECT	SO	4	0	1	0	1	2	0	0	-
4040000	AMOR LTD TRM PLNT	3032530	POLE ATTACHMENT MGMT SYSTEM	SO	6	0	2	0	1	2	0	0	-
4040000	AMOR LTD TRM PLNT	3032600	SINGLE PERSON SCHEDULING	SO	184	4	52	14	24	81	10	0	-
4040000	AMOR LTD TRM PLNT	3032640	TIBCO SOFTWARE	SO	632	15	177	47	82	277	34	0	-
4040000	AMOR LTD TRM PLNT	3032690	UTILITY INTERNATIONAL FORECASTING MODEL	SO	1,792	42	501	134	234	785	96	0	-
4040000	AMOR LTD TRM PLNT	3032710	ROUGE RIVER HYDRO INTANGIBLES	SG	7	0	2	1	1	3	0	0	-
4040000	AMOR LTD TRM PLNT	3032740	GADSBY INTANGIBLE ASSETS	SG	4	0	1	0	1	2	0	0	-
4040000	AMOR LTD TRM PLNT	3032760	SWIFT 2 IMPROVEMENTS	SG	432	6	117	33	61	191	23	0	-
4040000	AMOR LTD TRM PLNT	3032770	NORTH UMPQUA - SETTLEMENT AGREEMENT	SG	24	0	7	2	3	11	1	0	-
4040000	AMOR LTD TRM PLNT	3032780	BEAR RIVER-SETTLEMENT AGREEMENT	SG	2	0	1	0	0	1	0	0	-
4040000	AMOR LTD TRM PLNT	3032780	BEAR RIVER-SETTLEMENT AGREEMENT	SG-U	1	0	0	0	0	0	0	0	-
4040000	AMOR LTD TRM PLNT	3032860	WEB SOFTWARE	SO	1,870	44	523	140	244	819	100	0	-
4040000	AMOR LTD TRM PLNT	3032900	IDAHO TRANSMISSION CUSTOMER-OWNED ASSETS	SG	360	5	98	27	51	160	19	0	-
4040000	AMOR LTD TRM PLNT	3032990	P8DM - FILENET P8 DOCUMENT MANAGEMENT (E	SO	463	11	129	35	60	203	25	0	-
4040000	AMOR LTD TRM PLNT	3033090	STEAM PLANT INTANGIBLE ASSETS	SG	2,417	36	655	184	340	1,071	131	1	-
4040000	AMOR LTD TRM PLNT	3033220	MONARCH EMS/SCADA	SO	4,516	106	1,263	338	589	1,979	242	1	-
4040000	AMOR LTD TRM PLNT	3033240	JEE - Itron Enterprise Addition	CN	487	11	148	32	34	240	21	-	-
4040000	AMOR LTD TRM PLNT	3033250	AMI Metering Software	CN	5,034	113	1,534	336	356	2,479	215	-	-
4040000	AMOR LTD TRM PLNT	3033260	Big Data & Analytics	SO	946	22	265	71	123	414	51	0	-
4040000	AMOR LTD TRM PLNT	3033270	CES - Customer Experience System	CN	2,129	48	649	142	151	1,049	91	-	-
4040000	AMOR LTD TRM PLNT	3033280	MAPAPPs - Mapping Systems Application	SO	1,803	42	504	135	235	790	97	0	-
4040000	AMOR LTD TRM PLNT	3033290	CUSTOMER CONTACTS	CN	781	18	238	52	55	385	33	-	-
4040000	AMOR LTD TRM PLNT	3033310	C&T - ENERGY TRADING SYSTEM	SO	331	8	92	25	43	145	18	0	-
4040000	AMOR LTD TRM PLNT	3033320	CAS - CONTROL AREA SCHEDULING (TRANSM)	SO	58	1	16	4	8	25	3	0	-
4040000	AMOR LTD TRM PLNT	3033410	M365	SO	742	17	208	56	97	325	40	0	-
4040000	AMOR LTD TRM PLNT	3033420	SUBSTATION RELIABILITY SOFTWARE	SO	165	4	46	12	21	72	9	0	-
4040000	AMOR LTD TRM PLNT	3033430	DEPLOY DISTRIBUTION MGMT SYSTEM	SO	361	8	101	27	47	158	19	0	-
4040000	AMOR LTD TRM PLNT	3033440	DISTRIBUTION ENGINEERING COSTS	SO	234	5	65	17	30	102	13	0	-
4040000	AMOR LTD TRM PLNT	3033450	MAXIMO	SO	2,035	48	569	152	265	892	109	0	-
4040000	AMOR LTD TRM PLNT	3033460	AURORA	SO	381	9	106	28	50	167	20	0	-
4040000	AMOR LTD TRM PLNT	3033470	AUGMENTED REALITY	SO	755	18	211	57	98	331	40	0	-
4040000	AMOR LTD TRM PLNT	3033480	CXP	CN	474	11	145	32	34	234	20	-	-
4040000	AMOR LTD TRM PLNT	3033490	VMWARE	SO	1,443	34	403	108	188	632	77	0	-
4040000	AMOR LTD TRM PLNT	3033510	APIM	SO	249	6	70	19	32	109	13	0	-
4040000	AMOR LTD TRM PLNT	3033520	EGIS	SO	68	2	19	5	9	30	4	0	-
4040000	AMOR LTD TRM PLNT	3033530	2000 OREGON CORP SMALL SOFTWARE PACKAGES	SO	26	1	7	2	3	12	1	0	-
4040000	AMOR LTD TRM PLNT	3033540	2000 UTAH CORP SMALL SOFTWARE PACKAGES	SO	47	1	13	4	6	21	3	0	-
4040000	AMOR LTD TRM PLNT	3034900	MISC - MISCELLANEOUS	CA	0	0	-	-	-	-	-	-	-
4040000	AMOR LTD TRM PLNT	3034900	MISC - MISCELLANEOUS	OR	2	-	2	-	-	-	-	-	-
4040000	AMOR LTD TRM PLNT	3034900	MISC - MISCELLANEOUS	SE	2	0	0	0	0	1	0	0	-
4040000	AMOR LTD TRM PLNT	3034900	MISC - MISCELLANEOUS	SG	6,983	103	1,892	532	981	3,095	378	2	-
4040000	AMOR LTD TRM PLNT	3034900	MISC - MISCELLANEOUS	SO	442	10	124	33	58	194	24	0	-
4040000	AMOR LTD TRM PLNT	3034900	MISC - MISCELLANEOUS	UT	1	-	-	-	-	1	-	-	-
4040000	AMOR LTD TRM PLNT	3034900	MISC - MISCELLANEOUS	WA	0	-	-	0	-	-	-	-	-



Amortization Expense (Actuals)
 Sum of Range: 01/2023 - 12/2023
 Allocation Method - Factor 2020 Protocol
 (Allocated in Thousands)

4040000	AMOR LTD TRM PLNT	3034900	MISC - MISCELLANEOUS	WYP	21	-	-	-	21	-	-	-	-
4040000	AMOR LTD TRM PLNT	3035320	HYDRO PLANT INTANGIBLES	SG	134	2	36	10	19	59	7	0	-
4040000	AMOR LTD TRM PLNT	3035320	HYDRO PLANT INTANGIBLES	SG-P	15	0	4	1	2	7	1	0	-
4040000	AMOR LTD TRM PLNT	3035330	OATI-OASIS INTERFACE	SO	69	2	19	5	9	30	4	0	-
4040000	AMOR LTD TRM PLNT	3316000	STRUCTURES - LEASE IMPROVEMENTS	SG-P	314	5	85	24	44	139	17	0	-
4040000	AMOR LTD TRM PLNT	3456000	Electric Equipment - Leasehold Improve	OR	76	-	76	-	-	-	-	-	-
4040000	AMOR LTD TRM PLNT	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	CA	1	1	-	-	-	-	-	-	-
4040000	AMOR LTD TRM PLNT	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	OR	149	-	149	-	-	-	-	-	-
4040000	AMOR LTD TRM PLNT	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	SO	245	6	68	18	32	107	13	0	-
4040000	AMOR LTD TRM PLNT	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	WA	103	-	-	103	-	-	-	-	-
4040000	AMOR LTD TRM PLNT	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	WYP	176	-	-	-	176	-	-	-	-
4040000 Total					63,152	1,310	17,957	4,671	7,619	28,399	3,187	9	-
4049000	AMR LTD TRM PLNT-OTH	566140	AMORTIZATION SOFTWARE INTANGIBLE	SO	(10)	(0)	(3)	(1)	(1)	(4)	(1)	(0)	-
4049000	AMR LTD TRM PLNT-OTH	566205	Amort Exp - Non-Rec	SG	(49)	(1)	(13)	(4)	(7)	(22)	(3)	(0)	-
4049000	AMR LTD TRM PLNT-OTH	566970	AMORTIZATION JO BILL CREDIT	SG	(444)	(7)	(120)	(34)	(62)	(197)	(24)	(0)	-
4049000 Total					(502)	(7)	(136)	(38)	(70)	(223)	(27)	(0)	-
4061000	EL PLNT ACQ ADJ-CM	566920	AMORT ELEC PLANT ACQ ADJ	SG	75	1	20	6	11	33	4	0	-
4061000	EL PLNT ACQ ADJ-CM	566920	AMORT ELEC PLANT ACQ ADJ	UT	302	-	-	-	-	302	-	-	-
4061000 Total					377	1	20	6	11	335	4	0	-
4073000	REGULATORY DEBITS	566940	AMORT OF REG ASSETS - DEBITS	SG	1,251	18	339	95	176	554	68	0	-
4073000	REGULATORY DEBITS	566982	Amortz Reg A-Unrcvrd Plt/Decom Csts-ID	IDU	66	-	-	-	-	-	66	-	-
4073000	REGULATORY DEBITS	566983	Amortz Reg A-Unrcvrd Plt/Decom Csts-OR	OR	179	-	179	-	-	-	-	-	-
4073000	REGULATORY DEBITS	566984	Amortz Reg A-Unrcvrd Plt/Decom Csts-UT	UT	2,664	-	-	-	-	2,664	-	-	-
4073000	REGULATORY DEBITS	566986	Amortz Reg A-Unrcvrd Plt/Decom Csts-WY	WYP	4,974	-	-	-	4,974	-	-	-	-
4073000	REGULATORY DEBITS	566992	OR Meters Replaced by AMI Amortization	OTHER	3,965	-	-	-	-	-	-	-	3,965
4073000	REGULATORY DEBITS	586902	Preferred Stock Repurchase Loss Amort	OTHER	124	-	-	-	-	-	-	-	124
4073000 Total					13,223	18	518	95	5,150	3,218	133	0	4,089
4074000	REGULATORY CREDITS	566908	Regulatory Credits O&M - 407.4	CA	(8,919)	(8,919)	-	-	-	-	-	-	-
4074000	REGULATORY CREDITS	566990	UT Wildland Fire Mitigation - Deferral	OTHER	(629)	-	-	-	-	-	-	-	(629)
4074000 Total					(9,548)	(8,919)	-	-	-	-	-	-	(629)
4074100	Reg Credits-BPA Exch	301101	BPA Reg Bill Bal Acct - Residential	IDU	7,449	-	-	-	-	-	7,449	-	-
4074100	Reg Credits-BPA Exch	301101	BPA Reg Bill Bal Acct - Residential	OR	54,544	-	54,544	-	-	-	-	-	-
4074100	Reg Credits-BPA Exch	301101	BPA Reg Bill Bal Acct - Residential	WA	15,295	-	-	15,295	-	-	-	-	-
4074100	Reg Credits-BPA Exch	301201	BPA Reg Bill Bal Acct - Commercial	IDU	449	-	-	-	-	-	449	-	-
4074100	Reg Credits-BPA Exch	301201	BPA Reg Bill Bal Acct - Commercial	OR	1,313	-	1,313	-	-	-	-	-	-
4074100	Reg Credits-BPA Exch	301201	BPA Reg Bill Bal Acct - Commercial	WA	629	-	-	629	-	-	-	-	-
4074100	Reg Credits-BPA Exch	301301	BPA Reg Bill Bal Acct - Industrial	IDU	32	-	-	-	-	-	32	-	-
4074100	Reg Credits-BPA Exch	301301	BPA Reg Bill Bal Acct - Industrial	OR	2	-	2	-	-	-	-	-	-
4074100	Reg Credits-BPA Exch	301301	BPA Reg Bill Bal Acct - Industrial	WA	17	-	-	17	-	-	-	-	-
4074100	Reg Credits-BPA Exch	301451	BPA Reg Bill Bal Acct - Irrigation	IDU	1,924	-	-	-	-	-	1,924	-	-
4074100	Reg Credits-BPA Exch	301451	BPA Reg Bill Bal Acct - Irrigation	OR	846	-	846	-	-	-	-	-	-
4074100	Reg Credits-BPA Exch	301451	BPA Reg Bill Bal Acct - Irrigation	WA	693	-	-	693	-	-	-	-	-
4074100 Total					83,193	-	56,705	16,634	-	-	9,854	-	-
4074200	Reg Credits-BPA Exch	505201	Regional Bill Intchg Rec/Del-OR (PP)	OR	(56,705)	-	(56,705)	-	-	-	-	-	-
4074200	Reg Credits-BPA Exch	505202	Regional Bill Intchg Rec/Del-WA (PP)	WA	(16,634)	-	-	(16,634)	-	-	-	-	-
4074200	Reg Credits-BPA Exch	505204	Regional Bill Intchg Rec/Del-ID (RMP)	IDU	(9,854)	-	-	-	-	-	(9,854)	-	-

B5. TAXES OTHER THAN INCOME



Taxes Other Than Income (Actuals)

Sum of Range: 01/2023 - 12/2023

Allocation Method - Factor 2020 Protocol

(Allocated in Thousands)

Primary Account	Primary Account Name	Secondary Account	Secondary Account Name	Alloc	Balance	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4081000	TAX OTH INC-U OP I	584960	Taxes Other Non-Income - Credit	SO	(510)	(12)	(142)	(38)	(66)	(223)	(27)	(0)	-
4081000 Total					(510)	(12)	(142)	(38)	(66)	(223)	(27)	(0)	-
4081500	PROPERTY TAXES	579000	PROPERTY TAX	GPS	153,146	3,586	42,822	11,461	19,957	67,090	8,204	26	-
4081500	PROPERTY TAXES	579012	Property Tax Exp - Reg Deferral/Amortz	OR	155	-	155	-	-	-	-	-	-
4081500 Total					153,300	3,586	42,977	11,461	19,957	67,090	8,204	26	-
4081800	FRANCHISE TAXES	578000	FRANCHISE & OCCUPATION TAXES	CA	1,341	1,341	-	-	-	-	-	-	-
4081800	FRANCHISE TAXES	578000	FRANCHISE & OCCUPATION TAXES	OR	34,511	-	34,511	-	-	-	-	-	-
4081800	FRANCHISE TAXES	578000	FRANCHISE & OCCUPATION TAXES	UT	8	-	-	-	-	8	-	-	-
4081800	FRANCHISE TAXES	578000	FRANCHISE & OCCUPATION TAXES	WYP	1,968	-	-	-	1,968	-	-	-	-
4081800 Total					37,828	1,341	34,511	-	1,968	8	-	-	-
4081990	MISC TAXES - OTHER	583252	Federal Excise Tax	SO	4,054	95	1,134	303	528	1,776	217	1	-
4081990	MISC TAXES - OTHER	583260	PUBLIC UTILITY TAX	SO	15,635	366	4,372	1,170	2,037	6,849	838	3	-
4081990	MISC TAXES - OTHER	583261	OREGON ENERGY RESOURCE SUPPLIER TAX	OR	1,439	-	1,439	-	-	-	-	-	-
4081990	MISC TAXES - OTHER	583263	MONTANA ENERGY TAX	SE	374	5	97	27	59	165	22	0	-
4081990	MISC TAXES - OTHER	583265	WASHINGTON GROSS REVENUE TAX - SERVICES	WA	27	-	-	27	-	-	-	-	-
4081990	MISC TAXES - OTHER	583266	IDAHO KILOWATT HOUR TAX	SE	59	1	15	4	9	26	3	0	-
4081990	MISC TAXES - OTHER	583267	WYOMING ANNUAL CORPORATION FEE (TAX)	WYP	126	-	-	-	126	-	-	-	-
4081990	MISC TAXES - OTHER	583269	MONTANA WHOLESALE ENERGY TAX	SE	268	4	69	19	42	118	16	0	-
4081990	MISC TAXES - OTHER	583273	Wyoming Wind Generation Tax	SG	2,092	31	567	159	294	927	113	1	-
4081990	MISC TAXES - OTHER	583274	Nevada Commerce Tax	SO	25	1	7	2	3	11	1	0	-
4081990	MISC TAXES - OTHER	584100	GOVERNMENT ROYALTIES	SE	510	7	132	36	80	224	30	0	-
4081990 Total					24,609	509	7,831	1,748	3,180	10,096	1,241	4	-
Grand Total					215,228	5,424	85,176	13,170	25,039	76,972	9,417	30	-

B6. FEDERAL INCOME TAXES



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FERC Account	FERC Secondary Acct	JARS Reg Alloc Fctr	Total	California	Oregon	Washing	Wyoming	Utah	Idaho	FERC	Other	
SCHMAP	105127	Book Depr Allocated to Medicare and M&E	SCHMDEXP	152	3	42	12	21	68	8	0	-
SCHMAP	130100	Non - Deductible Expenses	SO	1,685	39	471	126	220	738	90	0	-
SCHMAP	130400	PMINon Deductible Exp	SE	3	0	1	0	0	1	0	0	-
SCHMAP	130505	Executive Compensation 162(m)	SO	255	6	71	19	33	112	14	0	-
SCHMAP	130750	Nondeductible Fringe Benefits	SO	72	2	20	5	9	32	4	0	-
SCHMAP	130755	Nondeductible Parking Costs	SO	595	14	166	45	78	261	32	0	-
SCHMAP	505505	Income Tax Interest	SO	0	0	0	0	0	0	0	0	-
SCHMAP	610106	PMIFuel Tax Cr	SE	14	0	4	1	2	6	1	0	-
SCHMAP	610107	PMI Dividend Gross Up for Foreign Tax Cr	SO	44	1	12	3	6	19	2	0	-
SCHMAP Total				2,821	66	788	211	369	1,237	151	0	-
SCHMAT	105100	Capitalized Labor Costs	SO	778	18	218	58	101	341	42	0	-
SCHMAT	105120	Book Depreciation	SCHMDEXP	1,088,233	24,824	298,421	82,948	146,797	483,463	58,894	201	-
SCHMAT	105121	PMIBook Depreciation	SE	5,778	81	1,493	413	909	2,540	341	1	-
SCHMAT	105130	CIAC	CIAC	179,952	7,963	48,517	11,134	17,102	86,108	9,128	-	-
SCHMAT	105140	Highway relocation	SNPD	3,050	135	822	189	290	1,460	155	-	-
SCHMAT	105142	Avoided Costs	SNP	147,231	3,370	40,049	10,567	19,021	66,273	7,926	25	-
SCHMAT	105146	Capitalization of Test Energy	SG	522	8	141	40	73	231	28	0	-
SCHMAT	210200	Prepaid Taxes-property taxes	GPS	(2,599)	(61)	(727)	(194)	(339)	(1,139)	(139)	(0)	-
SCHMAT	220100	Bad Debts Allowance - Cash Basis	BADDEBT	11,860	678	5,315	2,156	574	2,962	175	-	-
SCHMAT	320270	Reg Asset FAS 158 Pension Liab Adj	SO	4,455	104	1,246	333	581	1,952	239	1	-
SCHMAT	320280	Reg Asset FAS 158 Post Retire Liab	SO	(9,428)	(221)	(2,636)	(706)	(1,229)	(4,130)	(505)	(2)	-
SCHMAT	320281	Reg Asset - Post-Retirement Settlement L	SO	992	23	277	74	129	435	53	0	-
SCHMAT	415115	Reg Asset - UT STEP Pilot Programs Balan	OTHER	(12,041)	-	-	-	-	-	-	-	(12,041)
SCHMAT	415251	Reg Asset - Low Carbon Energy Standards	OTHER	1,518	-	-	-	-	-	-	-	1,518
SCHMAT	415252	Reg Asset - Distribution System Plan - O	OTHER	(1,214)	-	-	-	-	-	-	-	(1,214)
SCHMAT	415261	Reg Asset-UT Wildland Fire Protection	OTHER	1,502	-	-	-	-	-	-	-	1,502
SCHMAT	415262	Reg Asset -Wildfire Mitigation Account -	OTHER	35	-	-	-	-	-	-	-	35
SCHMAT	415263	Reg Asset - Wildfire Damaged Asset - OR	OR	68	-	68	-	-	-	-	-	-
SCHMAT	415264	Reg Asset - TB Flats - OR	OTHER	2,159	-	-	-	-	-	-	-	2,159
SCHMAT	415270	Reg Asset - Electric Vehicle Charging In	OTHER	(1,164)	-	-	-	-	-	-	-	(1,164)
SCHMAT	415301	Environmental Costs WA	WA	713	-	-	713	-	-	-	-	-
SCHMAT	415305	Reg Asset - Cedar Springs II - OR	OTHER	153	-	-	-	-	-	-	-	153
SCHMAT	415424	Contra Reg Asset - Deer Creek Abandonmen	SE	5,926	83	1,531	423	933	2,605	350	1	-
SCHMAT	415426	Reg Asset - 2020 GRC - Meters Replaced b	OTHER	3,558	-	-	-	-	-	-	-	3,558
SCHMAT	415430	Reg Asset - CA - Transportation Electr	OTHER	13	-	-	-	-	-	-	-	13
SCHMAT	415702	Reg Asset - Lake Side Liq.	WYP	27	-	-	-	27	-	-	-	-
SCHMAT	415703	Goodnoe Hills Liquidation Damages - WY	WYP	21	-	-	-	21	-	-	-	-
SCHMAT	415710	Reg Liability - WA - Accelerated Depreci	WA	(17,418)	-	-	(17,418)	-	-	-	-	-
SCHMAT	415728	Contra Reg Asset - Cholla U4 Closure - O	OTHER	(608)	-	-	-	-	-	-	-	(608)
SCHMAT	415729	Contra Reg Asset - Cholla U4 Closure - U	UT	(158)	-	-	-	-	(158)	-	-	-
SCHMAT	415730	Contra Reg Asset - Cholla U4 Closure - W	WYP	(411)	-	-	-	(411)	-	-	-	-
SCHMAT	415734	Reg Asset - Cholla Unrecovered Plant - C	CA	674	674	-	-	-	-	-	-	-
SCHMAT	415736	Reg Asset - Cholla Unrecovered Plant - W	WYP	3,810	-	-	-	3,810	-	-	-	-
SCHMAT	415840	Reg Asset-Deferred OR Independent Evalua	OTHER	(86)	-	-	-	-	-	-	-	(86)
SCHMAT	415841	Reg Asset - Emergency Service Programs -	OTHER	(10)	-	-	-	-	-	-	-	(10)
SCHMAT	415842	Reg Asset-Arrearage Payment Program(CAPP	OTHER	227	-	-	-	-	-	-	-	227
SCHMAT	415843	Reg Asset-Arrearage Payment Program(CAPP	OTHER	(234)	-	-	-	-	-	-	-	(234)
SCHMAT	415855	CA - January 2010 Storm Costs	OTHER	(20,735)	-	-	-	-	-	-	-	(20,735)
SCHMAT	415857	ID - Deferred Overburden Costs	OTHER	61	-	-	-	-	-	-	-	61
SCHMAT	415858	WY - Deferred Overburden Costs	WYP	154	-	-	-	154	-	-	-	-
SCHMAT	415868	Reg Asset - UT - Solar Incentive Program	OTHER	11,255	-	-	-	-	-	-	-	11,255



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SCHMAT	415876	Deferred Excess Net PowerCosts - OR	OTHER	(146,342)	-	-	-	-	-	-	-	(146,342)
SCHMAT	415881	Deferral of Renewable Energy Credit - UT	OTHER	(1,484)	-	-	-	-	-	-	-	(1,484)
SCHMAT	415883	Deferral of Renewable Energy Credit - WY	OTHER	(891)	-	-	-	-	-	-	-	(891)
SCHMAT	415926	Reg Liability - Depreciation Decrease -	OTHER	(2,791)	-	-	-	-	-	-	-	(2,791)
SCHMAT	415938	Reg Asset - Carbon Plant Decommissioning	CA	(52)	(52)	-	-	-	-	-	-	-
SCHMAT	415940	Reg Liability - Steam Decommissioning -	CA	743	743	-	-	-	-	-	-	-
SCHMAT	415942	Reg Liability - Steam Decommissioning -	WA	3,570	-	-	3,570	-	-	-	-	-
SCHMAT	425105	Reg Asset - OR Asset Sale Gain Giveback	OTHER	995	-	-	-	-	-	-	-	995
SCHMAT	425360	Hermiston Swap	SG	172	3	47	13	24	76	9	0	-
SCHMAT	425380	Idaho Customer Balancing Account	OTHER	(334)	-	-	-	-	-	-	-	(334)
SCHMAT	430100	Customer Service / Weatherization	OTHER	(24,862)	-	-	-	-	-	-	-	(24,862)
SCHMAT	505115	Sales & Use Tax Accrual	SO	(1,056)	(25)	(295)	(79)	(138)	(463)	(57)	(0)	-
SCHMAT	505125	ACCRUED ROYALTIES	SE	655	9	169	47	103	288	39	0	-
SCHMAT	505400	Bonus Liability	SO	(353)	(8)	(99)	(26)	(46)	(155)	(19)	(0)	-
SCHMAT	505520	Bonus Accrual - PMI	SE	(28)	(0)	(7)	(2)	(4)	(12)	(2)	(0)	-
SCHMAT	505600	Sick Leave Vacation & Personal Time	SO	4,218	99	1,179	316	550	1,848	226	1	-
SCHMAT	505601	Sick Leave Accrual - PMI	SE	1	0	0	0	0	0	0	0	-
SCHMAT	505700	Accrued Retention Bonus	SO	(27)	(1)	(8)	(2)	(4)	(12)	(1)	(0)	-
SCHMAT	605100	Trojan Decommissioning Costs	TROJD	(384)	(6)	(103)	(29)	(55)	(170)	(21)	(0)	-
SCHMAT	605710	Reverse Accrued Final Reclamation	OTHER	(143)	-	-	-	-	-	-	-	(143)
SCHMAT	605715	Trapper Mine Contract Obligation	SE	(922)	(13)	(238)	(66)	(145)	(405)	(54)	(0)	-
SCHMAT	610141	WA Rate Refunds	OTHER	(702)	-	-	-	-	-	-	-	(702)
SCHMAT	610145	REG LIAB-DSM	OTHER	(3,774)	-	-	-	-	-	-	-	(3,774)
SCHMAT	610150	REG LIABILITY - BRIDGER MINE ACCELERATED	OR	3,635	-	3,635	-	-	-	-	-	-
SCHMAT	610155	Reg Liability - Plant Closure Cost - WA	WA	1,356	-	-	1,356	-	-	-	-	-
SCHMAT	705240	CA Alternative Rate for Energy Program(C	OTHER	(617)	-	-	-	-	-	-	-	(617)
SCHMAT	705241	Reg Liability - CA California Alternativ	OTHER	(32)	-	-	-	-	-	-	-	(32)
SCHMAT	705245	REG LIABILITY - OR DIRECT ACCESS 5 YEAR	OTHER	(1,637)	-	-	-	-	-	-	-	(1,637)
SCHMAT	705263	Reg Liability - Sale of REC's-WA	OTHER	73	-	-	-	-	-	-	-	73
SCHMAT	705266	Reg Liability - Energy Savings Assistanc	OTHER	320	-	-	-	-	-	-	-	320
SCHMAT	705267	Reg Liability - WA Decoupling Mechanism	OTHER	4,814	-	-	-	-	-	-	-	4,814
SCHMAT	705336	Reg Liability - Sale of Renewable Energy	OTHER	1,081	-	-	-	-	-	-	-	1,081
SCHMAT	705340	Reg Liability - Excess Income Tax Deferr	OTHER	(306)	-	-	-	-	-	-	-	(306)
SCHMAT	705344	Reg Liability - Excess Income Tax Deferr	OTHER	(1,625)	-	-	-	-	-	-	-	(1,625)
SCHMAT	705345	Reg Liability - Excess Income Tax Deferr	OTHER	(651)	-	-	-	-	-	-	-	(651)
SCHMAT	705352	Reg Liability - CA Klamath River Dams Re	CA	1	1	-	-	-	-	-	-	-
SCHMAT	705400	Reg Liability - OR Injuries & Damages Re	OR	(1,062)	-	(1,062)	-	-	-	-	-	-
SCHMAT	705410	Reg Liability - Cholla Decommissioning -	CA	56	56	-	-	-	-	-	-	-
SCHMAT	705411	Reg Liability - Cholla Decommissioning -	IDU	(254)	-	-	-	-	-	(254)	-	-
SCHMAT	705412	Reg Liability - Cholla Decommissioning -	OR	(1,120)	-	(1,120)	-	-	-	-	-	-
SCHMAT	705413	Reg Liability - Cholla Decommissioning -	UT	(1,893)	-	-	-	-	(1,893)	-	-	-
SCHMAT	705414	Reg Liability - Cholla Decommissioning -	WYP	(12)	-	-	-	(12)	-	-	-	-
SCHMAT	705420	Reg Liability - CA GHG Allowance Revenue	OTHER	2,159	-	-	-	-	-	-	-	2,159
SCHMAT	705425	Reg Liability - Bridger Mine Accelerated	WA	2,549	-	-	2,549	-	-	-	-	-
SCHMAT	705450	Reg Liability - Property Insurance Reser	CA	(1,261)	(1,261)	-	-	-	-	-	-	-
SCHMAT	705451	Reg Liability - OR Property Insurance Re	OR	4,046	-	4,046	-	-	-	-	-	-
SCHMAT	705452	Reg Liability - Property Insurance Reser	WA	116	-	-	116	-	-	-	-	-
SCHMAT	705453	Reg Liability - ID Property Insurance Re	IDU	(222)	-	-	-	-	-	(222)	-	-
SCHMAT	705455	Reg Liability - WY Property Insurance Re	WYP	(944)	-	-	-	(944)	-	-	-	-
SCHMAT	705511	Regulatory Liability - CA Deferred Exces	OTHER	(1,991)	-	-	-	-	-	-	-	(1,991)
SCHMAT	705515	Regulatory Liability - OR Deferred Exces	OTHER	(4,022)	-	-	-	-	-	-	-	(4,022)
SCHMAT	705531	Regulatory Liability - UT Solar Feed-in	OTHER	(12,258)	-	-	-	-	-	-	-	(12,258)



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SCHMAT	715105	MCI FOG Wire Lease	SG	(431)	(6)	(117)	(33)	(61)	(191)	(23)	(0)	-
SCHMAT	720300	Pension / Retirement (Accrued / Prepaid)	SO	(425)	(10)	(119)	(32)	(55)	(186)	(23)	(0)	-
SCHMAT	740100	Post Merger Loss-Reacquired Debt	SNP	395	9	107	28	51	178	21	0	-
SCHMAT	910241	PMI Legal Reserve	SE	13,432	188	3,470	959	2,114	5,905	793	3	-
SCHMAT	910245	Contra Receivable from Joint Owners	SO	21	0	6	2	3	9	1	0	-
SCHMAT	910905	Bridger Coal Company Underground Mine Co	SE	44	1	11	3	7	19	3	0	-
SCHMAT	920110	PMIWX Extraction Tax	SE	(3,054)	(43)	(789)	(218)	(481)	(1,343)	(180)	(1)	-
SCHMAT	415936	REG ASSET - CARBON PLANT DECOMMISSIONING	SG	(746)	(11)	(202)	(57)	(105)	(330)	(40)	(0)	-
SCHMAT	705261	Reg Liability - Sale of Renewable Energy	OTHER	224	-	-	-	-	-	-	-	224
SCHMAT	705337	Reg Liability - Sale of Renewable Energy	OTHER	122	-	-	-	-	-	-	-	122
SCHMAT Total				1,234,703	37,353	403,246	99,145	###	###	76,879	231	###
SCHMDP	1102051	TAX PERCENTAGE DEPLETION - DEDUCTION	SE	5	0	1	0	1	2	0	0	-
SCHMDP	120100	Preferred Dividend - PPL	SNP	108	2	29	8	14	49	6	0	-
SCHMDP Total				112	3	31	8	15	51	6	0	-
SCHMDT	105122	Repair Deduction	SG	207,622	3,062	56,253	15,816	29,177	92,024	11,240	50	-
SCHMDT	105125	Tax Depreciation	TAXDEPR	1,173,688	28,845	316,920	87,916	148,343	523,669	67,602	275	116
SCHMDT	105126	PMITax Depreciation	SE	13,811	193	3,568	986	2,173	6,072	815	3	-
SCHMDT	105137	Capitalized Depreciation	SO	11,229	263	3,140	840	1,463	4,919	601	2	-
SCHMDT	1051411	AFUDC - DEBT	SNP	70,096	1,605	19,067	5,031	9,056	31,552	3,773	12	-
SCHMDT	1051412	AFUDC - Equity	SNP	143,776	3,291	39,109	10,319	18,575	64,717	7,740	25	-
SCHMDT	105143	Basis Intangible Difference	SNP	421	10	115	30	54	190	23	0	-
SCHMDT	105152	Gain/(Loss) on Prop Dispositions	GPS	25,374	594	7,095	1,899	3,307	11,116	1,359	4	-
SCHMDT	105175	Removal Cost (net of salvage)	GPS	72,871	1,706	20,376	5,453	9,496	31,924	3,904	12	-
SCHMDT	105470	Book Gain/Loss on Land Sales	GPS	1,936	45	541	145	252	848	104	0	-
SCHMDT	1102051	Tax Percentage Depletion - Deduction	SE	15	0	4	1	2	7	1	0	-
SCHMDT	205025	PMI - Fuel Cost Adjustment	SE	(6,213)	(87)	(1,605)	(444)	(978)	(2,732)	(367)	(1)	-
SCHMDT	205200	Coal M&S Inventory Write-Off	SNPD	(89)	(4)	(24)	(5)	(8)	(42)	(4)	-	-
SCHMDT	205411	PMISEC 263A Adjustment	SE	(471)	(7)	(122)	(34)	(74)	(207)	(28)	(0)	-
SCHMDT	210100	Prepaid Taxes-OR PUC	OR	46	-	46	-	-	-	-	-	-
SCHMDT	210120	Prepaid Taxes-UT PUC	UT	67	-	-	-	-	67	-	-	-
SCHMDT	210130	Prepaid Taxes-ID PUC	IDU	19	-	-	-	-	-	19	-	-
SCHMDT	210175	Prepaid - FSA O&M - East	SG	(1,100)	(16)	(298)	(84)	(155)	(487)	(60)	(0)	-
SCHMDT	210180	OTHER PREPAIDS	SO	1,520	36	425	114	198	666	81	0	-
SCHMDT	210185	Prepaid Aircraft Maintenance Costs	SG	84	1	23	6	12	37	5	0	-
SCHMDT	320279	Reg Liability - FAS 158 Post Retirement	SO	(6,132)	(144)	(1,715)	(459)	(799)	(2,686)	(328)	(1)	-
SCHMDT	320286	Reg Asset - Pension Settlement - OR	OTHER	(654)	-	-	-	-	-	-	-	(654)
SCHMDT	320287	Reg Asset - Pension Settlement - UT	OTHER	(5,229)	-	-	-	-	-	-	-	(5,229)
SCHMDT	320288	Reg Asset - Pension Settlement - WY	WYU	(302)	-	-	-	(302)	-	-	-	-
SCHMDT	415100	Reg Asset -WA Equity Advisory Group (CET)	OTHER	346	-	-	-	-	-	-	-	346
SCHMDT	415110	Def Reg Asset-Transmission Srvs Deposit	SG	(726)	(11)	(197)	(55)	(102)	(322)	(39)	(0)	-
SCHMDT	415200	REG ASSET - OR TRANSPORTATION ELECTRIFIC	OTHER	(2,035)	-	-	-	-	-	-	-	(2,035)
SCHMDT	415255	Reg Asset-WY Wind Test Energy Deferral	WYU	(8)	-	-	-	(8)	-	-	-	-
SCHMDT	415260	Reg Asset - Fire Risk Mitigation - CA	OTHER	4,431	-	-	-	-	-	-	-	4,431
SCHMDT	415300	Hazardous Waste Clean-up Costs	SO	29,375	688	8,214	2,198	3,828	12,869	1,574	5	-
SCHMDT	415410	Reg Asset - Energy West Mining	SE	713	10	184	51	112	314	42	0	-
SCHMDT	415411	ContraRA DeerCreekAband CA	CA	(12)	(12)	-	-	-	-	-	-	-
SCHMDT	415412	ContraRA DeerCreekAband ID	IDU	955	-	-	-	-	-	955	-	-
SCHMDT	415413	ContraRA DeerCreekAband OR	OR	3,991	-	3,991	-	-	-	-	-	-
SCHMDT	415415	ContraRA DeerCreekAband WA	WA	(4)	-	-	(4)	-	-	-	-	-
SCHMDT	415416	ContraRA DeerCreekAband WY	WYU	(347)	-	-	-	(347)	-	-	-	-
SCHMDT	415431	Reg Asset - WA Transportation Electric	OTHER	217	-	-	-	-	-	-	-	217
SCHMDT	415440	Reg Asset - Low Income Bill Discount - O	OTHER	7,068	-	-	-	-	-	-	-	7,068



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SCHMDT	415441	Reg Asset - Utility Community Advisory G	OTHER	(21)	-	-	-	-	-	-	-	(21)
SCHMDT	415445	Reg Asset - Klamath Unrecovered Plant &	SG	(1,101)	(16)	(298)	(84)	(155)	(488)	(60)	(0)	-
SCHMDT	415520	Reg Asset - WA Decoupling Mechanism	OTHER	(7,019)	-	-	-	-	-	-	-	(7,019)
SCHMDT	415533	Reg Asset - GRC Memo Account - CA	CA	16,512	16,512	-	-	-	-	-	-	-
SCHMDT	415655	CA GHG Allowance	OTHER	788	-	-	-	-	-	-	-	788
SCHMDT	415675	Reg Asset - UT - Deferred Stock Redempti	OTHER	(83)	-	-	-	-	-	-	-	(83)
SCHMDT	415676	Reg Asset - WY - Deferred Stock Redempti	OTHER	(28)	-	-	-	-	-	-	-	(28)
SCHMDT	415677	Reg Asset - Pref Stock Redemp Loss WA	OTHER	(13)	-	-	-	-	-	-	-	(13)
SCHMDT	415680	Deferred Intervenor Funding Grants-OR	OTHER	(340)	-	-	-	-	-	-	-	(340)
SCHMDT	415681	Reg Asset-Defer Intervenor Funding Gran	OTHER	300	-	-	-	-	-	-	-	300
SCHMDT	415701	CA Deferred Intervenor Funding	OTHER	16	-	-	-	-	-	-	-	16
SCHMDT	415720	Reg Asset - Community Solar - OR	OTHER	178	-	-	-	-	-	-	-	178
SCHMDT	415815	Insurance Reserve	SO	120,287	2,816	33,634	9,002	15,675	52,696	6,443	20	-
SCHMDT	415833	Reg Asset - Pension Settlement - CA	OTHER	(15)	-	-	-	-	-	-	-	(15)
SCHMDT	415862	Reg Asset - CA Mobile Home Park Conversi	OTHER	(17)	-	-	-	-	-	-	-	(17)
SCHMDT	415863	Reg Asset - UT Subscriber Solar Program	UT	(22)	-	-	-	-	(22)	-	-	-
SCHMDT	415866	Reg Asset - OR Solar Feed-in Tariff	OTHER	(1,002)	-	-	-	-	-	-	-	(1,002)
SCHMDT	415870	CA Def Excess NPC	OTHER	10,766	-	-	-	-	-	-	-	10,766
SCHMDT	415874	Deferred Excess Net Power Costs - WY 08	OTHER	66,356	-	-	-	-	-	-	-	66,356
SCHMDT	415875	Deferred Excess Net Power Costs - UT	OTHER	252,436	-	-	-	-	-	-	-	252,436
SCHMDT	415878	REG ASSET - UT LIQUIDATED DAMAGES NAUGHT	UT	(35)	-	-	-	-	(35)	-	-	-
SCHMDT	415879	Reg Asset - WY Liquidation Damages N2	WYP	(6)	-	-	-	(6)	-	-	-	-
SCHMDT	415882	Deferral of Renewable Energy Credit - WA	OTHER	(460)	-	-	-	-	-	-	-	(460)
SCHMDT	415885	Reg Asset - Noncurrent Reclass - Other	OTHER	73	-	-	-	-	-	-	-	73
SCHMDT	415892	Deferred Excess Net Power Costs - ID 09	OTHER	26,907	-	-	-	-	-	-	-	26,907
SCHMDT	415906	Reg Asset - REC Sales Deferral - OR - No	OTHER	145	-	-	-	-	-	-	-	145
SCHMDT	415920	Reg Asset - Depreciation Increase - ID	IDU	(3,485)	-	-	-	-	-	(3,485)	-	-
SCHMDT	415921	Reg Asset - Depreciation Increase - UT	UT	(128)	-	-	-	-	(128)	-	-	-
SCHMDT	415922	Reg Asset - Depreciation Increase - WY	WYP	(442)	-	-	-	(442)	-	-	-	-
SCHMDT	415924	Reg Asset - Carbon Unrecovered Plant - U	UT	5,001	-	-	-	-	5,001	-	-	-
SCHMDT	415929	Reg Asset - Carbon Decommissioning - CA	CA	(29)	(29)	-	-	-	-	-	-	-
SCHMDT	415933	Reg Liability - Contra - Carbon Decommis	IDU	(2,775)	-	-	-	-	-	(2,775)	-	-
SCHMDT	415934	Reg Liability - Contra - Carbon Decommis	UT	(17,054)	-	-	-	-	(17,054)	-	-	-
SCHMDT	415935	Reg Liability - Contra - Carbon Decommis	WYP	(5,669)	-	-	-	(5,669)	-	-	-	-
SCHMDT	415943	Reg Asset - Covid-19 Bill Assistance Pro	OTHER	(2,720)	-	-	-	-	-	-	-	(2,720)
SCHMDT	425215	Unearned Joint Use Pole Contact Revenue	SNPD	(783)	(35)	(211)	(48)	(74)	(374)	(40)	-	-
SCHMDT	430110	Reg Asset balance reclass	OTHER	(3,774)	-	-	-	-	-	-	-	(3,774)
SCHMDT	430112	Reg Asset - Other - Balance Reclass	OTHER	5,573	-	-	-	-	-	-	-	5,573
SCHMDT	505510	Vacation Accrual - PMI	SE	(1)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	-
SCHMDT	605103	ARO/Reg Diff - Trojan - WA	WA	(18)	-	-	(18)	-	-	-	-	-
SCHMDT	610100	PMIDEVT COST AMORT	SE	(330)	(5)	(85)	(24)	(52)	(145)	(19)	(0)	-
SCHMDT	6101001	AMORT NOPAS 99-00 RAR	SO	12	0	3	1	2	5	1	0	-
SCHMDT	610111	Bridger Coal Company Gain/Loss on Assets	SE	258	4	67	18	41	113	15	0	-
SCHMDT	610114	PMI EITF Pre Stripping Costs	SE	(242)	(3)	(63)	(17)	(38)	(106)	(14)	(0)	-
SCHMDT	610146	OR Reg Asset/Liability Consolidation	OR	22	-	22	-	-	-	-	-	-
SCHMDT	705265	Reg Liab - OR Energy Conservation Charge	OTHER	1,154	-	-	-	-	-	-	-	1,154
SCHMDT	705454	Reg Liability - UT Property Insurance Re	UT	2,860	-	-	-	-	2,860	-	-	-
SCHMDT	705755	Reg Liability - Non current Reclass - Ot	OTHER	(73)	-	-	-	-	-	-	-	(73)
SCHMDT	715295	Reg Liability - Fly Ash - OR	OTHER	1,054	-	-	-	-	-	-	-	1,054
SCHMDT	715296	Reg Liability - Fly Ash - WA	OTHER	(3,400)	-	-	-	-	-	-	-	(3,400)
SCHMDT	720200	Deferred Comp Plan Benefits-PPL	SO	(145)	(3)	(41)	(11)	(19)	(63)	(8)	(0)	-
SCHMDT	720500	Severance Accrual	SO	544	13	152	41	71	238	29	0	-



Schedule M (Actuals)
 Twelve Months Ending - December 2023
 Allocation Method - Factor 2020 Protocol
 (Allocated in Thousands)

SCHMDT	720805	FAS 158 - Funded Pension Asset	SO	11,404	267	3,189	853	1,486	4,996	611	2	-
SCHMDT	720815	FAS 158 Post Retirement Liability	SO	1,029	24	288	77	134	451	55	0	-
SCHMDT	910530	Injuries and Damages Reserve	SO	(1,311,945)	(30,716)	(366,844)	(98,181)	(170,969)	(574,739)	(70,277)	(220)	-



Interest Expense & Renewable Energy Tax Credits
 Twelve Months Ended - December 2023
 Allocation Method - Factor 2020 Protocol
 (Allocated in Thousands)

Primary Account	Secondary Acct		Alloc	Total	California	Oregon	Washington	Wyoming	Utah	Idaho	FERC	Other
4091000	310310	Renewable Electricity Production Tax Cre	SG	(179,653)	(2,649)	(48,675)	(13,686)	(25,247)	(79,627)	(9,726)	(43)	-
4091000	310312	Mining Rescue Training Credit ~ Energy W	SE	-	-	-	-	-	-	-	-	-
4091000	310313	Mining Rescue Training Credit ~ PMI	SE	-	-	-	-	-	-	-	-	-
4091000	310315	Investment Tax Credit - Solar Arrays	SG	-	-	-	-	-	-	-	-	-
4091000	310318	Research and Experimentation Credits	SO	-	-	-	-	-	-	-	-	-
4091000	600600	Fuel Tax Credit	SE	(14)	(0)	(4)	(1)	(2)	(6)	(1)	(0)	-
4091000	900900	Foreign Tax Credit	SO	(44)	(1)	(12)	(3)	(6)	(19)	(2)	(0)	-
4091000 Total				(179,711)	(2,651)	(48,691)	(13,690)	(25,255)	(79,652)	(9,729)	(43)	-
4191000	0	AFUDC - EQUITY	SNP	(144,059)	(3,298)	(39,186)	(10,339)	(18,612)	(64,845)	(7,755)	(25)	-
4191000 Total				(144,059)	(3,298)	(39,186)	(10,339)	(18,612)	(64,845)	(7,755)	(25)	-
4270000	585001	INTEREST EXPENSE - LONG-TERM DEBT - FMBS	SNP	464,879	10,642	126,453	33,365	60,059	209,255	25,025	80	-
4270000	585002	INTEREST EXPENSE - LONG-TERM DEBT - MTNS	SNP	13,399	307	3,645	962	1,731	6,031	721	2	-
4270000	585004	INTEREST EXPENSE - LT DEBT - PCRB VARIA	SNP	7,782	178	2,117	559	1,005	3,503	419	1	-
4270000	585005	INTEREST EXPENSE - LT DEBT - PCRB FEES &	SNP	743	17	202	53	96	335	40	0	-
4270000 Total				486,803	11,144	132,417	34,938	62,892	219,123	26,206	84	-
4280000	586160	AMORTIZATION - DEBT DISCOUNT	SNP	1,349	31	367	97	174	607	73	0	-
4280000	586170	AMORTIZATION - DEBT ISSUANCE EXP	SNP	3,520	81	958	253	455	1,585	190	1	-
4280000 Total				4,869	111	1,325	349	629	2,192	262	1	-
4281000	586190	AMORTIZATION - LOSS ON REQACQUIRED DEBT	SNP	395	9	107	28	51	178	21	0	-
4281000 Total				395	9	107	28	51	178	21	0	-
4290000	586180	AMORTIZATION - DEBT PREMIUM/GAIN	SNP	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	-
4290000 Total				(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	-
4310000	0	4310000/0	SNP	44,978	1,030	12,234	3,228	5,811	20,246	2,421	8	-
4310000	570019	Federal uncertain tax position int incm	SNP	(18)	(0)	(5)	(1)	(2)	(8)	(1)	(0)	-
4310000	575039	State uncertain tax position int incm	SNP	(2)	(0)	(1)	(0)	(0)	(1)	(0)	(0)	-
4310000	575059	Current state tax interest incm	SNP	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	-
4310000 Total				44,958	1,029	12,229	3,227	5,808	20,237	2,420	8	-
4313000	0	INTEREST EXPENSE ON REG LIABILITIES	SNP	7,562	173	2,057	543	977	3,404	407	1	-
4313000 Total				7,562	173	2,057	543	977	3,404	407	1	-
4320000	585800	INTEREST CAPITALIZED (SEE OTH INCOME)	SNP	(71,032)	(1,626)	(19,222)	(5,098)	(9,177)	(31,973)	(3,824)	(12)	-
4320000	585860	INTEREST EXPENSE - AFUDC MANUAL ADJ	SNP	798	18	217	57	103	359	43	0	-
4320000 Total				(70,234)	(1,608)	(19,104)	(5,041)	(9,074)	(31,614)	(3,781)	(12)	-
Grand Total				150,583	4,910	41,153	10,015	17,417	69,022	8,051	14	-

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



Deferred Income Tax Expense (Actuals)
 Twelve Months Ending - December 2023
 Allocation Method - Factor 2020 Protocol
 (Allocated in Thousands)

FERC Account	FERC Secondary Acct	JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4101000	100105	190FAS 109 DEF TAX LIAB WA-NUTIL	WA	-	-	-	-	-	-	-	-
4101000	105101	Capitalized Labor Cost for Powertax Inpu	SO	-	-	-	-	-	-	-	-
4101000	105121	282PMI Book Depreciation	SE	-	-	-	-	-	-	-	-
4101000	105122	Repair Deduction	SG	51,047	753	13,831	3,889	7,174	22,625	2,764	12
4101000	105125	Tax Depreciation	TAXDEPR	288,570	7,092	77,920	21,616	36,473	128,753	16,621	68
4101000	105126	282DIT PMIDepreciation-Tax	SE	3,396	47	877	242	534	1,493	200	1
4101000	105137	Capitalized Depreciation	SO	2,761	65	772	207	360	1,209	148	0
4101000	105141	AFUDC Debt	SNP	17,234	395	4,688	1,237	2,227	7,758	928	3
4101000	1051411	AFUDC Equity	SNP	35,350	809	9,616	2,537	4,567	15,912	1,903	6
4101000	105143	282Basis Intangible Difference	SNP	104	2	28	7	13	47	6	0
4101000	105147	Sec 1031 Like Kind Exchange	SO	-	-	-	-	-	-	-	-
4101000	105148	Mine Safety Sec. 179E Election - PPW	SE	-	-	-	-	-	-	-	-
4101000	105149	Mine Safety Sec. 179E Election - PMI	SE	-	-	-	-	-	-	-	-
4101000	105150	CWIP Adjustment ~ PMI	SE	-	-	-	-	-	-	-	-
4101000	105152	Gain / (Loss) on Prop. Disposition	GPS	6,239	146	1,744	467	813	2,733	334	1
4101000	105153	Contract Liability Basis Adjustment -Che	SG	-	-	-	-	-	-	-	-
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	17,917	419	5,010	1,341	2,335	7,849	960	3
4101000	1052203	Cholla SHL NOPA (Lease Amortization)	SG	-	-	-	-	-	-	-	-
4101000	105470	282Book Gain/Loss on Land Sales	GPS	476	11	133	36	62	209	26	0
4101000	110200	IGC Tax Percentage Depletion Deduct	SE	-	-	-	-	-	-	-	-
4101000	110205	SRC Tax Percentage Depletion Deduct	SE	-	-	-	-	-	-	-	-
4101000	1102051	Tax Percentage Depletion - Deduction (BI	SE	4	0	1	0	1	2	0	0
4101000	120105	Willow Wind Account Receivable	WA	-	-	-	-	-	-	-	-
4101000	205025	PMI-Fuel Cost Adjustment	SE	(1,528)	(21)	(395)	(109)	(240)	(672)	(90)	(0)
4101000	205200	M&S INVENTORY WRITE-OFF	SNPD	(22)	(1)	(6)	(1)	(2)	(10)	(1)	-
4101000	205205	Inventory Reserve - PMI	SE	-	-	-	-	-	-	-	-
4101000	205411	190PMISec263A	SE	(116)	(2)	(30)	(8)	(18)	(51)	(7)	(0)
4101000	210100	283OR PUC Prepaid Taxes	OR	11	-	11	-	-	-	-	-
4101000	210120	283UT PUC Prepaid Taxes	UT	16	-	-	-	-	16	-	-
4101000	210130	283ID PUC Prepaid Taxes	IDU	5	-	-	-	-	5	-	-
4101000	210140	283WY PSC Prepaid Taxes	WYP	-	-	-	-	-	-	-	-
4101000	210170	Prepaid - FSA O&M - West	SG	-	-	-	-	-	-	-	-
4101000	210175	Prepaid - FSA O&M - East	SG	(270)	(4)	(73)	(21)	(38)	(120)	(15)	(0)
4101000	210180	283Prepaid Membership Fees-EEI WSCC	SO	374	9	104	28	49	164	20	0
4101000	210185	Prepaid Aircraft Maintenance Costs	SG	21	0	6	2	3	9	1	0
4101000	210190	Prepaid Water Rights	SG	0	0	0	0	0	0	0	0
4101000	210195	Prepaid Surety Bond Costs	SO	-	-	-	-	-	-	-	-
4101000	287396	Regulatory Liabilities - Interim Provisi	OTHER	-	-	-	-	-	-	-	-
4101000	287616	Regulatory Assets - Interim Provisions	OTHER	-	-	-	-	-	-	-	-
4101000	320210	190R&E Expense Sec174 Deduction	SO	-	-	-	-	-	-	-	-
4101000	320271	Contra Reg Asset - Pension Plan CTG	SO	-	-	-	-	-	-	-	-
4101000	320279	Reg Liability - FAS 158 Post Retirement	SO	(1,508)	(35)	(422)	(113)	(196)	(661)	(81)	(0)
4101000	320286	Reg Asset - Pension Settlement - OR	OTHER	(161)	-	-	-	-	-	-	(161)
4101000	320287	Reg Asset - Pension Settlement - UT	OTHER	(1,286)	-	-	-	-	-	-	(1,286)
4101000	320288	Reg Asset - Pension Settlement - WY	WYU	(74)	-	-	-	(74)	-	-	-
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	OTHER	85	-	-	-	-	-	-	85
4101000	415110	190DEF REG ASSET-TRANSM SVC DEPOSIT	SG	(179)	(3)	(48)	(14)	(25)	(79)	(10)	(0)
4101000	415120	190DEF REG ASSET-FOOTE CREEK CONTRACT	SG	-	-	-	-	-	-	-	-
4101000	415200	REG ASSET - OR TRANSPORTATION ELECTRIC	OTHER	(500)	-	-	-	-	-	-	(500)
4101000	415255	Reg Asset-WY Wind Test Energy Deferral	WYU	(2)	-	-	-	(2)	-	-	-



Deferred Income Tax Expense (Actuals)
 Twelve Months Ending - December 2023
 Allocation Method - Factor 2020 Protocol
 (Allocated in Thousands)

4101000	415260	Reg Asset - Fire Risk Mitigation - CA	OTHER	1,089	-	-	-	-	-	-	-	1,089
4101000	415300	283Hazardous Waste/Environmental Cleanup	SO	7,222	169	2,019	540	941	3,164	387	1	-
4101000	415406	Reg Asset Utah ECAM	OTHER	-	-	-	-	-	-	-	-	-
4101000	415410	Reg Asset - Energy West Mining	SE	175	2	45	13	28	77	10	0	-
4101000	415411	ContraRA DeerCreekAband CA	CA	(3)	(3)	-	-	-	-	-	-	-
4101000	415412	ContraRA DeerCreekAband ID	IDU	235	-	-	-	-	-	235	-	-
4101000	415413	ContraRA DeerCreekAband OR	OR	981	-	981	-	-	-	-	-	-
4101000	415414	ContraRA DeerCreekAband UT	UT	-	-	-	-	-	-	-	-	-
4101000	415415	ContraRA DeerCreekAband WA	WA	(1)	-	-	(1)	-	-	-	-	-
4101000	415416	ContraRA DeerCreekAband WY	WYU	(85)	-	-	-	(85)	-	-	-	-
4101000	415417	Contra RA UMWPA Pension CA	OTHER	-	-	-	-	-	-	-	-	-
4101000	415418	Contra RA UMWPA Pension ID	OTHER	-	-	-	-	-	-	-	-	-
4101000	415419	Contra RA UMWPA Pension OR	OTHER	-	-	-	-	-	-	-	-	-
4101000	415420	Contra RA UMWPA Pension UT	OTHER	-	-	-	-	-	-	-	-	-
4101000	415421	Contra RA UMWPA Pension WA	OTHER	-	-	-	-	-	-	-	-	-
4101000	415422	Contra RA UMWPA Pension WY	OTHER	-	-	-	-	-	-	-	-	-
4101000	415431	Reg Asset - WA Transportation Electric	OTHER	53	-	-	-	-	-	-	-	53
4101000	415440	Reg Asset - Low Income Bill Discount - O	OTHER	1,738	-	-	-	-	-	-	-	1,738
4101000	415441	Reg Asset - Utility Community Advisory G	OTHER	(5)	-	-	-	-	-	-	-	(5)
4101000	415445	Reg Asset - Klamath Unrecovered Plant &	SG	(271)	(4)	(73)	(21)	(38)	(120)	(15)	(0)	-
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	(1,726)	-	-	-	-	-	-	-	(1,726)
4101000	415530	Reg Asset - ID 2017 Protocol - MSP Defer	IDU	-	-	-	-	-	-	-	-	-
4101000	415531	Reg Asset - UT 2017 Protocol - MSP Defer	UT	-	-	-	-	-	-	-	-	-
4101000	415532	Reg Asset - WY 2017 Protocol - MSP Defer	WYP	-	-	-	-	-	-	-	-	-
4101000	415533	Reg Asset - GRC Memo Account - CA	CA	4,060	4,060	-	-	-	-	-	-	-
4101000	415545	Reg Asset - WA Merwin Project	OTHER	-	-	-	-	-	-	-	-	-
4101000	415585	Reg Asset - OR Sch 203 - Black Cap	OTHER	-	-	-	-	-	-	-	-	-
4101000	415655	CA GHG Allowance	OTHER	194	-	-	-	-	-	-	-	194
4101000	415675	Reg Asset - UT - Deferred Stock Redempti	OTHER	(20)	-	-	-	-	-	-	-	(20)
4101000	415676	Reg Asset - WY - Deferred Stock Redempti	OTHER	(7)	-	-	-	-	-	-	-	(7)
4101000	415677	Reg Asset - Pref Stock Redemp Loss WA	OTHER	(3)	-	-	-	-	-	-	-	(3)
4101000	415680	190Def Intervenor Funding Grants-OR	OTHER	(84)	-	-	-	-	-	-	-	(84)
4101000	415681	Reg Asset-Defer Intervenor Funding Gran	OTHER	74	-	-	-	-	-	-	-	74
4101000	415700	190Reg Liabs BPA balancing accounts-OR	OTHER	-	-	-	-	-	-	-	-	-
4101000	415701	CA Deferred Intervenor Funding	OTHER	4	-	-	-	-	-	-	-	4
4101000	415720	Reg Asset - Community Solar - OR	OTHER	44	-	-	-	-	-	-	-	44
4101000	415755	Reg Asset - Major Mtc Exp - Colstrip U4	WA	-	-	-	-	-	-	-	-	-
4101000	415815	Insurance Reserve	SO	29,575	692	8,270	2,213	3,854	12,956	1,584	5	-
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	(4)	-	-	-	-	-	-	-	(4)
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	(4)	-	-	-	-	-	-	-	(4)
4101000	415863	Reg Asset - UT Subscriber Solar Program	UT	(6)	-	-	-	-	(6)	-	-	-
4101000	415866	Reg Asset - OR Solar Feed-in Tariff	OTHER	(246)	-	-	-	-	-	-	-	(246)
4101000	415869	Reg Asset - CA Deferred Net Power Costs	OTHER	-	-	-	-	-	-	-	-	-
4101000	415870	Deferred Excess Net Power Costs CA	OTHER	2,647	-	-	-	-	-	-	-	2,647
4101000	415874	Deferred Excess Net Power Costs - WY 09	OTHER	16,315	-	-	-	-	-	-	-	16,315
4101000	415875	Deferred Excess Net Power Costs - UT	OTHER	62,065	-	-	-	-	-	-	-	62,065



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4101000	415878	REG ASSET - UT LIQUIDATED DAMAGES NAUGHT	UT	(9)	-	-	-	-	(9)	-	-	-	-
4101000	415879	Reg Asset - WY Liquidation Damages N2	WYP	(1)	-	-	-	(1)	-	-	-	-	-
4101000	415882	Deferral of Renewable Energy Credit - WA	OTHER	(113)	-	-	-	-	-	-	-	(113)	-
4101000	415884	Reg Asset - Current Reclass - Other	OTHER	-	-	-	-	-	-	-	-	-	-
4101000	415885	Reg Asset - Noncurrent Reclass - Other	OTHER	18	-	-	-	-	-	-	-	-	18
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	6,616	-	-	-	-	-	-	-	-	6,616
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	36	-	-	-	-	-	-	-	-	36
4101000	415907	Reg Asset - CA Solar Feed-in Tariff - Cu	OTHER	-	-	-	-	-	-	-	-	-	-
4101000	415908	Reg Asset - OR Solar Feed-In Tariff - Cu	OTHER	-	-	-	-	-	-	-	-	-	-
4101000	415910	Reg Asset - Naughton Unit #3 Costs	OTHER	-	-	-	-	-	-	-	-	-	-
4101000	415917	Reg Asset - Naughton Unit #3 Costs - CA	OTHER	-	-	-	-	-	-	-	-	-	-
4101000	415918	Reg Asset - RPS Compliance Purchases	OTHER	-	-	-	-	-	-	-	-	-	-
4101000	415920	Reg Asset - Depreciation Increase - ID	IDU	(857)	-	-	-	-	-	(857)	-	-	-
4101000	415921	Reg Asset - Depreciation Increase - UT	UT	(31)	-	-	-	-	(31)	-	-	-	-
4101000	415922	Reg Asset - Depreciation Increase - WY	WYP	(109)	-	-	-	(109)	-	-	-	-	-
4101000	415923	Reg Asset - Carbon Unrecovered Plant - I	IDU	-	-	-	-	-	-	-	-	-	-
4101000	415924	Reg Asset - Carbon Unrecovered Plant - U	UT	1,230	-	-	-	-	1,230	-	-	-	-
4101000	415925	Reg Asset - Carbon Unrecovered Plant - W	WYP	-	-	-	-	-	-	-	-	-	-
4101000	415929	Reg Asset - Carbon Decommissioning - CA	CA	(7)	(7)	-	-	-	-	-	-	-	-
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	(682)	-	-	-	-	-	(682)	-	-	-
4101000	415934	Reg Liability - Contra - Carbon Decommis	UT	(4,193)	-	-	-	-	(4,193)	-	-	-	-
4101000	415935	Reg Liability - Contra - Carbon Decommis	WYP	(1,394)	-	-	-	(1,394)	-	-	-	-	-
4101000	415936	REG ASSET - CARBON PLANT DECOMMISSIONING	SG	(183)	(3)	(50)	(14)	(26)	(81)	(10)	(0)	-	-
4101000	415943	Reg Asset - Covid-19 Bill Assistance Pro	OTHER	(669)	-	-	-	-	-	-	-	-	(669)
4101000	415944	Reg Asset - Covid-19 Bill Assistance Pro	OTHER	-	-	-	-	-	-	-	-	-	-
4101000	425100	190Deferred Regulatory Expense-IDU	IDU	-	-	-	-	-	-	-	-	-	-
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	(192)	(9)	(52)	(12)	(18)	(92)	(10)	-	-	-
4101000	425225	Duke/Hermiston Contract Renegotiation	SG	-	-	-	-	-	-	-	-	-	-
4101000	425295	BPA Conservation Rate Credit	SG	-	-	-	-	-	-	-	-	-	-
4101000	425400	UT Kalamath Relicensing Costs	OTHER	-	-	-	-	-	-	-	-	-	-
4101000	430110	Reg Asset Balance Reclass	OTHER	(928)	-	-	-	-	-	-	-	-	(928)
4101000	430111	Reg Assets - SB 1149 Balance Reclass	OTHER	-	-	-	-	-	-	-	-	-	-
4101000	430112	Reg Asset - Other - Balance Reclass	OTHER	1,370	-	-	-	-	-	-	-	-	1,370
4101000	430113	Reg Asset - Def NPC Balance Reclass	OTHER	-	-	-	-	-	-	-	-	-	-
4101000	505510	190PMI Vacation/Bonus	SE	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	-
4101000	505600	190Vacation Sickleave & PT Accrual	SO	-	-	-	-	-	-	-	-	-	-
4101000	605101	Trojan Decommissioning Costs - WA	WA	-	-	-	-	-	-	-	-	-	-
4101000	605102	Trojan Decommissioning Costs - OR	OR	-	-	-	-	-	-	-	-	-	-
4101000	605103	ARO/Reg Diff - Trojan - WA	WA	(4)	-	-	(4)	-	-	-	-	-	-
4101000	610100	283PMI AMORT DEVELOPMENT	SE	(81)	(1)	(21)	(6)	(13)	(36)	(5)	(0)	-	-
4101000	6101001	190NOPA 103-99-00 RAR	SO	3	0	1	0	0	1	0	0	-	-
4101000	610111	283PMI SALE OF ASSETS	SE	63	1	16	5	10	28	4	0	-	-



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4101000	610114	PMI EITF Pre stripping Cost	SE	(60)	(1)	(15)	(4)	(9)	(26)	(4)	(0)	-
4101000	610146	190OR Reg Asset/Liability Consol	OR	5	-	5	-	-	-	-	-	-
4101000	705200	190OR Gain on Sale of Halsey-OR	OTHER	-	-	-	-	-	-	-	-	-
4101000	705210	190Property Insurance	SO	-	-	-	-	-	-	-	-	-
4101000	705261	Reg Liability - Sale of Renewable Energy	OTHER	55	-	-	-	-	-	-	-	55
4101000	705265	Reg Liab - OR Energy Conservation Charge	OTHER	284	-	-	-	-	-	-	-	284
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	30	-	-	-	-	-	-	-	30
4101000	705454	Reg Liability - UT Property Insurance Re	UT	703	-	-	-	-	703	-	-	-
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	(18)	-	-	-	-	-	-	-	(18)
4101000	715295	Reg Liability - Fly Ash - OR	OTHER	259	-	-	-	-	-	-	-	259
4101000	715296	Reg Liability - Fly Ash - WA	OTHER	(836)	-	-	-	-	-	-	-	(836)
4101000	715800	190Redding Contract	SG	-	-	-	-	-	-	-	-	-
4101000	720200	190Deferred Compensation Payout	SO	(36)	(1)	(10)	(3)	(5)	(16)	(2)	(0)	-
4101000	720300	190Pension/Retirement (Accrued/Prepaid)	SO	-	-	-	-	-	-	-	-	-
4101000	720500	190Severance	SO	134	3	37	10	17	59	7	0	-
4101000	720800	190FAS 158 Pension Liability	SO	-	-	-	-	-	-	-	-	-
4101000	720805	FAS 158 - Funded Pension Asset	SO	2,804	66	784	210	365	1,228	150	0	-
4101000	720810	190FAS 158 Post Retirement Liability	SO	-	-	-	-	-	-	-	-	-
4101000	720815	FAS 158 Post Retirement Liability	SO	253	6	71	19	33	111	14	0	-
4101000	910530	190Injuries & Damages	SO	(322,563)	(7,552)	(90,194)	(24,139)	(42,035)	(141,309)	(17,279)	(54)	-
4101000	910560	283SMUD Revenue Imputation-UT Reg Liab	OTHER	-	-	-	-	-	-	-	-	-
4101000	Total			222,865	7,102	35,582	10,148	15,528	60,824	7,240	46	86,393
4111000	100105	283FAS 109 Def Tax Liab WA-NUTIL	OTHER	-	-	-	-	-	-	-	-	-
4111000	105100	190CAPITALIZED LABOR COSTS	SO	(191)	(4)	(53)	(14)	(25)	(84)	(10)	(0)	-
4111000	105112	Non-Protected PP&E EDIT - UT	UT	-	-	-	-	-	-	-	-	-
4111000	1051151	Depreciation Flow-Through - CA	CA	(633)	(633)	-	-	-	-	-	-	-
4111000	10511510	Def In Tax Exp~Effects Ratemaking-Assets	SG	(9,522)	(140)	(2,580)	(725)	(1,338)	(4,220)	(515)	(2)	-
4111000	10511511	Def In Tax Exp~Effects Ratemaking-AssetS	SG	966	14	262	74	136	428	52	0	-
4111000	10511512	Def In Tax Exp~Effects Ratemaking-AssetS	SG	388	6	105	30	55	172	21	0	-
4111000	10511513	Def In Tax Exp~Effects Ratemaking-Assets	SO	(627)	(15)	(175)	(47)	(82)	(274)	(34)	(0)	-
4111000	1051152	Depreciation Flow-Through - FERC	FERC	-	-	-	-	-	-	-	-	-
4111000	1051153	Depreciation Flow-Through - ID	IDU	(1,090)	-	-	-	-	-	(1,090)	-	-
4111000	1051154	Depreciation Flow-Through - OR	OR	(5,302)	-	(5,302)	-	-	-	-	-	-
4111000	1051155	Depreciation Flow-Through - OTHER	OTHER	(5)	-	-	-	-	-	-	-	(5)
4111000	1051156	Depreciation Flow-Through - UT	UT	(9,619)	-	-	-	-	(9,619)	-	-	-
4111000	1051157	Depreciation Flow-Through - WA	WA	(1,128)	-	-	(1,128)	-	-	-	-	-
4111000	1051158	Depreciation Flow-Through - WYP	WYP	(2,402)	-	-	-	(2,402)	-	-	-	-
4111000	1051159	Depreciation Flow-Through - WYU	WYU	-	-	-	-	-	-	-	-	-
4111000	1051171	Protected PP&E EDIT - PMI - CA - Fed Onl	CA	(5)	(5)	-	-	-	-	-	-	-
4111000	1051172	Protected PP&E EDIT - PMI - UFERC - Fed	FERC	(0)	-	-	-	-	-	-	(0)	-
4111000	1051173	Protected PP&E EDIT - PMI - ID - Fed Onl	IDU	(20)	-	-	-	-	-	(20)	-	-
4111000	1051174	Protected PP&E EDIT - PMI - OR - Fed Onl	OR	(78)	-	(78)	-	-	-	-	-	-
4111000	1051175	Protected PP&E EDIT - PMI - UT - Fed Onl	UT	(133)	-	-	-	-	(133)	-	-	-
4111000	1051176	Protected PP&E EDIT - PMI - WA - Fed Onl	WA	(71)	-	-	(71)	-	-	-	-	-
4111000	1051177	Protected PP&E EDIT - PMI - WYP - Fed On	WYP	(52)	-	-	-	(52)	-	-	-	-
4111000	105120	Book Depreciation	SCHMDEXP	(267,560)	(6,103)	(73,372)	(20,394)	(36,092)	(118,867)	(14,480)	(49)	-
4111000	105121	282DIT PMIDepreciation-Book	SE	(1,421)	(20)	(367)	(101)	(224)	(625)	(84)	(0)	-
4111000	105123	Sec 481a Adj- Repair Deduction	SG	-	-	-	-	-	-	-	-	-
4111000	105130	CIAC	CIAC	(44,244)	(1,958)	(11,929)	(2,738)	(4,205)	(21,171)	(2,244)	-	-
4111000	105140	Highway Relocation	SNPD	(750)	(33)	(202)	(46)	(71)	(359)	(38)	-	-
4111000	105142	Avoided Costs	SNP	(36,199)	(829)	(9,847)	(2,598)	(4,677)	(16,294)	(1,949)	(6)	-



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4111000	105146	Capitalization of Test Energy	SG	(128)	(2)	(35)	(10)	(18)	(57)	(7)	(0)	-
4111000	105220	282CHOLLA TAX LEASE	SG	-	-	-	-	-	-	-	-	-
4111000	105271	Def In Tax Exp - Other Property Flowthro	CA	(398)	(398)	-	-	-	-	-	-	-
4111000	105272	Def In Tax Exp - Other Property Flowthro	IDU	(229)	-	-	-	-	-	(229)	-	-
4111000	105273	Def In Tax Exp - Other Property Flowthro	OR	940	-	940	-	-	-	-	-	-
4111000	105274	Def In Tax Exp - Other Property Flowthro	UT	1,990	-	-	-	-	1,990	-	-	-
4111000	105275	Def In Tax Exp - Other Property Flowthro	WA	(1,110)	-	-	(1,110)	-	-	-	-	-
4111000	105276	Def In Tax Exp - Other Property Flowthro	WYP	(1,249)	-	-	-	(1,249)	-	-	-	-
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	639	15	179	48	83	280	34	0	-
4111000	220100	190Bad Debt Allowance	BADDEBT	(2,916)	(167)	(1,307)	(530)	(141)	(728)	(43)	-	-
4111000	2874941	190Idaho ITC Credits	SO	-	-	-	-	-	-	-	-	-
4111000	320270	Reg Asset FAS 158 Pension Liab	SO	(1,095)	(26)	(306)	(82)	(143)	(480)	(59)	(0)	-
4111000	320280	Reg Asset FAS 158 Post Retire Liab	SO	2,318	54	648	173	302	1,015	124	0	-
4111000	320281	Reg Asset - Post-Retirement Settlement L	SO	(244)	(6)	(68)	(18)	(32)	(107)	(13)	(0)	-
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	2,961	-	-	-	-	-	-	-	2,961
4111000	415251	Reg Asset - Low Carbon Energy Standards	OTHER	(373)	-	-	-	-	-	-	-	(373)
4111000	415252	Reg Asset - Distribution System Plan - O	OTHER	298	-	-	-	-	-	-	-	298
4111000	415261	Reg Asset-UT Wildland Fire Protection	OTHER	(369)	-	-	-	-	-	-	-	(369)
4111000	415262	Reg Asset -Wildfire Mitigation Account -	OTHER	(9)	-	-	-	-	-	-	-	(9)
4111000	415263	Reg Asset - Wildfire Damaged Asset - OR	OR	(17)	-	(17)	-	-	-	-	-	-
4111000	415264	Reg Asset - TB Flats - OR	OTHER	(531)	-	-	-	-	-	-	-	(531)
4111000	415270	Reg Asset - Electric Vehicle Charging In	OTHER	286	-	-	-	-	-	-	-	286
4111000	415301	190Hazardous Waste/Environmental-WA	WA	(175)	-	-	(175)	-	-	-	-	-
4111000	415305	Reg Asset - Cedar Springs II - OR	OTHER	(38)	-	-	-	-	-	-	-	(38)
4111000	415406	Reg Asset Utah ECAM	OTHER	-	-	-	-	-	-	-	-	-
4111000	415423	Contra PP&E Deer Creek	SE	-	-	-	-	-	-	-	-	-
4111000	415424	Contra Reg Asset - Deer Creek Abandonmen	SE	(1,457)	(20)	(376)	(104)	(229)	(641)	(86)	(0)	-
4111000	415425	Contra Reg Asset - UMWA Pension	OTHER	-	-	-	-	-	-	-	-	-
4111000	415426	Reg Asset - 2020 GRC - Meters Replaced b	OTHER	(875)	-	-	-	-	-	-	-	(875)
4111000	415430	Reg Asset - CA - Transportation Electri	OTHER	(3)	-	-	-	-	-	-	-	(3)
4111000	415500	283Cholla Plt Trans-APS Amort	SGCT	-	-	-	-	-	-	-	-	-
4111000	415510	283WA DISALLOWED COLSTRIP #3 WRITE-OFF	WA	-	-	-	-	-	-	-	-	-
4111000	415645	RA - OR OCAT Expense Deferral	OTHER	(82)	-	-	-	-	-	-	-	(82)
4111000	415702	REG ASSET - LAKE SIDE LIQ - WY	WYP	(7)	-	-	-	(7)	-	-	-	-
4111000	415703	Goodnoe Hills Liquidation Damages - WY	WYP	(5)	-	-	-	(5)	-	-	-	-
4111000	415704	Reg Liability - Tax Revenue Adjustment -	UT	-	-	-	-	-	-	-	-	-
4111000	415705	Reg Liability - Tax Revenue Adjustment -	WYP	-	-	-	-	-	-	-	-	-
4111000	415710	Reg Liability - WA - Accelerated Depreci	WA	4,283	-	-	4,283	-	-	-	-	-
4111000	415723	Reg Asset - Cholla U4 - O&M Depreciation	IDU	-	-	-	-	-	-	-	-	-
4111000	415724	Deferred Income Tax Expense ~ Cholla U4	SG	-	-	-	-	-	-	-	-	-
4111000	415728	Contra Reg Asset - Cholla U4 Closure - O	OTHER	149	-	-	-	-	-	-	-	149
4111000	415729	Contra Reg Asset - Cholla U4 Closure - U	UT	39	-	-	-	-	39	-	-	-
4111000	415730	Contra Reg Asset - Cholla U4 Closure - W	WYP	101	-	-	-	101	-	-	-	-
4111000	415734	Reg Asset - Cholla Unrecovered Plant - C	CA	(166)	(166)	-	-	-	-	-	-	-
4111000	415736	Reg Asset - Cholla Unrecovered Plant - W	WYP	(937)	-	-	-	(937)	-	-	-	-
4111000	415803	RTO Grid West N/R Writeoff WA	WA	-	-	-	-	-	-	-	-	-
4111000	415804	RTO Grid West Notes Receivable-OR	OR	-	-	-	-	-	-	-	-	-
4111000	415806	RTO Grid West N/R Writeoff ID	IDU	-	-	-	-	-	-	-	-	-
4111000	415822	Reg Asset - Pension MMT -UT	UT	-	-	-	-	-	-	-	-	-
4111000	415827	Reg Asset Post Retirement MMT - OR	OR	-	-	-	-	-	-	-	-	-



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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	21	-	-	-	-	-	-	-	-	21
4111000	415841	Reg Asset - Emergency Service Programs -	OTHER	2	-	-	-	-	-	-	-	-	2
4111000	415842	Reg Asset-Arrearage Payment Program(CAPP	OTHER	(56)	-	-	-	-	-	-	-	-	(56)
4111000	415843	Reg Asset-Arrearage Payment Program(CAPP	OTHER	58	-	-	-	-	-	-	-	-	58
4111000	415852	Powerdale Decommissioning Reg Asset - ID	IDU		-	-	-	-	-	-	-	-	-
4111000	415853	Powerdale Decommissioning Reg Asset - OR	OR		-	-	-	-	-	-	-	-	-
4111000	415854	Powerdale Decommissioning Reg Asset - WA	WA		-	-	-	-	-	-	-	-	-
4111000	415855	CA - January 2010 Storm Costs	OTHER	5,098	-	-	-	-	-	-	-	-	5,098
4111000	415856	Powerdale Decommissioning Reg Asset - WY	WYP		-	-	-	-	-	-	-	-	-
4111000	415857	ID - Deferred Overburden Costs	OTHER	(15)	-	-	-	-	-	-	-	-	(15)
4111000	415858	WY - Deferred Overburden Costs	WYP	(38)	-	-	-	(38)	-	-	-	-	-
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	(2,767)	-	-	-	-	-	-	-	-	(2,767)
4111000	415876	Deferred Excess Net PowerCosts - OR	OTHER	35,980	-	-	-	-	-	-	-	-	35,980
4111000	415881	Deferral of Renewable Energy Credit - UT	OTHER	365	-	-	-	-	-	-	-	-	365
4111000	415883	Deferral of Renewable Energy Credit - WY	OTHER	219	-	-	-	-	-	-	-	-	219
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	686	-	-	-	-	-	-	-	-	686
4111000	415927	Reg Liability - Depreciation Decrease De	WA		-	-	-	-	-	-	-	-	-
4111000	415938	Reg Asset - Carbon Plant Decommissioning	CA	13	13	-	-	-	-	-	-	-	-
4111000	415939	Reg Asset - Carbon Plant Decommissioning	WYP		-	-	-	-	-	-	-	-	-
4111000	415940	Reg Liability - Steam Decommissioning -	CA	(183)	(183)	-	-	-	-	-	-	-	-
4111000	415942	Reg Liability - Steam Decommissioning -	WA	(878)	-	-	(878)	-	-	-	-	-	-
4111000	425105	Reg Asset - OR Asset Sale Gain Giveback	OTHER	(245)	-	-	-	-	-	-	-	-	(245)
4111000	425125	Deferred Coal Cost - Arch	SE		-	-	-	-	-	-	-	-	-
4111000	425215	283Unearned Joint Use Pole Contact Revnu	SNPD		-	-	-	-	-	-	-	-	-
4111000	425250	283TGS BUYOUT-SG	SG		-	-	-	-	-	-	-	-	-
4111000	425280	283JOSEPH SETTLEMENT-SG	SG		-	-	-	-	-	-	-	-	-
4111000	425360	190Hermiston Swap	SG	(42)	(1)	(11)	(3)	(6)	(19)	(2)	(0)	-	-
4111000	425380	190Idaho Customer Bal Acct	OTHER	82	-	-	-	-	-	-	-	-	82
4111000	430100	283Weatherization	OTHER	6,113	-	-	-	-	-	-	-	-	6,113
4111000	430117	Reg Asset - Current DSM	OTHER		-	-	-	-	-	-	-	-	-
4111000	505115	283Sales & Use Tax Audit	SO	260	6	73	19	34	114	14	0	-	-
4111000	505125	190Accrued Royalties	SE	(161)	(2)	(42)	(12)	(25)	(71)	(10)	(0)	-	-
4111000	505400	190Bonus Liability	SO	87	2	24	6	11	38	5	0	-	-
4111000	505450	Accrued Payroll Taxes	SO		-	-	-	-	-	-	-	-	-
4111000	5054501	Accrued Payroll Taxes - PMI	SE		-	-	-	-	-	-	-	-	-
4111000	505520	Bonus Accrual - PMI	SE	7	0	2	0	1	3	0	0	-	-
4111000	505525	Accrued Severance -PMI	SE		-	-	-	-	-	-	-	-	-



Deferred Income Tax Expense (Actuals)
 Twelve Months Ending - December 2023
 Allocation Method - Factor 2020 Protocol
 (Allocated in Thousands)

4111000	505600	190Vacation Sickleave & PT Accrual	SO	(1,037)	(24)	(290)	(78)	(135)	(454)	(56)	(0)	-
4111000	505601	Sick Leave Accrual - PMI	SE	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	-
4111000	505700	190Accrued Retention Bonus	SO	7	0	2	0	1	3	0	0	-
4111000	605100	283TROJAN DECOMMISSIONING AMORT	TROJD	94	1	25	7	14	42	5	0	-
4111000	605710	REVERSE ACCRUED FINAL RECLAMATION	OTHER	35	-	-	-	-	-	-	-	35
4111000	605715	Trapper Mine Contract Obligation	SE	227	3	59	16	36	100	13	0	-
4111000	610000	283PMI Development Costs	SE	-	-	-	-	-	-	-	-	-
4111000	610141	190WA Rate Refunds	OTHER	173	-	-	-	-	-	-	-	173
4111000	610144	Reg Liability - CA California Alternativ	OTHER	-	-	-	-	-	-	-	-	-
4111000	610145	190REG LIAB_DSM	OTHER	928	-	-	-	-	-	-	-	928
4111000	610148	Reg Liability - Def NPC Balance Reclass	OTHER	-	-	-	-	-	-	-	-	-
4111000	610150	REG LIABILITY - BRIDGER MINE ACCELERATED	OR	(894)	-	(894)	-	-	-	-	-	-
4111000	610155	Reg Liability - Plant Closure Cost - WA	WA	(333)	-	-	(333)	-	-	-	-	-
4111000	705240	283CA Alternative Rate for Energy Progra	OTHER	152	-	-	-	-	-	-	-	152
4111000	705241	Reg Liability - CA California Alternativ	OTHER	8	-	-	-	-	-	-	-	8
4111000	705245	REG LIABILITY - OR DIRECT ACCESS 5 YEAR	OTHER	403	-	-	-	-	-	-	-	403
4111000	705262	Reg Liability - Sale of REC's-ID	OTHER	-	-	-	-	-	-	-	-	-
4111000	705263	Reg Liability - Sale of REC's-WA	OTHER	(18)	-	-	-	-	-	-	-	(18)
4111000	705266	Reg Liability - Energy Savings Assistanc	OTHER	(79)	-	-	-	-	-	-	-	(79)
4111000	705267	Reg Liability - WA Decoupling Mechanism	OTHER	(1,184)	-	-	-	-	-	-	-	(1,184)
4111000	705280	Non-Property EDIT - CA	CA	(27)	(27)	-	-	-	-	-	-	-
4111000	705281	Non-Property EDIT - ID	IDU	-	-	-	-	-	-	-	-	-
4111000	705283	Non-Property EDIT - UT	UT	-	-	-	-	-	-	-	-	-
4111000	705284	Non-Property EDIT - WA	WA	(200)	-	-	(200)	-	-	-	-	-
4111000	705285	Non-Property EDIT - WY	WYU	-	-	-	-	-	-	-	-	-
4111000	705286	Non-Property EDIT - FERC	FERC	-	-	-	-	-	-	-	-	-
4111000	705287	Protected PP&E EDIT - CA - Fed Only	CA	(1,095)	(1,095)	-	-	-	-	-	-	-
4111000	705288	Protected PP&E EDIT - ID - Fed Only	IDU	(2,786)	-	-	-	-	-	(2,786)	-	-
4111000	705289	Protected PP&E EDIT - OR - Fed Only	OR	(13,124)	-	(13,124)	-	-	-	-	-	-
4111000	705290	Protected PP&E EDIT - WA - Fed Only	WA	(6,259)	-	-	(6,259)	-	-	-	-	-
4111000	705291	Protected PP&E EDIT - WYP - Fed Only	WYP	(7,379)	-	-	-	(7,379)	-	-	-	-
4111000	7052911	Protected PP&E EDIT - WYU - Fed Only	WYU	-	-	-	-	-	-	-	-	-
4111000	705292	Protected PP&E EDIT - UT - Fed Only	UT	(20,941)	-	-	-	-	(20,941)	-	-	-
4111000	705293	Protected PP&E EDIT - UFERC - Fed Only	FERC	-	-	-	-	-	-	-	-	-
4111000	705294	Non-Protected PP&E EDIT - CA	CA	(104)	(104)	-	-	-	-	-	-	-
4111000	705295	Non-Protected PP&E EDIT - ID	IDU	-	-	-	-	-	-	-	-	-
4111000	705296	Non-Protected PP&E EDIT - WA	WA	(3,953)	-	-	(3,953)	-	-	-	-	-
4111000	705297	Non-Protected PP&E EDIT - WY Buydown - C	WYP	(10,580)	-	-	-	(10,580)	-	-	-	-
4111000	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	(266)	-	-	-	-	-	-	-	(266)
4111000	705340	Reg Liability - Excess Income Tax Deferr	OTHER	75	-	-	-	-	-	-	-	75
4111000	705341	Reg Liability - Excess Income Tax Deferr	OTHER	-	-	-	-	-	-	-	-	-
4111000	705342	Reg Liability - Excess Income Tax Deferr	OTHER	-	-	-	-	-	-	-	-	-
4111000	705343	Reg Liability - Excess Income Tax Deferr	OTHER	-	-	-	-	-	-	-	-	-
4111000	705344	Reg Liability - Excess Income Tax Deferr	OTHER	400	-	-	-	-	-	-	-	400
4111000	705345	Reg Liability - Excess Income Tax Deferr	OTHER	160	-	-	-	-	-	-	-	160
4111000	705346	Deferral of Protected PP&E ARAM - CA	CA	(86)	(86)	-	-	-	-	-	-	-
4111000	705347	Deferral of Protected PP&E ARAM - ID	IDU	(3,195)	-	-	-	-	-	(3,195)	-	-
4111000	705348	Deferral of Protected PP&E ARAM - OR	OR	-	-	-	-	-	-	-	-	-
4111000	705349	Deferral of Protected PP&E ARAM - UT	UT	-	-	-	-	-	-	-	-	-
4111000	705350	Deferral of Protected PP&E ARAM - WA	WA	(2,408)	-	-	(2,408)	-	-	-	-	-
4111000	705351	Deferral of Protected PP&E ARAM - WY	WYU	(10,390)	-	-	-	(10,390)	-	-	-	-
4111000	705352	Reg Liability - CA Klamath River Dams Re	CA	(0)	(0)	-	-	-	-	-	-	-
4111000	705400	Reg Liability - OR Injuries & Damages Re	OR	261	-	261	-	-	-	-	-	-



Deferred Income Tax Expense (Actuals)
 Twelve Months Ending - December 2023
 Allocation Method - Factor 2020 Protocol
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4111000	705410	Reg Liability - Cholla Decommissioning -	CA	(14)	(14)	-	-	-	-	-	-	-	-
4111000	705411	Reg Liability - Cholla Decommissioning -	IDU	63	-	-	-	-	-	63	-	-	-
4111000	705412	Reg Liability - Cholla Decommissioning -	OR	275	-	275	-	-	-	-	-	-	-
4111000	705413	Reg Liability - Cholla Decommissioning -	UT	466	-	-	-	-	466	-	-	-	-
4111000	705414	Reg Liability - Cholla Decommissioning -	WYP	3	-	-	-	3	-	-	-	-	-
4111000	705420	Reg Liability - CA GHG Allowance Revenue	OTHER	(531)	-	-	-	-	-	-	-	-	(531)
4111000	705425	Reg Liability - Bridger Mine Accelerated	WA	(627)	-	-	(627)	-	-	-	-	-	-
4111000	705450	Reg Liability - Property Insurance Reser	CA	310	310	-	-	-	-	-	-	-	-
4111000	705451	Reg Liability - OR Property Insurance Re	OR	(995)	-	(995)	-	-	-	-	-	-	-
4111000	705452	Reg Liability - Property Insurance Reser	WA	(29)	-	-	(29)	-	-	-	-	-	-
4111000	705453	Reg Liability - ID Property Insurance Re	IDU	55	-	-	-	-	-	55	-	-	-
4111000	705455	Reg Liability - WY Property Insurance Re	WYP	232	-	-	-	232	-	-	-	-	-
4111000	705500	Reg Liability - Powerdale Decommissionin	UT	-	-	-	-	-	-	-	-	-	-
4111000	705511	Regulatory Liability - CA Deferred Exces	OTHER	489	-	-	-	-	-	-	-	-	489
4111000	705514	Regulatory Liability - OR Deferred Exces	OTHER	-	-	-	-	-	-	-	-	-	-
4111000	705515	Regulatory Liability - OR Deferred Exces	OTHER	989	-	-	-	-	-	-	-	-	989
4111000	705517	Regulatory Liability - UT Deferred Exces	OTHER	-	-	-	-	-	-	-	-	-	-
4111000	705518	Regulatory Liability - WA Deferred Exces	OTHER	-	-	-	-	-	-	-	-	-	-
4111000	705519	Regulatory Liability - WA Deferred Exces	OTHER	-	-	-	-	-	-	-	-	-	-
4111000	705521	Regulatory Liability - WY Deferred Exces	OTHER	-	-	-	-	-	-	-	-	-	-
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	3,014	-	-	-	-	-	-	-	-	3,014
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	106	2	29	8	15	47	6	0	-	-
4111000	715720	190NW Power Act(BPA Regional Crs)-WA	OTHER	-	-	-	-	-	-	-	-	-	-
4111000	715810	Chehalis WA EFSEC C02 Mitigation Obligat	SG	-	-	-	-	-	-	-	-	-	-
4111000	720300	190Pension/Retirement (Accrued/Prepaid)	SO	105	2	29	8	14	46	6	0	-	-
4111000	720560	Pension Liability - UMWA Withdrawal Obli	SE	-	-	-	-	-	-	-	-	-	-
4111000	740100	283Post Merger Debt Loss	SNP	(97)	(2)	(26)	(7)	(13)	(44)	(5)	(0)	-	-
4111000	910241	PMI Legal Reserve	SE	(3,302)	(46)	(853)	(236)	(520)	(1,452)	(195)	(1)	-	-
4111000	910245	Contra Receivable from Joint Owners	SO	(5)	(0)	(1)	(0)	(1)	(2)	(0)	(0)	-	-
4111000	910905	283PMI BCC Underground Mine Cost Deplet	SE	(11)	(0)	(3)	(1)	(2)	(5)	(1)	(0)	-	-
4111000	920110	190PMIWyExtractionTax	SE	751	10	194	54	118	330	44	0	-	-
4111000	930100	190OR BETC Credit	OTHER	-	-	-	-	-	-	-	-	-	-
4111000	9301001	190OR BETC Credit	SG	-	-	-	-	-	-	-	-	-	-
4111000	999998	Deferred Income Tax Expense ~ Solar ITC	SG	19	0	5	1	3	8	1	0	-	-
4111000 Total				(415,648)	#####	#####	(40,187)	#####	(191,526)	#####	(59)	51,701	
Grand Total				(192,784)	(4,567)	#####	(30,039)	#####	(130,702)	#####	(13)	#####	



Investment Tax Credit Amortization (Actuals)

Sum of Range: 01/2023 - 12/2023
 Allocation Method - Factor 2020 Protocol
 (Allocated in Thousands)

Primary Account	Primary Account Name	Secondary Account	Secondary Account Name	Alloc	Total	California	Oregon	Washington	Wyoming	Utah	Idaho	FERC	Other
4114000	DEF ITC-EL-FED-CR	0	DEF ITC CREDIT FED	DGU	(765)	-	-	-	(152)	(546)	(67)	(0)	-
4114000 Total					(765)	-	-	-	(152)	(546)	(67)	(0)	-
Grand Total					(765)	-	-	-	(152)	(546)	(67)	(0)	-

B8. PLANT IN SERVICE



Electric Plant In Service with Unclassified
13 Month Average: 12/2023
Allocation Method - Factor 2020 Protocol
(Allocated in Thousands)

Primary Account	Primary Account Name	FERC Secondary Acct	FERC Secondary Acct Name	Alloc	Average Balance	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1010000	ELEC PLANT IN SERV	3020000	FRANCHISES AND CONSENTS	IDU	1,000	-	-	-	-	-	1,000	-	-
1010000	ELEC PLANT IN SERV	3020000	FRANCHISES AND CONSENTS	SG	13,133	194	3,558	1,000	1,846	5,821	711	3	-
1010000	ELEC PLANT IN SERV	3020000	FRANCHISES AND CONSENTS	UT	-	-	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3020000	FRANCHISES AND CONSENTS	SG-P	103,455	1,526	28,030	7,881	14,539	45,854	5,601	25	-
1010000	ELEC PLANT IN SERV	3020000	FRANCHISES AND CONSENTS	SG-U	10,502	155	2,845	800	1,476	4,655	569	3	-
1010000	ELEC PLANT IN SERV	3031040	TRANSMISSION INTANGIBLE ASSETS	OR	531	-	531	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3031040	TRANSMISSION INTANGIBLE ASSETS	SG	53,502	789	14,496	4,076	7,519	23,713	2,896	13	-
1010000	ELEC PLANT IN SERV	3031040	TRANSMISSION INTANGIBLE ASSETS	UT	3,231	-	-	-	-	3,231	-	-	-
1010000	ELEC PLANT IN SERV	3031040	TRANSMISSION INTANGIBLE ASSETS	WYP	4,229	-	-	-	4,229	-	-	-	-
1010000	ELEC PLANT IN SERV	3031050	RCMS - REGION CONSTRUCTION MGMT SYSTEM	SO	11,249	263	3,145	842	1,466	4,928	603	2	-
1010000	ELEC PLANT IN SERV	3031080	FUEL MANAGEMENT SYSTEM	SO	3,293	77	921	246	429	1,442	176	1	-
1010000	ELEC PLANT IN SERV	3031230	AFPR - AUTOMATED FACILITY POINT RECORDS	SO	4,410	103	1,233	330	575	1,932	236	1	-
1010000	ELEC PLANT IN SERV	3031680	CADOPS - COMPUTER-ASSISTED DISTRIBUTION	SO	16,796	393	4,696	1,257	2,189	7,358	900	3	-
1010000	ELEC PLANT IN SERV	3031830	CUSTOMER SERVICE SYSTEM (CSS)	CN	148,190	3,337	45,172	9,886	10,479	72,989	6,328	-	-
1010000	ELEC PLANT IN SERV	3032040	S A P	SO	183,240	4,290	51,237	13,713	23,879	80,274	9,816	31	-
1010000	ELEC PLANT IN SERV	3032130	NODAL PRICING SOFTWARE	SG	3,281	48	889	250	461	1,454	178	1	-
1010000	ELEC PLANT IN SERV	3032140	ESM-IRP	SO	3,649	85	1,020	273	476	1,599	195	1	-
1010000	ELEC PLANT IN SERV	3032150	CELONIS	SO	4,359	102	1,219	326	568	1,910	234	1	-
1010000	ELEC PLANT IN SERV	3032160	ARCOS	SO	3,083	72	862	231	402	1,350	165	1	-
1010000	ELEC PLANT IN SERV	3032170	AZURE B2C - IDENTITY MGT	SO	1,429	33	400	107	186	626	77	0	-
1010000	ELEC PLANT IN SERV	3032180	IAM - SCHEDULING/TAGGING SYSTEM	SO	1,342	31	375	100	175	588	72	0	-
1010000	ELEC PLANT IN SERV	3032190	PCI GenTrader	SO	1,782	42	498	133	232	781	95	0	-
1010000	ELEC PLANT IN SERV	3032200	IIOA	SO	4,360	102	1,219	326	568	1,910	234	1	-
1010000	ELEC PLANT IN SERV	3032210	TSSA - TrueSight Server Automation	SO	1,990	33	389	104	181	609	74	0	-
1010000	ELEC PLANT IN SERV	3032220	COGNOS - EDW REPORTING TOOL	SO	-	-	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3032270	ENTERPRISE DATA WAREHOUSE	SO	5,877	138	1,643	440	766	2,575	315	1	-
1010000	ELEC PLANT IN SERV	3032330	FIELDNET PRO METER READING SYST -HRP REP	SO	2,908	68	813	218	379	1,274	156	0	-
1010000	ELEC PLANT IN SERV	3032340	FACILITY INSPECTION REPORTING SYSTEM	SO	2,020	47	565	151	263	885	108	0	-
1010000	ELEC PLANT IN SERV	3032360	2002 GRID NET POWER COST MODELING	SO	8,999	211	2,516	673	1,173	3,942	482	2	-
1010000	ELEC PLANT IN SERV	3032450	MID OFFICE IMPROVEMENT PROJECT	SO	10,577	248	2,958	792	1,378	4,634	567	2	-
1010000	ELEC PLANT IN SERV	3032510	OPERATIONS MAPPING SYSTEM	SO	10,386	243	2,904	777	1,354	4,550	556	2	-
1010000	ELEC PLANT IN SERV	3032530	POLE ATTACHMENT MGMT SYSTEM	SO	1,915	45	535	143	250	839	103	0	-
1010000	ELEC PLANT IN SERV	3032590	SUBSTATION/CIRCUIT HISTORY OF OPERATIONS	SO	2,416	57	676	181	315	1,058	129	0	-
1010000	ELEC PLANT IN SERV	3032600	SINGLE PERSON SCHEDULING	SO	13,486	316	3,771	1,009	1,757	5,908	722	2	-
1010000	ELEC PLANT IN SERV	3032640	TIBCO SOFTWARE	SO	7,830	183	2,189	586	1,020	3,430	419	1	-
1010000	ELEC PLANT IN SERV	3032680	TRANSMISSION WHOLESALE BILLING SYSTEM	SG	1,600	24	433	122	225	709	87	0	-
1010000	ELEC PLANT IN SERV	3032690	UTILITY INTERNATIONAL FORECASTING MODEL	SO	8,543	200	2,389	639	1,113	3,743	458	1	-
1010000	ELEC PLANT IN SERV	3032710	ROUGE RIVER HYDRO INTANGIBLES	SG	207	3	56	16	29	92	11	0	-
1010000	ELEC PLANT IN SERV	3032740	GADSBY INTANGIBLE ASSETS	SG	51	1	14	4	7	23	3	0	-
1010000	ELEC PLANT IN SERV	3032760	SWIFT 2 IMPROVEMENTS	SG	23,200	342	6,286	1,767	3,260	10,283	1,256	6	-
1010000	ELEC PLANT IN SERV	3032770	NORTH UMPQUA - SETTLEMENT AGREEMENT	SG	652	10	177	50	92	289	35	0	-
1010000	ELEC PLANT IN SERV	3032780	BEAR RIVER-SETTLEMENT AGREEMENT	SG	117	2	32	9	16	52	6	0	-
1010000	ELEC PLANT IN SERV	3032830	VCPRO - XEROX CUST STMT FRMTR ENHANCE -	SO	2,629	62	735	197	343	1,152	141	0	-
1010000	ELEC PLANT IN SERV	3032860	WEB SOFTWARE	SO	12,006	281	3,357	899	1,565	5,260	643	2	-
1010000	ELEC PLANT IN SERV	3032900	IDAHO TRANSMISSION CUSTOMER-OWNED ASSETS	SG	8,774	129	2,377	668	1,233	3,889	475	2	-
1010000	ELEC PLANT IN SERV	3032910	WYOMING VHF (VPC) SPECTRUM	WYP	1,039	-	-	-	1,039	-	-	-	-
1010000	ELEC PLANT IN SERV	3032920	IDAHO VHF (VPC) SPECTRUM	IDU	3,357	-	-	-	-	-	3,357	-	-
1010000	ELEC PLANT IN SERV	3032930	UTAH VHF (VPC) SPECTRUM	UT	4,287	-	-	-	-	4,287	-	-	-
1010000	ELEC PLANT IN SERV	3032990	P8DM - FILENET P8	SO	7,015	164	1,961	525	914	3,073	376	1	-
1010000	ELEC PLANT IN SERV	3033090	STEAM PLANT INTANGIBLE ASSETS	SG	89,672	1,322	24,296	6,831	12,602	39,745	4,855	22	-
1010000	ELEC PLANT IN SERV	3033170	GTX VERSION 7 SOFTWARE	CN	-	-	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3033190	ITRON METER READING SOFTWARE	CN	5,868	132	1,789	391	415	2,890	251	-	-
1010000	ELEC PLANT IN SERV	3033210	ArcFM Software	SO	3,978	93	1,112	298	518	1,743	213	1	-
1010000	ELEC PLANT IN SERV	3033220	MONARCH EMS/SCADA	SO	35,087	821	9,811	2,626	4,572	15,371	1,879	6	-
1010000	ELEC PLANT IN SERV	3033240	IEE - Itron Enterprise Addition	CN	4,934	111	1,504	329	349	2,430	211	-	-
1010000	ELEC PLANT IN SERV	3033250	AMI Metering Software	CN	48,604	1,094	14,816	3,242	3,437	23,939	2,075	-	-
1010000	ELEC PLANT IN SERV	3033260	Big Data & Analytics	SO	6,007	141	1,680	450	783	2,631	322	1	-
1010000	ELEC PLANT IN SERV	3033270	CES - Customer Experience System	CN	10,516	237	3,205	701	744	5,179	449	-	-
1010000	ELEC PLANT IN SERV	3033280	MAPAPPS - Mapping Systems Application	SO	7,595	178	2,124	568	990	3,327	407	1	-
1010000	ELEC PLANT IN SERV	3033290	CUSTOMER CONTACTS	CN	3,903	88	1,190	260	276	1,922	167	-	-
1010000	ELEC PLANT IN SERV	3033300	SECID - CUST SECURE WEB LOGIN	CN	1,085	24	331	72	77	535	46	-	-
1010000	ELEC PLANT IN SERV	3033310	C&T - Energy Trading System	SO	19,936	467	5,575	1,492	2,598	8,734	1,068	3	-
1010000	ELEC PLANT IN SERV	3033320	CAS - CONTROL AREA SCHEDULING (TRANSM)	SG	10,135	149	2,746	772	1,424	4,492	549	2	-
1010000	ELEC PLANT IN SERV	3033330	OR VHF (VPC) SPECTRUM	OR	4,071	-	4,071	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3033340	WA VHF (VPC) SPECTRUM	WA	2,021	-	-	2,021	-	-	-	-	-



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1010000	ELEC PLANT IN SERV	3033350	CA VHF (VPC) SPECTRUM	CA	472	472	-	-	-	-	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3033370	DISTRIBUTION INTANGIBLES	WYP	-	-	-	-	-	-	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3033380	GAS PLANT INTANGIBLES	SG	1,601	24	434	122	225		710	87	0	-	-	-	-
1010000	ELEC PLANT IN SERV	3033390	CYME GATEWAY	SO	923	22	258	69	120		404	49	0	-	-	-	-
1010000	ELEC PLANT IN SERV	3033410	M365	SO	3,712	87	1,038	278	484		1,626	199	1	-	-	-	-
1010000	ELEC PLANT IN SERV	3033420	SUBSTATION RELIABILITY SOFTWARE	SO	825	19	231	62	107		361	44	0	-	-	-	-
1010000	ELEC PLANT IN SERV	3033430	DEPLOY DISTRIBUTION MGMT SYSTEM	SO	1,803	42	504	135	235		790	97	0	-	-	-	-
1010000	ELEC PLANT IN SERV	3033440	DISTRIBUTION ENGINEERING COSTS	SO	1,169	27	327	87	152		512	63	0	-	-	-	-
1010000	ELEC PLANT IN SERV	3033450	MAXIMO	SO	20,386	477	5,700	1,526	2,657		8,931	1,092	3	-	-	-	-
1010000	ELEC PLANT IN SERV	3033460	AURORA	SO	1,904	45	532	142	248		834	102	0	-	-	-	-
1010000	ELEC PLANT IN SERV	3033470	AUGMENTED REALITY	SO	3,557	83	995	266	464		1,558	191	1	-	-	-	-
1010000	ELEC PLANT IN SERV	3033480	CXP	CN	4,619	104	1,408	308	327		2,275	197	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3033490	VMWARE	SO	6,751	158	1,888	505	880		2,958	362	1	-	-	-	-
1010000	ELEC PLANT IN SERV	3033510	APIM	SO	1,276	30	357	95	166		559	68	0	-	-	-	-
1010000	ELEC PLANT IN SERV	3033520	EGIS	SO	351	8	98	26	46		154	19	0	-	-	-	-
1010000	ELEC PLANT IN SERV	3033530	2000 OREGON CORP SMALL SOFTWARE PACKAGES	SG	144	2	39	11	20		64	8	0	-	-	-	-
1010000	ELEC PLANT IN SERV	3033540	2000 UTAH CORP SMALL SOFTWARE PACKAGES	SO	438	10	123	33	57		192	23	0	-	-	-	-
1010000	ELEC PLANT IN SERV	3034900	MISC - MISCELLANEOUS	CA	1	1	-	-	-		-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3034900	MISC - MISCELLANEOUS	IDU	1	-	-	-	-		-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3034900	MISC - MISCELLANEOUS	OR	12	-	12	-	-		-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3034900	MISC - MISCELLANEOUS	SE	9	0	2	1	1		4	1	0	-	-	-	-
1010000	ELEC PLANT IN SERV	3034900	MISC - MISCELLANEOUS	SG	799	12	217	61	112		354	43	0	-	-	-	-
1010000	ELEC PLANT IN SERV	3034900	MISC - MISCELLANEOUS	SO	37,417	876	10,463	2,800	4,876		16,392	2,004	6	-	-	-	-
1010000	ELEC PLANT IN SERV	3034900	MISC - MISCELLANEOUS	UT	6	-	-	-	-		6	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3034900	MISC - MISCELLANEOUS	WA	2	-	-	2	-		-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3034900	MISC - MISCELLANEOUS	WYP	130	-	-	-	130		-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3035320	HYDRO PLANT INTANGIBLES	SG	3,477	51	942	265	489		1,541	188	1	-	-	-	-
1010000	ELEC PLANT IN SERV	3035322	ACD-Call Center Automated Call Distribut	CN	4,132	92	1,260	276	292		2,035	176	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3035330	OATI-OASIS INTERFACE	SO	1,447	34	405	108	189		634	78	0	-	-	-	-
1010000	ELEC PLANT IN SERV	3100000	LAND & LAND RIGHTS	SG	1,306	19	354	100	184		579	71	0	-	-	-	-
1010000	ELEC PLANT IN SERV	3101000	LAND OWNED IN FEE	SG	12,945	191	3,507	986	1,819		5,737	701	3	-	-	-	-
1010000	ELEC PLANT IN SERV	3102000	LAND RIGHTS	SG	41,789	616	11,322	3,183	5,873		18,522	2,262	10	-	-	-	-
1010000	ELEC PLANT IN SERV	3103000	WATER RIGHTS	SG	35,638	526	9,656	2,715	5,008		15,796	1,929	9	-	-	-	-
1010000	ELEC PLANT IN SERV	3108000	FEE LAND - LEASED	SG	37	1	10	3	5		16	2	0	-	-	-	-
1010000	ELEC PLANT IN SERV	3110000	STRUCTURES AND IMPROVEMENTS	SG	1,013,409	14,945	274,572	77,201	142,415		449,170	54,862	244	-	-	-	-
1010000	ELEC PLANT IN SERV	3120000	BOILER PLANT EQUIPMENT	SG	4,441,207	65,949	1,203,296	338,327	624,127		1,968,461	240,431	1,071	-	-	-	-
1010000	ELEC PLANT IN SERV	3140000	TURBOGENERATOR UNITS	SG	986,473	14,547	267,274	75,149	138,630		437,231	53,404	238	-	-	-	-
1010000	ELEC PLANT IN SERV	3150000	ACCESSORY ELECTRIC EQUIPMENT	SG	427,753	6,308	115,895	32,586	60,113		189,592	23,157	103	-	-	-	-
1010000	ELEC PLANT IN SERV	3157000	ACCESSORY ELECTRIC EQUIP-SUPV & ALARM	SG	49	1	13	4	7		22	3	0	-	-	-	-
1010000	ELEC PLANT IN SERV	3160000	MISCELLANEOUS POWER PLANT EQUIPMENT	SG	33,599	495	9,103	2,560	4,722		14,892	1,819	8	-	-	-	-
1010000	ELEC PLANT IN SERV	3300000	LAND AND LAND RIGHTS	SG-U	172	3	47	13	24		76	9	0	-	-	-	-
1010000	ELEC PLANT IN SERV	3301000	LAND OWNED IN FEE	SG-P	23,142	341	6,270	1,763	3,252		10,257	1,253	6	-	-	-	-
1010000	ELEC PLANT IN SERV	3301000	LAND OWNED IN FEE	SG-U	5,777	85	1,565	440	812		2,560	313	1	-	-	-	-
1010000	ELEC PLANT IN SERV	3302000	LAND RIGHTS	SG-P	7,994	118	2,166	609	1,123		3,543	433	2	-	-	-	-
1010000	ELEC PLANT IN SERV	3302000	LAND RIGHTS	SG-U	381	6	103	29	54		169	21	0	-	-	-	-
1010000	ELEC PLANT IN SERV	3303000	WATER RIGHTS	SG-P	21	0	6	2	3		9	1	0	-	-	-	-
1010000	ELEC PLANT IN SERV	3303000	WATER RIGHTS	SG-U	140	2	38	11	20		62	8	0	-	-	-	-
1010000	ELEC PLANT IN SERV	3304000	FLOOD RIGHTS	SG-P	406	6	110	31	57		180	22	0	-	-	-	-
1010000	ELEC PLANT IN SERV	3304000	FLOOD RIGHTS	SG-U	129	2	35	10	18		57	7	0	-	-	-	-
1010000	ELEC PLANT IN SERV	3305000	LAND RIGHTS - FISH/WILDLIFE	SG-P	310	5	84	24	43		137	17	0	-	-	-	-
1010000	ELEC PLANT IN SERV	3310000	STRUCTURES AND IMPROVE	SG-P	7	0	2	1	1		3	0	0	-	-	-	-
1010000	ELEC PLANT IN SERV	3310000	STRUCTURES AND IMPROVE	SG-U	9,352	138	2,534	712	1,314		4,145	506	2	-	-	-	-
1010000	ELEC PLANT IN SERV	3311000	STRUCTURES AND IMPROVE-PRODUCTION	SG-P	67,184	991	18,203	5,118	9,441		29,778	3,637	16	-	-	-	-
1010000	ELEC PLANT IN SERV	3311000	STRUCTURES AND IMPROVE-PRODUCTION	SG-U	10,353	153	2,805	789	1,455		4,589	560	2	-	-	-	-
1010000	ELEC PLANT IN SERV	3312000	STRUCTURES AND IMPROVE-FISH/WILDLIFE	SG-P	155,693	2,296	42,183	11,861	21,880		69,007	8,429	38	-	-	-	-
1010000	ELEC PLANT IN SERV	3312000	STRUCTURES AND IMPROVE-FISH/WILDLIFE	SG-U	364	5	99	28	51		161	20	0	-	-	-	-
1010000	ELEC PLANT IN SERV	3313000	STRUCTURES AND IMPROVE-RECREATION	SG-P	23,090	341	6,256	1,759	3,245		10,234	1,250	6	-	-	-	-
1010000	ELEC PLANT IN SERV	3313000	STRUCTURES AND IMPROVE-RECREATION	SG-U	2,056	30	557	157	289		911	111	0	-	-	-	-
1010000	ELEC PLANT IN SERV	3316000	STRUCTURES - LEASE IMPROVEMENTS	SG-P	14,768	218	4,001	1,125	2,075		6,546	799	4	-	-	-	-
1010000	ELEC PLANT IN SERV	3320000	"RESERVOIRS, DAMS & WATERWAYS"	SG-P	8,893	131	2,410	677	1,250		3,942	481	2	-	-	-	-
1010000	ELEC PLANT IN SERV	3320000	"RESERVOIRS, DAMS & WATERWAYS"	SG-U	30,835	455	8,354	2,349	4,333		13,667	1,669	7	-	-	-	-
1010000	ELEC PLANT IN SERV	3321000	"RESERVOIRS, DAMS, & WTRWYS-PRODUCTION"	SG-P	379,589	5,598	102,845	28,917	53,344		168,244	20,550	92	-	-	-	-
1010000	ELEC PLANT IN SERV	3321000	"RESERVOIRS, DAMS, & WTRWYS-PRODUCTION"	SG-U	74,853	1,104	20,280	5,702	10,519		33,177	4,052	18	-	-	-	-
1010000	ELEC PLANT IN SERV	3322000	"RESERVOIRS, DAMS, & WTRWYS-FISH/WILDLIF	SG-P	19,399	286	5,256	1,478	2,726		8,598	1,050	5	-	-	-	-
1010000	ELEC PLANT IN SERV	3322000	"RESERVOIRS, DAMS, & WTRWYS-FISH/WILDLIF	SG-U	411	6	111	31	58		182	22	0	-	-	-	-
1010000	ELEC PLANT IN SERV	3323000	"RESERVOIRS, DAMS, & WTRWYS-RECREATION"	SG-P	188	3	51	14	26		83	10	0	-	-	-	-



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1010000	ELEC PLANT IN SERV	3323000	"RESERVOIRS, DAMS, & WTRWYS-RECREATION"	SG-U	63	1	17	5	9	28	3	0	-
1010000	ELEC PLANT IN SERV	3330000	"WATER WHEELS, TURB & GENERATORS"	SG-P	79,261	1,169	21,475	6,038	11,139	35,131	4,291	19	-
1010000	ELEC PLANT IN SERV	3330000	"WATER WHEELS, TURB & GENERATORS"	SG-U	51,294	756	13,898	3,908	7,208	22,735	2,777	12	-
1010000	ELEC PLANT IN SERV	3340000	ACCESSORY ELECTRIC EQUIPMENT	SG-P	56,722	836	15,368	4,321	7,971	25,141	3,071	14	-
1010000	ELEC PLANT IN SERV	3340000	ACCESSORY ELECTRIC EQUIPMENT	SG-U	14,656	216	3,971	1,117	2,060	6,496	793	4	-
1010000	ELEC PLANT IN SERV	3347000	ACCESSORY ELECT EQUIP - SUPV & ALARM	SG-P	1,623	24	440	124	228	719	88	0	-
1010000	ELEC PLANT IN SERV	3347000	ACCESSORY ELECT EQUIP - SUPV & ALARM	SG-U	64	1	17	5	9	28	3	0	-
1010000	ELEC PLANT IN SERV	3350000	MISC POWER PLANT EQUIP	SG-P	-	-	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3350000	MISC POWER PLANT EQUIP	SG-U	195	3	53	15	27	87	11	0	-
1010000	ELEC PLANT IN SERV	3351000	MISC POWER PLANT EQUIP - PRODUCTION	SG-P	2,473	36	670	188	348	1,096	134	1	-
1010000	ELEC PLANT IN SERV	3360000	"ROADS, RAILROADS & BRIDGES"	SG-P	21,830	322	5,915	1,663	3,068	9,676	1,182	5	-
1010000	ELEC PLANT IN SERV	3360000	"ROADS, RAILROADS & BRIDGES"	SG-U	4,123	61	1,117	314	579	1,827	223	1	-
1010000	ELEC PLANT IN SERV	3401000	LAND OWNED IN FEE	OR	75	-	75	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3401000	LAND OWNED IN FEE	SG	14,323	211	3,881	1,091	2,013	6,348	775	3	-
1010000	ELEC PLANT IN SERV	3402000	LAND RIGHTS	SG	6,070	90	1,644	462	853	2,690	329	1	-
1010000	ELEC PLANT IN SERV	3403000	WATER RIGHTS - OTHER PRODUCTION	SG	32,710	482	8,862	2,492	4,597	14,498	1,771	8	-
1010000	ELEC PLANT IN SERV	3410000	STRUCTURES & IMPROVEMENTS	OR	4	-	4	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3410000	STRUCTURES & IMPROVEMENTS	SG	276,398	4,076	74,887	21,056	38,842	122,507	14,963	67	-
1010000	ELEC PLANT IN SERV	3410000	STRUCTURES & IMPROVEMENTS	UT	69	-	-	-	-	69	-	-	-
1010000	ELEC PLANT IN SERV	3420000	"FUEL HOLDERS, PRODUCERS, ACCES"	SG	16,433	242	4,452	1,252	2,309	7,284	890	4	-
1010000	ELEC PLANT IN SERV	3430000	PRIME MOVERS	SG	4,034,749	59,500	1,093,170	307,363	567,007	1,788,308	218,427	973	-
1010000	ELEC PLANT IN SERV	3440000	GENERATORS	SG	594,454	8,766	161,061	45,285	83,539	263,478	32,182	143	-
1010000	ELEC PLANT IN SERV	3440000	GENERATORS	UT	285	-	-	-	-	285	-	-	-
1010000	ELEC PLANT IN SERV	3450000	ACCESSORY ELECTRIC EQUIPMENT	SG	462,637	6,822	125,346	35,243	65,015	205,053	25,045	112	-
1010000	ELEC PLANT IN SERV	3450000	ACCESSORY ELECTRIC EQUIPMENT	UT	81	-	-	-	-	81	-	-	-
1010000	ELEC PLANT IN SERV	3456000	Electric Equipment - Leasehold Improve	OR	512	-	512	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3460000	MISCELLANEOUS PWR PLANT EQUIP	SG	24,920	367	6,752	1,898	3,502	11,045	1,349	6	-
1010000	ELEC PLANT IN SERV	3460000	MISCELLANEOUS PWR PLANT EQUIP	UT	-	-	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3480000	ENERGY STORAGE-PROD	UT	-	-	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3500000	LAND AND LAND RIGHTS	SG	841	12	228	64	118	373	46	0	-
1010000	ELEC PLANT IN SERV	3501000	LAND OWNED IN FEE	SG	63,308	934	17,153	4,823	8,897	28,060	3,427	15	-
1010000	ELEC PLANT IN SERV	3502000	LAND RIGHTS	SG	282,377	4,164	76,507	21,511	39,683	125,157	15,287	68	-
1010000	ELEC PLANT IN SERV	3520000	STRUCTURES & IMPROVEMENTS	SG	385,099	5,679	104,338	29,337	54,118	170,686	20,848	93	-
1010000	ELEC PLANT IN SERV	3530000	STATION EQUIPMENT	SG	2,513,998	37,074	681,140	191,514	353,295	1,114,271	136,099	606	-
1010000	ELEC PLANT IN SERV	3534000	STATION EQUIPMENT, STEP-UP TRANSFORMERS	SG	181,237	2,673	49,104	13,806	25,469	80,329	9,812	44	-
1010000	ELEC PLANT IN SERV	3537000	STATION EQUIPMENT-SUPERVISORY & ALARM	SG	26,230	387	7,107	1,998	3,686	11,626	1,420	6	-
1010000	ELEC PLANT IN SERV	3540000	TOWERS AND FIXTURES	SG	1,526,246	22,507	413,520	116,268	214,485	676,473	82,625	368	-
1010000	ELEC PLANT IN SERV	3550000	POLES AND FIXTURES	SG	1,281,755	18,902	347,277	97,643	180,126	568,108	69,390	309	-
1010000	ELEC PLANT IN SERV	3560000	OVERHEAD CONDUCTORS & DEVICES	SG	1,675,930	24,715	454,075	127,671	235,520	742,817	90,729	404	-
1010000	ELEC PLANT IN SERV	3570000	UNDERGROUND CONDUIT	SG	3,870	57	1,049	295	544	1,715	210	1	-
1010000	ELEC PLANT IN SERV	3580000	UNDERGROUND CONDUCTORS & DEVICES	SG	9,081	134	2,460	692	1,276	4,025	492	2	-
1010000	ELEC PLANT IN SERV	3590000	ROADS AND TRAILS	SG	12,141	179	3,290	925	1,706	5,381	657	3	-
1010000	ELEC PLANT IN SERV	3600000	LAND AND LAND RIGHTS	IDU	1	-	-	-	-	-	1	-	-
1010000	ELEC PLANT IN SERV	3600000	LAND AND LAND RIGHTS	OR	8	-	8	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3600000	LAND AND LAND RIGHTS	UT	168	-	-	-	-	168	-	-	-
1010000	ELEC PLANT IN SERV	3600000	LAND AND LAND RIGHTS	WYP	4	-	-	-	4	-	-	-	-
1010000	ELEC PLANT IN SERV	3600000	LAND AND LAND RIGHTS	WYU	2	-	-	-	2	-	-	-	-
1010000	ELEC PLANT IN SERV	3601000	LAND OWNED IN FEE	CA	1,606	1,606	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3601000	LAND OWNED IN FEE	IDU	502	-	-	-	-	-	502	-	-
1010000	ELEC PLANT IN SERV	3601000	LAND OWNED IN FEE	OR	9,025	-	9,025	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3601000	LAND OWNED IN FEE	UT	28,117	-	-	-	-	28,117	-	-	-
1010000	ELEC PLANT IN SERV	3601000	LAND OWNED IN FEE	WA	2,139	-	-	2,139	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3601000	LAND OWNED IN FEE	WYP	847	-	-	-	847	-	-	-	-
1010000	ELEC PLANT IN SERV	3601000	LAND OWNED IN FEE	WYU	638	-	-	-	638	-	-	-	-
1010000	ELEC PLANT IN SERV	3602000	LAND RIGHTS	CA	1,198	1,198	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3602000	LAND RIGHTS	IDU	1,809	-	-	-	-	-	1,809	-	-
1010000	ELEC PLANT IN SERV	3602000	LAND RIGHTS	OR	6,435	-	6,435	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3602000	LAND RIGHTS	UT	12,514	-	-	-	-	12,514	-	-	-
1010000	ELEC PLANT IN SERV	3602000	LAND RIGHTS	WA	625	-	-	625	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3602000	LAND RIGHTS	WYP	4,807	-	-	-	4,807	-	-	-	-
1010000	ELEC PLANT IN SERV	3602000	LAND RIGHTS	WYU	6,999	-	-	-	6,999	-	-	-	-
1010000	ELEC PLANT IN SERV	3610000	STRUCTURES & IMPROVEMENTS	CA	8,423	8,423	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3610000	STRUCTURES & IMPROVEMENTS	IDU	4,317	-	-	-	-	-	4,317	-	-
1010000	ELEC PLANT IN SERV	3610000	STRUCTURES & IMPROVEMENTS	OR	35,051	-	35,051	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3610000	STRUCTURES & IMPROVEMENTS	UT	67,763	-	-	-	-	67,763	-	-	-
1010000	ELEC PLANT IN SERV	3610000	STRUCTURES & IMPROVEMENTS	WA	9,004	-	-	9,004	-	-	-	-	-



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1010000	ELEC PLANT IN SERV	3610000	STRUCTURES & IMPROVEMENTS	WYP	19,516	-	-	-	19,516	-	-	-	-
1010000	ELEC PLANT IN SERV	3610000	STRUCTURES & IMPROVEMENTS	WYU	5,027	-	-	-	5,027	-	-	-	-
1010000	ELEC PLANT IN SERV	3620000	STATION EQUIPMENT	CA	41,734	41,734	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3620000	STATION EQUIPMENT	IDU	49,211	-	-	-	-	-	49,211	-	-
1010000	ELEC PLANT IN SERV	3620000	STATION EQUIPMENT	OR	298,968	-	298,968	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3620000	STATION EQUIPMENT	UT	584,186	-	-	-	-	-	584,186	-	-
1010000	ELEC PLANT IN SERV	3620000	STATION EQUIPMENT	WA	89,197	-	-	89,197	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3620000	STATION EQUIPMENT	WYP	143,906	-	-	-	143,906	-	-	-	-
1010000	ELEC PLANT IN SERV	3620000	STATION EQUIPMENT	WYU	20,371	-	-	-	20,371	-	-	-	-
1010000	ELEC PLANT IN SERV	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	CA	868	868	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	IDU	602	-	-	-	-	-	602	-	-
1010000	ELEC PLANT IN SERV	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	OR	4,804	-	4,804	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	UT	7,785	-	-	-	-	-	7,785	-	-
1010000	ELEC PLANT IN SERV	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WA	1,663	-	-	1,663	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WYP	2,298	-	-	-	2,298	-	-	-	-
1010000	ELEC PLANT IN SERV	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WYU	339	-	-	-	339	-	-	-	-
1010000	ELEC PLANT IN SERV	3640000	"POLES, TOWERS AND FIXTURES"	CA	110,363	110,363	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3640000	"POLES, TOWERS AND FIXTURES"	IDU	109,824	-	-	-	-	-	109,824	-	-
1010000	ELEC PLANT IN SERV	3640000	"POLES, TOWERS AND FIXTURES"	OR	517,165	-	517,165	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3640000	"POLES, TOWERS AND FIXTURES"	UT	480,607	-	-	-	-	-	480,607	-	-
1010000	ELEC PLANT IN SERV	3640000	"POLES, TOWERS AND FIXTURES"	WA	129,929	-	-	129,929	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3640000	"POLES, TOWERS AND FIXTURES"	WYP	160,109	-	-	-	160,109	-	-	-	-
1010000	ELEC PLANT IN SERV	3640000	"POLES, TOWERS AND FIXTURES"	WYU	31,935	-	-	-	31,935	-	-	-	-
1010000	ELEC PLANT IN SERV	3650000	OVERHEAD CONDUCTORS & DEVICES	CA	68,549	68,549	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3650000	OVERHEAD CONDUCTORS & DEVICES	IDU	48,047	-	-	-	-	-	48,047	-	-
1010000	ELEC PLANT IN SERV	3650000	OVERHEAD CONDUCTORS & DEVICES	OR	329,129	-	329,129	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3650000	OVERHEAD CONDUCTORS & DEVICES	UT	297,364	-	-	-	-	-	297,364	-	-
1010000	ELEC PLANT IN SERV	3650000	OVERHEAD CONDUCTORS & DEVICES	WA	92,654	-	-	92,654	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3650000	OVERHEAD CONDUCTORS & DEVICES	WYP	119,377	-	-	-	119,377	-	-	-	-
1010000	ELEC PLANT IN SERV	3650000	OVERHEAD CONDUCTORS & DEVICES	WYU	15,603	-	-	-	15,603	-	-	-	-
1010000	ELEC PLANT IN SERV	3660000	UNDERGROUND CONDUIT	CA	19,961	19,961	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3660000	UNDERGROUND CONDUIT	IDU	14,124	-	-	-	-	-	14,124	-	-
1010000	ELEC PLANT IN SERV	3660000	UNDERGROUND CONDUIT	OR	120,738	-	120,738	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3660000	UNDERGROUND CONDUIT	UT	272,055	-	-	-	-	-	272,055	-	-
1010000	ELEC PLANT IN SERV	3660000	UNDERGROUND CONDUIT	WA	24,735	-	-	24,735	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3660000	UNDERGROUND CONDUIT	WYP	31,139	-	-	-	31,139	-	-	-	-
1010000	ELEC PLANT IN SERV	3660000	UNDERGROUND CONDUIT	WYU	5,561	-	-	-	5,561	-	-	-	-
1010000	ELEC PLANT IN SERV	3670000	UNDERGROUND CONDUCTORS & DEVICES	CA	22,240	22,240	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3670000	UNDERGROUND CONDUCTORS & DEVICES	IDU	36,347	-	-	-	-	-	36,347	-	-
1010000	ELEC PLANT IN SERV	3670000	UNDERGROUND CONDUCTORS & DEVICES	OR	235,660	-	235,660	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3670000	UNDERGROUND CONDUCTORS & DEVICES	UT	708,960	-	-	-	-	-	708,960	-	-
1010000	ELEC PLANT IN SERV	3670000	UNDERGROUND CONDUCTORS & DEVICES	WA	37,272	-	-	37,272	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3670000	UNDERGROUND CONDUCTORS & DEVICES	WYP	53,576	-	-	-	53,576	-	-	-	-
1010000	ELEC PLANT IN SERV	3670000	UNDERGROUND CONDUCTORS & DEVICES	WYU	19,776	-	-	-	19,776	-	-	-	-
1010000	ELEC PLANT IN SERV	3680000	LINE TRANSFORMERS	CA	60,543	60,543	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3680000	LINE TRANSFORMERS	IDU	94,810	-	-	-	-	-	94,810	-	-
1010000	ELEC PLANT IN SERV	3680000	LINE TRANSFORMERS	OR	532,284	-	532,284	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3680000	LINE TRANSFORMERS	UT	665,622	-	-	-	-	-	665,622	-	-
1010000	ELEC PLANT IN SERV	3680000	LINE TRANSFORMERS	WA	130,892	-	-	130,892	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3680000	LINE TRANSFORMERS	WYP	120,886	-	-	-	120,886	-	-	-	-
1010000	ELEC PLANT IN SERV	3680000	LINE TRANSFORMERS	WYU	16,899	-	-	-	16,899	-	-	-	-
1010000	ELEC PLANT IN SERV	3691000	SERVICES - OVERHEAD	CA	12,016	12,016	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3691000	SERVICES - OVERHEAD	IDU	10,411	-	-	-	-	-	10,411	-	-
1010000	ELEC PLANT IN SERV	3691000	SERVICES - OVERHEAD	OR	117,215	-	117,215	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3691000	SERVICES - OVERHEAD	UT	109,244	-	-	-	-	-	109,244	-	-
1010000	ELEC PLANT IN SERV	3691000	SERVICES - OVERHEAD	WA	28,357	-	-	28,357	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3691000	SERVICES - OVERHEAD	WYP	20,910	-	-	-	20,910	-	-	-	-
1010000	ELEC PLANT IN SERV	3691000	SERVICES - OVERHEAD	WYU	4,728	-	-	-	4,728	-	-	-	-
1010000	ELEC PLANT IN SERV	3692000	SERVICES - UNDERGROUND	CA	18,283	18,283	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3692000	SERVICES - UNDERGROUND	IDU	43,732	-	-	-	-	-	43,732	-	-
1010000	ELEC PLANT IN SERV	3692000	SERVICES - UNDERGROUND	OR	241,882	-	241,882	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3692000	SERVICES - UNDERGROUND	UT	321,323	-	-	-	-	-	321,323	-	-
1010000	ELEC PLANT IN SERV	3692000	SERVICES - UNDERGROUND	WA	51,787	-	-	51,787	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3692000	SERVICES - UNDERGROUND	WYP	40,901	-	-	-	40,901	-	-	-	-
1010000	ELEC PLANT IN SERV	3692000	SERVICES - UNDERGROUND	WYU	13,956	-	-	-	13,956	-	-	-	-
1010000	ELEC PLANT IN SERV	3700000	METERS	CA	9,218	9,218	-	-	-	-	-	-	-



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1010000	ELEC PLANT IN SERV	3700000	METERS	IDU	17,917	-	-	-	-	-	-	-	17,917	-	-
1010000	ELEC PLANT IN SERV	3700000	METERS	OR	105,251	-	105,251	-	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3700000	METERS	UT	127,859	-	-	-	-	-	-	127,859	-	-	-
1010000	ELEC PLANT IN SERV	3700000	METERS	WA	15,771	-	-	15,771	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3700000	METERS	WYP	15,146	-	-	-	15,146	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3700000	METERS	WYU	3,003	-	-	-	-	3,003	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3710000	INSTALL ON CUSTOMERS PREMISES	CA	287	287	-	-	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3710000	INSTALL ON CUSTOMERS PREMISES	IDU	171	-	-	-	-	-	-	-	171	-	-
1010000	ELEC PLANT IN SERV	3710000	INSTALL ON CUSTOMERS PREMISES	OR	2,682	-	2,682	-	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3710000	INSTALL ON CUSTOMERS PREMISES	UT	4,183	-	-	-	-	-	-	4,183	-	-	-
1010000	ELEC PLANT IN SERV	3710000	INSTALL ON CUSTOMERS PREMISES	WA	531	-	-	531	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3710000	INSTALL ON CUSTOMERS PREMISES	WYP	864	-	-	-	864	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3710000	INSTALL ON CUSTOMERS PREMISES	WYU	150	-	-	-	-	150	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3730000	STREET LIGHTING & SIGNAL SYSTEMS	CA	793	793	-	-	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3730000	STREET LIGHTING & SIGNAL SYSTEMS	IDU	844	-	-	-	-	-	-	-	844	-	-
1010000	ELEC PLANT IN SERV	3730000	STREET LIGHTING & SIGNAL SYSTEMS	OR	25,076	-	25,076	-	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3730000	STREET LIGHTING & SIGNAL SYSTEMS	UT	21,684	-	-	-	-	-	-	21,684	-	-	-
1010000	ELEC PLANT IN SERV	3730000	STREET LIGHTING & SIGNAL SYSTEMS	WA	3,855	-	-	3,855	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3730000	STREET LIGHTING & SIGNAL SYSTEMS	WYP	8,825	-	-	-	8,825	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3730000	STREET LIGHTING & SIGNAL SYSTEMS	WYU	2,267	-	-	-	-	2,267	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3890000	LAND AND LAND RIGHTS	IDU	89	-	-	-	-	-	-	-	89	-	-
1010000	ELEC PLANT IN SERV	3890000	LAND AND LAND RIGHTS	OR	228	-	228	-	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3890000	LAND AND LAND RIGHTS	UT	1,327	-	-	-	-	-	-	1,327	-	-	-
1010000	ELEC PLANT IN SERV	3890000	LAND AND LAND RIGHTS	WYU	434	-	-	-	-	434	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3891000	LAND OWNED IN FEE	CA	997	997	-	-	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3891000	LAND OWNED IN FEE	CN	1,129	25	344	75	80	-	-	556	48	-	-
1010000	ELEC PLANT IN SERV	3891000	LAND OWNED IN FEE	IDU	100	-	-	-	-	-	-	100	-	-	-
1010000	ELEC PLANT IN SERV	3891000	LAND OWNED IN FEE	OR	5,887	-	5,887	-	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3891000	LAND OWNED IN FEE	SG	0	0	0	0	0	0	0	0	0	0	-
1010000	ELEC PLANT IN SERV	3891000	LAND OWNED IN FEE	SO	7,516	176	2,102	562	980	-	-	3,293	403	1	-
1010000	ELEC PLANT IN SERV	3891000	LAND OWNED IN FEE	UT	2,677	-	-	-	-	-	-	2,677	-	-	-
1010000	ELEC PLANT IN SERV	3891000	LAND OWNED IN FEE	WA	1,099	-	-	1,099	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3891000	LAND OWNED IN FEE	WYP	3,095	-	-	-	3,095	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3891000	LAND OWNED IN FEE	WYU	221	-	-	-	-	221	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3892000	LAND RIGHTS	IDU	5	-	-	-	-	-	-	5	-	-	-
1010000	ELEC PLANT IN SERV	3892000	LAND RIGHTS	OR	1	-	1	-	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3892000	LAND RIGHTS	SG	1	0	0	0	0	-	-	1	0	0	-
1010000	ELEC PLANT IN SERV	3892000	LAND RIGHTS	SO	95	2	27	7	12	-	-	42	5	0	-
1010000	ELEC PLANT IN SERV	3892000	LAND RIGHTS	UT	96	-	-	-	-	-	-	96	-	-	-
1010000	ELEC PLANT IN SERV	3892000	LAND RIGHTS	WYP	52	-	-	-	-	52	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3892000	LAND RIGHTS	WYU	22	-	-	-	-	22	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3900000	STRUCTURES AND IMPROVEMENTS	CA	3,891	3,891	-	-	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3900000	STRUCTURES AND IMPROVEMENTS	CN	8,219	185	2,505	548	581	-	-	4,048	351	-	-
1010000	ELEC PLANT IN SERV	3900000	STRUCTURES AND IMPROVEMENTS	IDU	13,408	-	-	-	-	-	-	-	13,408	-	-
1010000	ELEC PLANT IN SERV	3900000	STRUCTURES AND IMPROVEMENTS	OR	38,536	-	38,536	-	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3900000	STRUCTURES AND IMPROVEMENTS	SE	941	13	243	67	148	-	-	414	56	0	-
1010000	ELEC PLANT IN SERV	3900000	STRUCTURES AND IMPROVEMENTS	SG	12,022	177	3,257	916	1,689	-	-	5,328	651	3	-
1010000	ELEC PLANT IN SERV	3900000	STRUCTURES AND IMPROVEMENTS	SO	111,005	2,599	31,039	8,307	14,466	-	-	48,629	5,946	19	-
1010000	ELEC PLANT IN SERV	3900000	STRUCTURES AND IMPROVEMENTS	UT	48,195	-	-	-	-	-	-	48,195	-	-	-
1010000	ELEC PLANT IN SERV	3900000	STRUCTURES AND IMPROVEMENTS	WA	11,910	-	-	11,910	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3900000	STRUCTURES AND IMPROVEMENTS	WYP	16,268	-	-	-	16,268	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3900000	STRUCTURES AND IMPROVEMENTS	WYU	4,409	-	-	-	-	4,409	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	CA	509	509	-	-	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	IDU	334	-	-	-	-	-	-	-	334	-	-
1010000	ELEC PLANT IN SERV	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	OR	5,676	-	5,676	-	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	SO	2,109	49	590	158	275	-	-	924	113	0	-
1010000	ELEC PLANT IN SERV	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	UT	33	-	-	-	-	-	-	33	-	-	-
1010000	ELEC PLANT IN SERV	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	WA	2,557	-	-	2,557	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	WYP	4,754	-	-	-	4,754	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3910000	OFFICE FURNITURE	CA	110	110	-	-	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3910000	OFFICE FURNITURE	CN	821	18	250	55	58	-	-	404	35	-	-
1010000	ELEC PLANT IN SERV	3910000	OFFICE FURNITURE	IDU	80	-	-	-	-	-	-	80	-	-	-
1010000	ELEC PLANT IN SERV	3910000	OFFICE FURNITURE	OR	1,362	-	1,362	-	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3910000	OFFICE FURNITURE	SE	4	0	1	0	1	-	-	2	0	0	-
1010000	ELEC PLANT IN SERV	3910000	OFFICE FURNITURE	SG	1,999	29	542	152	281	-	-	886	108	0	-
1010000	ELEC PLANT IN SERV	3910000	OFFICE FURNITURE	SO	16,061	376	4,491	1,202	2,093	-	-	7,036	860	3	-



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1010000	ELEC PLANT IN SERV	3910000	OFFICE FURNITURE	UT	1,074	-	-	-	-	-	1,074	-	-	-	-
1010000	ELEC PLANT IN SERV	3910000	OFFICE FURNITURE	WA	58	-	-	58	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3910000	OFFICE FURNITURE	WYP	548	-	-	-	-	548	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3910000	OFFICE FURNITURE	WYU	46	-	-	-	-	46	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CA	49	49	-	-	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CN	2,114	48	644	141	149	-	1,041	90	-	-	-
1010000	ELEC PLANT IN SERV	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	IDU	412	-	-	-	-	-	-	412	-	-	-
1010000	ELEC PLANT IN SERV	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	OR	983	-	-	983	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SE	23	0	6	2	4	-	10	1	0	-	-
1010000	ELEC PLANT IN SERV	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SG	2,558	38	693	195	359	-	1,134	138	1	-	-
1010000	ELEC PLANT IN SERV	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SO	60,746	1,422	16,986	4,546	7,916	-	26,612	3,254	10	-	-
1010000	ELEC PLANT IN SERV	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	UT	802	-	-	-	-	-	802	-	-	-	-
1010000	ELEC PLANT IN SERV	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WA	321	-	-	321	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WYP	1,289	-	-	-	-	1,289	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WYU	72	-	-	-	-	72	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3913000	OFFICE EQUIPMENT	CN	0	0	0	0	0	-	0	0	-	-	-
1010000	ELEC PLANT IN SERV	3913000	OFFICE EQUIPMENT	OR	2	-	-	2	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3913000	OFFICE EQUIPMENT	SG	33	0	9	2	5	-	15	2	0	-	-
1010000	ELEC PLANT IN SERV	3913000	OFFICE EQUIPMENT	SO	732	17	205	55	95	-	321	39	0	-	-
1010000	ELEC PLANT IN SERV	3913000	OFFICE EQUIPMENT	UT	9	-	-	-	-	-	9	-	-	-	-
1010000	ELEC PLANT IN SERV	3913000	OFFICE EQUIPMENT	WYU	8	-	-	-	-	8	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3920100	1/4 TON MINI-PICKUPS AND VANS	CA	41	41	-	-	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3920100	1/4 TON MINI-PICKUPS AND VANS	IDU	326	-	-	-	-	-	-	326	-	-	-
1010000	ELEC PLANT IN SERV	3920100	1/4 TON MINI-PICKUPS AND VANS	OR	1,849	-	1,849	-	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3920100	1/4 TON MINI-PICKUPS AND VANS	SE	25	0	6	2	4	-	11	1	0	-	-
1010000	ELEC PLANT IN SERV	3920100	1/4 TON MINI-PICKUPS AND VANS	SG	545	8	148	42	77	-	242	30	0	-	-
1010000	ELEC PLANT IN SERV	3920100	1/4 TON MINI-PICKUPS AND VANS	SO	646	15	181	48	84	-	283	35	0	-	-
1010000	ELEC PLANT IN SERV	3920100	1/4 TON MINI-PICKUPS AND VANS	UT	3,474	-	-	-	-	-	3,474	-	-	-	-
1010000	ELEC PLANT IN SERV	3920100	1/4 TON MINI-PICKUPS AND VANS	WA	241	-	-	241	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3920100	1/4 TON MINI-PICKUPS AND VANS	WYP	728	-	-	-	-	728	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3920200	MID AND FULL SIZE AUTOMOBILES	OR	294	-	294	-	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3920200	MID AND FULL SIZE AUTOMOBILES	SO	237	6	66	18	31	-	104	13	0	-	-
1010000	ELEC PLANT IN SERV	3920200	MID AND FULL SIZE AUTOMOBILES	UT	678	-	-	-	-	-	678	-	-	-	-
1010000	ELEC PLANT IN SERV	3920200	MID AND FULL SIZE AUTOMOBILES	WA	-	-	-	-	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3920200	MID AND FULL SIZE AUTOMOBILES	WYP	19	-	-	-	-	19	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	CA	441	441	-	-	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	IDU	1,880	-	-	-	-	-	-	1,880	-	-	-
1010000	ELEC PLANT IN SERV	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	OR	6,071	-	6,071	-	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	SE	71	1	18	5	11	-	31	4	0	-	-
1010000	ELEC PLANT IN SERV	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	SG	8,761	129	2,374	667	1,231	-	3,883	474	2	-	-
1010000	ELEC PLANT IN SERV	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	SO	1,222	29	342	91	159	-	535	65	0	-	-
1010000	ELEC PLANT IN SERV	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	UT	9,260	-	-	-	-	-	9,260	-	-	-	-
1010000	ELEC PLANT IN SERV	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	WA	1,375	-	-	1,375	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	WYP	2,495	-	-	-	-	2,495	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	WYU	372	-	-	-	-	372	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	CA	1,370	1,370	-	-	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	IDU	4,473	-	-	-	-	-	-	4,473	-	-	-
1010000	ELEC PLANT IN SERV	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	OR	14,769	-	14,769	-	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	SE	175	2	45	13	28	-	77	10	0	-	-
1010000	ELEC PLANT IN SERV	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	SG	7,555	111	2,047	576	1,062	-	3,348	409	2	-	-
1010000	ELEC PLANT IN SERV	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	SO	330	8	92	25	43	-	145	18	0	-	-
1010000	ELEC PLANT IN SERV	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	UT	24,455	-	-	-	-	-	24,455	-	-	-	-
1010000	ELEC PLANT IN SERV	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	WA	3,386	-	-	3,386	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	WYP	6,144	-	-	-	-	6,144	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	WYU	1,299	-	-	-	-	1,299	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3920600	DUMP TRUCKS	OR	316	-	316	-	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3920600	DUMP TRUCKS	SE	4	0	1	0	1	-	2	0	0	-	-
1010000	ELEC PLANT IN SERV	3920600	DUMP TRUCKS	SG	4,138	61	1,121	315	581	-	1,834	224	1	-	-
1010000	ELEC PLANT IN SERV	3920600	DUMP TRUCKS	UT	149	-	-	-	-	-	149	-	-	-	-
1010000	ELEC PLANT IN SERV	3920600	DUMP TRUCKS	WA	46	-	-	46	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3920900	TRAILERS	CA	642	642	-	-	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3920900	TRAILERS	IDU	2,487	-	-	-	-	-	-	2,487	-	-	-
1010000	ELEC PLANT IN SERV	3920900	TRAILERS	OR	5,877	-	5,877	-	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3920900	TRAILERS	SE	41	1	11	3	7	-	18	2	0	-	-
1010000	ELEC PLANT IN SERV	3920900	TRAILERS	SG	2,002	30	542	153	281	-	887	108	0	-	-
1010000	ELEC PLANT IN SERV	3920900	TRAILERS	SO	1,170	27	327	88	152	-	513	63	0	-	-



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1010000	ELEC PLANT IN SERV	3920900	TRAILERS	UT	12,932	-	-	-	-	12,932	-	-	-	-
1010000	ELEC PLANT IN SERV	3920900	TRAILERS	WA	1,084	-	-	1,084	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3920900	TRAILERS	WYP	4,471	-	-	-	4,471	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3920900	TRAILERS	WYU	1,248	-	-	-	1,248	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	CA	316	316	-	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	IDU	252	-	-	-	-	-	252	-	-	-
1010000	ELEC PLANT IN SERV	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	OR	804	-	-	804	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	SE	6	0	-	2	0	1	3	0	0	-
1010000	ELEC PLANT IN SERV	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	SG	1,664	25	-	451	127	234	738	90	0	-
1010000	ELEC PLANT IN SERV	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	SO	87	2	-	24	7	11	38	5	0	-
1010000	ELEC PLANT IN SERV	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	UT	541	-	-	-	-	-	541	-	-	-
1010000	ELEC PLANT IN SERV	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	WA	129	-	-	-	129	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	WYP	469	-	-	-	-	469	-	-	-	-
1010000	ELEC PLANT IN SERV	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	WYU	121	-	-	-	-	121	-	-	-	-
1010000	ELEC PLANT IN SERV	3921900	OVER-THE-ROAD SEMI-TRACTORS	OR	456	-	-	456	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3921900	OVER-THE-ROAD SEMI-TRACTORS	SG	935	14	-	253	71	131	414	51	0	-
1010000	ELEC PLANT IN SERV	3921900	OVER-THE-ROAD SEMI-TRACTORS	SO	215	5	-	60	16	28	94	11	0	-
1010000	ELEC PLANT IN SERV	3921900	OVER-THE-ROAD SEMI-TRACTORS	UT	1,989	-	-	-	-	-	1,989	-	-	-
1010000	ELEC PLANT IN SERV	3921900	OVER-THE-ROAD SEMI-TRACTORS	WA	387	-	-	-	387	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3921900	OVER-THE-ROAD SEMI-TRACTORS	WYP	86	-	-	-	-	86	-	-	-	-
1010000	ELEC PLANT IN SERV	3923000	TRANSPORTATION EQUIPMENT	SO	2,993	70	-	837	224	390	1,311	160	1	-
1010000	ELEC PLANT IN SERV	3930000	STORES EQUIPMENT	CA	112	112	-	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3930000	STORES EQUIPMENT	IDU	846	-	-	-	-	-	846	-	-	-
1010000	ELEC PLANT IN SERV	3930000	STORES EQUIPMENT	OR	3,152	-	-	3,152	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3930000	STORES EQUIPMENT	SG	7,064	104	-	1,914	538	993	3,131	382	2	-
1010000	ELEC PLANT IN SERV	3930000	STORES EQUIPMENT	SO	241	6	-	67	18	31	106	13	0	-
1010000	ELEC PLANT IN SERV	3930000	STORES EQUIPMENT	UT	4,227	-	-	-	-	-	4,227	-	-	-
1010000	ELEC PLANT IN SERV	3930000	STORES EQUIPMENT	WA	742	-	-	-	742	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3930000	STORES EQUIPMENT	WYP	1,525	-	-	-	-	1,525	-	-	-	-
1010000	ELEC PLANT IN SERV	3930000	STORES EQUIPMENT	WYU	1	-	-	-	-	1	-	-	-	-
1010000	ELEC PLANT IN SERV	3940000	"TLS, SHOP, GAR EQUIPMENT"	CA	1,128	1,128	-	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3940000	"TLS, SHOP, GAR EQUIPMENT"	IDU	2,352	-	-	-	-	-	-	2,352	-	-
1010000	ELEC PLANT IN SERV	3940000	"TLS, SHOP, GAR EQUIPMENT"	OR	10,915	-	-	10,915	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3940000	"TLS, SHOP, GAR EQUIPMENT"	SE	126	2	-	32	9	20	55	7	0	-
1010000	ELEC PLANT IN SERV	3940000	"TLS, SHOP, GAR EQUIPMENT"	SG	22,834	337	-	6,187	1,739	3,209	10,120	1,236	6	-
1010000	ELEC PLANT IN SERV	3940000	"TLS, SHOP, GAR EQUIPMENT"	SO	1,829	43	-	511	137	238	801	98	0	-
1010000	ELEC PLANT IN SERV	3940000	"TLS, SHOP, GAR EQUIPMENT"	UT	16,914	-	-	-	-	-	16,914	-	-	-
1010000	ELEC PLANT IN SERV	3940000	"TLS, SHOP, GAR EQUIPMENT"	WA	3,002	-	-	-	3,002	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3940000	"TLS, SHOP, GAR EQUIPMENT"	WYP	4,192	-	-	-	-	4,192	-	-	-	-
1010000	ELEC PLANT IN SERV	3940000	"TLS, SHOP, GAR EQUIPMENT"	WYU	299	-	-	-	-	299	-	-	-	-
1010000	ELEC PLANT IN SERV	3950000	LABORATORY EQUIPMENT	CA	786	786	-	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3950000	LABORATORY EQUIPMENT	IDU	1,489	-	-	-	-	-	-	1,489	-	-
1010000	ELEC PLANT IN SERV	3950000	LABORATORY EQUIPMENT	OR	10,659	-	-	10,659	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3950000	LABORATORY EQUIPMENT	SE	1,327	19	-	343	95	209	583	78	0	-
1010000	ELEC PLANT IN SERV	3950000	LABORATORY EQUIPMENT	SG	7,476	110	-	2,026	570	1,051	3,314	405	2	-
1010000	ELEC PLANT IN SERV	3950000	LABORATORY EQUIPMENT	SO	5,035	118	-	1,408	377	656	2,206	270	1	-
1010000	ELEC PLANT IN SERV	3950000	LABORATORY EQUIPMENT	UT	10,228	-	-	-	-	-	10,228	-	-	-
1010000	ELEC PLANT IN SERV	3950000	LABORATORY EQUIPMENT	WA	1,474	-	-	-	1,474	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3950000	LABORATORY EQUIPMENT	WYP	3,470	-	-	-	-	3,470	-	-	-	-
1010000	ELEC PLANT IN SERV	3950000	LABORATORY EQUIPMENT	WYU	122	-	-	-	-	122	-	-	-	-
1010000	ELEC PLANT IN SERV	3960300	"AERIAL LIFT PB TRUCKS, 10000#-16000# GV	CA	2,235	2,235	-	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3960300	"AERIAL LIFT PB TRUCKS, 10000#-16000# GV	IDU	3,704	-	-	-	-	-	-	3,704	-	-
1010000	ELEC PLANT IN SERV	3960300	"AERIAL LIFT PB TRUCKS, 10000#-16000# GV	OR	15,165	-	-	15,165	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3960300	"AERIAL LIFT PB TRUCKS, 10000#-16000# GV	SG	254	4	-	69	19	36	113	14	0	-
1010000	ELEC PLANT IN SERV	3960300	"AERIAL LIFT PB TRUCKS, 10000#-16000# GV	SO	876	20	-	245	66	114	384	47	0	-
1010000	ELEC PLANT IN SERV	3960300	"AERIAL LIFT PB TRUCKS, 10000#-16000# GV	UT	16,251	-	-	-	-	-	16,251	-	-	-
1010000	ELEC PLANT IN SERV	3960300	"AERIAL LIFT PB TRUCKS, 10000#-16000# GV	WA	3,305	-	-	-	3,305	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3960300	"AERIAL LIFT PB TRUCKS, 10000#-16000# GV	WYP	6,413	-	-	-	-	6,413	-	-	-	-
1010000	ELEC PLANT IN SERV	3960300	"AERIAL LIFT PB TRUCKS, 10000#-16000# GV	WYU	1,305	-	-	-	-	1,305	-	-	-	-
1010000	ELEC PLANT IN SERV	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	IDU	561	-	-	-	-	-	-	561	-	-
1010000	ELEC PLANT IN SERV	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	OR	1,066	-	-	1,066	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	SG	124	2	-	34	9	17	55	7	0	-
1010000	ELEC PLANT IN SERV	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	UT	1,388	-	-	-	-	-	1,388	-	-	-
1010000	ELEC PLANT IN SERV	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	WYU	210	-	-	-	-	210	-	-	-	-
1010000	ELEC PLANT IN SERV	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	CA	1,665	1,665	-	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	IDU	4,589	-	-	-	-	-	-	4,589	-	-



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1010000	ELEC PLANT IN SERV	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	OR	16,191	-	16,191	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	SG	1,222	18	331	93	172	-	542	66	0	-
1010000	ELEC PLANT IN SERV	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	SO	1,417	33	396	106	185	-	621	76	0	-
1010000	ELEC PLANT IN SERV	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	UT	18,214	-	-	-	-	-	18,214	-	-	-
1010000	ELEC PLANT IN SERV	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	WA	2,992	-	-	2,992	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	WYP	8,347	-	-	-	8,347	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	WYU	1,041	-	-	-	1,041	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3961000	CRANES	OR	1,491	-	1,491	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3961000	CRANES	SG	3,010	44	816	229	423	-	1,334	163	1	-
1010000	ELEC PLANT IN SERV	3961000	CRANES	UT	980	-	-	-	-	-	980	-	-	-
1010000	ELEC PLANT IN SERV	3961000	CRANES	WYP	607	-	-	-	607	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	OR	1,217	-	1,217	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	SG	36,227	534	9,815	2,760	5,091	-	16,057	1,961	9	-
1010000	ELEC PLANT IN SERV	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	SO	670	16	187	50	87	-	294	36	0	-
1010000	ELEC PLANT IN SERV	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	UT	2,921	-	-	-	-	-	2,921	-	-	-
1010000	ELEC PLANT IN SERV	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	WYP	900	-	-	-	900	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	CA	1,676	1,676	-	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	IDU	3,884	-	-	-	-	-	3,884	-	-	-
1010000	ELEC PLANT IN SERV	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	OR	11,795	-	11,795	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	SG	325	5	88	25	46	-	144	18	0	-
1010000	ELEC PLANT IN SERV	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	SO	1,005	24	281	75	131	-	440	54	0	-
1010000	ELEC PLANT IN SERV	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	UT	18,482	-	-	-	-	-	18,482	-	-	-
1010000	ELEC PLANT IN SERV	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	WA	2,192	-	-	2,192	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	WYP	5,188	-	-	-	5,188	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	WYU	1,639	-	-	-	1,639	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	CA	904	904	-	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	IDU	2,323	-	-	-	-	-	2,323	-	-	-
1010000	ELEC PLANT IN SERV	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	OR	4,784	-	4,784	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	SE	224	3	58	16	35	-	99	13	0	-
1010000	ELEC PLANT IN SERV	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	SG	7,033	104	1,906	536	988	-	3,117	381	2	-
1010000	ELEC PLANT IN SERV	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	SO	555	13	155	42	72	-	243	30	0	-
1010000	ELEC PLANT IN SERV	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	UT	10,500	-	-	-	-	-	10,500	-	-	-
1010000	ELEC PLANT IN SERV	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	WA	1,502	-	-	1,502	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	WYP	3,262	-	-	-	3,262	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	WYU	920	-	-	-	920	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	CA	6,044	6,044	-	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	CN	3,457	78	1,054	231	244	-	1,703	148	-	-
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	IDU	14,256	-	-	-	-	-	14,256	-	-	-
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	OR	63,146	-	63,146	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	SE	280	4	72	20	44	-	123	17	0	-
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	SG	203,159	2,996	55,044	15,476	28,550	-	90,045	10,998	49	-
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	SO	95,648	2,239	26,745	7,158	12,465	-	41,902	5,124	16	-
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	UT	73,019	-	-	-	-	-	73,019	-	-	-
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	WA	13,127	-	-	13,127	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	WYP	26,486	-	-	-	26,486	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	WYU	6,773	-	-	-	6,773	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3972000	MOBILE RADIO EQUIPMENT	CA	298	298	-	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3972000	MOBILE RADIO EQUIPMENT	IDU	181	-	-	-	-	-	181	-	-	-
1010000	ELEC PLANT IN SERV	3972000	MOBILE RADIO EQUIPMENT	OR	1,264	-	1,264	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3972000	MOBILE RADIO EQUIPMENT	SE	44	1	11	3	7	-	19	3	0	-
1010000	ELEC PLANT IN SERV	3972000	MOBILE RADIO EQUIPMENT	SG	2,917	43	790	222	410	-	1,293	158	1	-
1010000	ELEC PLANT IN SERV	3972000	MOBILE RADIO EQUIPMENT	SO	127	3	35	9	17	-	56	7	0	-
1010000	ELEC PLANT IN SERV	3972000	MOBILE RADIO EQUIPMENT	UT	1,012	-	-	-	-	-	1,012	-	-	-
1010000	ELEC PLANT IN SERV	3972000	MOBILE RADIO EQUIPMENT	WA	109	-	-	109	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3972000	MOBILE RADIO EQUIPMENT	WYP	275	-	-	-	275	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3972000	MOBILE RADIO EQUIPMENT	WYU	61	-	-	-	61	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	CA	61	61	-	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	CN	70	2	21	5	5	-	35	3	-	-
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	IDU	84	-	-	-	-	-	84	-	-	-
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	OR	1,368	-	1,368	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	SE	4	0	1	0	1	-	2	0	0	-
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	SG	3,103	46	841	236	436	-	1,375	168	1	-
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	SO	1,665	39	466	125	217	-	730	89	0	-
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	UT	1,751	-	-	-	-	-	1,751	-	-	-
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	WA	198	-	-	198	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	WYP	283	-	-	-	283	-	-	-	-	-



Electric Plant In Service with Unclassified
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 (Allocated in Thousands)

1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	WYU	17	-	-	-	17	-	-	-	-
1010000	ELEC PLANT IN SERV	3992100	LAND OWNED IN FEE	SE	1,823	25	471	130	287	801	108	0	-
1010000 Total					32,603,948	750,959	9,114,813	####	4,253,590	14,294,830	####	5,476	-
1019000	ELEC PLT IN SERV-OTH	140109	Land-Non-Rec	CA	-	-	-	-	-	-	-	-	-
1019000	ELEC PLT IN SERV-OTH	140109	Land-Non-Rec	SE	-	-	-	-	-	-	-	-	-
1019000	ELEC PLT IN SERV-OTH	140109	Land-Non-Rec	SG	(3)	(0)	(1)	(0)	(0)	(1)	(0)	(0)	-
1019000	ELEC PLT IN SERV-OTH	140109	Land-Non-Rec	SO	-	-	-	-	-	-	-	-	-
1019000	ELEC PLT IN SERV-OTH	140129	ELECTRIC PLANT IN SERVICE - OTHER	SO	(1,209)	(28)	(338)	(90)	(158)	(530)	(65)	(0)	-
1019000	ELEC PLT IN SERV-OTH	140139	PRODUCTION PLANT-NON-RECONCILED	SG	(21,690)	(320)	(5,877)	(1,652)	(3,048)	(9,614)	(1,174)	(5)	-
1019000	ELEC PLT IN SERV-OTH	140139	PRODUCTION PLANT-NON-RECONCILED	SG-P	-	-	-	-	-	-	-	-	-
1019000	ELEC PLT IN SERV-OTH	140149	TRANS PLANT NON-RECONCILED	SG	(3,307)	(49)	(896)	(252)	(465)	(1,466)	(179)	(1)	-
1019000	ELEC PLT IN SERV-OTH	140169	DISTRIBN- NON-RECONCILED	CA	(824)	(824)	-	-	-	-	-	-	-
1019000	ELEC PLT IN SERV-OTH	140169	DISTRIBN- NON-RECONCILED	IDU	(53)	-	-	-	-	-	(53)	-	-
1019000	ELEC PLT IN SERV-OTH	140169	DISTRIBN- NON-RECONCILED	OR	(672)	-	(672)	-	-	-	-	-	-
1019000	ELEC PLT IN SERV-OTH	140169	DISTRIBN- NON-RECONCILED	SNPD	-	-	-	-	-	-	-	-	-
1019000	ELEC PLT IN SERV-OTH	140169	DISTRIBN- NON-RECONCILED	UT	(1,241)	-	-	-	-	(1,241)	-	-	-
1019000	ELEC PLT IN SERV-OTH	140169	DISTRIBN- NON-RECONCILED	WA	(323)	-	-	(323)	-	-	-	-	-
1019000	ELEC PLT IN SERV-OTH	140169	DISTRIBN- NON-RECONCILED	WYU	(271)	-	-	-	(271)	-	-	-	-
1019000	ELEC PLT IN SERV-OTH	140189	MOTOR VEH/MOBILE PLANT - IN SERVICE-NON-	SG	-	-	-	-	-	-	-	-	-
1019000	ELEC PLT IN SERV-OTH	140189	MOTOR VEH/MOBILE PLANT - IN SERVICE-NON-	SO	-	-	-	-	-	-	-	-	-
1019000	ELEC PLT IN SERV-OTH	140209	ELECTRIC PLANT IN SERVICE - OTHER	SG	-	-	-	-	-	-	-	-	-
1019000	ELEC PLT IN SERV-OTH	140209	ELECTRIC PLANT IN SERVICE - OTHER	SO	-	-	-	-	-	-	-	-	-
1019000	ELEC PLT IN SERV-OTH	141209	OTHER INTANGIBLE NON-RECONCILED	SO	-	-	-	-	-	-	-	-	-
1019000	ELEC PLT IN SERV-OTH	3601000	LAND OWNED IN FEE	CA	-	-	-	-	-	-	-	-	-
1019000 Total					(29,593)	(1,221)	(7,784)	(2,317)	(3,942)	(12,851)	(1,472)	(6)	-
1020000	ELEC PL PUR OR SLD	0	ELECTRIC PLANT PURCHASED OR SOLD	SG	(553)	(8)	(150)	(42)	(78)	(245)	(30)	(0)	-
1020000	ELEC PL PUR OR SLD	140708	CONTRA ELEC PLANT PURCH OR SOLD - LOSS	SG	553	8	150	42	78	245	30	0	-
1020000 Total					-	-	-	-	-	-	-	-	-
1060000	COMP CON NOT CLASS	0	SAPERROR	SG	-	-	-	-	-	-	-	-	-
1060000 Total					-	-	-	-	-	-	-	-	-
1061000	DIST COMP CONST NOT	0	DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF	CA	16,861	16,861	-	-	-	-	-	-	-
1061000	DIST COMP CONST NOT	0	DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF	IDU	3,184	-	-	-	-	-	3,184	-	-
1061000	DIST COMP CONST NOT	0	DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF	OR	29,750	-	29,750	-	-	-	-	-	-
1061000	DIST COMP CONST NOT	0	DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF	SG	-	-	-	-	-	-	-	-	-
1061000	DIST COMP CONST NOT	0	DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF	UT	29,026	-	-	-	-	29,026	-	-	-
1061000	DIST COMP CONST NOT	0	DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF	WA	10,847	-	-	10,847	-	-	-	-	-
1061000	DIST COMP CONST NOT	0	DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF	WYU	5,764	-	-	-	5,764	-	-	-	-
1061000 Total					95,432	16,861	29,750	10,847	5,764	29,026	3,184	-	-
1062000	TRAN COMP CONST NOT	0	TRANSM COMPLETED CONSTRUCTN NOT CLASSIFI	SG	143,295	2,113	38,824	10,916	20,137	63,512	7,757	35	-
1062000 Total					143,295	2,113	38,824	10,916	20,137	63,512	7,757	35	-
1063000	PROD COMP CONST NOT	0	PROD COMPLETED CONSTRUCTN NOT CLASSIFIED	SG	54,268	800	14,703	4,134	7,626	24,053	2,938	13	-
1063000 Total					54,268	800	14,703	4,134	7,626	24,053	2,938	13	-
1064000	GEN COMP CONST NOT	0	GENERAL COMPLETED CONSTRUCTN NOT CLASSIF	SO	71,272	1,669	19,929	5,334	9,288	31,223	3,818	12	-
1064000 Total					71,272	1,669	19,929	5,334	9,288	31,223	3,818	12	-
Grand Total					32,938,622	771,181	9,210,235	####	4,292,463	14,429,794	####	5,530	-

B9. CAPITAL LEASE PLANT



Capital Lease (Actuals)
 13 Month Average: 12/2023
 Allocation Method - Factor 2020 Protocol
 (Allocated in Thousands)

Primary Account	Primary Account Name	FERC Secondary Acc	FERC Secondary Acct Name	Allo	Average Balance	Calif	Oregon	Wash	Wyomin	Utah	Idaho	FERC	Other
1011000	PRPTY UND CPTL LSS	3908220	(FINANCE LEASES-BLDGS)	OR	2,880	-	2,880	-	-	-	-	-	-
1011000	PRPTY UND CPTL LSS	3908230	(FINANCE LEASES-GAS)	SG	12,159	179	3,294	926	1,709	5,389	658	3	-
1011000 Total					15,040	179	6,175	926	1,709	5,389	658	3	-
1011500	CAP LEASES-ACCM AMRT	3908220	(FINANCE LEASES-BLDGS)	OR	(2,023)	-	(2,023)	-	-	-	-	-	-
1011500	CAP LEASES-ACCM AMRT	3908230	(FINANCE LEASES-GAS)	SG	(4,101)	(60)	(1,111)	(312)	(576)	(1,818)	(222)	(1)	-
1011500 Total					(6,124)	(60)	(3,134)	(312)	(576)	(1,818)	(222)	(1)	-
1011900	PRPTY UND CPTL LSS-O	142785	FINANCE LEASE ROU ASSETS (COST) - PPAS	UT	-	-	-	-	-	-	-	-	-
1011900	PRPTY UND CPTL LSS-O	142794	FIN LEASE ROU ASSETS (COST)-OTHER-TEMP	OR	3,146	-	3,146	-	-	-	-	-	-
1011900	PRPTY UND CPTL LSS-O	142794	FIN LEASE ROU ASSETS (COST)-OTHER-TEMP	SG	4,793	71	1,298	365	674	2,124	259	1	-
1011900	PRPTY UND CPTL LSS-O	142794	FIN LEASE ROU ASSETS (COST)-OTHER-TEMP	SO	-	-	-	-	-	-	-	-	-
1011900 Total					7,939	71	4,445	365	674	2,124	259	1	-
1011950	CAP LEASES-ACCM AMRT	142885	Finance Lease ROU Assets (A/D) - PPAs	UT	-	-	-	-	-	-	-	-	-
1011950	CAP LEASES-ACCM AMRT	142894	Fin Lease ROU Assets (A/D)-Other-Temp	OR	(3,146)	-	(3,146)	-	-	-	-	-	-
1011950	CAP LEASES-ACCM AMRT	142894	Fin Lease ROU Assets (A/D)-Other-Temp	SG	(4,793)	(71)	(1,298)	(365)	(674)	(2,124)	(259)	(1)	-
1011950	CAP LEASES-ACCM AMRT	142894	Fin Lease ROU Assets (A/D)-Other-Temp	SO	-	-	-	-	-	-	-	-	-
1011950	CAP LEASES-ACCM AMRT	146450	Capital Leases - Accumulated Amortizatio	OR	-	-	-	-	-	-	-	-	-
1011950	CAP LEASES-ACCM AMRT	146450	Capital Leases - Accumulated Amortizatio	SG	-	-	-	-	-	-	-	-	-
1011950	CAP LEASES-ACCM AMRT	146450	Capital Leases - Accumulated Amortizatio	SO	-	-	-	-	-	-	-	-	-
1011950	CAP LEASES-ACCM AMRT	146450	Capital Leases - Accumulated Amortizatio	WYP	-	-	-	-	-	-	-	-	-
1011950 Total					(7,939)	(71)	(4,445)	(365)	(674)	(2,124)	(259)	(1)	-
1119000	AC PR AMR EL PT SR-O	146450	Capital Leases - Accumulated Amortizatio	OR	-	-	-	-	-	-	-	-	-
1119000	AC PR AMR EL PT SR-O	146450	Capital Leases - Accumulated Amortizatio	SG	-	-	-	-	-	-	-	-	-
1119000	AC PR AMR EL PT SR-O	146450	Capital Leases - Accumulated Amortizatio	SO	-	-	-	-	-	-	-	-	-
1119000	AC PR AMR EL PT SR-O	146450	Capital Leases - Accumulated Amortizatio	WYP	-	-	-	-	-	-	-	-	-
1119000 Total					-	-	-	-	-	-	-	-	-
Grand Total					8,915	119	3,041	614	1,132	3,572	436	2	-

B10.PLANT HELD FOR FUTURE USE



Plant Held for Future Use (Actuals)
 13 Month Average: 12/2023
 Allocation Method - Factor 2020 Protocol
 (Allocated in Thousands)

Primary Account	Primary Account Name	FERC Secondary Acc	FERC Secondary Acct Name	Allo	Average Balance	Calif	Oregon	Wash	Wyomin	Utah	Idaho	FERC	Other
1050000	EL PLT HLD FTR USE	3501000	LAND OWNED IN FEE	SG	1,358	20	368	103	191	602	73	0	-
1050000	EL PLT HLD FTR USE	3502000	LAND RIGHTS	SG	755	11	204	57	106	334	41	0	-
1050000	EL PLT HLD FTR USE	3601000	LAND OWNED IN FEE	CA	-	-	-	-	-	-	-	-	-
1050000	EL PLT HLD FTR USE	3601000	LAND OWNED IN FEE	OR	3,912	-	3,912	-	-	-	-	-	-
1050000	EL PLT HLD FTR USE	3601000	LAND OWNED IN FEE	UT	5,168	-	-	-	-	5,168	-	-	-
1050000	EL PLT HLD FTR USE	3601000	LAND OWNED IN FEE	WYP	1	-	-	-	1	-	-	-	-
1050000	EL PLT HLD FTR USE	3891000	LAND OWNED IN FEE	OR	2,981	-	2,981	-	-	-	-	-	-
1050000 Total					14,175	31	7,466	161	297	6,104	114	1	-
1059000	EL PLT HLD FTR USE-O	0	ELECTRIC PLANT HELD FOR FUTURE USE-OTHER	SE	-	-	-	-	-	-	-	-	-
1059000	EL PLT HLD FTR USE-O	3601000	ELECTRIC PLANT HELD FOR FUTURE USE-OTHER	CA	-	-	-	-	-	-	-	-	-
1059000 Total					-	-	-	-	-	-	-	-	-
Grand Total					14,175	31	7,466	161	297	6,104	114	1	-

B11. MISC. DEFERRED DEBITS



Deferred Debits (Actuals)
 13 Month Average: 12/2023
 Allocation Method - Factor 2020 Protocol
 (Allocated in Thousands)

Primary Account	Primary Account Name	FERC Secondary Acct	FERC Secondary Acct Name	Alloc	Average Balance	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1861000	MS DEF DB-OTH WIP	185016	EMISSION REDUCTION CREDITS PURCHASED	SE	2,347	33	606	168	369	1,032	138	1	-
1861000	MS DEF DB-OTH WIP	185017	ERCs - Impairment Reserve	SE	(2,040)	(29)	(527)	(146)	(321)	(897)	(120)	(0)	-
1861000 Total					307	4	79	22	48	135	18	0	-
1861200	FINANCING COSTS DEFR	185025	FINANCING COST DEFERRED	SO	131	3	37	10	17	57	7	0	-
1861200	FINANCING COSTS DEFR	185026	DEFERRED - S-3 SHELF REGISTRATION COSTS	SO	7	0	2	0	1	3	0	0	-
1861200	FINANCING COSTS DEFR	185027	UNAMORTIZED CREDIT AGREEMENT COSTS	OTHER	2,308	-	-	-	-	-	-	-	2,308
1861200	FINANCING COSTS DEFR	185028	UNAMORTIZED PCRB LOC/SBBPA COSTS	OTHER	-	-	-	-	-	-	-	-	-
1861200	FINANCING COSTS DEFR	185029	UNAMORTIZED PCRB MADE CONVERSION COSTS	OTHER	118	-	-	-	-	-	-	-	118
1861200	FINANCING COSTS DEFR	185030	UNAMORTIZED '94 SERIES RESTRUCTURING COS	OTHER	78	-	-	-	-	-	-	-	78
1861200 Total					2,642	3	38	10	18	60	7	0	2,504
1861310	DEF N PD PRJ SPC WST	184690	Deferred Development Costs	SG	-	-	-	-	-	-	-	-	-
1861310 Total					-	-	-	-	-	-	-	-	-
1862000	DEF REGULATORY EXP	184500	DEFERRED REGULATORY EXPENSE	IDU	-	-	-	-	-	-	-	-	-
1862000 Total					-	-	-	-	-	-	-	-	-
1863500	ENVIRONMENTAL DEFFED	188498	ENVIRONMENTAL DEFERRED	SO	-	-	-	-	-	-	-	-	-
1863500 Total					-	-	-	-	-	-	-	-	-
1865000	DEF COAL MINE COSTS	134200	Deferred Longwall Costs	SE	-	-	-	-	-	-	-	-	-
1865000	DEF COAL MINE COSTS	184401	CMC DEFERRED STRIPPING/INPIT INVENTORY	SE	-	-	-	-	-	-	-	-	-
1865000	DEF COAL MINE COSTS	184402	CMC PACIFIC DEFERRED STRIPPING	SE	-	-	-	-	-	-	-	-	-
1865000	DEF COAL MINE COSTS	184403	D J MINE GLENROCK COAL - OVERBURDEN	SE	-	-	-	-	-	-	-	-	-
1865000	DEF COAL MINE COSTS	184404	TRAIL MOUNTAIN - DRILLING	SE	-	-	-	-	-	-	-	-	-
1865000	DEF COAL MINE COSTS	184405	BRIDGER DEFERRED BILLINGS	SE	-	-	-	-	-	-	-	-	-
1865000	DEF COAL MINE COSTS	184406	CHOLLA CONTRACT REVIEW	SE	-	-	-	-	-	-	-	-	-
1865000	DEF COAL MINE COSTS	184407	CENTRALIA TIMBER OPERATIONS	SE	-	-	-	-	-	-	-	-	-
1865000	DEF COAL MINE COSTS	184408	GLENROCK LOADOUT CHARGES	SE	-	-	-	-	-	-	-	-	-
1865000	DEF COAL MINE COSTS	184412	CMC DEFERRED BOX CUT - KOPIAH	SE	-	-	-	-	-	-	-	-	-
1865000	DEF COAL MINE COSTS	184414	DEFERRED COAL COSTS - WYODAK SETTLEMENT	SE	-	-	-	-	-	-	-	-	-
1865000	DEF COAL MINE COSTS	184415	DEFERRED COAL COSTS ARCH SETTLEMENT	SE	-	-	-	-	-	-	-	-	-
1865000	DEF COAL MINE COSTS	184416	Deferred Coal Costs - Naughton Contract	SE	-	-	-	-	-	-	-	-	-
1865000	DEF COAL MINE COSTS	184417	Prepaid Coal Costs - Wyodak Shortfall	SE	-	-	-	-	-	-	-	-	-
1865000	DEF COAL MINE COSTS	184420	LT Prepaid Coal Costs	SE	-	-	-	-	-	-	-	-	-
1865000	DEF COAL MINE COSTS	184425	ColoWyo Royalty Reduction Receivable	SE	-	-	-	-	-	-	-	-	-
1865000 Total					-	-	-	-	-	-	-	-	-
1867000	MISC DF DR-BAL TRAN	134300	DEFERRED CHARGES	SE	-	-	-	-	-	-	-	-	-
1867000 Total					-	-	-	-	-	-	-	-	-
1868000	MISC DF DR-OTH-CST	134304	Def Chrg - Cloud Based Software Impl	SO	-	-	-	-	-	-	-	-	-
1868000	MISC DF DR-OTH-CST	134305	Oth Def Chrg - IT Licenses/Maintenance	OTHER	38	-	-	-	-	-	-	-	38
1868000	MISC DF DR-OTH-CST	134359	Lake Side 2 Maint. Prepayment - Current	SG	-	-	-	-	-	-	-	-	-
1868000	MISC DF DR-OTH-CST	134360	LAKE SIDE MAINT. PREPAYMENT - CURRENT	SG	-	-	-	-	-	-	-	-	-
1868000	MISC DF DR-OTH-CST	134361	PREPAID OUTAGE MAINTENANCE	SG	-	-	-	-	-	-	-	-	-
1868000	MISC DF DR-OTH-CST	134362	Currant Creek Maint Prepayment - Current	SG	-	-	-	-	-	-	-	-	-
1868000	MISC DF DR-OTH-CST	184413	HAYDEN FUEL CONTRACT NEGOTIATION COSTS	SG	-	-	-	-	-	-	-	-	-
1868000	MISC DF DR-OTH-CST	185010	MILL FORK COAL LEASE	SE	-	-	-	-	-	-	-	-	-
1868000	MISC DF DR-OTH-CST	185303	HPT OPTION	SG	-	-	-	-	-	-	-	-	-
1868000	MISC DF DR-OTH-CST	185306	TGS BUYOUT	SG	-	-	-	-	-	-	-	-	-
1868000	MISC DF DR-OTH-CST	185309	LAKEVIEW BUYOUT	SG	-	-	-	-	-	-	-	-	-
1868000	MISC DF DR-OTH-CST	185310	BUFFALO SETTLEMENT	SG	-	-	-	-	-	-	-	-	-
1868000	MISC DF DR-OTH-CST	185311	JOSEPH SETTLEMENT	SG	-	-	-	-	-	-	-	-	-
1868000	MISC DF DR-OTH-CST	185312	TRI-STATE FIRM WHEELING	SG	-	-	-	-	-	-	-	-	-
1868000	MISC DF DR-OTH-CST	185313	MEAD-PHOENIX-AVAILABILITY & TRANS CHARGE	SG	-	-	-	-	-	-	-	-	-
1868000	MISC DF DR-OTH-CST	185314	CLARK FIRM TRANSMISSION	SG	-	-	-	-	-	-	-	-	-
1868000	MISC DF DR-OTH-CST	185315	BIOMASS ONE POST COD PREPAYMENT	SG	-	-	-	-	-	-	-	-	-
1868000	MISC DF DR-OTH-CST	185318	BOGUS CREEK SETTLEMENT	SG	-	-	-	-	-	-	-	-	-
1868000	MISC DF DR-OTH-CST	185335	LACOMB IRRIGATION	SG	-	-	-	-	-	-	-	-	-



Deferred Debits (Actuals)
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1868000	MISC DF DR-OTH-CST	185336	BOGUS CREEK	SG	685	10	185	52	96	303	37	0	-
1868000	MISC DF DR-OTH-CST	185337	POINT-TO-POINT TRANS RESERVATIONS	SG	7,506	111	2,034	572	1,055	3,327	406	2	-
1868000	MISC DF DR-OTH-CST	185340	TRANSITION COSTS - WASHINGTON STATE	WA	-	-	-	-	-	-	-	-	-
1868000	MISC DF DR-OTH-CST	185342	JIM BOYD HYDRO BUYOUT	SG	-	-	-	-	-	-	-	-	-
1868000	MISC DF DR-OTH-CST	185346	RTO Grid West N/R w/o - WA	WA	-	-	-	-	-	-	-	-	-
1868000	MISC DF DR-OTH-CST	185349	LGIA LT Transmission Prepaid	OTHER	-	-	-	-	-	-	-	-	-
1868000	MISC DF DR-OTH-CST	185351	BPA LT TRANSMISSION PREPAID	OTHER	-	-	-	-	-	-	-	-	-
1868000	MISC DF DR-OTH-CST	185357	LT Prepaid RECs for RPS (OR)	OTHER	-	-	-	-	-	-	-	-	-
1868000	MISC DF DR-OTH-CST	185358	LT Prepaid RECs for RPS (CA)	OTHER	-	-	-	-	-	-	-	-	-
1868000	MISC DF DR-OTH-CST	185359	LT Lake Side 2 Maint. Prepayment	SG	25,806	381	6,992	1,966	3,626	11,438	1,397	6	-
1868000	MISC DF DR-OTH-CST	185360	LT LAKE SIDE MAINT PREPAYMENT	SG	24,798	366	6,719	1,889	3,485	10,991	1,342	6	-
1868000	MISC DF DR-OTH-CST	185361	LT CHEHALIS CSA MAINT. PREPAYMENT	SG	10,749	159	2,912	819	1,511	4,764	582	3	-
1868000	MISC DF DR-OTH-CST	185362	LT Currant Creek CSA Maint Prepayment	SG	10,675	157	2,892	813	1,500	4,731	578	3	-
1868000	MISC DF DR-OTH-CST	185371	LT Chehalis CSA Prepaid O&M	SG	1,644	24	446	125	231	729	89	0	-
1868000	MISC DF DR-OTH-CST	185372	LT Currant Creek CSA Prepaid O&M	SG	484	7	131	37	68	214	26	0	-
1868000	MISC DF DR-OTH-CST	185400	Trans Readiness Security - Due to ESM	SG	32,338	477	8,762	2,464	4,545	14,333	1,751	8	-
1868000	MISC DF DR-OTH-CST	185401	Trans Readiness Security - ESM Rec	SG	(32,338)	(477)	(8,762)	(2,464)	(4,545)	(14,333)	(1,751)	(8)	-
1868000	MISC DF DR-OTH-CST	185402	Trans Sec - Site Control - Due to ESM	SG	90	1	24	7	13	40	5	0	-
1868000	MISC DF DR-OTH-CST	185403	Trans Sec - Site Control - ESM Rec	SG	(90)	(1)	(24)	(7)	(13)	(40)	(5)	(0)	-
1868000	MISC DF DR-OTH-CST	185551	LT Prepaid-FSA Capital - Dunlap	SG	4,664	69	1,264	355	655	2,067	252	1	-
1868000	MISC DF DR-OTH-CST	185552	LT Prepaid-FSA Capital - Ekola Flats	SG	3,889	57	1,054	296	547	1,724	211	1	-
1868000	MISC DF DR-OTH-CST	185554	LT Prepaid-FSA Capital - Foote Creek	SG	1,013	15	275	77	142	449	55	0	-
1868000	MISC DF DR-OTH-CST	185557	LT Prepaid-FSA Capital - Glenrock I	SG	4,245	63	1,150	323	597	1,882	230	1	-
1868000	MISC DF DR-OTH-CST	185558	LT Prepaid-FSA Capital - Glenrock III	SG	1,673	25	453	127	235	741	91	0	-
1868000	MISC DF DR-OTH-CST	185561	LT Prepaid-FSA Capital - Goodnoe Hills	SG	3,821	56	1,035	291	537	1,694	207	1	-
1868000	MISC DF DR-OTH-CST	185564	LT Prepaid-FSA Capital - High Plains	SG	3,668	54	994	279	516	1,626	199	1	-
1868000	MISC DF DR-OTH-CST	185567	LT Prepaid-FSA Capital - Leaning Juniper	SG	4,618	68	1,251	352	649	2,047	250	1	-
1868000	MISC DF DR-OTH-CST	185570	LT Prepaid-FSA Capital - Marengo I	SG	5,708	84	1,547	435	802	2,530	309	1	-
1868000	MISC DF DR-OTH-CST	185571	LT Prepaid-FSA Capital - Marengo II	SG	2,841	42	770	216	399	1,259	154	1	-
1868000	MISC DF DR-OTH-CST	185574	LT Prepaid-FSA Capital - McFadden Ridge	SG	1,433	21	388	109	201	635	78	0	-
1868000	MISC DF DR-OTH-CST	185576	LT Prepaid-FSA Capital - Pryor Mtn	SG	5,738	85	1,555	437	806	2,543	311	1	-
1868000	MISC DF DR-OTH-CST	185577	LT Prepaid-FSA Capital - Rolling Hills	SG	4,212	62	1,141	321	592	1,867	228	1	-
1868000	MISC DF DR-OTH-CST	185580	LT Prepaid-FSA Capital - Seven Mile I	SG	4,335	64	1,175	330	609	1,921	235	1	-
1868000	MISC DF DR-OTH-CST	185581	LT Prepaid-FSA Capital - Seven Mile II	SG	997	15	270	76	140	442	54	0	-
1868000	MISC DF DR-OTH-CST	185584	LT Prepaid-FSA Capital - TB Flats I	SG	2,523	37	684	192	355	1,118	137	1	-
1868000	MISC DF DR-OTH-CST	185585	LT Prepaid-FSA Capital - TB Flats II	SG	3,239	48	877	247	455	1,435	175	1	-
1868000 Total					141,002	2,079	38,193	10,739	19,810	62,479	7,631	34	38
1868200	MISC DEF COST MT GEN	184441	DEFERRED MONTANA COLSTRIP PLANT COSTS	SG	-	-	-	-	-	-	-	-	-
1868200 Total													
1869000	MISC DF DR-OTH-NC	134301	Prepaid IBEW 57 Pension Contr - Current	OTHER	-	-	-	-	-	-	-	-	-
1869000	MISC DF DR-OTH-NC	135010	UNDISTRIB PURCHASE CARD TRANS	SO	-	-	-	-	-	-	-	-	-
1869000	MISC DF DR-OTH-NC	135033	BETC SUPER GOOD CENTS	OTHER	-	-	-	-	-	-	-	-	-
1869000	MISC DF DR-OTH-NC	135034	BETC WZ TAX CREDIT LOAN PROGRAM	OTHER	-	-	-	-	-	-	-	-	-
1869000	MISC DF DR-OTH-NC	135035	BETC ZERO INTEREST WEATHERIZATION LOANS	OTHER	-	-	-	-	-	-	-	-	-
1869000	MISC DF DR-OTH-NC	135036	BETC ENERGY FINANSWER	OTHER	-	-	-	-	-	-	-	-	-
1869000	MISC DF DR-OTH-NC	135037	BETC INDUSTRIAL FINANSWER	OTHER	-	-	-	-	-	-	-	-	-
1869000	MISC DF DR-OTH-NC	135038	"BETC FINANSWER 12,000"	OTHER	-	-	-	-	-	-	-	-	-
1869000	MISC DF DR-OTH-NC	135039	BETC CASH REBATE/INCENTIVE	OTHER	-	-	-	-	-	-	-	-	-
1869000	MISC DF DR-OTH-NC	135040	BETC COMMERCIAL RETROFIT	OTHER	-	-	-	-	-	-	-	-	-
1869000	MISC DF DR-OTH-NC	135041	BETC LOW INCOME WEATHERIZATION	OTHER	-	-	-	-	-	-	-	-	-
1869000	MISC DF DR-OTH-NC	135049	BETC - COMMERCIAL RETROFIT	OTHER	-	-	-	-	-	-	-	-	-
1869000	MISC DF DR-OTH-NC	135050	BETC - INDUSTRIAL RETROFIT	OTHER	-	-	-	-	-	-	-	-	-
1869000	MISC DF DR-OTH-NC	135051	BETC - COMMERCIAL SMALL RETROFIT	OTHER	-	-	-	-	-	-	-	-	-
1869000	MISC DF DR-OTH-NC	135052	BETC-INDUSTRIAL SMALL RETRO FIT	OTHER	-	-	-	-	-	-	-	-	-
1869000	MISC DF DR-OTH-NC	185321	PREPAID CMC PENSION COSTS	SO	-	-	-	-	-	-	-	-	-



Deferred Debits (Actuals)

13 Month Average: 12/2023

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(Allocated in Thousands)

1869000	MISC DF DR-OTH-NC	185323	UNAM COSTS-COVE HYDRO PROJECT	SG	-	-	-	-	-	-	-	-	-	-
1869000	MISC DF DR-OTH-NC	185326	STRATEGIC PLANNING SOLAR II PROJECT	SG	-	-	-	-	-	-	-	-	-	-
1869000	MISC DF DR-OTH-NC	185327	FIRTH COGENERATION BUYOUT	SG	-	-	-	-	-	-	-	-	-	-
1869000	MISC DF DR-OTH-NC	185328	Firth Cogeneration Buyout-CA	SG	-	-	-	-	-	-	-	-	-	-
1869000	MISC DF DR-OTH-NC	185329	Firth Cogeneration Buyout-MT	SG	-	-	-	-	-	-	-	-	-	-
1869000	MISC DF DR-OTH-NC	185333	OPTION PURCHASES	SG	-	-	-	-	-	-	-	-	-	-
1869000	MISC DF DR-OTH-NC	185334	HERMISTON SWAP	SG	2,246	33	609	171	316	996	122	1	-	-
1869000	MISC DF DR-OTH-NC	185338	OR CUSTOMER BALANCING ACCT	OR	-	-	-	-	-	-	-	-	-	-
1869000	MISC DF DR-OTH-NC	185345	YAKIMA HYDRO - TRANSACTION COSTS	SG	-	-	-	-	-	-	-	-	-	-
1869000	MISC DF DR-OTH-NC	185380	LT Prepaid IBEW 57 Pension Contribution	OTHER	-	-	-	-	-	-	-	-	-	-
1869000	MISC DF DR-OTH-NC	185381	Prepaid IBEW 57 - Reclass to Current	OTHER	-	-	-	-	-	-	-	-	-	-
1869000 Total					2,246	33	609	171	316	996	122	1	-	-
Grand Total					146,196	2,119	38,919	10,942	20,192	63,669	7,778	35	2,542	-

B12. BLANK

B13. MATERIALS & SUPPLIES



Material & Supplies (Actuals)
 13 Month Average: 12/2023
 Allocation Method - Factor 2020 Protocol
 (Allocated in Thousands)

Primary Account	Primary Account Name	FERC Secondary Acct	FERC Secondary Acct Name	Alloc	Average Balance	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1511100	COAL INVNTY-CARBON	0	COAL INVENTORY - CARBON	SE	-	-	-	-	-	-	-	-	-
1511100 Total													
1511120	COAL INVNTY-HUNTER	0	COAL INVENTORY - HUNTER	SE	20,808	291	5,376	1,486	3,275	9,148	1,228	5	-
1511120 Total					20,808	291	5,376	1,486	3,275	9,148	1,228	5	-
1511130	COAL INVNTY-HTG	0	COAL INVENTORY - HUNTINGTON	SE	18,055	252	4,665	1,289	2,841	7,937	1,065	4	-
1511130 Total					18,055	252	4,665	1,289	2,841	7,937	1,065	4	-
1511140	COAL INVNTY-JB	0	COAL INVENTORY - JIM BRIDGER	SE	29,401	411	7,597	2,100	4,627	12,926	1,735	7	-
1511140 Total					29,401	411	7,597	2,100	4,627	12,926	1,735	7	-
1511160	COAL INVNTY-NAU	0	COAL INVENTORY - NAUGHTON	SE	18,373	257	4,747	1,312	2,891	8,077	1,084	4	-
1511160 Total					18,373	257	4,747	1,312	2,891	8,077	1,084	4	-
1511170	COAL INVNTY-CPP	0	COAL INVENTORY - COAL PREP PLANT	SE	-	-	-	-	-	-	-	-	-
1511170 Total													
1511180	COAL INVNTY-WYODAK	0	COAL INVENTORY - WYODAK	SE	-	-	-	-	-	-	-	-	-
1511180 Total													
1511190	COAL INV-TERRA/HEADW	0	COAL INVENTORY - TERRA/HEADWATERS	SE	-	-	-	-	-	-	-	-	-
1511190 Total													
1511200	COAL INVNTY-CHOLLA	0	COAL INVENTORY - CHOLLA	SE	-	-	-	-	-	-	-	-	-
1511200 Total													
1511300	COAL INVNTY-COLSTRI	0	COAL INVENTORY - COLSTIP	SE	2,035	28	526	145	320	895	120	0	-
1511300 Total					2,035	28	526	145	320	895	120	0	-
1511400	COAL INVNTY-CRAIG	0	COAL INVENTORY - CRAIG	SE	5,311	74	1,372	379	836	2,335	313	1	-
1511400 Total					5,311	74	1,372	379	836	2,335	313	1	-
1511500	COAL INV- DEER CREEK	0	COAL INVENTORY - DEER CREEK	SE	-	-	-	-	-	-	-	-	-
1511500 Total													
1511600	COAL INVNTY-DJ	0	COAL INVENTORY - DAVE JOHNSTON	SE	15,580	218	4,025	1,113	2,452	6,849	919	4	-
1511600 Total					15,580	218	4,025	1,113	2,452	6,849	919	4	-
1511700	COAL INVNTY-RG	0	COAL INVENTORY ROCK GARDEN PILE	SE	4,894	68	1,264	349	770	2,151	289	1	-
1511700 Total					4,894	68	1,264	349	770	2,151	289	1	-
1511800	COAL INVENTORY	0	COAL INVENTORY	SE	-	-	-	-	-	-	-	-	-
1511800 Total													
1511900	COAL INVNTY-HAYDEN	0	COAL INVENTORY - HAYDEN	SE	2,149	30	555	153	338	945	127	0	-
1511900 Total					2,149	30	555	153	338	945	127	0	-
1512000	NATURAL GAS	0	NATURAL GAS	SE	-	-	-	-	-	-	-	-	-
1512000 Total													
1512110	NATURAL GAS-HRMSTN	0	NATURAL GAS - HERMISTON	SE	-	-	-	-	-	-	-	-	-
1512110 Total													
1512150	NATURAL GAS-LTTL MT	0	NATURAL GAS - LITTLE MOUNTAIN	SE	-	-	-	-	-	-	-	-	-
1512150 Total													
1512160	NATURAL GAS-NAU	0	NATURAL GAS - NAUGHTON	SE	-	-	-	-	-	-	-	-	-
1512160 Total													
1512170	NATURAL GAS-WV	0	NATURAL GAS - WEST VALLEY	SE	-	-	-	-	-	-	-	-	-
1512170 Total													
1512180	NATURAL GAS-CLAY BAS	0	NATURAL GAS - CLAY BASIN	SE	2,335	33	603	167	368	1,027	138	1	-
1512180 Total					2,335	33	603	167	368	1,027	138	1	-
1512190	NATURAL GAS-CHEHALIS	0	NATURAL GAS - CHEHALIS	SE	-	-	-	-	-	-	-	-	-
1512190 Total													
1512210	NAT GAS-JACKSON PRA	0	Natural Gas Inventory-Jackson Prairie	SE	-	-	-	-	-	-	-	-	-
1512210 Total													
1512500	NATURAL GAS-CUR CR	0	NATURAL GAS - CURRANT CREEK	SE	-	-	-	-	-	-	-	-	-
1512500 Total													
1512600	NATURAL GAS-LAKE SD	0	Natural Gas - Lake Side	SE	-	-	-	-	-	-	-	-	-



Material & Supplies (Actuals)
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1512600 Total					-	-	-	-	-	-	-	-	-	-
1512700	NATURAL GAS-GADSBY	0	NATURAL GAS - GADSBY	SE	-	-	-	-	-	-	-	-	-	-
1512700 Total					-	-	-	-	-	-	-	-	-	-
1512800	OIL INVNTY-B H P&L	0	OIL INVENTORY - BLACK HILLS POWER & LIGH	SE	-	-	-	-	-	-	-	-	-	-
1512800 Total					-	-	-	-	-	-	-	-	-	-
1514000	FUEL STK-FUEL OIL	0	FUEL STOCK COAL MINE	SE	3,144	44	812	225	495	1,382	186	1	-	-
1514000 Total					3,144	44	812	225	495	1,382	186	1	-	-
1514100	OIL INVENTORY-CARBON	0	OIL INVENTORY - CARBON	SE	-	-	-	-	-	-	-	-	-	-
1514100 Total					-	-	-	-	-	-	-	-	-	-
1514120	OIL INVENTORY-HUNTER	0	OIL INVENTORY - HUNTER	SE	-	-	-	-	-	-	-	-	-	-
1514120 Total					-	-	-	-	-	-	-	-	-	-
1514130	OIL INVENTORY-HTG	0	OIL INVENTORY - HUNTINGTON	SE	-	-	-	-	-	-	-	-	-	-
1514130 Total					-	-	-	-	-	-	-	-	-	-
1514140	OIL INVENTORY - JB	0	OIL INVENTORY - JIM BRIDGER	SE	-	-	-	-	-	-	-	-	-	-
1514140 Total					-	-	-	-	-	-	-	-	-	-
1514300	OIL INVNTY-COLSTRIP	0	OIL INVENTORY - COLSTRIP	SE	116	2	30	8	18	51	7	0	-	-
1514300 Total					116	2	30	8	18	51	7	0	-	-
1514400	OIL INVENTORY-CRAIG	0	OIL INVENTORY - CRAIG	SE	40	1	10	3	6	18	2	0	-	-
1514400 Total					40	1	10	3	6	18	2	0	-	-
1514600	OIL INVENTORY-DJ	0	OIL INVENTORY - DAVE JOHNSTON	SE	-	-	-	-	-	-	-	-	-	-
1514600 Total					-	-	-	-	-	-	-	-	-	-
1514800	OIL INVENTORY-OTHER	0	OIL INVENTORY - OTHER	SE	-	-	-	-	-	-	-	-	-	-
1514800 Total					-	-	-	-	-	-	-	-	-	-
1514900	OIL INVENTORY-HAYDEN	0	OIL INVENTORY - HAYDEN	SE	55	1	14	4	9	24	3	0	-	-
1514900 Total					55	1	14	4	9	24	3	0	-	-
1541000	PLNT M&S STK CNTRL	0	MATERIAL CONTROL ADJUST	SO	(148)	(3)	(41)	(11)	(19)	(65)	(8)	(0)	-	-
1541000	PLNT M&S STK CNTRL	1510	JIM BRIDGER STORE ROOM	SG	26,103	385	7,072	1,989	3,668	11,570	1,413	6	-	-
1541000	PLNT M&S STK CNTRL	1515	DAVE JOHNSTON STORE ROOM	SG	21,826	322	5,914	1,663	3,067	9,674	1,182	5	-	-
1541000	PLNT M&S STK CNTRL	1520	WYODAK STORE ROOM	SG	7,060	104	1,913	538	992	3,129	382	2	-	-
1541000	PLNT M&S STK CNTRL	1525	GADSBY STORE ROOM	SG	4,535	67	1,229	345	637	2,010	246	1	-	-
1541000	PLNT M&S STK CNTRL	1530	CARBON STORE ROOM	SG	1	0	0	0	0	1	0	0	-	-
1541000	PLNT M&S STK CNTRL	1535	NAUGHTON STORE ROOM	SG	14,006	207	3,795	1,067	1,968	6,208	758	3	-	-
1541000	PLNT M&S STK CNTRL	1540	HUNTINGTON STORE ROOM	SG	21,186	312	5,740	1,614	2,977	9,390	1,147	5	-	-
1541000	PLNT M&S STK CNTRL	1545	HUNTER STORE ROOM	SG	30,067	443	8,146	2,291	4,225	13,327	1,628	7	-	-
1541000	PLNT M&S STK CNTRL	1550	BLUNDELL STORE ROOM	SG	1,256	19	340	96	177	557	68	0	-	-
1541000	PLNT M&S STK CNTRL	1560	WEST VALLEY GAS PLANT	SG	-	-	-	-	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	1565	CURRANT CREEK PLANT	SG	4,157	61	1,126	317	584	1,843	225	1	-	-
1541000	PLNT M&S STK CNTRL	1570	LAKESIDE PLANT	SG	6,870	101	1,861	523	965	3,045	372	2	-	-
1541000	PLNT M&S STK CNTRL	1580	CHEHALIS PLANT	SG	3,844	57	1,041	293	540	1,704	208	1	-	-
1541000	PLNT M&S STK CNTRL	1605	HYDRO NORTH - LEWIS RIVER	SG	-	-	-	-	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	1635	HYDRO SOUTH - NORTH UMPQUA	SG	-	-	-	-	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	1640	HYDRO SOUTH - ROGUE RIVER	OR	-	-	-	-	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	1645	HYDRO SOUTH - KLAMATH RIVER - OR	SG	-	-	-	-	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	1650	HYDRO SOUTH - KLAMATH RIVER - CA	SG	-	-	-	-	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	1675	HYDRO EAST - UTAH	SG	7	0	2	1	1	3	0	0	-	-
1541000	PLNT M&S STK CNTRL	1680	HYDRO EAST - IDAHO	SG	26	0	7	2	4	12	1	0	-	-
1541000	PLNT M&S STK CNTRL	1700	LEANING JUNIPER STOREROOM	SG	302	4	82	23	42	134	16	0	-	-
1541000	PLNT M&S STK CNTRL	1705	GOODNOE HILLS WIND	SG	110	2	30	8	15	49	6	0	-	-
1541000	PLNT M&S STK CNTRL	1715	MARENGO WIND	SG	237	4	64	18	33	105	13	0	-	-
1541000	PLNT M&S STK CNTRL	1720	Foote Creek	SG	5	0	1	0	1	2	0	0	-	-
1541000	PLNT M&S STK CNTRL	1725	Glenrock/Rolling Hills	SG	1,010	15	274	77	142	448	55	0	-	-
1541000	PLNT M&S STK CNTRL	1730	Seven Mile Hill	SG	487	7	132	37	69	216	26	0	-	-
1541000	PLNT M&S STK CNTRL	1735	Ekola Flats	SG	5	0	1	0	1	2	0	0	-	-



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1541000	PLNT M&S STK CNTRL	1740	High Plains/McFadden	SG	352	5	95	27	49	156	19	0	-
1541000	PLNT M&S STK CNTRL	1745	Dunlap Wind Project	SG	444	7	120	34	62	197	24	0	-
1541000	PLNT M&S STK CNTRL	1750	TB Flats 1 & 2	SG	4	0	1	0	1	2	0	0	-
1541000	PLNT M&S STK CNTRL	1760	Cedar Springs II	SG	717	11	194	55	101	318	39	0	-
1541000	PLNT M&S STK CNTRL	1765	Pryor Mountain	SG	9	0	2	1	1	4	0	0	-
1541000	PLNT M&S STK CNTRL	1799	WIND OFFICE	SG	-	-	-	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	2005	CASPER STORE ROOM	WYP	827	-	-	-	827	-	-	-	-
1541000	PLNT M&S STK CNTRL	2010	BUFFALO STORE ROOM	WYP	169	-	-	-	169	-	-	-	-
1541000	PLNT M&S STK CNTRL	2015	DOUGLAS STORE ROOM	WYP	348	-	-	-	348	-	-	-	-
1541000	PLNT M&S STK CNTRL	2020	CODY STORE ROOM	WYP	1,012	-	-	-	1,012	-	-	-	-
1541000	PLNT M&S STK CNTRL	2025	LOVELL STORE ROOM	WYP	-	-	-	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	2030	WORLAND STORE ROOM	WYP	1,008	-	-	-	1,008	-	-	-	-
1541000	PLNT M&S STK CNTRL	2035	RIVERTON STORE ROOM	WYP	667	-	-	-	667	-	-	-	-
1541000	PLNT M&S STK CNTRL	2040	EVANSTON STORE ROOM	WYU	1,299	-	-	-	1,299	-	-	-	-
1541000	PLNT M&S STK CNTRL	2045	KEMMERER STORE ROOM	WYU	13	-	-	-	13	-	-	-	-
1541000	PLNT M&S STK CNTRL	2050	PINEDALE STORE ROOM	WYU	944	-	-	-	944	-	-	-	-
1541000	PLNT M&S STK CNTRL	2055	BIG PINEY STORE ROOM	WYU	-	-	-	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	2060	ROCK SPRINGS STORE ROOM	WYP	2,029	-	-	-	2,029	-	-	-	-
1541000	PLNT M&S STK CNTRL	2065	RAWLINS STORE ROOM	WYP	643	-	-	-	643	-	-	-	-
1541000	PLNT M&S STK CNTRL	2070	LARAMIE STORE ROOM	WYP	725	-	-	-	725	-	-	-	-
1541000	PLNT M&S STK CNTRL	2075	REXBERG STORE ROOM	IDU	2,936	-	-	-	-	-	2,936	-	-
1541000	PLNT M&S STK CNTRL	2080	MUDLAKE STORE ROOM	IDU	1	-	-	-	-	-	1	-	-
1541000	PLNT M&S STK CNTRL	2085	SHELLY STORE ROOM	IDU	1,428	-	-	-	-	-	1,428	-	-
1541000	PLNT M&S STK CNTRL	2090	PRESTON STORE ROOM	IDU	100	-	-	-	-	-	100	-	-
1541000	PLNT M&S STK CNTRL	2095	LAVA HOT SPRINGS STORE ROOM	IDU	307	-	-	-	-	-	307	-	-
1541000	PLNT M&S STK CNTRL	2100	MONTPELIER STORE ROOM	IDU	359	-	-	-	-	-	359	-	-
1541000	PLNT M&S STK CNTRL	2110	BRIDGERLAND STORE ROOM	UT	1,417	-	-	-	-	1,417	-	-	-
1541000	PLNT M&S STK CNTRL	2205	TREMONTON STORE ROOM	UT	631	-	-	-	-	631	-	-	-
1541000	PLNT M&S STK CNTRL	2210	OGDEN STORE ROOM	UT	3,215	-	-	-	-	3,215	-	-	-
1541000	PLNT M&S STK CNTRL	2215	LAYTON STORE ROOM	UT	2,148	-	-	-	-	2,148	-	-	-
1541000	PLNT M&S STK CNTRL	2220	SALT LAKE METRO STORE ROOM	UT	11,394	-	-	-	-	11,394	-	-	-
1541000	PLNT M&S STK CNTRL	2225	SALT LAKE TOOL ROOM	UT	-	-	-	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	2230	JORDAN VALLEY STORE ROOM	UT	1,477	-	-	-	-	1,477	-	-	-
1541000	PLNT M&S STK CNTRL	2235	PARK CITY STORE ROOM	UT	2,920	-	-	-	-	2,920	-	-	-
1541000	PLNT M&S STK CNTRL	2240	TOOELE STORE ROOM	UT	1,037	-	-	-	-	1,037	-	-	-
1541000	PLNT M&S STK CNTRL	2245	WASATCH RESTORATION CENTER	UT	1,921	-	-	-	-	1,921	-	-	-
1541000	PLNT M&S STK CNTRL	2400	PLNT M&S STK CNTRL EAGLE MOUNTAIN	UT	1,039	-	-	-	-	1,039	-	-	-
1541000	PLNT M&S STK CNTRL	2405	AMERICAN FORK STORE ROOM	UT	2,444	-	-	-	-	2,444	-	-	-
1541000	PLNT M&S STK CNTRL	2410	SANTAQUIN STORE ROOM	UT	1,411	-	-	-	-	1,411	-	-	-
1541000	PLNT M&S STK CNTRL	2415	DELTA STORE ROOM	UT	435	-	-	-	-	435	-	-	-
1541000	PLNT M&S STK CNTRL	2420	VERNAL STORE ROOM	UT	1,145	-	-	-	-	1,145	-	-	-
1541000	PLNT M&S STK CNTRL	2425	PRICE STORE ROOM	UT	970	-	-	-	-	970	-	-	-
1541000	PLNT M&S STK CNTRL	2430	MOAB STORE ROOM	UT	1,404	-	-	-	-	1,404	-	-	-
1541000	PLNT M&S STK CNTRL	2435	BLANDING STORE ROOM	UT	128	-	-	-	-	128	-	-	-
1541000	PLNT M&S STK CNTRL	2445	RICHFIELD STORE ROOM	UT	136	-	-	-	-	136	-	-	-
1541000	PLNT M&S STK CNTRL	2450	CEDAR CITY STORE ROOM	UT	2,884	-	-	-	-	2,884	-	-	-
1541000	PLNT M&S STK CNTRL	2455	MILFORD STORE ROOM	UT	17	-	-	-	-	17	-	-	-
1541000	PLNT M&S STK CNTRL	2460	WASHINGTON STORE ROOM	UT	1,248	-	-	-	-	1,248	-	-	-
1541000	PLNT M&S STK CNTRL	2620	WALLA WALLA STORE ROOM	WA	2,843	-	-	2,843	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	2625	SUNNYSIDE STORE ROOM	WA	-	-	-	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	2630	YAKIMA STORE ROOM	WA	481	-	-	481	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	2635	ENTERPRISE STORE ROOM	OR	247	-	247	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	2640	PENDLETON STORE ROOM	OR	1,297	-	1,297	-	-	-	-	-	-



Material & Supplies (Actuals)
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1541000	PLNT M&S STK CNTRL	2650	HOOD RIVER STORE ROOM	OR	651	-	651	-	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	2655	PORTLAND METRO - STORE ROOM	OR	16,918	-	16,918	-	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	2660	ASTORIA STORE ROOM	OR	1,712	-	1,712	-	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	2665	MADRAS STORE ROOM	OR	115	-	115	-	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	2670	PRINEVILLE STORE ROOM	OR	1	-	1	-	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	2675	BEND STORE ROOM	OR	3,710	-	3,710	-	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	2805	ALBANY STORE ROOM	OR	272	-	272	-	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	2810	LINCOLN CITY STORE ROOM	OR	263	-	263	-	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	2815	STAYTON STORE ROOM	OR	-	-	-	-	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	2820	DALLAS STORE ROOM	OR	-	-	-	-	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	2825	COTTAGE GROVE STORE ROOM	OR	-	-	-	-	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	2830	ROSEBURG STORE ROOM	OR	5,034	-	5,034	-	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	2835	COOS BAY STORE ROOM	OR	1,202	-	1,202	-	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	2840	GRANTS PASS STORE ROOM	OR	1,849	-	1,849	-	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	2845	MEDFORD STORE ROOM	OR	953	-	953	-	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	2850	KLAMATH FALLS STORE ROOM	OR	3,693	-	3,693	-	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	2855	LAKEVIEW STORE ROOM	OR	141	-	141	-	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	2860	ALTURAS STORE ROOM	CA	104	104	-	-	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	2865	MT SHASTA STORE ROOM	CA	356	356	-	-	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	2870	YREKA STORE ROOM	CA	1,804	1,804	-	-	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	2875	CRESENT CITY STORE ROOM	CA	600	600	-	-	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	5005	TREMONTON STORE ROOM	SO	146	3	41	11	19	64	8	0	-	-
1541000	PLNT M&S STK CNTRL	5105	MATERIAL PACKAGING CENTER - EAST	UT	-	-	-	-	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	5110	MATERIAL PACKAGING CENTER - WEST	OR	0	-	0	-	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	5115	DEMC - SLC	SNPD	137	6	37	9	13	66	7	-	-	-
1541000	PLNT M&S STK CNTRL	5120	DEMC - MEDFORD	OR	150	-	150	-	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	5125	DEMC - OREGON	OR	18,983	-	18,983	-	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	5130	MEDFORD HUB	OR	35,754	-	35,754	-	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	5135	YAKIMA HUB	WA	15,915	-	-	15,915	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	5140	PRESTON HUB	IDU	7,990	-	-	-	-	-	7,990	-	-	-
1541000	PLNT M&S STK CNTRL	5145	RAWLINS HUB	WYU	-	-	-	-	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	5150	RICHFIELD HUB	UT	9,754	-	-	-	-	9,754	-	-	-	-
1541000	PLNT M&S STK CNTRL	5155	CASPER HUB	WYP	9,016	-	-	-	9,016	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	5160	SALT LAKE METRO HUB	UT	51,614	-	-	-	-	51,614	-	-	-	-
1541000	PLNT M&S STK CNTRL	5200	UTAH TRANSPORTATION BUILDING	SNPD	-	-	-	-	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	5300	METER TEST WAREHOUSE	UT	3	-	-	-	-	-	3	-	-	-
1541000 Total					392,418	5,004	132,166	30,264	39,036	164,957	20,956	35	-	-
1541500	OTHER M&S	0	M&S GLENROCK COAL MINE	SE	-	-	-	-	-	-	-	-	-	-
1541500	OTHER M&S	0	M&S GLENROCK COAL MINE	SG	-	-	-	-	-	-	-	-	-	-
1541500	OTHER M&S	0	M&S GLENROCK COAL MINE	SO	-	-	-	-	-	-	-	-	-	-
1541500	OTHER M&S	0	M&S GLENROCK COAL MINE	UT	-	-	-	-	-	-	-	-	-	-
1541500	OTHER M&S	120001	OTHER MATERIAL & SUPPLIES - GENERAL STOC	OR	-	-	-	-	-	-	-	-	-	-
1541500	OTHER M&S	120001	OTHER MATERIAL & SUPPLIES - GENERAL STOC	SG	-	-	-	-	-	-	-	-	-	-
1541500	OTHER M&S	120001	OTHER MATERIAL & SUPPLIES - GENERAL STOC	SO	(147)	(3)	(41)	(11)	(19)	(64)	(8)	(0)	-	-
1541500	OTHER M&S	120001	OTHER MATERIAL & SUPPLIES - GENERAL STOC	UT	(385)	-	-	-	-	(385)	-	-	-	-
1541500	OTHER M&S	120950	CONSIGNED INVENTORY CR. - WEST VALLEY	UT	-	-	-	-	-	-	-	-	-	-
1541500	OTHER M&S	1505	GLENROCK COAL MATERIAL & SUPPLY	SG	-	-	-	-	-	-	-	-	-	-
1541500	OTHER M&S	1510	GLENROCK COAL MATERIAL & SUPPLY	SG	-	-	-	-	-	-	-	-	-	-
1541500	OTHER M&S	1520	GLENROCK COAL MATERIAL & SUPPLY	SG	-	-	-	-	-	-	-	-	-	-
1541500 Total					(532)	(3)	(41)	(11)	(19)	(449)	(8)	(0)	-	-
1541900	PLNT M&S GEN JV CUT	0	PLANT M&S - GENERATION JV CUTBACK	SG	-	-	-	-	-	-	-	-	-	-
1541900	PLNT M&S GEN JV CUT	120005	JV CUTBACK MATERIAL & SUPPLIES INVENTORY	SG	(8,733)	(129)	(2,366)	(665)	(1,227)	(3,871)	(473)	(2)	-	-
1541900	PLNT M&S GEN JV CUT	120005	JV CUTBACK MATERIAL & SUPPLIES INVENTORY	SO	(1,380)	(32)	(386)	(103)	(180)	(604)	(74)	(0)	-	-



Material & Supplies (Actuals)

13 Month Average: 12/2023

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(Allocated in Thousands)

1541900	PLNT M&S GEN JV CUT	120010	Minority Owned Plant M&S Inventory	SG	5,405	80	1,464	412	760	2,396	293	1	-
1541900 Total					(4,708)	(81)	(1,288)	(357)	(648)	(2,080)	(254)	(1)	-
1544200	M&S OPR SUP DC MIN	0	M&S - OPER SUPPLIES-DEER CREEK MINE	SE	-	-	-	-	-	-	-	-	-
1544200 Total					-	-	-	-	-	-	-	-	-
1545000	CR OFF-CENTRALIA	0	CREDIT OFFSET CENTRALIA - WWP	SG	-	-	-	-	-	-	-	-	-
1545000	CR OFF-CENTRALIA	120005	CREDIT OFFSET CENTRALIA - WWP	SG	-	-	-	-	-	-	-	-	-
1545000	CR OFF-CENTRALIA	1510	CREDIT OFFSET CENTRALIA - WWP	SG	-	-	-	-	-	-	-	-	-
1545000	CR OFF-CENTRALIA	1520	CREDIT OFFSET CENTRALIA - WWP	SG	-	-	-	-	-	-	-	-	-
1545000 Total					-	-	-	-	-	-	-	-	-
1549900	CR-OBSOL&SURPL INV	0	OBSOLETE & SURPLUS	SO	-	-	-	-	-	-	-	-	-
1549900	CR-OBSOL&SURPL INV	102930	SB Asset # 120930	SO	(27)	(1)	(8)	(2)	(4)	(12)	(1)	(0)	-
1549900	CR-OBSOL&SURPL INV	120930	INVENTORY RESERVE POWER SUPPLY	SG	(32)	(0)	(9)	(2)	(4)	(14)	(2)	(0)	-
1549900	CR-OBSOL&SURPL INV	120930	INVENTORY RESERVE POWER SUPPLY	SO	(12)	(0)	(3)	(1)	(2)	(5)	(1)	(0)	-
1549900	CR-OBSOL&SURPL INV	120931	INVENTORY RESERVE POWER DELIVERY	SNPD	-	-	-	-	-	-	-	-	-
1549900	CR-OBSOL&SURPL INV	120932	Inventory Reserve - RMP (T&D)	SNPD	(1,021)	(45)	(275)	(63)	(97)	(488)	(52)	-	-
1549900	CR-OBSOL&SURPL INV	120933	Inventory Reserve - PP (T&D)	SNPD	(458)	(20)	(123)	(28)	(43)	(219)	(23)	-	-
1549900	CR-OBSOL&SURPL INV	120934	Inventory Reserve - PP (Renewables)	SG	-	-	-	-	-	-	-	-	-
1549900 Total					(1,550)	(67)	(418)	(97)	(150)	(739)	(79)	(0)	-
1630000	STORES EXPENSE UND	0	STORES UNDISTRIBUTED	SO	-	-	-	-	-	-	-	-	-
1630000 Total					-	-	-	-	-	-	-	-	-
2531600	WORK CAP DEP-UAMPS	289920	WORKING CAPITAL DEPOSIT - UAMPS	SE	(1,329)	(19)	(343)	(95)	(209)	(584)	(78)	(0)	-
2531600 Total					(1,329)	(19)	(343)	(95)	(209)	(584)	(78)	(0)	-
2531700	WORKG CAP DEP-DG&T	289921	OTH DEF CR - WORKING CAPITAL DEPOS-DG&T	SE	(1,924)	(27)	(497)	(137)	(303)	(846)	(114)	(0)	-
2531700 Total					(1,924)	(27)	(497)	(137)	(303)	(846)	(114)	(0)	-
2531800	WCD-PROVO-PLNT M&S	289922	OTH DEF CR - WCD - PROVO - PLANT M&S	SG	(189)	(3)	(51)	(14)	(27)	(84)	(10)	(0)	-
2531800 Total					(189)	(3)	(51)	(14)	(27)	(84)	(10)	(0)	-
Grand Total					504,482	6,512	161,125	38,286	56,927	213,941	27,630	61	-

B14. CASH WORKING CAPITAL



Cash Working Capital (Actuals)
 12 Month Average: 12/2023
 Allocation Method - Factor 2020 Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1430000	OTHER ACCTS REC	0									
1430000 Total				52,011	1,218	14,543	3,892	6,778	22,785	2,786	9
1431000	EMP ACCOUNTS REC	0									
1431000 Total				4,636	109	1,296	347	604	2,031	248	1
1431500	INC TAXES RECEIVABLE	0		(70)	(2)	(20)	(5)	(9)	(31)	(4)	(0)
1431500	INC TAXES RECEIVABLE	116133	InterCo State Tax Rec-(Even Years)- MEHC	290	7	81	22	38	127	16	0
1431500	INC TAXES RECEIVABLE	116134	InterCo State Tax Rec -(Odd Years)- MEHC	(71)	(2)	(20)	(5)	(9)	(31)	(4)	(0)
1431500 Total				149	3	42	11	19	65	8	0
1433000	JOINT OWNER REC	0									
1433000 Total				2,510	59	702	188	327	1,099	134	0
1436000	OTH ACCT REC	0									
1436000 Total				80,261	1,879	22,442	6,006	10,459	35,161	4,299	13
1437000	CSS OAR BILLINGS	0									
1437000 Total				9,774	229	2,733	731	1,274	4,282	524	2
1437100	CSS OAR BILLINGS-WOR	0									
1437100 Total				(36,176)	(847)	(10,115)	(2,707)	(4,714)	(15,848)	(1,938)	(6)
2300000	ASSET RETIREMENT OBL	284915	ARO LIAB - DEER CREEK MINE RECLAMATION	(1,924)	-	-	-	-	-	-	(1,924)
2300000 Total				(1,924)	-	-	-	-	-	-	(1,924)
2320000	ACCOUNTS PAYABLE	210460	JOINT OWNER RECEIVABLES - CREDIT	(1,211)	(17)	(313)	(87)	(191)	(533)	(71)	(0)
2320000	ACCOUNTS PAYABLE	210677	Bronco Utah Operations LLC - Coal	(2,120)	(30)	(548)	(151)	(334)	(932)	(125)	(0)
2320000	ACCOUNTS PAYABLE	211108	UNION DUES/CONTRIBUTIONS WITHHOLDING	0	0	0	0	0	0	0	(0)
2320000	ACCOUNTS PAYABLE	211109	MET PAY HOME & AUTO WITHHOLDINGS	(4)	(0)	(1)	(0)	(1)	(2)	(0)	(0)
2320000	ACCOUNTS PAYABLE	211112	UNITED FUND/CHARITABLE WITHHOLDINGS	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
2320000	ACCOUNTS PAYABLE	211115	Allstate Voluntary Benefit Withholdings	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
2320000	ACCOUNTS PAYABLE	211116	DEPENDENT SUPPORT/LEVY WITHHOLDINGS	(8)	(0)	(2)	(1)	(1)	(3)	(0)	(0)
2320000	ACCOUNTS PAYABLE	215077	K-PLUS EMPLOYER CONTRIBUTIONS - ENHANCED	(657)	(15)	(184)	(49)	(86)	(288)	(35)	(0)
2320000	ACCOUNTS PAYABLE	215078	K-Plus Employer Contributions - Fixed	(109)	(3)	(30)	(8)	(14)	(48)	(6)	(0)
2320000	ACCOUNTS PAYABLE	215080	METLIFE MEDICAL INSURANCE	(4,351)	(102)	(1,217)	(326)	(567)	(1,906)	(233)	(1)
2320000	ACCOUNTS PAYABLE	215082	METLIFE DENTAL INSURANCE	(59)	(1)	(16)	(4)	(8)	(26)	(3)	(0)
2320000	ACCOUNTS PAYABLE	215084	METLIFE VISION INSURANCE	(229)	(5)	(64)	(17)	(30)	(100)	(12)	(0)
2320000	ACCOUNTS PAYABLE	215085	Western Utilities Dental Payable	85	2	24	6	11	37	5	0
2320000	ACCOUNTS PAYABLE	215086	Western Utilities Vision Payable	9	0	3	1	1	4	1	0
2320000	ACCOUNTS PAYABLE	215088	UWUA Health & Welfare Payable	(3)	(0)	(1)	(0)	(0)	(1)	(0)	(0)
2320000	ACCOUNTS PAYABLE	215095	HMO HEALTH PLAN	(82)	(2)	(23)	(6)	(11)	(36)	(4)	(0)
2320000	ACCOUNTS PAYABLE	215103	Bluegrass Coal Purchases	(205)	(3)	(53)	(15)	(32)	(90)	(12)	(0)
2320000	ACCOUNTS PAYABLE	215112	Minnesota Life Insurance	(132)	(3)	(37)	(10)	(17)	(58)	(7)	(0)
2320000	ACCOUNTS PAYABLE	215116	IBEW 57 MEDICAL INSURANCE	(743)	(17)	(208)	(56)	(97)	(325)	(40)	(0)
2320000	ACCOUNTS PAYABLE	215350	"IBEW 57 HEALTH REIMBURSEMENT, CURRENT Y	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
2320000	ACCOUNTS PAYABLE	215351	"IBEW 57 DEPENDENT CARE REIMBURSEMENT, C	0	0	0	0	0	0	0	(0)
2320000	ACCOUNTS PAYABLE	215356	"HEALTH REIMBURSEMENT, CURRENT YEAR"	(35)	(1)	(10)	(3)	(5)	(15)	(2)	(0)
2320000	ACCOUNTS PAYABLE	215357	"DEPENDENT CARE REIMBURSEMENT, CURRENT Y	(15)	(0)	(4)	(1)	(2)	(7)	(1)	(0)
2320000	ACCOUNTS PAYABLE	215400	Price River Terminal LLC - Coal	(4)	(0)	(1)	(0)	(1)	(2)	(0)	(0)
2320000	ACCOUNTS PAYABLE	215425	OR DOE Cool School Program	(20)	-	-	-	-	-	-	(20)
2320000	ACCOUNTS PAYABLE	215439	Cal ISO Trans Payable	(5,025)	(74)	(1,361)	(383)	(706)	(2,227)	(272)	(1)
2320000	ACCOUNTS PAYABLE	215850	Subscription Fee - OR Community Solar	(19)	-	-	-	-	-	-	(19)
2320000	ACCOUNTS PAYABLE	215851	Participation Fee - OR Community Solar	(1)	-	-	-	-	-	-	(1)
2320000	ACCOUNTS PAYABLE	235230	ACCRUAL - ROYALTIES	(59)	(1)	(15)	(4)	(9)	(26)	(4)	(0)
2320000	ACCOUNTS PAYABLE	235599	Safety Award	(1,106)	(26)	(309)	(83)	(144)	(485)	(59)	(0)
2320000	ACCOUNTS PAYABLE	240330	PROVISION FOR WORKERS' COMPENSATION	156	4	44	12	20	68	8	0
2320000 Total				(15,945)	(295)	(4,327)	(1,185)	(2,221)	(6,999)	(874)	(3)
2533000	O DEF CR-MISC PPL	289517	TRAPPER MINE FINAL RECLAMATION	(10,776)	(151)	(2,784)	(769)	(1,696)	(4,737)	(636)	(2)



Cash Working Capital (Actuals)
 12 Month Average: 12/2023
 Allocation Method - Factor 2020 Protocol
 (Allocated in Thousands)

2533000 Total					(10,776)	(151)	(2,784)	(769)	(1,696)	(4,737)	(636)	(2)	-
2541050	FAS143 ARO REG LIAB	00111920	REG LIAB-ARO/REGDIFF DEER CREEK MINE REC	SE	(20)	(0)	(5)	(1)	(3)	(9)	(1)	(0)	-
2541050	FAS143 ARO REG LIAB	111920	REG LIAB-ARO/REGDIFF DEER CREEK MINE REC	SE	20	0	5	1	3	9	1	0	-
2541050 Total					-	-	-	-	-	-	-	-	-
Grand Total					84,520	2,204	24,531	6,515	10,830	37,839	4,552	13	(1,964)

B15. MISC. RATE BASE



Miscellaneous Rate Base (Actuals)
 13 Month Average: 12/2023
 Allocation Method - Factor 2020 Protocol
 (Allocated in Thousands)

Primary Account	Primary Account Name	FERC Secondary Acct	FERC Secondary Acct Name	Alloc	Average Balance	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1140000	EL PLT ACQUIST ADJ	1140000	ELECTRIC PLANT ACQUISITION ADJUSTMENTS	SG	144,705	2,134	39,206	11,023	20,335	64,137	7,834	35	-
1140000	EL PLT ACQUIST ADJ	1140000	ELECTRIC PLANT ACQUISITION ADJUSTMENTS	UT	11,764	-	-	-	-	11,764	-	-	-
1140000	Total				156,468	2,134	39,206	11,023	20,335	75,901	7,834	35	-
1149000	EL PLT ACQST ADJ-OTH	0	ELECTRIC PLANT ACQUISITION ADJUSTMENTS-O	UT	-	-	-	-	-	-	-	-	-
1149000	Total				-	-	-	-	-	-	-	-	-
1150000	Ac Prov El Pt Acq Ad	1140000	ACCUM PROV ELECTRIC PLANT ACQUISITION AD	SG	(142,014)	(2,094)	(38,477)	(10,818)	(19,957)	(62,944)	(7,688)	(34)	-
1150000	Ac Prov El Pt Acq Ad	1140000	ACCUM PROV ELECTRIC PLANT ACQUISITION AD	UT	(2,501)	-	-	-	-	(2,501)	-	-	-
1150000	Total				(144,514)	(2,094)	(38,477)	(10,818)	(19,957)	(65,445)	(7,688)	##	-
1156000	ACCUM PROV-CRAIG/HAY	0	ACCUM PROV FOR ASSET ACQ ADJ - CRAIG/HAY	UT	-	-	-	-	-	-	-	-	-
1156000	Total				-	-	-	-	-	-	-	-	-
1281000	Oth Special Funds-Pn	0	Other special funds - Pensions	SO	105,682	2,474	29,551	7,909	13,772	46,297	5,661	18	-
1281000	Total				105,682	2,474	29,551	7,909	13,772	46,297	5,661	18	-
1651000	PREPAY-INSURANCE	0	INSURANCE	SO	-	-	-	-	-	-	-	-	-
1651000	PREPAY-INSURANCE	132000	PREPAID INSURANCE	SE	-	-	-	-	-	-	-	-	-
1651000	PREPAY-INSURANCE	132001	PREPAID INSURANCE - SPECIAL COVERAGE	SO	-	-	-	-	-	-	-	-	-
1651000	PREPAY-INSURANCE	132002	PREPAID INSURANCE - BURGLARY & ROBBERY	SO	-	-	-	-	-	-	-	-	-
1651000	PREPAY-INSURANCE	132004	PREPAID INSURANCE - FOREIGN LIABILITY	SO	-	-	-	-	-	-	-	-	-
1651000	PREPAY-INSURANCE	132005	PREPAID INSURANCE - JIM BRIDGER OPERATIO	SO	-	-	-	-	-	-	-	-	-
1651000	PREPAY-INSURANCE	132006	PREPAID INSURANCE - LEASEBACK LIABILITY	SO	-	-	-	-	-	-	-	-	-
1651000	PREPAY-INSURANCE	132007	PREPAID INSURANCE - WYODAK OPERATIONS	SO	-	-	-	-	-	-	-	-	-
1651000	PREPAY-INSURANCE	132008	PREPAID INSURANCE - PUBLIC LIABILITY & P	SE	-	-	-	-	-	-	-	-	-
1651000	PREPAY-INSURANCE	132008	PREPAID INSURANCE - PUBLIC LIABILITY & P	SO	37,465	877	10,476	2,804	4,882	16,413	2,007	6	-
1651000	PREPAY-INSURANCE	132009	PREPAID INSURANCE - JOINT VENTURE HUNTER	SO	-	-	-	-	-	-	-	-	-
1651000	PREPAY-INSURANCE	132010	PREPAID INSURANCE - JOINT VENTURE HUNTER	SO	-	-	-	-	-	-	-	-	-
1651000	PREPAY-INSURANCE	132011	PREPAID INSURANCE - CENTRALIA OPERATIONS	SO	-	-	-	-	-	-	-	-	-
1651000	PREPAY-INSURANCE	132012	PREPAID INSURANCE - ALLPURPOSE INSURANCE	SO	2,136	50	597	160	278	936	114	0	-
1651000	PREPAY-INSURANCE	132013	PREPAID INSURANCE - D&O LIABILITY	SO	-	-	-	-	-	-	-	-	-
1651000	PREPAY-INSURANCE	132014	PREPAID INSURANCE - MISC PREPAID INSURAN	SO	-	-	-	-	-	-	-	-	-
1651000	PREPAY-INSURANCE	132015	PREPAID INSURANCE - FOOTE CREEK	SG	-	-	-	-	-	-	-	-	-
1651000	PREPAY-INSURANCE	132016	PREPAID INS-MINORITY OWNED PLANTS	SO	549	13	154	41	72	241	29	0	-
1651000	PREPAY-INSURANCE	132045	PREPAID WORKERS COMPENSATION	SO	198	5	55	15	26	87	11	0	-
1651000	PREPAY-INSURANCE	132050	PREPAID IBEW 57 MEDICAL	SO	-	-	-	-	-	-	-	-	-
1651000	PREPAY-INSURANCE	132055	PREPAID EMPLOYEE BENEFIT COSTS	SO	226	5	63	17	29	99	12	0	-
1651000	PREPAY-INSURANCE	132722	I/C PRPD CAP PROP IN	SO	-	-	-	-	-	-	-	-	-
1651000	PREPAY-INSURANCE	132723	I/C PRPD CAP LIAB IN	SO	-	-	-	-	-	-	-	-	-
1651000	Total				40,574	950	11,345	3,036	5,288	17,775	2,173	7	-
1652000	PREPAY-TAXES	132101	PREPAID PROPERTY TAX	GPS	10,141	237	2,836	759	1,322	4,443	543	2	-
1652000	PREPAY-TAXES	132102	CA - PREPAID PROPERTY TAX	GPS	-	-	-	-	-	-	-	-	-
1652000	PREPAY-TAXES	132103	UT - PREPAID PROPERTY TAX	GPS	-	-	-	-	-	-	-	-	-
1652000	PREPAY-TAXES	132109	UTE-PREPAID POSSESSORY INTEREST	GPS	8	0	2	1	1	4	0	0	-
1652000	PREPAY-TAXES	132110	SHO-BAN-PREPAID POSSESSORY INTEREST	GPS	69	2	19	5	9	30	4	0	-
1652000	PREPAY-TAXES	132111	Goshute - Prepaid Possessory Interest	GPS	7	0	2	1	1	3	0	0	-
1652000	PREPAY-TAXES	132200	"Prepaid Taxes (Federal, State, Local)"	SO	29	1	8	2	4	13	2	0	-
1652000	PREPAY-TAXES	132901	PREP FEES - OREGON PUB UTIL COMMISSION	OR	-	-	-	-	-	-	-	-	-
1652000	PREPAY-TAXES	132902	PREP FEES-WASH UTIL & TRANSP COMMISSION	WA	-	-	-	-	-	-	-	-	-
1652000	PREPAY-TAXES	132903	PREP FEES-UTAH PUBLIC SERVICE COMMISSION	UT	-	-	-	-	-	-	-	-	-
1652000	PREPAY-TAXES	132904	PREP FEES-IDAHO PUB UTIL COMMISSION	IDU	-	-	-	-	-	-	-	-	-
1652000	PREPAY-TAXES	132905	PREP FEES-WYO PUBLIC SERVICE COMMISSION	WYP	-	-	-	-	-	-	-	-	-
1652000	PREPAY-TAXES	132905	PREP FEES-WYO PUBLIC SERVICE COMMISSION	WYU	-	-	-	-	-	-	-	-	-
1652000	PREPAY-TAXES	132910	PREPAYMENT OF HARDWARE & SOFTWARE	SO	-	-	-	-	-	-	-	-	-
1652000	PREPAY-TAXES	132915	PREPAYMENTS - BUILDING/FACILITIES SERVIC	SO	-	-	-	-	-	-	-	-	-
1652000	PREPAY-TAXES	132924	OTH PREPAY-OREGON DOE FEE	SO	466	11	130	35	61	204	25	0	-
1652000	PREPAY-TAXES	248050	UNCLAIMED/OUTSTANDING	SO	-	-	-	-	-	-	-	-	-
1652000	Total				10,720	251	2,998	802	1,397	4,696	574	2	-
1652100	PREPAY - OTHER	132040	PREPAID PENSION COSTS	SO	-	-	-	-	-	-	-	-	-
1652100	PREPAY - OTHER	132095	PREPAID EMISSIONS PERMIT FEES (UT)	SG	615	9	167	47	86	273	33	0	-
1652100	PREPAY - OTHER	132097	Prepaid CA GHG Cap & Trade Allowances	OTHER	7,719	-	-	-	-	-	-	-	7,719
1652100	PREPAY - OTHER	132098	Prepaid - CA GHG Wholesale	OTHER	3,681	-	-	-	-	-	-	-	3,681
1652100	PREPAY - OTHER	132099	Prepaid WA GHG Wholesale - Current	OTHER	970	-	-	-	-	-	-	-	970
1652100	PREPAY - OTHER	132310	PREPAID RATING AGENCY	SO	58	1	16	4	8	25	3	0	-



Miscellaneous Rate Base (Actuals)
 13 Month Average: 12/2023
 Allocation Method - Factor 2020 Protocol
 (Allocated in Thousands)

1652100	PREPAY - OTHER	132320	Prepaid Surety Bond Costs	SO	-	-	-	-	-	-	-	-	-
1652100	PREPAY - OTHER	132548	Prepaid-FSA O&M - Cedar Springs II	SG	234	3	63	18	33	104	13	0	-
1652100	PREPAY - OTHER	132551	Prepaid-FSA O&M - Dunlap	SG	352	5	95	27	49	156	19	0	-
1652100	PREPAY - OTHER	132552	Prepaid-FSA O&M - Ekola Flats	SG	136	2	37	10	19	60	7	0	-
1652100	PREPAY - OTHER	132554	Prepaid-FSA O&M - Foote Creek	SG	29	0	8	2	4	13	2	0	-
1652100	PREPAY - OTHER	132557	Prepaid-FSA O&M - Glenrock I	SG	202	3	55	15	28	90	11	0	-
1652100	PREPAY - OTHER	132558	Prepaid-FSA O&M - Glenrock III	SG	70	1	19	5	10	31	4	0	-
1652100	PREPAY - OTHER	132561	Prepaid-FSA O&M - Goodnoe Hills	SG	107	2	29	8	15	47	6	0	-
1652100	PREPAY - OTHER	132564	Prepaid-FSA O&M - High Plains	SG	300	4	81	23	42	133	16	0	-
1652100	PREPAY - OTHER	132567	Prepaid-FSA O&M - Leaning Juniper	SG	326	5	88	25	46	144	18	0	-
1652100	PREPAY - OTHER	132570	Prepaid-FSA O&M - Marengo I	SG	165	2	45	13	23	73	9	0	-
1652100	PREPAY - OTHER	132571	Prepaid-FSA O&M - Marengo II	SG	83	1	22	6	12	37	4	0	-
1652100	PREPAY - OTHER	132574	Prepaid-FSA O&M - McFadden Ridge	SG	74	1	20	6	10	33	4	0	-
1652100	PREPAY - OTHER	132576	Prepaid-FSA O&M - Pryor Mtn	SG	185	3	50	14	26	82	10	0	-
1652100	PREPAY - OTHER	132577	Prepaid-FSA O&M - Rolling Hills	SG	252	4	68	19	35	112	14	0	-
1652100	PREPAY - OTHER	132580	Prepaid-FSA O&M - Seven Mile I	SG	228	3	62	17	32	101	12	0	-
1652100	PREPAY - OTHER	132581	Prepaid-FSA O&M - Seven Mile II	SG	45	1	12	3	6	20	2	0	-
1652100	PREPAY - OTHER	132584	Prepaid-FSA O&M - TB Flats I	SG	127	2	34	10	18	56	7	0	-
1652100	PREPAY - OTHER	132585	Prepaid-FSA O&M - TB Flats II	SG	132	2	36	10	19	59	7	0	-
1652100	PREPAY - OTHER	132601	OTH PREPAY - LEASE - SHREWSBURY PROPERTY	SO	-	-	-	-	-	-	-	-	-
1652100	PREPAY - OTHER	132602	OTH PREPAY - MEDFORD ENTERPRISE - RENT	SO	-	-	-	-	-	-	-	-	-
1652100	PREPAY - OTHER	132603	OTH PREPAY - ASHTON PLANT LAND	SG	-	-	-	-	-	-	-	-	-
1652100	PREPAY - OTHER	132604	OTH PREPAY - FERC HYDRO ADMIN FEE	SG	-	-	-	-	-	-	-	-	-
1652100	PREPAY - OTHER	132605	GADSBY GAS TURBINES	SG	-	-	-	-	-	-	-	-	-
1652100	PREPAY - OTHER	132606	OTHER PREPAY - LEASE COMMISSIONS	SO	-	-	-	-	-	-	-	-	-
1652100	PREPAY - OTHER	132607	OTHER PREP-FERC LAND	SG	-	-	-	-	-	-	-	-	-
1652100	PREPAY - OTHER	132608	Prepaid - Records Management Costs	SG	24	0	6	2	3	11	1	0	-
1652100	PREPAY - OTHER	132620	PREPAYMENTS - WATER RIGHTS LEASE	SG	690	10	187	53	97	306	37	0	-
1652100	PREPAY - OTHER	132621	Prepayments - Water Rights (Ferron Canal	SG	326	5	88	25	46	144	18	0	-
1652100	PREPAY - OTHER	132622	Prepayments - Water Rights (Hntgtn-Clev)	SG	224	3	61	17	31	99	12	0	-
1652100	PREPAY - OTHER	132623	Prepaid Lake Side CUWCD Water Fee	SG	-	-	-	-	-	-	-	-	-
1652100	PREPAY - OTHER	132625	PREPAYMENTS-CEIS/WAY/SEMPRA-DSM ENERGY S	SG	-	-	-	-	-	-	-	-	-
1652100	PREPAY - OTHER	132630	PREPAID OR RENEWAL & HABITAT RESTORATION	OTHER	-	-	-	-	-	-	-	-	-
1652100	PREPAY - OTHER	132650	PREPAID DUES	SO	2,349	55	657	176	306	1,029	126	0	-
1652100	PREPAY - OTHER	132700	PREPAID RENT	GPS	15	0	4	1	2	7	1	0	-
1652100	PREPAY - OTHER	132701	INTERCO PREPAID RENT	GPS	-	-	-	-	-	-	-	-	-
1652100	PREPAY - OTHER	132705	Prepaid Pole Contact	SG	171	3	46	13	24	76	9	0	-
1652100	PREPAY - OTHER	132735	PREPAID RENT WEST VALLEY	SG	-	-	-	-	-	-	-	-	-
1652100	PREPAY - OTHER	132740	PREPAID O&M WIND	SG	85	1	23	6	12	38	5	0	-
1652100	PREPAY - OTHER	132745	PREPAID OUTAGE MAINTENANCE	SG	-	-	-	-	-	-	-	-	-
1652100	PREPAY - OTHER	132750	Prepaid T&D Line Inspection Costs - RMP	SG	-	-	-	-	-	-	-	-	-
1652100	PREPAY - OTHER	132755	Prepaid Aircraft Maintenance Costs	SG	117	2	32	9	16	52	6	0	-
1652100	PREPAY - OTHER	132825	Prepaid LGIA Transmission	SG	-	-	-	-	-	-	-	-	-
1652100	PREPAY - OTHER	132831	PREPAID BPA TRANSPM - WINE COUNTRY	SG	-	-	-	-	-	-	-	-	-
1652100	PREPAY - OTHER	132900	PREPAYMENTS - OTHER	SE	72	1	19	5	11	32	4	0	-
1652100	PREPAY - OTHER	132900	PREPAYMENTS - OTHER	SO	3,261	76	912	244	425	1,428	175	1	-
1652100	PREPAY - OTHER	132901	PRE FEES - OREGON PUB UTIL COMMISSION	OR	3,168	-	3,168	-	-	-	-	-	-
1652100	PREPAY - OTHER	132902	PREP FEES-WASH UTIL & TRANSP COMMISSION	WA	-	-	-	-	-	-	-	-	-
1652100	PREPAY - OTHER	132903	PREP FEES-UTAH PUBLIC SERVICE COMMISSION	UT	3,702	-	-	-	-	3,702	-	-	-
1652100	PREPAY - OTHER	132904	PREP FEES-IDAHO PUB UTIL COMMISSION	IDU	235	-	-	-	-	-	235	-	-
1652100	PREPAY - OTHER	132905	PREP FEES-WYO PUBLIC SERVICE COMMISSION	WYP	149	-	-	-	149	-	-	-	-
1652100	PREPAY - OTHER	132908	Prepaid OR Low Income Customer Assist	OTHER	-	-	-	-	-	-	-	-	-
1652100	PREPAY - OTHER	132909	Prepaid Licensing Fees	SO	-	-	-	-	-	-	-	-	-
1652100	PREPAY - OTHER	132910	Prepayments - Hardware & Software	SO	20,996	492	5,871	1,571	2,736	9,198	1,125	4	-
1652100	PREPAY - OTHER	132920	OTH PREPAY-YAKIMA INDIAN NATION-5 YR ROW	SG	-	-	-	-	-	-	-	-	-
1652100	PREPAY - OTHER	132921	OTH PREPAY-FAS 106 FUNDING	SO	-	-	-	-	-	-	-	-	-
1652100	PREPAY - OTHER	132924	OTH PREPAY-OREGON DOE FEE	OR	-	-	-	-	-	-	-	-	-
1652100	PREPAY - OTHER	132926	PREPAID ROYALTIES	SE	-	-	-	-	-	-	-	-	-
1652100	PREPAY - OTHER	132998	PREPAID INSURANCE	SE	-	-	-	-	-	-	-	-	-
1652100	PREPAY - OTHER	132999	PREPAY - RECLASS TO LT	SO	(3,354)	(79)	(938)	(251)	(437)	(1,469)	(180)	(1)	-
1652100	PREPAY - OTHER	134000	L/T PREPAY RECLASS	SO	3,354	79	938	251	437	1,469	180	1	-



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1652100	PREPAY - OTHER	134100	Prepaid CA GHG Retail - Non-Current	OTHER	18,158	-	-	-	-	-	-	-	-	-	18,158
1652100	PREPAY - OTHER	134101	Prepaid CA GHG Wholesale - Non-Current	OTHER	8,150	-	-	-	-	-	-	-	-	-	8,150
1652100	PREPAY - OTHER	134102	Prepaid WA GHG Wholesale - Non-Current	OTHER	2,247	-	-	-	-	-	-	-	-	-	2,247
1652100	PREPAY - OTHER	182200	Prepay-Taxes	OR	-	-	-	-	-	-	-	-	-	-	-
1652100	PREPAY - OTHER	182600	PREPAYMENT-OTHER	SE	-	-	-	-	-	-	-	-	-	-	-
1652100	PREPAY - OTHER	185363	LT Prepayments - Other	SO	77	2	22	6	10	34	4	0	-	-	-
1652100 Total					80,305	706	12,104	2,411	4,391	17,804	1,960	6	40,924		
1653000	PREPAY-INTEREST	132301	DOMESTIC COMMERCIAL PAPER	SO	-	-	-	-	-	-	-	-	-	-	-
1653000 Total															
1655000	PREPAY-COAL MIN EX	132400	PREPAID - TAXES	SE	472	7	122	34	74	208	28	0	-	-	-
1655000 Total					472	7	122	34	74	208	28	0			
2281000	ACC PROV-PROP INS	288700	Reg Liab - OR Injuries & Damages Reserve	OR	-	-	-	-	-	-	-	-	-	-	-
2281000	ACC PROV-PROP INS	288711	Reg Liab - CA Property Insurance Reserve	CA	4,204	4,204	-	-	-	-	-	-	-	-	-
2281000	ACC PROV-PROP INS	288712	Reg Liab - OR Property Insurance Reserve	OR	31,570	-	31,570	-	-	-	-	-	-	-	-
2281000	ACC PROV-PROP INS	288713	Reg Liab - WA Property Insurance Reserve	WA	418	-	-	418	-	-	-	-	-	-	-
2281000	ACC PROV-PROP INS	288714	Reg Liab - ID Property Insurance Reserve	IDU	(1,071)	-	-	-	-	-	(1,071)	-	-	-	-
2281000	ACC PROV-PROP INS	288715	Reg Liab - UT Property Insurance Reserve	UT	854	-	-	-	-	854	-	-	-	-	-
2281000	ACC PROV-PROP INS	288716	Reg Liab - WY Property Insurance Reserve	WYP	(502)	-	-	-	(502)	-	-	-	-	-	-
2281000	ACC PROV-PROP INS	288746	RegL - Insurance Reserves-Recl to Asst	OTHER	(524)	-	-	-	-	-	-	-	-	(524)	-
2281000	ACC PROV-PROP INS	288747	RegL-CA Insurance Reserves-Recl to Asst	OTHER	(4,204)	-	-	-	-	-	-	-	-	(4,204)	-
2281000	ACC PROV-PROP INS	288748	RegL-WA Insurance Reserves-Recl to Asst	OTHER	(418)	-	-	-	-	-	-	-	-	(418)	-
2281000	ACC PROV-PROP INS	288749	RegL - Insurance Reserves - Reclass	OTHER	(31,570)	-	-	-	-	-	-	-	-	(31,570)	-
2281000 Total					(1,243)	4,204	31,570	418	(502)	854	(1,071)	-	(36,716)		
2281100	PROP INS-THERMAL	280301	ACC. PROV. PROP INS. - THERMAL	SO	-	-	-	-	-	-	-	-	-	-	-
2281100 Total															
2281200	ACC PRV-INS-T&D LN	280290	STORM REIMBURSEMENTS	SO	-	-	-	-	-	-	-	-	-	-	-
2281200	ACC PRV-INS-T&D LN	280299	Accum Prov for Prop Ins - PP-Rec to Cur	OTHER	2,177	-	-	-	-	-	-	-	-	-	2,177
2281200	ACC PRV-INS-T&D LN	280302	ACC. PROV. PROP INS. - T&D LINES	SO	-	-	-	-	-	-	-	-	-	-	-
2281200	ACC PRV-INS-T&D LN	280307	Accum Prov For Prop Ins - Pac Power T&D	SO	(7,215)	(169)	(2,017)	(540)	(940)	(3,161)	(386)	(1)	-	-	-
2281200	ACC PRV-INS-T&D LN	280308	Accum Prov For Prop Ins - RMP T&D	SO	-	-	-	-	-	-	-	-	-	-	-
2281200	ACC PRV-INS-T&D LN	280311	2281200/280311	SO	-	-	-	-	-	-	-	-	-	-	-
2281200 Total					(5,038)	(169)	(2,017)	(540)	(940)	(3,161)	(386)	(1)	2,177		
2281300	ACC PRV-INS-T&D SUB	280303	ACC. PROV. PROP INS. - T&D SUBS	SO	-	-	-	-	-	-	-	-	-	-	-
2281300 Total															
2281400	ACC PRV-INS-GEN PL	280304	Accum Prov For Prop Ins - General Plt	SO	-	-	-	-	-	-	-	-	-	-	-
2281400 Total															
2281800	ACC PRV-INS-HYDRO	280305	Accum Prov For Property Ins - Hydro Prod	SO	-	-	-	-	-	-	-	-	-	-	-
2281800 Total															
2281900	ACC PRV-INS-VEHICL	280306	Accum Prov For Prop Ins-Vehicle Accident	SO	-	-	-	-	-	-	-	-	-	-	-
2281900 Total															
2282000	ACCM PRV INJRS&DMG	288700	Reg Liab - OR Injuries & Damages Reserve	OR	-	-	-	-	-	-	-	-	-	-	-
2282000 Total															
2282100	ACC PRV IN & DAMAG	0	ACCM PROV - INJ & DAMAGE	SO	-	-	-	-	-	-	-	-	-	-	-
2282100	ACC PRV IN & DAMAG	280310	Prov for Injuries & Damages - General	SO	(5,536)	(130)	(1,548)	(414)	(721)	(2,425)	(297)	(1)	-	-	-
2282100	ACC PRV IN & DAMAG	280311	ACC. PROV. I & D - EXCL. AUTO	SO	(1,154,931)	(27,040)	(322,939)	(86,430)	(150,507)	(505,953)	(61,866)	##	-	-	-
2282100	ACC PRV IN & DAMAG	280314	I & D Provisions - Reclass to Current	SO	42,755	1,001	11,955	3,200	5,572	18,730	2,290	7	-	-	-
2282100	ACC PRV IN & DAMAG	280420	I&D Prov Catastrophic WF Claims Rec Cur	OTHER	23,308	-	-	-	-	-	-	-	-	23,308	-
2282100 Total					(1,094,404)	(26,169)	(312,532)	(83,645)	(145,657)	(489,648)	(59,872)	##	23,308		
2282200	ACC PRV I & D AUTO	280312	ACC. PROV. I & D - AUTO	SO	-	-	-	-	-	-	-	-	-	-	-
2282200 Total															
2282300	ACC PROV I&D-CONST	280313	ACC. PROV. I&D - CONST.	SO	-	-	-	-	-	-	-	-	-	-	-
2282300 Total															
2282400	ACCUM PRV FR I&D-OR	288700	Reg Liab - OR Injuries & Damages Reserve	OR	5,759	-	5,759	-	-	-	-	-	-	-	-
2282400	ACCUM PRV FR I&D-OR	288701	Contra Reg Liab - OR Injuries & Damages	OR	(9,797)	-	(9,797)	-	-	-	-	-	-	-	-
2282400 Total					(4,038)		(4,038)								
2282500	Acc Prov I&D-Insur	116925	Insurance Reimbursements Receivable I&D	SO	-	-	-	-	-	-	-	-	-	-	-
2282500	Acc Prov I&D-Insur	116926	I&D Insurance Reim for Legal Fees	SO	-	-	-	-	-	-	-	-	-	-	-
2282500	Acc Prov I&D-Insur	156909	Insurance Reim Receivable (I&D)-NonCurr	SO	363,013	8,499	101,505	27,166	47,307	159,029	19,446	61	-	-	-
2282500	Acc Prov I&D-Insur	156910	Insur Legal Fees Reim Receivable (I&D)	SO	1,317	31	368	99	172	577	71	0	-	-	-
2282500	Acc Prov I&D-Insur	156911	Insurance Reim Rec-Reclass to Current	SO	(46,777)	(1,095)	(13,080)	(3,501)	(6,096)	(20,492)	(2,506)	(8)	-	-	-



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2282500 Total					317,553	7,435	88,794	23,764	41,383	139,114	17,010	53	-
2283000	PEN/BENFT-SICK	187240	CONTRA REG ASSET - TRANSITION PLAN SEVER	SO	-	-	-	-	-	-	-	-	-
2283000	PEN/BENFT-SICK	280319	ACCUAL-TRANSITION PLAN SEVERANCE PAYMEN	SO	-	-	-	-	-	-	-	-	-
2283000	PEN/BENFT-SICK	280349	SUPL. PENSION BENEFITS (RETIRE ALLOW)	SO	(1,230)	(29)	(344)	(92)	(160)	(539)	(66)	(0)	-
2283000 Total					(1,230)	(29)	(344)	(92)	(160)	(539)	(66)	(0)	-
2283400	POST-RETIREMENT BEN	280321	FAS 106 - PACIFICORP EXCL. COAL MINES	SO	-	-	-	-	-	-	-	-	-
2283400	POST-RETIREMENT BEN	280329	FAS 106-Contra Liability-Medicare Subsid	SO	20,667	484	5,779	1,547	2,693	9,054	1,107	3	-
2283400	POST-RETIREMENT BEN	280440	FAS 158 PR Liab Medicare Sub (Non-Dedct)	SO	(5,012)	(117)	(1,401)	(375)	(653)	(2,196)	(268)	(1)	-
2283400	POST-RETIREMENT BEN	280454	FAS 158 PR Liab Reg Medicare (Non-Dedct)	SO	5,012	117	1,401	375	653	2,196	268	1	-
2283400	POST-RETIREMENT BEN	280455	FAS 158 Post-Retirement Liability	SO	-	-	-	-	-	-	-	-	-
2283400	POST-RETIREMENT BEN	280456	FAS 106-Contra Liab-Med.Sub.Claims	SO	(15,655)	(367)	(4,377)	(1,172)	(2,040)	(6,858)	(839)	(3)	-
2283400	POST-RETIREMENT BEN	280457	FAS 158 - CONTRA LIA - Reg Medicare	SO	(5,012)	(117)	(1,401)	(375)	(653)	(2,196)	(268)	(1)	-
2283400	POST-RETIREMENT BEN	280459	PR Liab - Early Retiree Reinsurance Prog	SO	-	-	-	-	-	-	-	-	-
2283400 Total					(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	-
2283500	PENSIONS	280340	PENSION	SO	-	-	-	-	-	-	-	-	-
2283500	PENSIONS	280350	Pension - Local 57	SO	(344)	(8)	(96)	(26)	(45)	(151)	(18)	(0)	-
2283500	PENSIONS	280355	FAS 158 Pension Liability	SO	-	-	-	-	-	-	-	-	-
2283500	PENSIONS	280365	FAS 158 Pension Liab-Rcls to Current	SO	395	9	110	30	51	173	21	0	-
2283500 Total					51	1	14	4	7	22	3	0	-
2284100	AC MIS OP PR-OTHER	284901	BLACK LUNG RESERVE	SE	-	-	-	-	-	-	-	-	-
2284100	AC MIS OP PR-OTHER	289320	CHEHALIS WA EFSEC C02 MITIGATION OBLIG	SG	(235)	(3)	(64)	(18)	(33)	(104)	(13)	(0)	-
2284100 Total					(235)	(3)	(64)	(18)	(33)	(104)	(13)	(0)	-
2284200	ACC PRV DECOM-TRJN	284910	DECOMMISSIONING LIABILITY	TROJD	-	-	-	-	-	-	-	-	-
2284200	ACC PRV DECOM-TRJN	284911	INTEREST ON DECOMM. TRUST FUNDS	TROJD	-	-	-	-	-	-	-	-	-
2284200	ACC PRV DECOM-TRJN	284912	TROJAN WORKING FUNDS BALANCES - NET	TROJD	-	-	-	-	-	-	-	-	-
2284200 Total					-	-	-	-	-	-	-	-	-
2300000	ASSET RETIREMENT OBL	284918	ARO LIAB - TROJAN NUCLEAR PLANT	TROJD	(6,953)	(102)	(1,868)	(524)	(998)	(3,077)	(382)	(2)	-
2300000 Total					(6,953)	(102)	(1,868)	(524)	(998)	(3,077)	(382)	(2)	-
2530000	OTHER DEF CREDITS	289005	UNEARNED JOINT USE POLE CONTACT REVENUE	CA	(321)	(321)	-	-	-	-	-	-	-
2530000	OTHER DEF CREDITS	289005	UNEARNED JOINT USE POLE CONTACT REVENUE	IDU	(58)	-	-	-	-	-	(58)	-	-
2530000	OTHER DEF CREDITS	289005	UNEARNED JOINT USE POLE CONTACT REVENUE	OR	(2,049)	-	(2,049)	-	-	-	-	-	-
2530000	OTHER DEF CREDITS	289005	UNEARNED JOINT USE POLE CONTACT REVENUE	UT	(1,091)	-	-	-	-	(1,091)	-	-	-
2530000	OTHER DEF CREDITS	289005	UNEARNED JOINT USE POLE CONTACT REVENUE	WA	(358)	-	-	(358)	-	-	-	-	-
2530000	OTHER DEF CREDITS	289005	UNEARNED JOINT USE POLE CONTACT REVENUE	WYP	(146)	-	-	-	(146)	-	-	-	-
2530000	OTHER DEF CREDITS	289005	UNEARNED JOINT USE POLE CONTACT REVENUE	WYU	-	-	-	-	-	-	-	-	-
2530000	OTHER DEF CREDITS	289009	OREGON DSM LOANS NPV UNEARNED INCOME	OTHER	-	-	-	-	-	-	-	-	-
2530000 Total					(4,023)	(321)	(2,049)	(358)	(146)	(1,091)	(58)	-	-
2532500	DEFERRED HEDGE ACCT	289301	PARIBAS FUTURES 5310	SE	-	-	-	-	-	-	-	-	-
2532500	DEFERRED HEDGE ACCT	289521	TIMBER REVENUES	SE	-	-	-	-	-	-	-	-	-
2532500 Total					-	-	-	-	-	-	-	-	-
2533500	OTH DEF CR-PEN & BEN	280370	PENSION LIAB-UMWA WITHDRAWAL OBLIG	SE	(112,407)	(1,570)	(29,043)	(8,027)	(17,689)	(49,418)	(6,633)	(26)	-
2533500 Total					(112,407)	(1,570)	(29,043)	(8,027)	(17,689)	(49,418)	(6,633)	##	-
2539900	OTH DEF CR - OTHER	0	Fossil Rock Fuels Entries	SE	(5,006)	(70)	(1,293)	(358)	(788)	(2,201)	(295)	(1)	-
2539900	OTH DEF CR - OTHER	0	Fossil Rock Fuels Entries	SG	-	-	-	-	-	-	-	-	-
2539900	OTH DEF CR - OTHER	230155	EMPLOYEE HOUSING SECURITY DEPOSITS	CA	(20)	(20)	-	-	-	-	-	-	-
2539900	OTH DEF CR - OTHER	230155	EMPLOYEE HOUSING SECURITY DEPOSITS	SG	-	-	-	-	-	-	-	-	-
2539900	OTH DEF CR - OTHER	284902	IT Software Licenses	SO	(7,416)	(174)	(2,074)	(555)	(966)	(3,249)	(397)	(1)	-
2539900	OTH DEF CR - OTHER	289025	DEF REV-DUKE/HERMISTON GAS SALE NOVATION	SE	-	-	-	-	-	-	-	-	-
2539900	OTH DEF CR - OTHER	289051	DEFERRED RENT REVENUE AMORT OIL & GAS LE	SG	(1,410)	(21)	(382)	(107)	(198)	(625)	(76)	(0)	-
2539900	OTH DEF CR - OTHER	289341	Accrued Royalties-Reg Rcvry-Noncurrent	SE	(15,781)	(220)	(4,077)	(1,127)	(2,483)	(6,938)	(931)	(4)	-
2539900	OTH DEF CR - OTHER	289520	MILL FORK COAL LEASE	SE	-	-	-	-	-	-	-	-	-
2539900	OTH DEF CR - OTHER	289523	Govt Coal Lease Bonus Payment Liability	SE	5,006	70	1,293	358	788	2,201	295	1	-
2539900	OTH DEF CR - OTHER	289530	SOFTWARE LICENSE PAYMENTS - MICROSOFT	SE	-	-	-	-	-	-	-	-	-
2539900	OTH DEF CR - OTHER	289530	SOFTWARE LICENSE PAYMENTS - MICROSOFT	SO	-	-	-	-	-	-	-	-	-
2539900	OTH DEF CR - OTHER	289540	Westmoreland Kemmerer Payable-NonCurr	SG	-	-	-	-	-	-	-	-	-
2539900	OTH DEF CR - OTHER	289904	LAKEVIEW BUYOUT	SG	-	-	-	-	-	-	-	-	-
2539900	OTH DEF CR - OTHER	289906	HERMISTON BREAKAGE FEE	SG	-	-	-	-	-	-	-	-	-
2539900	OTH DEF CR - OTHER	289907	FIRTH COGENERATION BUYOUT	SG	-	-	-	-	-	-	-	-	-
2539900	OTH DEF CR - OTHER	289908	MONSANTO CONTRACT	SE	-	-	-	-	-	-	-	-	-
2539900	OTH DEF CR - OTHER	289909	REDDING CONTRACT	SG	-	-	-	-	-	-	-	-	-



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2539900	OTH DEF CR - OTHER	289910	UNIVERSITY OF WYOMING	WYP	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2539900	OTH DEF CR - OTHER	289912	OPTION SALES	SG	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2539900	OTH DEF CR - OTHER	289913	MCI - F.O.G. WIRE LEASE	SG	(331)	(5)	(90)	(25)	(47)	(147)	(18)	(0)	-	-	-	-	-	
2539900	OTH DEF CR - OTHER	289914	TRANSMISSION SERVICE DEPOSITS - THIRD PA	SG	(5,120)	(75)	(1,387)	(390)	(719)	(2,269)	(277)	(1)	-	-	-	-	-	
2539900	OTH DEF CR - OTHER	289915	FOOTCREEK CONTRACT	SG	-	-	-	-	-	-	-	-	-	-	-	-	-	
2539900	OTH DEF CR - OTHER	289917	West Valley Contract Term	SG	-	-	-	-	-	-	-	-	-	-	-	-	-	
2539900	OTH DEF CR - OTHER	289923	Transmission Cluster Study Deposits	SG	(45,760)	(675)	(12,398)	(3,486)	(6,431)	(20,282)	(2,477)	(11)	-	-	-	-	-	
2539900	OTH DEF CR - OTHER	289924	TRANSMISSION SERVICE DEPOSITS - C&T	OTHER	-	-	-	-	-	-	-	-	-	-	-	-	-	
2539900	OTH DEF CR - OTHER	289925	TRANSM CONST SECURITY DEPOSITS	SG	(69,276)	(1,022)	(18,770)	(5,277)	(9,735)	(30,705)	(3,750)	(17)	-	-	-	-	-	
2539900	OTH DEF CR - OTHER	289927	Transm Deposit - Readiness Fin Security	SG	(138,216)	(2,038)	(37,448)	(10,529)	(19,424)	(61,261)	(7,482)	(33)	-	-	-	-	-	
2539900	OTH DEF CR - OTHER	289928	Transmission Deposits-Site Control	SG	(1,856)	(27)	(503)	(141)	(261)	(823)	(100)	(0)	-	-	-	-	-	
2539900	OTH DEF CR - OTHER	289955	Accrued Right-of-Way Obligations	SG	(2,062)	(30)	(559)	(157)	(290)	(914)	(112)	(0)	-	-	-	-	-	
2539900	OTH DEF CR - OTHER	289993	LT Acc- Misc Exp - Reclass from Current	OTHER	(4,457)	-	-	-	-	-	-	-	-	-	-	-	(4,457)	
2539900	OTH DEF CR - OTHER	289994	Long-Term Trade AP - Recl from Current	OTHER	(66,205)	-	-	-	-	-	-	-	-	-	-	-	(66,205)	
2539900 Total					(357,910)	(4,308)	(77,687)	(21,796)	(40,554)	(127,212)	(15,622)	##	(70,662)					
2540000	REGULATORY LIAB	186149	Reg Asset - DSM - UT - Balance Reclass	OTHER	-	-	-	-	-	-	-	-	-	-	-	-	-	
2540000	REGULATORY LIAB	187320	Reg Asset - Deprec Increase - ID	IDU	-	-	-	-	-	-	-	-	-	-	-	-	-	
2540000	REGULATORY LIAB	187394	RegA - UT Solar Feed-In - Recl to Liab	OTHER	36	-	-	-	-	-	-	-	-	-	-	-	36	
2540000	REGULATORY LIAB	231010	Reg Liab Current - Blue Sky	OTHER	(8,609)	-	-	-	-	-	-	-	-	-	-	-	(8,609)	
2540000	REGULATORY LIAB	231020	Reg Liab Current - DSM	OTHER	(4,693)	-	-	-	-	-	-	-	-	-	-	-	(4,693)	
2540000	REGULATORY LIAB	231045	Reg Liab Current - GHG Allowances	OTHER	(2,700)	-	-	-	-	-	-	-	-	-	-	-	(2,700)	
2540000	REGULATORY LIAB	231050	Reg Liab Current - Def Net Power Costs	OTHER	(2,278)	-	-	-	-	-	-	-	-	-	-	-	(2,278)	
2540000	REGULATORY LIAB	231055	Reg Liab Current - Def RECs in Rates	OTHER	-	-	-	-	-	-	-	-	-	-	-	-	-	
2540000	REGULATORY LIAB	231060	Reg Liab Current - BPA Balancing Accts	OTHER	-	-	-	-	-	-	-	-	-	-	-	-	-	
2540000	REGULATORY LIAB	231070	Reg Liab Current - Asset Sale Givebacks	OTHER	-	-	-	-	-	-	-	-	-	-	-	-	-	
2540000	REGULATORY LIAB	231075	Reg Liab Current - GRC Givebacks	OTHER	-	-	-	-	-	-	-	-	-	-	-	-	-	
2540000	REGULATORY LIAB	231080	Reg Liab Current - REC Sales	OTHER	(4,866)	-	-	-	-	-	-	-	-	-	-	-	(4,866)	
2540000	REGULATORY LIAB	231090	Reg Liab Current - Solar Feed-In	OTHER	(6,987)	-	-	-	-	-	-	-	-	-	-	-	(6,987)	
2540000	REGULATORY LIAB	231095	Reg Liab Current - Income Tax Related	OTHER	(40,728)	-	-	-	-	-	-	-	-	-	-	-	(40,728)	
2540000	REGULATORY LIAB	231100	Reg Liab Current - Other	OTHER	(20,148)	-	-	-	-	-	-	-	-	-	-	-	(20,148)	
2540000	REGULATORY LIAB	288001	Reg Liab - Excess Def Inc Taxes - CA	CA	(22)	(22)	-	-	-	-	-	-	-	-	-	-	-	
2540000	REGULATORY LIAB	288002	Reg Liab - Excess Def Inc Taxes - ID	IDU	-	-	-	-	-	-	-	-	-	-	-	-	-	
2540000	REGULATORY LIAB	288003	Reg Liab - Excess Def Inc Taxes - OR	OR	-	-	-	-	-	-	-	-	-	-	-	-	-	
2540000	REGULATORY LIAB	288004	Reg Liab - Excess Def Inc Taxes - UT	UT	-	-	-	-	-	-	-	-	-	-	-	-	-	
2540000	REGULATORY LIAB	288005	Reg Liab - Excess Def Inc Taxes - WA	WA	(695)	-	-	(695)	-	-	-	-	-	-	-	-	-	
2540000	REGULATORY LIAB	288006	Reg Liab - Excess Def Inc Taxes - WY	WYU	-	-	-	-	-	-	-	-	-	-	-	-	-	
2540000	REGULATORY LIAB	288007	Reg Liab - Excess Def Inc Taxes - FERC	FERC	-	-	-	-	-	-	-	-	-	-	-	-	-	
2540000	REGULATORY LIAB	288021	Reg Liab-FAS 158 Post-Retirement	SO	(34,642)	(811)	(9,687)	(2,592)	(4,514)	(15,176)	(1,856)	(6)	-	-	-	-	-	
2540000	REGULATORY LIAB	288058	RegL-Wildland Fire Mitiga-Recl to Curr	OTHER	-	-	-	-	-	-	-	-	-	-	-	-	-	
2540000	REGULATORY LIAB	288059	RegL-Wildland Fire Mitiga-Recl to Asst	OTHER	-	-	-	-	-	-	-	-	-	-	-	-	-	
2540000	REGULATORY LIAB	288060	Reg L-WA Decoupling Mech Jul19-Jun20	OTHER	-	-	-	-	-	-	-	-	-	-	-	-	-	
2540000	REGULATORY LIAB	288061	Reg L-WA Decoupling Mech Jul20-Jun21	OTHER	2,674	-	-	-	-	-	-	-	-	-	-	-	2,674	
2540000	REGULATORY LIAB	288062	Reg L-WA Decoupling Mech Jan22-Dec22	OTHER	(3,473)	-	-	-	-	-	-	-	-	-	-	-	(3,473)	
2540000	REGULATORY LIAB	288063	Reg L-WA Decoupling Mech Jan23-Dec23	OTHER	(4,159)	-	-	-	-	-	-	-	-	-	-	-	(4,159)	
2540000	REGULATORY LIAB	288070	Contra Reg L-WA Decoupling Jul19-Jun20	OTHER	-	-	-	-	-	-	-	-	-	-	-	-	-	
2540000	REGULATORY LIAB	288071	Contra Reg L-WA Decoupling Jul20-Jun21	OTHER	-	-	-	-	-	-	-	-	-	-	-	-	-	
2540000	REGULATORY LIAB	288072	Contra Reg A-WA Decoupling Jan22-Dec22	OTHER	(392)	-	-	-	-	-	-	-	-	-	-	-	(392)	
2540000	REGULATORY LIAB	288073	Contra Reg A-WA Decoupling Jan23-Dec23	OTHER	(510)	-	-	-	-	-	-	-	-	-	-	-	(510)	
2540000	REGULATORY LIAB	288079	RegL-WA Decoupling Mech - Recl to Curr	OTHER	1,799	-	-	-	-	-	-	-	-	-	-	-	1,799	
2540000	REGULATORY LIAB	288081	Reg Liab - Cholla Decomm - CA	CA	94	94	-	-	-	-	-	-	-	-	-	-	-	
2540000	REGULATORY LIAB	288082	Reg Liab - Cholla Decomm - ID	IDU	(2,319)	-	-	-	-	-	-	(2,319)	-	-	-	-	-	
2540000	REGULATORY LIAB	288083	Reg Liab - Cholla Decomm - OR	OR	(7,478)	-	(7,478)	-	-	-	-	-	-	-	-	-	-	
2540000	REGULATORY LIAB	288084	Reg Liab - Cholla Decomm - UT	UT	(17,561)	-	-	-	-	(17,561)	-	-	-	-	-	-	-	
2540000	REGULATORY LIAB	288085	Reg Liab - Cholla Decomm - WA	WA	-	-	-	-	-	-	-	-	-	-	-	-	-	
2540000	REGULATORY LIAB	288086	Reg Liab - Cholla Decomm - WY	WYP	(277)	-	-	-	(277)	-	-	-	-	-	-	-	-	
2540000	REGULATORY LIAB	288098	RegL-Depr/Amortz Deferral-Recl to Curr	OTHER	-	-	-	-	-	-	-	-	-	-	-	-	-	
2540000	REGULATORY LIAB	288099	RegL-Depr/Amortz Deferral-Bal Reclass	OTHER	(94)	-	-	-	-	-	-	-	-	-	-	-	(94)	
2540000	REGULATORY LIAB	288108	FAS 109 - WA Flowthrough	WA	-	-	-	-	-	-	-	-	-	-	-	-	-	
2540000	REGULATORY LIAB	288114	REG LIABILITY - OR GAIN-SALE EPUD ASSETS	OTHER	1	-	-	-	-	-	-	-	-	-	-	-	1	
2540000	REGULATORY LIAB	288115	REG LIABILITY PROP INS RESERVE	SO	-	-	-	-	-	-	-	-	-	-	-	-	-	
2540000	REGULATORY LIAB	288116	Calif Alternative Rate for Energy (CARE)	OTHER	(2)	-	-	-	-	-	-	-	-	-	-	-	(2)	



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2540000	REGULATORY LIAB	288118	REG LIABILITY - OR UE134 POWER COST	OTHER	-	-	-	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288124	Reg Liability - OR 2010 Protocol Def	OR	-	-	-	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288125	Powderdale Decom Costs Giveback - UT	UT	-	-	-	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288140	Reg Liability - WA A&G Credit	WA	-	-	-	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288159	RegL - Blue Sky - Recl to Curr	OTHER	8,609	-	-	-	-	-	-	-	-	-	8,609
2540000	REGULATORY LIAB	288160	REG LIABILITIES ID IRRIGATION LOAD CONTR	IDU	-	-	-	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288161	RL-Energy Savings Assistance (ESA)-CA	OTHER	(188)	-	-	-	-	-	-	-	-	-	(188)
2540000	REGULATORY LIAB	288162	Reg Liab-CA Klamath River Dams Removal	CA	(262)	(262)	-	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288165	Reg Liab - OR Enrgy	OTHER	(6,071)	-	-	-	-	-	-	-	-	-	(6,071)
2540000	REGULATORY LIAB	288170	REG LIABILITY - CA GAIN ON SALE OF ASSET	CA	-	-	-	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288171	REG LIABILITY - UT GAIN ON SALE OF ASSET	UT	-	-	-	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288172	REG LIABILITY - ID GAIN ON SALE OF ASSET	IDU	-	-	-	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288173	REG LIABILITY - WY GAIN ON SALE OF ASSET	WYP	-	-	-	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288174	RegL - OR Asset Sale Gain-Balance Recl	OTHER	(2,730)	-	-	-	-	-	-	-	-	-	(2,730)
2540000	REGULATORY LIAB	288175	RegL - Asset Sale Givebacks - Recl to Cu	OTHER	-	-	-	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288176	Reg Liability - RECs - UT - Amortz	OTHER	-	-	-	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288177	Reg Liability - WA REC Deferral	OTHER	-	-	-	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288180	Reg Liability - Sale of REC's - OR	OTHER	-	-	-	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288181	Reg Liability - Sale of RECs - UT	OTHER	-	-	-	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288182	Reg Liability - Sale of RECs - WY	OTHER	-	-	-	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288183	Reg Liability - Sale of RECs - ID	OTHER	-	-	-	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288184	Reg Liability - Sale of RECs - WA	OTHER	(0)	-	-	-	-	-	-	-	-	-	(0)
2540000	REGULATORY LIAB	288187	Reg Liability - UT Unlap REC	OTHER	-	-	-	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288188	Reg Liability - UT Recs Sur-credit Refun	OTHER	-	-	-	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288189	Reg Liability - Sale of RECs - UT Contra	OTHER	-	-	-	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288191	RegL - OR Pryor Mtn REC	OTHER	(341)	-	-	-	-	-	-	-	-	-	(341)
2540000	REGULATORY LIAB	288195	RegL - REC Sales - Recl to Curr	OTHER	-	-	-	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288211	Reg Liab - Non-Prot PP&E EDIT - CA	CA	(85)	(85)	-	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288212	Reg Liab - Non-Prot PP&E EDIT - ID	IDU	-	-	-	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288214	Reg Liab - Non-Prot PP&E EDIT - WA	WA	(13,723)	-	(13,723)	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288215	Reg Liab - Non-Prot PP&E EDIT - WY	WYP	(16,715)	-	-	(16,715)	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288216	Reg Liab - Non-Prot PP&E EDIT - UT	UT	-	-	-	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288231	Reg Liab - OR 2013 FERC Rate True-Up	OTHER	-	-	-	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288232	Reg Liab - OR 2017 FERC Rate True-Up	OTHER	(2,019)	-	-	-	-	-	-	-	-	-	(2,019)
2540000	REGULATORY LIAB	288240	Reg Liab - WA PCAM - CY 2016	OTHER	(351)	-	-	-	-	-	-	-	-	-	(351)
2540000	REGULATORY LIAB	288241	Reg Liability - WA PCAM CY2017	OTHER	-	-	-	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288242	Contra Reg Liability - WA PCAM CY2017	OTHER	-	-	-	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288243	Reg Liability - WA PCAM CY2018	OTHER	4,914	-	-	-	-	-	-	-	-	-	4,914
2540000	REGULATORY LIAB	288244	Reg Liability - WA PCAM Reserve 2016	OTHER	-	-	-	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288245	Contra Reg Liability - WA PCAM CY2018	OTHER	-	-	-	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288246	Reg Liability - WA PCAM CY2019	OTHER	(561)	-	-	-	-	-	-	-	-	-	(561)
2540000	REGULATORY LIAB	288247	Contra Reg Liability - WA PCAM CY2019	OTHER	-	-	-	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288248	Reg Liability - WA PCAM CY2020	OTHER	(4,203)	-	-	-	-	-	-	-	-	-	(4,203)
2540000	REGULATORY LIAB	288249	Contra Reg Liability - WA PCAM CY2020	OTHER	-	-	-	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288250	Reg Liability -Tax Rev Req Adj - UT	UT	-	-	-	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288260	Reg Liability - WA PCAM CY2021	OTHER	27,032	-	-	-	-	-	-	-	-	-	27,032
2540000	REGULATORY LIAB	288261	Contra Reg Liability - WA PCAM CY2021	OTHER	-	-	-	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288262	Reg Liability - WA PCAM CY2022	OTHER	61,814	-	-	-	-	-	-	-	-	-	61,814
2540000	REGULATORY LIAB	288263	Contra Reg Liability - WA PCAM CY2022	OTHER	(3,013)	-	-	-	-	-	-	-	-	-	(3,013)
2540000	REGULATORY LIAB	288264	Reg Liability - WA PCAM PTC CY2021	OTHER	1,823	-	-	-	-	-	-	-	-	-	1,823
2540000	REGULATORY LIAB	288281	Reg Liab-Excess Income Tax Deferral-CA	OTHER	(27)	-	-	-	-	-	-	-	-	-	(27)
2540000	REGULATORY LIAB	288282	Reg Liab-Excess Income Tax Deferral-ID	OTHER	-	-	-	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288283	Reg Liab-Excess Income Tax Deferral-OR	OTHER	-	-	-	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288284	Reg Liab-Excess Income Tax Deferral-UT	OTHER	-	-	-	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288285	Reg Liab-Excess Income Tax Deferral-WA	OTHER	(6,693)	-	-	-	-	-	-	-	-	-	(6,693)
2540000	REGULATORY LIAB	288286	Reg Liab-Excess Income Tax Deferral-WY	OTHER	(1,274)	-	-	-	-	-	-	-	-	-	(1,274)
2540000	REGULATORY LIAB	288290	RegLiab-Contra Exc Inc Tax Def-OR 18 TAM	OTHER	-	-	-	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288295	RegL - BPA Balancing Accts - Recl to Cur	OTHER	-	-	-	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288400	Regulatory Liability - OR Balance Consol	OTHER	-	-	-	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288402	RegL-OR Sch 291 Standard Rate-Clearing	OTHER	-	-	-	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288403	RegL-OR Sch 291 RestrictedRate-Clearing	OTHER	-	-	-	-	-	-	-	-	-	-	-



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2540000	REGULATORY LIAB	288404	Reg Liab - OR Fly Ash	OTHER	(1,318)	-	-	-	-	-	-	-	-	(1,318)
2540000	REGULATORY LIAB	288405	Reg Liab-OR Direct Access 5 yr Opt Out	OTHER	(4,397)	-	-	-	-	-	-	-	-	(4,397)
2540000	REGULATORY LIAB	288406	Reg L-OR-Bridger Mine Accel Depr&Reclm	OR	(9,096)	-	(9,096)	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288409	Reg Liab-WA-Plant Closure Cost Deferral	WA	(3,389)	-	-	(3,389)	-	-	-	-	-	-
2540000	REGULATORY LIAB	288410	Reg Liab-WA-Bridger Mine Accel Depr	WA	(6,374)	-	-	(6,374)	-	-	-	-	-	-
2540000	REGULATORY LIAB	288411	Reg Liab - WA-Accel Depr 2015 GRC	WA	(8,709)	-	-	(8,709)	-	-	-	-	-	-
2540000	REGULATORY LIAB	288412	Reg Liab - Depr Decrease Deferral - OR	OTHER	(1,408)	-	-	-	-	-	-	-	-	(1,408)
2540000	REGULATORY LIAB	288413	Reg Liab - Depr Decrease Deferral - WA	WA	-	-	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288415	REGULATORY LIABILITY - DEF. BENEFIT- ARC	SE	-	-	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288420	Reg Liab - CA GHG Allowance Revenues	OTHER	(1,040)	-	-	-	-	-	-	-	-	(1,040)
2540000	REGULATORY LIAB	288421	Reg Liab - CY14 CA GHG Allow Revenues	OTHER	-	-	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288422	Reg Liab - CA Solar (SOMAH)-GHG Funds	OTHER	(8,740)	-	-	-	-	-	-	-	-	(8,740)
2540000	REGULATORY LIAB	288423	RegL - CA GHG Allowances - Recl to Curr	OTHER	2,700	-	-	-	-	-	-	-	-	2,700
2540000	REGULATORY LIAB	288424	RegL - CA GHG Allowances - Balance Recl	OTHER	(273)	-	-	-	-	-	-	-	-	(273)
2540000	REGULATORY LIAB	288425	Reg Liab - OR 2012 GRC Giveback	OTHER	-	-	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288435	RegL - DSM - Recl to Curr	OTHER	-	-	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288443	RegL - OR RECs in Rates - Recl to Curr	OTHER	4,166	-	-	-	-	-	-	-	-	4,166
2540000	REGULATORY LIAB	288444	RegL - UT RECs in Rates - Recl to Curr	OTHER	432	-	-	-	-	-	-	-	-	432
2540000	REGULATORY LIAB	288445	RegL - WA RECs in Rates - Recl to Curr	OTHER	40	-	-	-	-	-	-	-	-	40
2540000	REGULATORY LIAB	288446	RegL - WY RECs in Rates - Recl to Curr	OTHER	229	-	-	-	-	-	-	-	-	229
2540000	REGULATORY LIAB	288450	Reg Liab - WA Fly Ash	OTHER	(262)	-	-	-	-	-	-	-	-	(262)
2540000	REGULATORY LIAB	288451	RegL - WA Pryor Mtn REC	OTHER	(154)	-	-	-	-	-	-	-	-	(154)
2540000	REGULATORY LIAB	288453	RegL - OR RECs in Rates - Balance Recl	OTHER	(23)	-	-	-	-	-	-	-	-	(23)
2540000	REGULATORY LIAB	288454	RegL - UT RECs in Rates - Balance Recl	OTHER	(2,286)	-	-	-	-	-	-	-	-	(2,286)
2540000	REGULATORY LIAB	288455	RegL - WA RECs in Rates - Balance Recl	OTHER	-	-	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288456	RegL - WY RECs in Rates - Balance Recl	OTHER	(634)	-	-	-	-	-	-	-	-	(634)
2540000	REGULATORY LIAB	288459	Reg Liab - Def RECs in Rates - Reclass	OTHER	(88)	-	-	-	-	-	-	-	-	(88)
2540000	REGULATORY LIAB	288461	RegL - CA Def Exc NPC - Recl to Curr	OTHER	2,121	-	-	-	-	-	-	-	-	2,121
2540000	REGULATORY LIAB	288463	RegL - OR Def Exc NPC - Recl to Curr	OTHER	156	-	-	-	-	-	-	-	-	156
2540000	REGULATORY LIAB	288464	RegL - UT Def Exc NPC - Recl to Curr	OTHER	-	-	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288465	RegL - WA Def Exc NPC - Recl to Curr	OTHER	-	-	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288466	RegL - WY Def Exc NPC - Recl to Curr	OTHER	-	-	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288470	Reg L-WA Decoupling Mechanism-Reclass	OTHER	(2,080)	-	-	-	-	-	-	-	-	(2,080)
2540000	REGULATORY LIAB	288471	RegL - CA Def Exc NPC - Balance Reclass	OTHER	(2,190)	-	-	-	-	-	-	-	-	(2,190)
2540000	REGULATORY LIAB	288474	RegL - UT Def Exc NPC - Balance Reclass	OTHER	-	-	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288475	RegL - WA Def Exc NPC - Balance Reclass	OTHER	(87,456)	-	-	-	-	-	-	-	-	(87,456)
2540000	REGULATORY LIAB	288476	RegL - WY Def Exc NPC - Balance Reclass	OTHER	-	-	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288479	Reg Liability - Def NPC Balance Reclass	OTHER	-	-	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288481	RegL - CA Solar Feed-In - Recl to Curr	OTHER	-	-	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288484	RegL - UT Solar Feed-In - Recl to Curr	OTHER	6,987	-	-	-	-	-	-	-	-	6,987
2540000	REGULATORY LIAB	288489	Reg Liability - SB 1149 Balance Reclass	OTHER	-	-	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288491	RegL - CA Solar Feed-In - Balance Recl	OTHER	-	-	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288494	RegL - UT Solar Feed-In - Balance Recl	OTHER	(6,326)	-	-	-	-	-	-	-	-	(6,326)
2540000	REGULATORY LIAB	288700	REG LIAB - OR INJURIES & DAMAGES RESERVE	OR	-	-	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288712	REG LIAB - OR PROPERTY INSURANCE RESERVE	OR	-	-	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288714	Reg Liab - ID Property Insurance Reserve	IDU	-	-	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288715	Reg Liab - UT Property Insurance Reserve	UT	-	-	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288716	Reg Liab - WY Property Insurance Reserve	WYP	-	-	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288716	Reg Liab - WY Property Insurance Reserve	WYU	-	-	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288749	RegL - Insurance Reserves - Reclass	OTHER	-	-	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288799	RegL - GRC Givebacks - Recl to Curr	OTHER	-	-	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288817	RegL - DSM - CA - Reclass to Current	OTHER	100	-	-	-	-	-	-	-	-	100
2540000	REGULATORY LIAB	288819	Reg Liab - DSM - CA - Balance Reclass	OTHER	(125)	-	-	-	-	-	-	-	-	(125)
2540000	REGULATORY LIAB	288827	RegL - DSM - ID - Reclass to Current	OTHER	1,454	-	-	-	-	-	-	-	-	1,454
2540000	REGULATORY LIAB	288829	Reg Liab - DSM - ID - Balance Reclass	OTHER	(1,686)	-	-	-	-	-	-	-	-	(1,686)
2540000	REGULATORY LIAB	288837	RegL - DSM - OR - Reclass to Current	OTHER	12	-	-	-	-	-	-	-	-	12
2540000	REGULATORY LIAB	288839	Reg Liab - DSM - OR - Balance Reclass	OTHER	(31)	-	-	-	-	-	-	-	-	(31)
2540000	REGULATORY LIAB	288847	RegL - DSM - UT - Reclass to Current	OTHER	-	-	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288849	Reg Liab - DSM - UT - Balance Reclass	OTHER	-	-	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288857	RegL - DSM - WA - Reclass to Current	OTHER	3,126	-	-	-	-	-	-	-	-	3,126
2540000	REGULATORY LIAB	288859	Reg Liab - DSM - WA - Balance Reclass	OTHER	(3,616)	-	-	-	-	-	-	-	-	(3,616)



Miscellaneous Rate Base (Actuals)
 13 Month Average: 12/2023
 Allocation Method - Factor 2020 Protocol
 (Allocated in Thousands)

2540000	REGULATORY LIAB	288867	RegL - DSM - WY - Reclass to Current	OTHER	-	-	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288869	Reg Liab - DSM - WY - Balance Reclass	OTHER	-	-	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288931	Reg Liab - Protected PP&E EDIT - CA	CA	(30,608)	(30,608)	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288932	Reg Liab - Protected PP&E EDIT - ID	IDU	(78,229)	-	-	-	-	-	(78,229)	-	-	-
2540000	REGULATORY LIAB	288933	Reg Liab - Protected PP&E EDIT - OR	OR	(340,913)	-	(340,913)	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288934	Reg Liab - Protected PP&E EDIT - WA	WA	(73,701)	-	-	(73,701)	-	-	-	-	-	-
2540000	REGULATORY LIAB	288935	Reg Liab - Protected PP&E EDIT - WY	WYP	(193,461)	-	-	-	(193,461)	-	-	-	-	-
2540000	REGULATORY LIAB	288936	Reg Liab - Protected PP&E EDIT - UT	UT	(606,081)	-	-	-	-	(606,081)	-	-	-	-
2540000	REGULATORY LIAB	288937	Reg Liab - Protected PP&E EDIT - U.FERC	FERC	-	-	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288941	Reg Liab - Protected PP&E ARAM - CA	CA	(776)	(776)	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288942	Reg Liab - Protected PP&E ARAM - ID	IDU	(2,617)	-	-	-	-	-	(2,617)	-	-	-
2540000	REGULATORY LIAB	288943	Reg Liab - Protected PP&E ARAM - OR	OR	(2)	-	(2)	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288944	Reg Liab - Protected PP&E ARAM - UT	UT	(0)	-	-	-	-	(0)	-	-	-	-
2540000	REGULATORY LIAB	288945	Reg Liab - Protected PP&E ARAM - WA	WA	(8,358)	-	-	(8,358)	-	-	-	-	-	-
2540000	REGULATORY LIAB	288946	Reg Liab - Protected PP&E ARAM - WY	WYU	(15,401)	-	-	-	(15,401)	-	-	-	-	-
2540000	REGULATORY LIAB	288948	RegL-Income Tax Related-Recl to Asset	OTHER	(445)	-	-	-	-	-	-	-	-	(445)
2540000	REGULATORY LIAB	288949	RegL - EDIT Deferral - Recl to Curr	OTHER	40,728	-	-	-	-	-	-	-	-	40,728
2540000	REGULATORY LIAB	288995	RegL - Other - Recl to Curr	OTHER	18,349	-	-	-	-	-	-	-	-	18,349
2540000 Total					(1,533,783)	(32,470)	(367,176)	#####	(230,369)	(638,819)	(85,020)	(6)	(62,382)	
2541050	FAS143 ARO REG LIAB	111595	ARO/REG DIFF - TROJAN NUCLEAR PLANT	TROJP	-	-	-	-	-	-	-	-	-	-
2541050	FAS143 ARO REG LIAB	111650	ARO/REG DIFF - TROJAN NUCLEAR PLANT	TROJP	-	-	-	-	-	-	-	-	-	-
2541050	FAS143 ARO REG LIAB	288506	ARO/REG DIFF - TROJAN NUCLEAR PLANT	TROJD	-	-	-	-	-	-	-	-	-	-
2541050	FAS143 ARO REG LIAB	288906	ARO/Reg Diff - Trojan - WA portion	WA	-	-	-	-	-	-	-	-	-	-
2541050 Total														
Grand Total					(2,553,951)	(49,073)	(619,592)	#####	(370,359)	(1,075,843)	#####	##	#####	

B16. REGULATORY ASSETS



Regulatory Assets (Actuals)
 13 Month Average: 12/2023
 Allocation Method - Factor 2020 Protocol
 (Allocated in Thousands)

Primary Account	Primary Account Name	FERC Secondary Acct	FERC Secondary Acct Name	Alloc	Average Balance	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1242000	PAC PWR-INT FREE LN	0	INT FREE-PPL	OTHER	696	-	-	-	-	-	-	-	696
1242000	PAC PWR-INT FREE LN	0	INT FREE-PPL	UT	-	-	-	-	-	-	-	-	-
1242000	PAC PWR-INT FREE LN	0	INT FREE-PPL	WA	7	-	-	7	-	-	-	-	-
1242000 Total					703	-	-	7	-	-	-	-	696
1242100	PAC PWR-5 YR LOAN	0	INT FREE 5 YR-PPL	CA	-	-	-	-	-	-	-	-	-
1242100	PAC PWR-5 YR LOAN	0	INT FREE 5 YR-PPL	OTHER	-	-	-	-	-	-	-	-	-
1242100	PAC PWR-5 YR LOAN	0	INT FREE 5 YR-PPL	UT	-	-	-	-	-	-	-	-	-
1242100	PAC PWR-5 YR LOAN	0	INT FREE 5 YR-PPL	WA	-	-	-	-	-	-	-	-	-
1242100	PAC PWR-5 YR LOAN	0	INT FREE 5 YR-PPL	WYP	-	-	-	-	-	-	-	-	-
1242100 Total					-	-	-	-	-	-	-	-	-
1242300	IDAHO-INT FREE LOAN	0	IDAHO-UPL	CA	-	-	-	-	-	-	-	-	-
1242300	IDAHO-INT FREE LOAN	0	IDAHO-UPL	IDU	-	-	-	-	-	-	-	-	-
1242300	IDAHO-INT FREE LOAN	0	IDAHO-UPL	OTHER	-	-	-	-	-	-	-	-	-
1242300	IDAHO-INT FREE LOAN	0	IDAHO-UPL	UT	-	-	-	-	-	-	-	-	-
1242300	IDAHO-INT FREE LOAN	0	IDAHO-UPL	WA	-	-	-	-	-	-	-	-	-
1242300	IDAHO-INT FREE LOAN	0	IDAHO-UPL	WYP	-	-	-	-	-	-	-	-	-
1242300	IDAHO-INT FREE LOAN	0	IDAHO-UPL	WYU	-	-	-	-	-	-	-	-	-
1242300 Total					-	-	-	-	-	-	-	-	-
1243000	OR 6-1/2% WEATH LOAN	0	INT BEARING 6.5%-PPL	OTHER	-	-	-	-	-	-	-	-	-
1243000 Total					-	-	-	-	-	-	-	-	-
1243100	CAL-VAR WEATHER LOAN	0	INT BEARING 8%-PPL	CA	-	-	-	-	-	-	-	-	-
1243100	CAL-VAR WEATHER LOAN	0	INT BEARING 8%-PPL	OR	-	-	-	-	-	-	-	-	-
1243100 Total					-	-	-	-	-	-	-	-	-
1243200	OR-VAR WEATHER LOANS	0	INT BEARING VAR%-PPL	OR	-	-	-	-	-	-	-	-	-
1243200	OR-VAR WEATHER LOANS	0	INT BEARING VAR%-PPL	OTHER	-	-	-	-	-	-	-	-	-
1243200	OR-VAR WEATHER LOANS	0	INT BEARING VAR%-PPL	UT	-	-	-	-	-	-	-	-	-
1243200	OR-VAR WEATHER LOANS	0	INT BEARING VAR%-PPL	WA	-	-	-	-	-	-	-	-	-
1243200 Total					-	-	-	-	-	-	-	-	-
1243300	WTHR LOAN W/BETC(OR)	0	TAX CREDIT-PPL	OR	-	-	-	-	-	-	-	-	-
1243300	WTHR LOAN W/BETC(OR)	0	TAX CREDIT-PPL	OTHER	-	-	-	-	-	-	-	-	-
1243300	WTHR LOAN W/BETC(OR)	0	TAX CREDIT-PPL	UT	-	-	-	-	-	-	-	-	-
1243300 Total					-	-	-	-	-	-	-	-	-
1243400	OR EXPERIMENTAL LOAN	0	NEW 0% INT-PPL	OTHER	-	-	-	-	-	-	-	-	-
1243400	OR EXPERIMENTAL LOAN	0	NEW 0% INT-PPL	UT	-	-	-	-	-	-	-	-	-
1243400	OR EXPERIMENTAL LOAN	0	NEW 0% INT-PPL	WA	-	-	-	-	-	-	-	-	-
1243400 Total					-	-	-	-	-	-	-	-	-
1243500	WA 12% 12-MONTH LOAN	0	WASH BALLOON	OTHER	-	-	-	-	-	-	-	-	-
1243500 Total					-	-	-	-	-	-	-	-	-
1244100	ENERGY FINANSWER	0	ENERGY FINANSWER	CA	-	-	-	-	-	-	-	-	-
1244100	ENERGY FINANSWER	0	ENERGY FINANSWER	IDU	-	-	-	-	-	-	-	-	-
1244100	ENERGY FINANSWER	0	ENERGY FINANSWER	OTHER	-	-	-	-	-	-	-	-	-
1244100	ENERGY FINANSWER	0	ENERGY FINANSWER	SO	-	-	-	-	-	-	-	-	-
1244100	ENERGY FINANSWER	0	ENERGY FINANSWER	UT	-	-	-	-	-	-	-	-	-
1244100	ENERGY FINANSWER	0	ENERGY FINANSWER	WA	-	-	-	-	-	-	-	-	-
1244100	ENERGY FINANSWER	0	ENERGY FINANSWER	WYP	-	-	-	-	-	-	-	-	-
1244100 Total					-	-	-	-	-	-	-	-	-
1244200	PACIFIC ENVIROMENT	0	PACIFIC ENVIRON	OR	-	-	-	-	-	-	-	-	-
1244200	PACIFIC ENVIROMENT	0	PACIFIC ENVIRON	OTHER	-	-	-	-	-	-	-	-	-
1244200	PACIFIC ENVIROMENT	0	PACIFIC ENVIRON	WA	-	-	-	-	-	-	-	-	-
1244200 Total					-	-	-	-	-	-	-	-	-
1244300	INDUSTRIL FINANSWR	0	INDUST FINANSWER	CA	-	-	-	-	-	-	-	-	-
1244300	INDUSTRIL FINANSWR	0	INDUST FINANSWER	OTHER	-	-	-	-	-	-	-	-	-
1244300	INDUSTRIL FINANSWR	0	INDUST FINANSWER	UT	-	-	-	-	-	-	-	-	-



Regulatory Assets (Actuals)
 13 Month Average: 12/2023
 Allocation Method - Factor 2020 Protocol
 (Allocated in Thousands)

1244300	INDUSTRIL FINANSWR	0	INDUST FINANSWER	WA	-	-	-	-	-	-	-	-	-
1244300 Total													
1244500	HOME COMFORT	0	HOME COMFORT	CA	-	-	-	-	-	-	-	-	-
1244500	HOME COMFORT	0	HOME COMFORT	OR	-	-	-	-	-	-	-	-	-
1244500	HOME COMFORT	0	HOME COMFORT	OTHER	-	-	-	-	-	-	-	-	-
1244500	HOME COMFORT	0	HOME COMFORT	SO	-	-	-	-	-	-	-	-	-
1244500	HOME COMFORT	0	HOME COMFORT	UT	-	-	-	-	-	-	-	-	-
1244500	HOME COMFORT	0	HOME COMFORT	WA	-	-	-	-	-	-	-	-	-
1244500 Total													
1244900	FINANSWER 12,000	0	"FINANSWER 12,000"	CA	-	-	-	-	-	-	-	-	-
1244900	FINANSWER 12,000	0	"FINANSWER 12,000"	MT	-	-	-	-	-	-	-	-	-
1244900	FINANSWER 12,000	0	"FINANSWER 12,000"	OTHER	-	-	-	-	-	-	-	-	-
1244900	FINANSWER 12,000	0	"FINANSWER 12,000"	UT	-	-	-	-	-	-	-	-	-
1244900	FINANSWER 12,000	0	"FINANSWER 12,000"	WA	-	-	-	-	-	-	-	-	-
1244900	FINANSWER 12,000	0	"FINANSWER 12,000"	WYU	-	-	-	-	-	-	-	-	-
1244900 Total													
1245300	IRRIGATION FINANSW	0	IRRIGATION FINANSWER	CA	-	-	-	-	-	-	-	-	-
1245300	IRRIGATION FINANSW	0	IRRIGATION FINANSWER	OTHER	-	-	-	-	-	-	-	-	-
1245300 Total													
1245400	RETROFIT ENGY FINANS	0	RETRO ENERGY FINANS	CA	-	-	-	-	-	-	-	-	-
1245400	RETROFIT ENGY FINANS	0	RETRO ENERGY FINANS	OTHER	-	-	-	-	-	-	-	-	-
1245400	RETROFIT ENGY FINANS	0	RETRO ENERGY FINANS	UT	-	-	-	-	-	-	-	-	-
1245400 Total													
1247000	ELI/GAWL LOANS (CSS)	0	ELI/GAWL SYSTEM	CA	-	-	-	-	-	-	-	-	-
1247000	ELI/GAWL LOANS (CSS)	0	ELI/GAWL SYSTEM	IDU	-	-	-	-	-	-	-	-	-
1247000	ELI/GAWL LOANS (CSS)	0	ELI/GAWL SYSTEM	OTHER	-	-	-	-	-	-	-	-	-
1247000	ELI/GAWL LOANS (CSS)	0	ELI/GAWL SYSTEM	UT	-	-	-	-	-	-	-	-	-
1247000	ELI/GAWL LOANS (CSS)	0	ELI/GAWL SYSTEM	WA	-	-	-	-	-	-	-	-	-
1247000	ELI/GAWL LOANS (CSS)	0	ELI/GAWL SYSTEM	WYP	-	-	-	-	-	-	-	-	-
1247000	ELI/GAWL LOANS (CSS)	0	ELI/GAWL SYSTEM	WYU	-	-	-	-	-	-	-	-	-
1247000 Total													
1247100	CSS/ELI SYSTEM LOANS	0	CSS/ELI SYSTEM	OTHER	5	-	-	-	-	-	-	-	5
1247100 Total													
1247500	MAJOR CUST ACCTS	0	MAJOR CUSTOMERS	OR	-	-	-	-	-	-	-	-	-
1247500	MAJOR CUST ACCTS	0	MAJOR CUSTOMERS	UT	-	-	-	-	-	-	-	-	-
1247500 Total													
1249000	RESV UNCOLL ESC&WZ	0	ESC - RESERVE	CA	-	-	-	-	-	-	-	-	-
1249000	RESV UNCOLL ESC&WZ	0	ESC - RESERVE	IDU	-	-	-	-	-	-	-	-	-
1249000	RESV UNCOLL ESC&WZ	0	ESC - RESERVE	OTHER	(185)	-	-	-	-	-	-	-	(185)
1249000	RESV UNCOLL ESC&WZ	0	ESC - RESERVE	SO	-	-	-	-	-	-	-	-	-
1249000	RESV UNCOLL ESC&WZ	0	ESC - RESERVE	UT	0	-	-	-	-	0	-	-	-
1249000	RESV UNCOLL ESC&WZ	0	ESC - RESERVE	WA	(4)	-	-	(4)	-	-	-	-	-
1249000	RESV UNCOLL ESC&WZ	0	ESC - RESERVE	WYP	-	-	-	-	-	-	-	-	-
1249000	RESV UNCOLL ESC&WZ	0	ESC - RESERVE	WYU	-	-	-	-	-	-	-	-	-
1249000 Total													
1822200	UNRECOVER-TROJAN	111494	UNRECOVERED PLANT - TROJAN - CREDITS - D	TROJP	-	-	-	-	-	-	-	-	-
1822200	UNRECOVER-TROJAN	111495	"REG ASSET-UNREC PLANT-TROJAN,CR/DECOMM"	TROJD	-	-	-	-	-	-	-	-	-
1822200	UNRECOVER-TROJAN	185801	UNRECOVD PLANT - TROJAN-DR	TROJP	-	-	-	-	-	-	-	-	-
1822200	UNRECOVER-TROJAN	185802	UNRECOVD PLANT - TROJAN-CR-DEP'N	TROJP	-	-	-	-	-	-	-	-	-
1822200	UNRECOVER-TROJAN	185803	UNRECOVD PLANT - TROJAN-DECOM-DR	TROJD	-	-	-	-	-	-	-	-	-
1822200	UNRECOVER-TROJAN	185804	UNRECOVD PLANT - TROJAN-DECOM-CR	TROJD	-	-	-	-	-	-	-	-	-
1822200	UNRECOVER-TROJAN	185805	UNRECOVD PLNT - TROJAN-WESTGHOUSE	TROJP	-	-	-	-	-	-	-	-	-
1822200 Total													
1822230	UNRECOVER-TRJ-WA GEN	111496	UNRECOVERED PLANT - TROJAN - WA	WA	-	-	-	-	-	-	-	-	-



Regulatory Assets (Actuals)
 13 Month Average: 12/2023
 Allocation Method - Factor 2020 Protocol
 (Allocated in Thousands)

1822230	UNRECOVER-TRJ-WA GEN	185808	UNREC PLANT TROJAN - WA	WA	-	-	-	-	-	-	-	-	-	-
1822230 Total														
1822240	UNRECOVER-OR GEN	111497	UNRECOVERED PLANT - TROJAN - OR	OR	-	-	-	-	-	-	-	-	-	-
1822240	UNRECOVER-OR GEN	185809	UNREC PLANT TROJAN - OR	OR	-	-	-	-	-	-	-	-	-	-
1822240 Total														
1822410	UNRECOV PLANT-NAUGHT	185823	Reg Asset - CA - Naughton U3 Costs	CA	-	-	-	-	-	-	-	-	-	-
1822410	UNRECOV PLANT-NAUGHT	185824	Reg Asset - ID - Naughton U3 Costs	IDU	-	-	-	-	-	-	-	-	-	-
1822410	UNRECOV PLANT-NAUGHT	185825	Reg Asset - UT - Naughton U3 Costs	UT	-	-	-	-	-	-	-	-	-	-
1822410	UNRECOV PLANT-NAUGHT	185826	Reg Asset - WY - Naughton U3 Costs	WYP	-	-	-	-	-	-	-	-	-	-
1822410 Total														
1822600	UNRECOVER-TRAIL MTN	111614	REG ASSET-TRAIL MTN MINE UNRECOVD INVEST	SE	-	-	-	-	-	-	-	-	-	-
1822600	UNRECOVER-TRAIL MTN	187058	Trail Mountain Mine Closure Costs	SE	-	-	-	-	-	-	-	-	-	-
1822600	UNRECOVER-TRAIL MTN	187059	TRAIL MTN MINE UNRECOVERED INVEST	SE	-	-	-	-	-	-	-	-	-	-
1822600 Total														
1822700	UNRECOVER-POWERDALE	185821	UNRECOVERED PLANT - POWERDALE HYDRO PLAN	SG-P	-	-	-	-	-	-	-	-	-	-
1822700 Total														
1823000	DSR REGULATORY ASSET	0	DSR REGULATORY ASSETS	OTHER	(125,831)	-	-	-	-	-	-	-	-	(125,831)
1823000	DSR REGULATORY ASSET	101218	ENERGY FINANSWER - UT 1996	UT	-	-	-	-	-	-	-	-	-	-
1823000	DSR REGULATORY ASSET	101677	WYOMING ADVANCE _ DALE ESLINGER-CASPER	OTHER	-	-	-	-	-	-	-	-	-	-
1823000	DSR REGULATORY ASSET	1823000	DSR REGULATORY ASSETS	IDU	-	-	-	-	-	-	-	-	-	-
1823000	DSR REGULATORY ASSET	1823000	DSR REGULATORY ASSETS	OTHER	-	-	-	-	-	-	-	-	-	-
1823000	DSR REGULATORY ASSET	1823000	DSR REGULATORY ASSETS	WYP	-	-	-	-	-	-	-	-	-	-
1823000 Total					(125,831)									(125,831)
1823020	IDAI COSTS -NO CALIF	111499	"REG ASSET-IDAI COSTS, NORCA DIR ACCESS"	CA	-	-	-	-	-	-	-	-	-	-
1823020	IDAI COSTS -NO CALIF	187001	IDAI COSTS - NO. CA DIRECT ACCESS	CA	-	-	-	-	-	-	-	-	-	-
1823020 Total														
1823040	OR D/R ACC	187002	OREGON DIRECT ACCESS	OTHER	-	-	-	-	-	-	-	-	-	-
1823040	OR D/R ACC	187005	SB 1149 IMPLEMENTATION COSTS - PHASE 1 R	OTHER	-	-	-	-	-	-	-	-	-	-
1823040	OR D/R ACC	187006	SB 1149 IMPLEMENTATION COSTS-SMALL NON-	OTHER	-	-	-	-	-	-	-	-	-	-
1823040	OR D/R ACC	187007	SB 1149 IMPLEMENTATION COSTS-LARGE NON-R	OTHER	-	-	-	-	-	-	-	-	-	-
1823040	OR D/R ACC	187702	SCH 292 DEF TRANSITION ADJ REG ASSET	OTHER	-	-	-	-	-	-	-	-	-	-
1823040	OR D/R ACC	187703	SCH 293 DEF TRANSITION ADJ REG ASSET	OTHER	-	-	-	-	-	-	-	-	-	-
1823040	OR D/R ACC	187704	SCH 294 DEF TRANSITION ADJ REG ASSET	OTHER	-	-	-	-	-	-	-	-	-	-
1823040	OR D/R ACC	187708	SCH 292 SMALL NON-RES SB1149 ADJ BAL ACC	OTHER	-	-	-	-	-	-	-	-	-	-
1823040	OR D/R ACC	187711	SCH 781 DIRECT ACCESS SHOPPING IN	OTHER	-	-	-	-	-	-	-	-	-	-
1823040	OR D/R ACC	187728	SCH 293 SMALL NON-RES SB1149 ADJ BAL ACC	OTHER	-	-	-	-	-	-	-	-	-	-
1823040	OR D/R ACC	187743	SCH 294-25 TRANSITION ADJ BAL ACCT	OTHER	-	-	-	-	-	-	-	-	-	-
1823040	OR D/R ACC	187744	SCH 294-27 TRANSITION ADJ BAL ACCT	OTHER	-	-	-	-	-	-	-	-	-	-
1823040	OR D/R ACC	187764	IMPLEMENTATION COST II - RESIDENTIAL	OTHER	-	-	-	-	-	-	-	-	-	-
1823040	OR D/R ACC	187765	IMPLEMENTATION COST II - NONRESIDENTIAL	OTHER	-	-	-	-	-	-	-	-	-	-
1823040	OR D/R ACC	187766	IMPLEMENTATION COST II - NONRESIDENTIAL	OTHER	-	-	-	-	-	-	-	-	-	-
1823040	OR D/R ACC	187767	IMPLEMENTATION COST 3 - RESIDENTIAL	OTHER	-	-	-	-	-	-	-	-	-	-
1823040	OR D/R ACC	187768	IMPLEMENTATION COST 3 - NON RES SMALL	OTHER	-	-	-	-	-	-	-	-	-	-
1823040	OR D/R ACC	187769	IMPLEMENTATION COST 3 - NON RES LARGE	OTHER	-	-	-	-	-	-	-	-	-	-
1823040	OR D/R ACC	187771	SB1149 IMPLEMENTATION COSTS 4 - RESIDEN	OTHER	-	-	-	-	-	-	-	-	-	-
1823040	OR D/R ACC	187772	SB1149 IMPLEMENTATION COSTS 4 - SMALL N	OTHER	-	-	-	-	-	-	-	-	-	-
1823040	OR D/R ACC	187773	SB1149 IMPLEMENTATION COSTS 4 - LARGE NO	OTHER	-	-	-	-	-	-	-	-	-	-
1823040	OR D/R ACC	187774	SB1149 Implementation Costs 5 - Resident	OTHER	-	-	-	-	-	-	-	-	-	-
1823040	OR D/R ACC	187775	SB1149 IMPLEMENTATION COSTS 5 - SMALL	OTHER	-	-	-	-	-	-	-	-	-	-
1823040	OR D/R ACC	187776	SB1149 IMPLEMENTATION COSTS 5 - LARGE N	OTHER	-	-	-	-	-	-	-	-	-	-
1823040	OR D/R ACC	187777	SB1149 Implementation Costs Phase VI - R	OTHER	-	-	-	-	-	-	-	-	-	-
1823040	OR D/R ACC	187778	SB1149 Implementation Costs VI - Small	OTHER	-	-	-	-	-	-	-	-	-	-
1823040	OR D/R ACC	187779	SB1149 Implementation Costs VI - Large N	OTHER	-	-	-	-	-	-	-	-	-	-
1823040	OR D/R ACC	187780	IMPLEMENT COST 7 RESIDENTIAL	OTHER	-	-	-	-	-	-	-	-	-	-



Regulatory Assets (Actuals)
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1823040	OR D/R ACC	187781	IMPLEMENT COST 7 NON-RESIDENTIAL	OTHER	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1823040	OR D/R ACC	187782	IMPLEMENT COST 7 NON-RESIDENTIAL	OTHER	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1823040	OR D/R ACC	187799	Reg Asset - SB 1149 Balance Reclass	OTHER	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1823040 Total					-	-	-	-	-	-	-	-	-	-	-	-	-	-
1823106	FAS106 REG AST DEF	187010	FAS 106 REGULATORY ASSET - WYP	WYP	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1823106	FAS106 REG AST DEF	187011	FAS 106 REGULATORY - WYU	WYU	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1823106 Total					-	-	-	-	-	-	-	-	-	-	-	-	-	-
1823109	FAS109 INC TAX REG	187034	FAS 109 - WA FLOWTHROUGH	WA	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1823109	FAS109 INC TAX REG	187626	Contra FAS 158/109	SO	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1823109 Total					-	-	-	-	-	-	-	-	-	-	-	-	-	-
1823150	FAS143 ARO REG ASSET	187503	ARO/REG DIFF - DEER CREEK MINE RECLAMA	OTHER	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1823150 Total					-	-	-	-	-	-	-	-	-	-	-	-	-	-
1823600	P & M ARBITRATION	187040	PITTSBERG - MIDWAY ARBITRATION	SE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1823600 Total					-	-	-	-	-	-	-	-	-	-	-	-	-	-
1823700	OTH REGA-ENERGY WEST	120099	Contra M&S - Deer Creek Mine M&S	SE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1823700	OTH REGA-ENERGY WEST	132929	Contra Ppd - Deer Creek Ppd Royalties	SE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1823700	OTH REGA-ENERGY WEST	140218	Contra PP&E - Deer Creek EPIS	SE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1823700	OTH REGA-ENERGY WEST	140258	Contra PP&E - Deer Creek ARO Asset	OTHER	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1823700	OTH REGA-ENERGY WEST	145218	Contra PP&E A/D - Deer Creek EPIS A/D	SE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1823700	OTH REGA-ENERGY WEST	145258	Contra PP&E A/D - Deer Creek ARO Asset	OTHER	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1823700	OTH REGA-ENERGY WEST	146208	Contra PP&E A/D - Deer Creek Intang A/D	SE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1823700	OTH REGA-ENERGY WEST	148908	Contra PP&E - Deer Creek CWIP	SE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1823700	OTH REGA-ENERGY WEST	184758	Contra PP&E - Deer Creek PS&I	SE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1823700	OTH REGA-ENERGY WEST	186801	Reg Asset-Deer Creek-Elec Pit In Svc	SE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1823700	OTH REGA-ENERGY WEST	186802	Reg Asset-Deer Creek-EPIS Intangibles	SE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1823700	OTH REGA-ENERGY WEST	186805	Reg Asset-Deer Creek-CWIP	SE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1823700	OTH REGA-ENERGY WEST	186806	Reg Asset-Deer Creek-PS&I	SE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1823700	OTH REGA-ENERGY WEST	186811	Reg Asset-Deer Creek Sale-EPIS	SE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1823700	OTH REGA-ENERGY WEST	186812	Contra RA-DCM PP&E-OR-To G/L Bal Acct	OR	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1823700	OTH REGA-ENERGY WEST	186815	Reg Asset-Deer Creek Sale-CWIP	SE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1823700	OTH REGA-ENERGY WEST	186816	Contra RA-DCM PP&E-To Joint Owners	SE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1823700	OTH REGA-ENERGY WEST	186817	Contra RA-DCM PP&E-Amortz & Oth Adjs	CA	166	166	-	-	-	-	-	-	-	-	-	-	-	-
1823700	OTH REGA-ENERGY WEST	186817	Contra RA-DCM PP&E-Amortz & Oth Adjs	OR	752	-	752	-	-	-	-	-	-	-	-	-	-	-
1823700	OTH REGA-ENERGY WEST	186817	Contra RA-DCM PP&E-Amortz & Oth Adjs	SE	(1,662)	(23)	(429)	(119)	(262)	(731)	(98)	(0)	-	-	-	-	-	-
1823700	OTH REGA-ENERGY WEST	186817	Contra RA-DCM PP&E-Amortz & Oth Adjs	UT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1823700	OTH REGA-ENERGY WEST	186817	Contra RA-DCM PP&E-Amortz & Oth Adjs	WA	744	-	-	744	-	-	-	-	-	-	-	-	-	-
1823700	OTH REGA-ENERGY WEST	186817	Contra RA-DCM PP&E-Amortz & Oth Adjs	WYU	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1823700	OTH REGA-ENERGY WEST	186820	Reg Asset-Deer Creek Mine ARO	SE	6,524	91	1,686	466	1,027	2,868	385	2	-	-	-	-	-	-
1823700	OTH REGA-ENERGY WEST	186825	Reg Asset-Deer Creek Mine M&S	SE	4,492	63	1,161	321	707	1,975	265	1	-	-	-	-	-	-
1823700	OTH REGA-ENERGY WEST	186826	Reg Asset-Deer Creek-Prepaid Royalties	SE	843	12	218	60	133	371	50	0	-	-	-	-	-	-
1823700	OTH REGA-ENERGY WEST	186828	Reg Asset-Deer Creek-Recovery Royalties	SE	15,781	220	4,077	1,127	2,483	6,938	931	4	-	-	-	-	-	-
1823700	OTH REGA-ENERGY WEST	186829	Contra RA-DCM Closure-Royalties Amortz	IDU	(520)	-	-	-	-	-	(520)	-	-	-	-	-	-	-
1823700	OTH REGA-ENERGY WEST	186829	Contra RA-DCM Closure-Royalties Amortz	WYU	(2,929)	-	-	-	(2,929)	-	-	-	-	-	-	-	-	-
1823700	OTH REGA-ENERGY WEST	186830	Reg Asset-Deer Creek-Union Suppl Ben	SE	1,612	23	416	115	254	709	95	0	-	-	-	-	-	-
1823700	OTH REGA-ENERGY WEST	186833	Reg Asset-Deer Creek-Nonunion Severance	SE	2,770	39	716	198	436	1,218	163	1	-	-	-	-	-	-
1823700	OTH REGA-ENERGY WEST	186835	Reg Asset-Deer Creek-Misc Closure Costs	SE	45,112	630	11,656	3,221	7,099	19,833	2,662	10	-	-	-	-	-	-
1823700	OTH REGA-ENERGY WEST	186836	Contra RA-DCM Closure-To Joint Owners	SE	(3,184)	(44)	(823)	(227)	(501)	(1,400)	(188)	(1)	-	-	-	-	-	-
1823700	OTH REGA-ENERGY WEST	186837	Contra RA-DCM Closure-Amortz & Oth Adjs	IDU	(1,896)	-	-	-	-	-	(1,896)	-	-	-	-	-	-	-
1823700	OTH REGA-ENERGY WEST	186837	Contra RA-DCM Closure-Amortz & Oth Adjs	OTHER	(11,813)	-	-	-	-	-	-	-	-	-	-	-	-	(11,813)
1823700	OTH REGA-ENERGY WEST	186837	Contra RA-DCM Closure-Amortz & Oth Adjs	SE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1823700	OTH REGA-ENERGY WEST	186837	Contra RA-DCM Closure-Amortz & Oth Adjs	UT	(26,234)	-	-	-	-	(26,234)	-	-	-	-	-	-	-	-
1823700	OTH REGA-ENERGY WEST	186837	Contra RA-DCM Closure-Amortz & Oth Adjs	WYU	(10,671)	-	-	-	(10,671)	-	-	-	-	-	-	-	-	-
1823700	OTH REGA-ENERGY WEST	186839	Reg Asset-Deer Creek-Tax Flow-Through	SE	2,979	42	770	213	469	1,310	176	1	-	-	-	-	-	-
1823700	OTH REGA-ENERGY WEST	186840	Contra Reg Asset-Deer Creek Aband	SE	-	-	-	-	-	-	-	-	-	-	-	-	-	-



Regulatory Assets (Actuals)
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 (Allocated in Thousands)

1823700	OTH REGA-ENERGY WEST	186841	Contra Reg Asset-Deer Creek Aband-CA	CA	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1823700	OTH REGA-ENERGY WEST	186844	Contra Reg Asset-Deer Creek Aband-UT	UT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1823700	OTH REGA-ENERGY WEST	186845	Contra Reg Asset-Deer Creek Aband-WA	WA	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1823700	OTH REGA-ENERGY WEST	186846	Contra Reg Asset-Deer Creek Aband-WY	WYU	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1823700	OTH REGA-ENERGY WEST	186851	Contra Reg Asset-Deer Creek Closure-CA	CA	(1,278)	(1,278)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1823700	OTH REGA-ENERGY WEST	186852	CONTRA REG ASSET-DEER CREEK CLOSURE-ID	IDU	(1,336)	-	-	-	-	-	-	-	-	(1,336)	-	-	-	-	-	-
1823700	OTH REGA-ENERGY WEST	186853	Contra Reg Asset-Deer Creek Closure-OR	OR	(1,960)	-	(1,960)	-	-	-	-	-	-	-	-	-	-	-	-	-
1823700	OTH REGA-ENERGY WEST	186854	CONTRA REG ASSET-DEER CREEK CLOSURE-UT	UT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1823700	OTH REGA-ENERGY WEST	186855	Contra Reg Asset-Deer Creek Closure-WA	WA	(4,281)	-	-	(4,281)	-	-	-	-	-	-	-	-	-	-	-	-
1823700	OTH REGA-ENERGY WEST	186856	CONTRA REG ASSET-DEER CREEK CLOSURE-WY	WYP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1823700	OTH REGA-ENERGY WEST	186860	RA-Deer Creek-ROR Offset-Assets Sold	SE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1823700	OTH REGA-ENERGY WEST	186860	RA-Deer Creek-ROR Offset-Assets Sold	UT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1823700	OTH REGA-ENERGY WEST	186860	RA-Deer Creek-ROR Offset-Assets Sold	WYU	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1823700	OTH REGA-ENERGY WEST	186861	RA-Deer Creek-ROR Offset-Fuel Inventory	IDU	(1,669)	-	-	-	-	-	-	-	-	(1,669)	-	-	-	-	-	-
1823700	OTH REGA-ENERGY WEST	186861	RA-Deer Creek-ROR Offset-Fuel Inventory	SE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1823700	OTH REGA-ENERGY WEST	186861	RA-Deer Creek-ROR Offset-Fuel Inventory	UT	(8,931)	-	-	-	-	-	-	-	-	(8,931)	-	-	-	-	-	-
1823700	OTH REGA-ENERGY WEST	186861	RA-Deer Creek-ROR Offset-Fuel Inventory	WYU	(419)	-	-	-	(419)	-	-	-	-	-	-	-	-	-	-	-
1823700	OTH REGA-ENERGY WEST	186862	RA-Deer Creek-ROR Offset-Fossil Rock	SE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1823700	OTH REGA-ENERGY WEST	186862	RA-Deer Creek-ROR Offset-Fossil Rock	UT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1823700	OTH REGA-ENERGY WEST	186862	RA-Deer Creek-ROR Offset-Fossil Rock	WYU	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1823700	OTH REGA-ENERGY WEST	186863	RA-Deer Creek-ROR Offset-Note Intrst-ID	IDU	(191)	-	-	-	-	-	-	-	-	(191)	-	-	-	-	-	-
1823700	OTH REGA-ENERGY WEST	186864	RA-Deer Creek-ROR Offset-Oregon Assets	OR	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1823700	OTH REGA-ENERGY WEST	186870	RA-DC ROR Offset-Assets Sold-Amortz	UT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1823700	OTH REGA-ENERGY WEST	186870	RA-DC ROR Offset-Assets Sold-Amortz	WYP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1823700	OTH REGA-ENERGY WEST	186871	RA-DC ROR Offset-Fuel Inventory-Amortz	IDU	835	-	-	-	-	-	-	-	-	835	-	-	-	-	-	-
1823700	OTH REGA-ENERGY WEST	186871	RA-DC ROR Offset-Fuel Inventory-Amortz	UT	8,931	-	-	-	-	-	-	-	-	8,931	-	-	-	-	-	-
1823700	OTH REGA-ENERGY WEST	186871	RA-DC ROR Offset-Fuel Inventory-Amortz	WYP	419	-	-	-	419	-	-	-	-	-	-	-	-	-	-	-
1823700	OTH REGA-ENERGY WEST	186872	RA-DC ROR Offset-Fossil Rock-Amortz	UT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1823700	OTH REGA-ENERGY WEST	186872	RA-DC ROR Offset-Fossil Rock-Amortz	WYP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1823700	OTH REGA-ENERGY WEST	186873	RA-DC ROR Offset-Note Interest-Amortz	IDU	95	-	-	-	-	-	-	-	-	95	-	-	-	-	-	-
1823700	OTH REGA-ENERGY WEST	186881	Reg Asset-UMWA Pension Trust Oblig	SE	112,407	1,570	29,043	8,027	17,689	49,418	6,633	26	-	-	-	-	-	-	-	-
1823700	OTH REGA-ENERGY WEST	186886	Contra RA-UMWA Pens W/D-To Joint Owners	OTHER	(4,753)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(4,753)
1823700	OTH REGA-ENERGY WEST	186891	Contra Reg Asset-UMWA Pension Trust-CA	OTHER	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1823700	OTH REGA-ENERGY WEST	186895	Contra Reg Asset-UMWA Pension Trust-WA	OTHER	(8,097)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(8,097)
1823700	OTH REGA-ENERGY WEST	187593	Contra ARO/Reg Diff - Deer Creek Mine	OTHER	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1823700 Total					112,638	1,510	47,282	9,865	15,934	56,274	6,393	43	(24,662)							
1823750	OTHER REG A-CHLA U4	185831	Reg Asset - Cholla Unrec Plant - CA	CA	3,892	3,892	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1823750	OTHER REG A-CHLA U4	185836	Reg Asset - Cholla Unrec Plant - WY	WYP	34,289	-	-	-	34,289	-	-	-	-	-	-	-	-	-	-	-
1823750	OTHER REG A-CHLA U4	185864	Reg Asset-Cholla U4-Property Taxes-OR	OTHER	598	-	-	-	-	-	-	-	-	-	-	-	-	-	-	598
1823750	OTHER REG A-CHLA U4	185866	Reg Asset-Cholla U4-Nonunion Severance	SG	2,395	35	649	182	337	1,062	130	1	-	-	-	-	-	-	-	-
1823750	OTHER REG A-CHLA U4	185867	Reg Asset-Cholla U4-Safe Harbor Lease	SG	102	2	28	8	14	45	6	0	-	-	-	-	-	-	-	-
1823750	OTHER REG A-CHLA U4	185868	Reg Asset-Cholla U4-Tax Flow-Through	SG	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1823750	OTHER REG A-CHLA U4	185869	Reg Asset-Cholla U4-ID-O&M/Depr Savings	IDU	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1823750	OTHER REG A-CHLA U4	185873	Contra Reg Asset-Cholla U4 Closure-OR	OR	(56)	-	(56)	-	-	-	-	-	-	-	-	-	-	-	-	-
1823750	OTHER REG A-CHLA U4	185874	Contra Reg Asset-Cholla U4 Closure-UT	UT	(1,226)	-	-	-	-	-	-	-	-	(1,226)	-	-	-	-	-	-
1823750	OTHER REG A-CHLA U4	185876	Contra Reg Asset-Cholla U4 Closure-WY	WYP	(380)	-	-	-	(380)	-	-	-	-	-	-	-	-	-	-	-
1823750 Total					39,615	3,929	620	190	34,260	(119)	135	1	598							
1823870	DEFERRED PENSION	111550	REG ASSET-FAS87/88 PENSION UT	UT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1823870	DEFERRED PENSION	187017	FAS 158 Pen Liab Adj	SO	258,488	6,052	72,278	19,344	33,685	113,239	13,846	43	-	-	-	-	-	-	-	-
1823870	DEFERRED PENSION	187018	CONTRA FAS 158 PENSION REG ASSET	SO	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1823870	DEFERRED PENSION	187104	FAS 87/88 PENSION UT	UT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1823870	DEFERRED PENSION	187600	Contra Pension Reg Asset MMT & CTG - OR	OR	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1823870	DEFERRED PENSION	187601	Contra Pension Reg Asset MMT & CTG - WY	WYP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1823870	DEFERRED PENSION	187602	Reg Asset - Pension MMT - UT	UT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-



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1823870	DEFERRED PENSION	187604	Contra Pension Reg Asset MMT & CTG - CA	CA	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1823870	DEFERRED PENSION	187605	Contra Pension Reg Asset CTG - WA	WA	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1823870	DEFERRED PENSION	187607	Contra Reg Asset 2016 Pension Plan CTG	SO	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1823870	DEFERRED PENSION	187608	Reg Asset - Pension Settlement - CA	OTHER	1,300	-	-	-	-	-	-	-	-	-	-	-	-	-	1,300
1823870	DEFERRED PENSION	187611	Reg Asset - Pension Settlement - OR	OTHER	10,758	-	-	-	-	-	-	-	-	-	-	-	-	-	10,758
1823870	DEFERRED PENSION	187612	Reg Asset - Pension Settlement - UT	OTHER	4,589	-	-	-	-	-	-	-	-	-	-	-	-	-	4,589
1823870	DEFERRED PENSION	187613	Reg Asset - Pension Settlement - WY	WYU	4,968	-	-	-	-	4,968	-	-	-	-	-	-	-	-	-
1823870	DEFERRED PENSION	187621	Reg Asset FAS - 158	SO	(34,790)	(815)	(9,728)	(2,604)	(4,534)	(15,241)	(1,864)	(6)	-	-	-	-	-	-	-
1823870	DEFERRED PENSION	187622	Reg Asset - Post-Ret MMT - OR	OR	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1823870	DEFERRED PENSION	187623	Reg Asset - Post-Ret MMT - WY	WYP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1823870	DEFERRED PENSION	187624	Reg Asset - Post-Ret MMT - UT	UT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1823870	DEFERRED PENSION	187627	Reg Asset - Post-Ret MMT - CA	CA	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1823870	DEFERRED PENSION	187629	Reg Asset - Post-Ret - Settlement Loss	CA	(127)	(127)	-	-	-	-	-	-	-	-	-	-	-	-	-
1823870	DEFERRED PENSION	187629	Reg Asset - Post-Ret - Settlement Loss	IDU	(260)	-	-	-	-	-	-	(260)	-	-	-	-	-	-	-
1823870	DEFERRED PENSION	187629	Reg Asset - Post-Ret - Settlement Loss	OTHER	(1,635)	-	-	-	-	-	-	-	-	-	-	-	-	-	(1,635)
1823870	DEFERRED PENSION	187629	Reg Asset - Post-Ret - Settlement Loss	SO	8,323	195	2,327	623	1,085	3,646	446	1	-	-	-	-	-	-	-
1823870	DEFERRED PENSION	187629	Reg Asset - Post-Ret - Settlement Loss	UT	(3,566)	-	-	-	-	(3,566)	-	-	-	-	-	-	-	-	-
1823870	DEFERRED PENSION	187629	Reg Asset - Post-Ret - Settlement Loss	WA	(660)	-	-	(660)	-	-	-	-	-	-	-	-	-	-	-
1823870	DEFERRED PENSION	187629	Reg Asset - Post-Ret - Settlement Loss	WYU	(1,412)	-	-	-	(1,412)	-	-	-	-	-	-	-	-	-	-
1823870	DEFERRED PENSION	187640	Reg Asset-PostRet Sttlmt Loss-CC-UT	UT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1823870	DEFERRED PENSION	187641	Reg Asset-PostRet Sttlmt Loss-CC-WY	WYU	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1823870	DEFERRED PENSION	187649	Reg Asset-FAS 158 Post-Ret - Reclass	SO	34,642	811	9,687	2,592	4,514	15,176	1,856	6	-	-	-	-	-	-	-
1823870 Total					280,617	6,116	74,564	19,296	38,306	113,254	14,024	45	15,012						
1823910	ENVIR CST UNDR AMORT	102465	UTAH METALS CLEANUP	SO	148	3	41	11	19	65	8	0	-	-	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	102570	D-SM RETAIL MINOR SITES	SO	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	103408	D-SM RETAIL MINOR SITES	SO	3,827	90	1,070	286	499	1,676	205	1	-	-	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	103410	D-SM RETAIL MINOR SITES	SO	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	103411	D-SM RETAIL MINOR SITES	SO	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	103412	D-SM RETAIL MINOR SITES	SO	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	103413	D-SM RETAIL MINOR SITES	SO	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	103416	ASTORIA YOUNGS BAY CLEANUP	SO	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	103417	ASTORIA YOUNGS BAY CLEANUP	SO	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	103418	ASTORIA YOUNGS BAY CLEANUP	SO	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	103419	ASTORIA YOUNGS BAY CLEANUP	SO	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	103420	ASTORIA YOUNGS BAY CLEANUP	SO	474	11	132	35	62	207	25	0	-	-	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	103422	SILVER BELL MINE ENVIRONMENTAL REMED	SO	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	103423	SILVER BELL MINE ENVIRONMENTAL REMED	SO	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	103424	SILVER BELL MINE ENVIRONMENTAL REMED	SO	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	103425	SILVER BELL MINE ENVIRONMENTAL REMED	SO	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	103426	SILVER BELL MINE ENVIRONMENTAL REMED	SO	5,149	121	1,440	385	671	2,256	276	1	-	-	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	103436	WASHINGTON NON-DEFERRED COSTS	WA	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	103437	WASHINGTON NON-DEFERRED COSTS	WA	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	103438	WASHINGTON NON-DEFERRED COSTS	WA	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	103439	WASHINGTON NON-DEFERRED COSTS	WA	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	103440	WASHINGTON NON-DEFERRED COSTS	WA	(9)	-	-	(9)	-	-	-	-	-	-	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	103445	American Barrel (UT)	SO	272	6	76	20	36	119	15	0	-	-	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	103446	Astoria/Unocal (Downtown)	SO	807	19	226	60	105	353	43	0	-	-	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	103447	Big Fork Hydro Plant (MT)	SO	737	17	206	55	96	323	39	0	-	-	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	103448	Bridger Coal Fuel Oil Spill	SO	500	12	140	37	65	219	27	0	-	-	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	103449	Bridger FGD Pond 1 Closure	SO	548	13	153	41	71	240	29	0	-	-	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	103450	Bridger Plant Oil Spills	SO	326	8	91	24	43	143	17	0	-	-	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	103451	Cedar Stream Plant (UT)	SO	45	1	12	3	6	20	2	0	-	-	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	103452	Dave Johnston Oil Spill	SO	446	10	125	33	58	195	24	0	-	-	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	103453	Eugene MGP (50% PCRP)	SO	229	5	64	17	30	101	12	0	-	-	-	-	-	-	-



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1823910	ENVIR CST UNDR AMORT	103454	Everett MGP (2/3 PCRCP)	SO	10	0	3	1	1	4	1	0	-
1823910	ENVIR CST UNDR AMORT	103455	Hunter Fuel Oil Spills	SO	34	1	9	3	4	15	2	0	-
1823910	ENVIR CST UNDR AMORT	103456	Huntington Ash Landfill	SO	878	21	245	66	114	384	47	0	-
1823910	ENVIR CST UNDR AMORT	103457	Idaho Falls Pole Yard	SO	1,281	30	358	96	167	561	69	0	-
1823910	ENVIR CST UNDR AMORT	103458	Jordan Plant Substation	SO	171	4	48	13	22	75	9	0	-
1823910	ENVIR CST UNDR AMORT	103459	Little Mountain Gas Plant	SO	172	4	48	13	22	75	9	0	-
1823910	ENVIR CST UNDR AMORT	103460	Montague Ranch (CA)	SO	22	1	6	2	3	10	1	0	-
1823910	ENVIR CST UNDR AMORT	103461	Naughton FGD Pond Closure	SO	80	2	22	6	10	35	4	0	-
1823910	ENVIR CST UNDR AMORT	103462	Ogden MGP	SO	1,627	38	455	122	212	713	87	0	-
1823910	ENVIR CST UNDR AMORT	103464	Powerdale Hydro Plant	SO	-	-	-	-	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	103465	Tacoma A St. (25% PCRCP)	SO	46	1	13	3	6	20	2	0	-
1823910	ENVIR CST UNDR AMORT	103466	Portland Harbor Service Ctr	SO	5,040	118	1,409	377	657	2,208	270	1	-
1823910	ENVIR CST UNDR AMORT	103467	Wyodak Fuel Oil Spill	SO	93	2	26	7	12	41	5	0	-
1823910	ENVIR CST UNDR AMORT	103585	CLINE FALLS-HYDRO	SO	11	0	3	1	1	5	1	0	-
1823910	ENVIR CST UNDR AMORT	103737	Geneva Rock Bldg - Hunter Plant	SO	3	0	1	0	0	2	0	0	-
1823910	ENVIR CST UNDR AMORT	103851	Alturas Service Center (CA)	SO	2	0	1	0	0	1	0	0	-
1823910	ENVIR CST UNDR AMORT	103852	Pendleton Service Center (OR)	SO	1	0	0	0	0	0	0	0	-
1823910	ENVIR CST UNDR AMORT	103853	Sunnyside Service Center (WA)	SO	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	-
1823910	ENVIR CST UNDR AMORT	103940	D-SM Retail Minor Sites - RMP - 2012	SO	-	-	-	-	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	103941	D-SM Retail Minor Sites - RMP - 2013	SO	11	0	3	1	1	5	1	0	-
1823910	ENVIR CST UNDR AMORT	103942	D-SM Retail Minor Sites - RMP - 2014	SO	110	3	31	8	14	48	6	0	-
1823910	ENVIR CST UNDR AMORT	103944	D-SM Retail Minor Sites - RMP - 2008	SO	-	-	-	-	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	103945	D-SM Retail Minor Sites - RMP - 2009	SO	-	-	-	-	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	103946	D-SM Retail Minor Sites - RMP - 2010	SO	-	-	-	-	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	103947	D-SM Retail Minor Sites - RMP - 2011	SO	-	-	-	-	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	103948	WASHINGTON NON-DEFERRED COSTS-SPPC PACIF	WA	(52)	-	-	(52)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	103949	WASHINGTON NON-DEFERRED COSTS-SPPC ROCKY	WA	(38)	-	-	(38)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	103950	WASHINGTON NON-DEFERRED COSTS-REMEDIATIO	WA	(50)	-	-	(50)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	103951	WASHINGTON NON-DEFERRED COSTS-REMEDIATIO	WA	(228)	-	-	(228)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	103952	WASHINGTON NON-DEFERRED COSTS-REMEDIATIO	WA	(36)	-	-	(36)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	103953	Wash Non-Def Costs - SPPC - RMP - 2012	WA	-	-	-	-	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	103954	Wash Non-Def Costs - SPPC - RMP - 2013	WA	(4)	-	-	(4)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	103955	Wash Non-Def Costs - SPPC - RMP - 2014	WA	(54)	-	-	(54)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	103961	D-SM RETAIL MINOR SITES - RMP	SO	3,408	80	953	255	444	1,493	183	1	-
1823910	ENVIR CST UNDR AMORT	104072	FREEPORT SUBSTATION	SO	34	1	10	3	4	15	2	0	-
1823910	ENVIR CST UNDR AMORT	104108	Bors Property (OR) - 2016	SO	9	0	2	1	1	4	0	0	-
1823910	ENVIR CST UNDR AMORT	104112	Carbon Ash Spill (UT) - 2016	SO	2,063	48	577	154	269	904	111	0	-
1823910	ENVIR CST UNDR AMORT	104143	Hunter Fuel Oil Spills - 2017	SO	1	0	0	0	0	0	0	0	-
1823910	ENVIR CST UNDR AMORT	104144	Naughton Oil Spill	SO	11	0	3	1	1	5	1	0	-
1823910	ENVIR CST UNDR AMORT	104175	Ririe Substation	SO	5	0	1	0	1	2	0	0	-
1823910	ENVIR CST UNDR AMORT	104177	Bridger Plant - FGD Pond 1	SO	-	-	-	-	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104197	Bridger Plant - FGD Pond 1	SO	2,812	66	786	210	366	1,232	151	0	-
1823910	ENVIR CST UNDR AMORT	104198	Bridger Plant - FGD Pond 2	SO	27	1	8	2	4	12	1	0	-
1823910	ENVIR CST UNDR AMORT	104199	Naughton Plant - FGD Pond 1	SO	6,291	147	1,759	471	820	2,756	337	1	-
1823910	ENVIR CST UNDR AMORT	104200	Naughton Plant - FGD Pond 2	SO	4,872	114	1,362	365	635	2,134	261	1	-
1823910	ENVIR CST UNDR AMORT	104201	Huntington Plant Ash Landfill	SO	526	12	147	39	69	231	28	0	-
1823910	ENVIR CST UNDR AMORT	104202	Dave Johnston Pond 4A & 4B	SO	2,577	60	721	193	336	1,129	138	0	-
1823910	ENVIR CST UNDR AMORT	104203	Colstrip Pond	SO	2,979	70	833	223	388	1,305	160	1	-
1823910	ENVIR CST UNDR AMORT	104204	Cholla Ash-Flyash Pond	SO	1,782	42	498	133	232	781	95	0	-
1823910	ENVIR CST UNDR AMORT	104205	Naughton North Ash Pond	SO	3	0	1	0	0	1	0	0	-
1823910	ENVIR CST UNDR AMORT	104206	Naughton South Ash Pond	SO	38	1	11	3	5	17	2	0	-
1823910	ENVIR CST UNDR AMORT	104210	American Barrel (UT)-WA	WA	(15)	-	-	(15)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104211	Astoria/Unocal (Downtown)-WA	WA	(43)	-	-	(43)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104212	ASTORIA YOUNGS BAY CLEANUP-WA	WA	(29)	-	-	(29)	-	-	-	-	-



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1823910	ENVIR CST UNDR AMORT	104213	Big Fork Hydro Plant (MT)-WA	WA	(39)	-	-	(39)	-	-	-	-	-	-	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104214	Bors Property (OR) - WA	WA	(1)	-	-	(1)	-	-	-	-	-	-	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104215	Bridger Coal Fuel Oil Spill - WA	WA	(29)	-	-	(29)	-	-	-	-	-	-	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104216	Bridger FGD Pond 1 Closure-WA	WA	(27)	-	-	(27)	-	-	-	-	-	-	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104218	Bridger Plant - FGD Pond 1-WA	WA	(191)	-	-	(191)	-	-	-	-	-	-	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104219	Bridger Plant - FGD Pond 2-WA	WA	(2)	-	-	(2)	-	-	-	-	-	-	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104220	Bridger Plant Oil Spills-2018	WA	(17)	-	-	(17)	-	-	-	-	-	-	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104221	Carbon Ash Spill (UT) - WA	WA	(56)	-	-	(56)	-	-	-	-	-	-	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104222	Cedar Steam - WA	WA	(3)	-	-	(3)	-	-	-	-	-	-	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104223	Colstrip Pond - WA	WA	(201)	-	-	(201)	-	-	-	-	-	-	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104224	Cholla Ash - WA	WA	(120)	-	-	(120)	-	-	-	-	-	-	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104225	DJ Oil Spill - WA	WA	(11)	-	-	(11)	-	-	-	-	-	-	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104226	DJ 4A&4B - WA	WA	(174)	-	-	(174)	-	-	-	-	-	-	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104227	Eugene MGP (50%PCRP) - WA	WA	(13)	-	-	(13)	-	-	-	-	-	-	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104228	Everett MGP (2/3 PCRP) - WA	WA	(1)	-	-	(1)	-	-	-	-	-	-	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104229	Hunter Plant - WA	WA	(40)	-	-	(40)	-	-	-	-	-	-	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104230	Huntington Ash- WA	WA	(56)	-	-	(56)	-	-	-	-	-	-	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104231	Idaho Falls Pole Yard- WA	WA	(69)	-	-	(69)	-	-	-	-	-	-	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104232	Jordan Plant Substation- WA	WA	(9)	-	-	(9)	-	-	-	-	-	-	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104233	Montague Ranch - WA	WA	(0)	-	-	(0)	-	-	-	-	-	-	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104234	Naughton Plant FGDP 1 - WA	WA	(422)	-	-	(422)	-	-	-	-	-	-	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104235	Naughton Plant FGDP 2 - WA	WA	(327)	-	-	(327)	-	-	-	-	-	-	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104236	Naughton Plant FGDP Closure - WA	WA	(3)	-	-	(3)	-	-	-	-	-	-	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104237	Naughton Oil Spill - WA	WA	(0)	-	-	(0)	-	-	-	-	-	-	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104238	Naughton North Ash Pond - WA	WA	(0)	-	-	(0)	-	-	-	-	-	-	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104239	Naughton South Ash Pond - WA	WA	(3)	-	-	(3)	-	-	-	-	-	-	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104240	Ogden MGP - WA	WA	(74)	-	-	(74)	-	-	-	-	-	-	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104241	Olympia - WA	WA	(0)	-	-	(0)	-	-	-	-	-	-	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104242	Portland Harbor Srce Cntrl - WA	WA	(307)	-	-	(307)	-	-	-	-	-	-	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104244	Silver Bell/Telluride - WA	WA	(260)	-	-	(260)	-	-	-	-	-	-	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104245	Tacoma A St. (25% PCRP) - WA	WA	(3)	-	-	(3)	-	-	-	-	-	-	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104246	Utah Metal East - WA	WA	(0)	-	-	(0)	-	-	-	-	-	-	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104247	Wyodak Oil Spill - WA	WA	(5)	-	-	(5)	-	-	-	-	-	-	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104248	Hunter Fuel Oil Spill-WA	WA	(0)	-	-	(0)	-	-	-	-	-	-	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104268	Rocky Mountain - WA	WA	(190)	-	-	(190)	-	-	-	-	-	-	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104269	Pac Power - WA	WA	(223)	-	-	(223)	-	-	-	-	-	-	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104274	Hayden Ash Landfill	SO	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1823910	ENVIR CST UNDR AMORT	104275	Hayden Ash Landfill - WA	WA	(0)	-	-	(0)	-	-	-	-	-	-	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104296	NTO Parking Lot-Asbestos 2018	SO	119	3	33	9	15	52	6	0	-	-	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104297	NTO Parking Lot Asbestos - WA 2018	WA	(9)	-	-	(9)	-	-	-	-	-	-	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104394	Klamath Falls	SO	1,877	44	525	140	245	822	101	0	-	-	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104395	Klamath Falls - WA 2021	WA	(127)	-	-	(127)	-	-	-	-	-	-	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104399	Portland Harbor Service Insurance	SO	(708)	(17)	(198)	(53)	(92)	(310)	(38)	(0)	-	-	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104404	North Temple Office	SO	1,316	31	368	98	172	577	71	0	-	-	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104405	North Temple Office WA	WA	(88)	-	-	(88)	-	-	-	-	-	-	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104408	American Barrel (UT) - 2022	SO	312	7	87	23	41	136	17	0	-	-	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104409	American Barrel (UT)-WA 2022	WA	(21)	-	-	(21)	-	-	-	-	-	-	-	-	-	-	-
1823910	Total				49,779	1,252	14,947	324	6,966	23,418	2,863	9	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	0	DSR COST AMORT	OTHER	412,891	-	-	-	-	-	-	-	-	-	-	-	-	-	412,891
1823920	DSR COSTS AMORTIZED	101072	LOW INCOME CA 95	CA	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101077	HASSLEFREE EFF 95	CA	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101092	REGIONAL MOBILE HOME (MAP) CA 1995	CA	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101096	HOME COMFORT CA 95	CA	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101103	IRRIGATION CA 95	CA	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-



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1823920	DSR COSTS AMORTIZED	101180	SUPERFUND	UT	-	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101181	IND FINANSWER 92	UT	-	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101182	IND FINANSWER 93	UT	-	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101183	IND FINANSWER 94	UT	-	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101184	IND FINANSWER 95	UT	-	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101185	IND FINANSWER 96	UT	-	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101186	SUPERFUND 91	UT	-	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101187	COMM BUILDING 92	UT	-	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101188	COMM BUILDING 93	UT	-	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101189	COMM BUILDING 94	UT	-	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101190	COMM BUILDING 96	UT	-	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101194	LOW INCOME 94	UT	-	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101195	LOW INCOME 95	UT	-	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101196	LOW INCOME 96	UT	-	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101198	RFP CES/WAY 94	UT	-	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101199	RFP CES/WAY 95	UT	-	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101200	RFP CES/WAY 96	UT	-	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101202	MAJOR CUSTOMERS 94	UT	-	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101203	MAJOR CUSTOMERS 95	UT	-	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101204	MAJOR CUSTOMERS 96	UT	-	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101206	COMMERCIAL CODES95	UT	-	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101207	SCHEDULE 5 94	UT	-	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101208	SCHEDULE 5 95	UT	-	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101210	"RFP LOW INCOME, UT 1996"	UT	-	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101213	ENERGY FINANSWER91	UT	-	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101214	ENERGY FINANSWER92	UT	-	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101215	ENERGY FINANSWER93	UT	-	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101216	ENERGY FINANSWER - UT 1994	UT	-	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101217	ENERGY FINANSWER - UT 1995	UT	-	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101221	COMM COMPETITIVE93	UT	-	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101222	COMM RETROFIT 93	UT	-	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101223	FINANSWER 12000 92	UT	-	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101224	FINANSWER 12000 93	UT	-	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101225	"FINANSWER 12,000 - UTAH 1994"	UT	-	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101226	WHOLESALE PURCH 92	UT	-	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101228	EF SCHOOLS 95	UT	-	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101230	REFRIGERATION 94	UT	-	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101231	REFRIGERATION 95	UT	-	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101232	REFRIGERATION 96	UT	-	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101237	SUPER GOOD CENTS95	UT	-	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101239	HEAT PUMP H PRO 94	UT	-	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101240	HEAT PUMP H PRO 95	UT	-	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101241	HEAT PUMP H PRO 96	UT	-	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101242	DSM OTHER PROGS 94	UT	-	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101243	DSM OTHER PROGS 95	UT	-	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101244	DSM OTHER PROGS 96	UT	-	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101245	ECONS 94	UT	-	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101246	ECONS 95	UT	-	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101247	ECONS 96	UT	-	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101248	RFP EUA ONSITE 94	UT	-	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101249	RFP EUA ONSITE 95	UT	-	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101250	RFP EUA ONSITE 96	UT	-	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101253	MAJOR CUSTOMER 95	WYP	-	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101254	MAJOR CUSTOMER 96	WYP	-	-	-	-	-	-	-	-	-	-



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1823920	DSR COSTS AMORTIZED	101255	MAJOR CUSTOMER ACCOUNTS WYOMING P - 1997	WYP	-	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101258	ENERGY FINANSWER95	WYP	-	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101259	ENERGY FINANSWER96	WYP	-	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101260	"ENERGY FINANCSE, WYO-P 1997"	WYP	-	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101261	"ENERGY FINANCSE, WYO-P 1998"	WYP	-	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101262	MAP 96	WYP	-	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101264	IND FINANSWER 95	WYP	-	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101265	IND FINANSWER 96	WYP	-	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101266	INDUSTRIAL FINANSWER - WYOMING P - 1997	WYP	-	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101267	INDUSTRIAL FINANSWER - WYOMING P - 1998	WYP	-	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101270	COMMERCIAL RETROFIT - WYOMING P 1998	WYP	-	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101274	REFRIGERATION 95	WYP	-	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101278	SUPER GOOD CENTS WYP 1995	WYP	-	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101279	SUPER GOOD CENTS WYP 1996	WYP	-	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101280	SUPER GOOD CENTS WYP 1997	WYP	-	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101281	SUPER GOOD CENTS WYP 1998	WYP	-	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101285	REFRIGERATION 95	WYU	-	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101288	ENERGY FINANSWER95	WYU	-	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101292	IND FINANSWER 95	WYU	-	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101293	IND FINANSWER 96	WYU	-	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101294	INDUSTRIAL FINANSWER - WYOMING U 1997	WYU	-	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101295	INDUSTRIAL FINANSWER - WYOMING U 1998	WYU	-	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101299	SUPER GOOD CENTS95	WYU	-	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101902	ENERGY FINANSWER - WY PPL 1999	WYP	-	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101903	INDUSTRIAL FINANSWER - WY PPL 1999	WYP	-	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101944	COMMERCIAL RETROFIT - WYOMING - PPL 2000	WYP	-	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101945	ENERGY FINANSWER-WYOMING - PPL 2000	WYP	-	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101946	INDUSTRIAL FINANSWER-WYOMING - PPL 2000	WYP	-	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101947	SELF AUDIT - WYOMING - PPL 2000	WYP	-	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101948	SPECIAL CONTRACTS-DSM-WY-PPL 2001	WYP	-	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101949	SELF AUDIT - WYOMING - UP&L 2000	WYU	-	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101998	OREGON - DECOUPLING - 2000	OTHER	-	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102030	ENERGY FINANSWER - WASHINGTON	OTHER	5,065	-	-	-	-	-	-	-	-	5,065
1823920	DSR COSTS AMORTIZED	102032	INDUSTRIAL FINANSWER - WASHINGTON	OTHER	26,337	-	-	-	-	-	-	-	-	26,337
1823920	DSR COSTS AMORTIZED	102033	LOW INCOME - WASHINGTON	OTHER	10,718	-	-	-	-	-	-	-	-	10,718
1823920	DSR COSTS AMORTIZED	102034	SELF AUDIT - WASHINGTON	OTHER	14	-	-	-	-	-	-	-	-	14
1823920	DSR COSTS AMORTIZED	102036	COMMERCIAL SMALL RETROFIT - WASHINGTON	OTHER	788	-	-	-	-	-	-	-	-	788
1823920	DSR COSTS AMORTIZED	102037	INDUSTRIAL SMALL RETROFIT - WASHINGTON	OTHER	13	-	-	-	-	-	-	-	-	13
1823920	DSR COSTS AMORTIZED	102038	COMMERCIAL RETROFIT LIGHTING - WASHINGTON	OTHER	624	-	-	-	-	-	-	-	-	624
1823920	DSR COSTS AMORTIZED	102039	INDUSTRIAL RETROFIT LIGHTING-WA	OTHER	88	-	-	-	-	-	-	-	-	88
1823920	DSR COSTS AMORTIZED	102040	NEEA - WASHINGTON	OTHER	11,185	-	-	-	-	-	-	-	-	11,185
1823920	DSR COSTS AMORTIZED	102043	ENERGY CODE DEVELOPMENT	OTHER	2	-	-	-	-	-	-	-	-	2
1823920	DSR COSTS AMORTIZED	102044	HOME COMFORT - WASHINGTON	OTHER	162	-	-	-	-	-	-	-	-	162
1823920	DSR COSTS AMORTIZED	102045	WEATHERIZATION - WASHINGTON	OTHER	22	-	-	-	-	-	-	-	-	22
1823920	DSR COSTS AMORTIZED	102046	HASSLE FREE	OTHER	41	-	-	-	-	-	-	-	-	41
1823920	DSR COSTS AMORTIZED	102067	COMMERCIAL RETROFIT - WYOMING - PPL 2001	WYP	-	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102068	ENERGY FINANSWER - WYOMING PPL - 2001	WYP	-	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102069	INDUSTRIAL FINANSWER-WYOMING - PPL 2001	WYP	-	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102070	SELF AUDIT - WYOMING - PPL 2001	WYP	-	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102071	SELF AUDIT - WYOMING - UP&L 2001	WYU	-	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102072	COMPACT FLUORESCENT LAMPS - WASHINGTON	OTHER	1,183	-	-	-	-	-	-	-	-	1,183
1823920	DSR COSTS AMORTIZED	102127	RESIDENTIAL PROGRAM RESEARCH - WA	OTHER	24	-	-	-	-	-	-	-	-	24
1823920	DSR COSTS AMORTIZED	102128	WA REVENUE RECOVERY - SBC OFFSET	OTHER	(114,872)	-	-	-	-	-	-	-	-	(114,872)
1823920	DSR COSTS AMORTIZED	102131	ENERGY FINANSWER - UTAH 2001/2002	OTHER	1,280	-	-	-	-	-	-	-	-	1,280



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1823920	DSR COSTS AMORTIZED	102133	INDUSTRIAL FINANSWER - UTAH 2001/2002	OTHER	1,353	-	-	-	-	-	-	-	-	-	-	1,353
1823920	DSR COSTS AMORTIZED	102138	COMPACT FLUOR LAMPS (CFL) UT 2001/2002	OTHER	4,202	-	-	-	-	-	-	-	-	-	-	4,202
1823920	DSR COSTS AMORTIZED	102147	COMMERCIAL SMALL RETROFIT - UT 2001/2002	OTHER	848	-	-	-	-	-	-	-	-	-	-	848
1823920	DSR COSTS AMORTIZED	102148	INDUSTRIAL SMALL RETROFIT - UT 2002	OTHER	0	-	-	-	-	-	-	-	-	-	-	0
1823920	DSR COSTS AMORTIZED	102149	COMMERCIAL RETROFIT LIGHTING - UT 2001/2	OTHER	498	-	-	-	-	-	-	-	-	-	-	498
1823920	DSR COSTS AMORTIZED	102150	INDUSTRIAL RETROFIT LIGHTING - UT 2001/2	OTHER	82	-	-	-	-	-	-	-	-	-	-	82
1823920	DSR COSTS AMORTIZED	102158	ENERGY FINANSWER - WYP - 2002	WYP	-	-	-	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102159	INDUSTRIAL FINANSWER - WYP - 2002	WYP	-	-	-	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102160	SELF AUDIT - WYP - 2002	WYP	-	-	-	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102161	SELF AUDIT - WYU - 2002	WYP	-	-	-	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102185	WEB AUDIT PILOT - WA	OTHER	527	-	-	-	-	-	-	-	-	-	-	527
1823920	DSR COSTS AMORTIZED	102186	APPLIANCE REBATE - WA	OTHER	18	-	-	-	-	-	-	-	-	-	-	18
1823920	DSR COSTS AMORTIZED	102195	INDUSTRIAL RETROFIT LIGHTING - UT 2002	OTHER	71	-	-	-	-	-	-	-	-	-	-	71
1823920	DSR COSTS AMORTIZED	102196	POWER FORWARD UT 2002	OTHER	115	-	-	-	-	-	-	-	-	-	-	115
1823920	DSR COSTS AMORTIZED	102205	A/C LOAD CONTROL PGM - RESIDENTIAL - UT	OTHER	28	-	-	-	-	-	-	-	-	-	-	28
1823920	DSR COSTS AMORTIZED	102206	SCHOOL ENERGY EDUCATION - WA	OTHER	3,807	-	-	-	-	-	-	-	-	-	-	3,807
1823920	DSR COSTS AMORTIZED	102208	COMPACT FLUORESCENT LAMPS (CFL) - WYP 20	WYP	-	-	-	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102209	AIR CONDITIONING - UT 2002	OTHER	24	-	-	-	-	-	-	-	-	-	-	24
1823920	DSR COSTS AMORTIZED	102210	HASSELFREE EFFICIENCY - IDU 2003	IDU	-	-	-	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102213	REFRIGERATOR RECYCLING PGM - UT 2003	OTHER	1,509	-	-	-	-	-	-	-	-	-	-	1,509
1823920	DSR COSTS AMORTIZED	102214	REFRIGERATOR RECYCLING PGM - WA	OTHER	3,675	-	-	-	-	-	-	-	-	-	-	3,675
1823920	DSR COSTS AMORTIZED	102215	REFRIGERATOR RECYCLING - WYP 2003	WYP	-	-	-	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102223	A/C LOAD CONTROL - RESIDENTIAL UT 2003	OTHER	460	-	-	-	-	-	-	-	-	-	-	460
1823920	DSR COSTS AMORTIZED	102225	AIR CONDITIONING - UT 2003	OTHER	2,564	-	-	-	-	-	-	-	-	-	-	2,564
1823920	DSR COSTS AMORTIZED	102226	COMMERCIAL RETROFIT LIGHTING - UT 2003	OTHER	1,187	-	-	-	-	-	-	-	-	-	-	1,187
1823920	DSR COSTS AMORTIZED	102227	COMMERCIAL SMALL RETROFIT - UT 2003	OTHER	895	-	-	-	-	-	-	-	-	-	-	895
1823920	DSR COSTS AMORTIZED	102228	COMPACT FLOURESCENT LAMP (CFL) - UT 2002	OTHER	13	-	-	-	-	-	-	-	-	-	-	13
1823920	DSR COSTS AMORTIZED	102229	ENERGY FINANSWER - UT 2003	OTHER	1,542	-	-	-	-	-	-	-	-	-	-	1,542
1823920	DSR COSTS AMORTIZED	102230	INDUSTRIAL FINANSWER - UT 2003	OTHER	1,658	-	-	-	-	-	-	-	-	-	-	1,658
1823920	DSR COSTS AMORTIZED	102231	INDUSTRIAL RETROFIT LIGHTING - UT 2003	OTHER	191	-	-	-	-	-	-	-	-	-	-	191
1823920	DSR COSTS AMORTIZED	102232	INDUSTRIAL SMALL RETROFIT - UTAH - 2003	OTHER	14	-	-	-	-	-	-	-	-	-	-	14
1823920	DSR COSTS AMORTIZED	102233	POWER FORWARD - UT 2003	OTHER	(27)	-	-	-	-	-	-	-	-	-	-	(27)
1823920	DSR COSTS AMORTIZED	102236	COMPACT FLUORESCENT LAMPS - WYP 2003	WYP	-	-	-	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102237	ENERGY FINANSWER - WYP 2003	WYP	-	-	-	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102238	INDUSTRIAL FINANSWER - WYP 2003	WYP	-	-	-	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102239	SELF AUDIT - WYOMING - PPL 2003	WYP	-	-	-	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102245	CA REVENUE RECOVERY - BALANCING ACCT	OTHER	(0)	-	-	-	-	-	-	-	-	-	-	(0)
1823920	DSR COSTS AMORTIZED	102327	COMMERCIAL SELF-DIRECT UT 2003	OTHER	4	-	-	-	-	-	-	-	-	-	-	4
1823920	DSR COSTS AMORTIZED	102328	INDUSTRIAL SELF-DIRECT UT 2003	OTHER	7	-	-	-	-	-	-	-	-	-	-	7
1823920	DSR COSTS AMORTIZED	102336	LOW INCOME - UTAH - 2004	OTHER	22	-	-	-	-	-	-	-	-	-	-	22
1823920	DSR COSTS AMORTIZED	102337	REFRIGERATOR RECYCLING PGM - UT 2004	OTHER	3,581	-	-	-	-	-	-	-	-	-	-	3,581
1823920	DSR COSTS AMORTIZED	102338	AC LOAD CONTROL - RESIDENTIAL UT 2004	OTHER	2,910	-	-	-	-	-	-	-	-	-	-	2,910
1823920	DSR COSTS AMORTIZED	102339	AIR CONDITIONING - UT 2004	OTHER	3,026	-	-	-	-	-	-	-	-	-	-	3,026
1823920	DSR COSTS AMORTIZED	102340	COMMERCIAL RETROFIT LIGHTING - UT 2004	OTHER	1,547	-	-	-	-	-	-	-	-	-	-	1,547
1823920	DSR COSTS AMORTIZED	102341	COMMERCIAL SMALL RETROFIT - UT 2004	OTHER	285	-	-	-	-	-	-	-	-	-	-	285
1823920	DSR COSTS AMORTIZED	102342	COMPACT FLOURESCENT LAMPS (CFL) UT 2004	OTHER	(1)	-	-	-	-	-	-	-	-	-	-	(1)
1823920	DSR COSTS AMORTIZED	102343	ENERGY FINANSWER - UT 2004	OTHER	1,227	-	-	-	-	-	-	-	-	-	-	1,227
1823920	DSR COSTS AMORTIZED	102344	INDUSTRIAL FINANSWER - UT 2004	OTHER	2,562	-	-	-	-	-	-	-	-	-	-	2,562
1823920	DSR COSTS AMORTIZED	102345	INDUSTRIAL RETROFIT - UT 2004	OTHER	230	-	-	-	-	-	-	-	-	-	-	230
1823920	DSR COSTS AMORTIZED	102346	INDUSTRIAL SMALL RETROFIT - UT 2004	OTHER	51	-	-	-	-	-	-	-	-	-	-	51
1823920	DSR COSTS AMORTIZED	102347	POWER FORWARD - UT 2004	OTHER	54	-	-	-	-	-	-	-	-	-	-	54
1823920	DSR COSTS AMORTIZED	102348	COMMERCIAL SELF-DIRECT - UT 2004	OTHER	89	-	-	-	-	-	-	-	-	-	-	89
1823920	DSR COSTS AMORTIZED	102349	INDUSTRIAL SELF-DIRECT - UT 2004	OTHER	129	-	-	-	-	-	-	-	-	-	-	129
1823920	DSR COSTS AMORTIZED	102351	ENERGY FINANSWER - ID/UT 2004	IDU	-	-	-	-	-	-	-	-	-	-	-	-



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1823920	DSR COSTS AMORTIZED	102360	REFRIGERATOR RECYCLING PGM - WYP 2004	WYP	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102362	ENERGY FINANSWER - WYP 2004	WYP	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102363	INDUSTRIAL FINANSWER - WYP 2004	WYP	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102364	SELF AUDIT - WYOMING - PPL 2004	WYP	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102443	ESIDENTIAL NEW CONSTRUCTION - WASHINGTON	OTHER	561	-	-	-	-	-	-	-	561
1823920	DSR COSTS AMORTIZED	102444	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	76	-	-	-	-	-	-	-	76
1823920	DSR COSTS AMORTIZED	102458	COMMERCIAL FINANSWER EXPRESS - WASHINGTO	OTHER	9,257	-	-	-	-	-	-	-	9,257
1823920	DSR COSTS AMORTIZED	102459	INDUSTRIAL FINANSWER EXPRESS - WASHINGTO	OTHER	3,275	-	-	-	-	-	-	-	3,275
1823920	DSR COSTS AMORTIZED	102460	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	OTHER	446	-	-	-	-	-	-	-	446
1823920	DSR COSTS AMORTIZED	102461	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	146	-	-	-	-	-	-	-	146
1823920	DSR COSTS AMORTIZED	102462	UTAH REVENUE RECOVERY - SBC OFFSET	OTHER	(587,832)	-	-	-	-	-	-	-	(587,832)
1823920	DSR COSTS AMORTIZED	102502	RETROFIT COMMISSIONING PROGRAM - UTAH	OTHER	2	-	-	-	-	-	-	-	2
1823920	DSR COSTS AMORTIZED	102503	C&I LIGHTING LOAD CONTROL - UTAH - 2004	OTHER	23	-	-	-	-	-	-	-	23
1823920	DSR COSTS AMORTIZED	102504	REFRIGERATOR RECYCLING PGM - IDAHO - 200	IDU	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102506	COMMERCIAL FINANSWER EXPRESS - IDAHO - 2	IDU	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102507	INDUSTRIAL FINANSWER EXPRESS - IDAHO - 2	IDU	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102508	IRRIGATION EFFICIENCY PROGRAM - IDAHO -	IDU	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102518	ENERGY FINANSWER - ID/UT 2005	IDU	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102525	REFRIGERATOR RECYCLING PGM - IDAHO - 200	IDU	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102528	COMMERCIAL FINANSWER EXPRESS - IDAHO - 2	IDU	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102529	INDUSTRIAL FINANSWER EXPRESS - IDAHO - 2	IDU	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102530	IRRIGATION EFFICIENCY PROGRAM - IDAHO -	IDU	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102532	LOW INCOME - UTAH - 2005	OTHER	48	-	-	-	-	-	-	-	48
1823920	DSR COSTS AMORTIZED	102533	REFRIGERATOR RECYCLING PGM - UTAH - 2005	OTHER	3,306	-	-	-	-	-	-	-	3,306
1823920	DSR COSTS AMORTIZED	102534	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	OTHER	3,060	-	-	-	-	-	-	-	3,060
1823920	DSR COSTS AMORTIZED	102535	AIR CONDITIONING - UTAH - 2005	OTHER	2,347	-	-	-	-	-	-	-	2,347
1823920	DSR COSTS AMORTIZED	102536	COMMERCIAL RETROFIT LIGHTING - UTAH - 20	OTHER	65	-	-	-	-	-	-	-	65
1823920	DSR COSTS AMORTIZED	102537	COMMERCIAL SMALL RETROFIT - UTAH - 2005	OTHER	223	-	-	-	-	-	-	-	223
1823920	DSR COSTS AMORTIZED	102539	ENERGY FINANSWER - UTAH - 2005	OTHER	1,476	-	-	-	-	-	-	-	1,476
1823920	DSR COSTS AMORTIZED	102540	INDUSTRIAL FINANSWER - UTAH - 2005	OTHER	3,485	-	-	-	-	-	-	-	3,485
1823920	DSR COSTS AMORTIZED	102541	INDUSTRIAL RETROFIT LIGHTING - UTAH - 20	OTHER	60	-	-	-	-	-	-	-	60
1823920	DSR COSTS AMORTIZED	102542	1823920/102542	OTHER	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102543	POWER FORWARD - UTAH - 2005	OTHER	50	-	-	-	-	-	-	-	50
1823920	DSR COSTS AMORTIZED	102544	COMMERCIAL SELF-DIRECT - UTAH - 2005	OTHER	67	-	-	-	-	-	-	-	67
1823920	DSR COSTS AMORTIZED	102545	INDUSTRIAL SELF-DIRECT - UTAH - 2005	OTHER	103	-	-	-	-	-	-	-	103
1823920	DSR COSTS AMORTIZED	102546	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	944	-	-	-	-	-	-	-	944
1823920	DSR COSTS AMORTIZED	102547	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	OTHER	1,967	-	-	-	-	-	-	-	1,967
1823920	DSR COSTS AMORTIZED	102548	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	421	-	-	-	-	-	-	-	421
1823920	DSR COSTS AMORTIZED	102549	RETROFIT COMMISSIONING PROGRAM - UTAH -	OTHER	105	-	-	-	-	-	-	-	105
1823920	DSR COSTS AMORTIZED	102550	C&I LIGHTING LOAD CONTROL - UTAH - 2005	OTHER	36	-	-	-	-	-	-	-	36
1823920	DSR COSTS AMORTIZED	102552	ENERGY FINANSWER - WYOMING PPL - 2005	WYP	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102553	INDUSTRIAL FINANSWER-WYOMING - PPL 2005	WYP	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102554	SELF AUDIT - WYOMING - PPL 2005	WYP	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102555	REFRIGERATOR RECYCLING - PPL WYOMING - 2	WYP	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102556	1823920/102556	OTHER	0	-	-	-	-	-	-	-	0
1823920	DSR COSTS AMORTIZED	102562	APPLIANCE INCENTIVE - WASHWISE - WASHING	OTHER	53	-	-	-	-	-	-	-	53
1823920	DSR COSTS AMORTIZED	102586	IRRIGATION LOAD CONTROL - UTAH - 2005	OTHER	3	-	-	-	-	-	-	-	3
1823920	DSR COSTS AMORTIZED	102702	ENERGY FINANSWER - WYOMING PPL - 2006	WYP	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102703	INDUSTRIAL FINANSWER-WYOMING-PPL 2006	WYP	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102706	LOW INCOME-UTAH-2006	OTHER	119	-	-	-	-	-	-	-	119
1823920	DSR COSTS AMORTIZED	102707	REFRIGERATOR RECYCLING PGM-UTAH-2006	OTHER	3,752	-	-	-	-	-	-	-	3,752
1823920	DSR COSTS AMORTIZED	102708	A/C LOAD CONTROL-RESIDENTIAL/UTAH-2006	OTHER	8,624	-	-	-	-	-	-	-	8,624
1823920	DSR COSTS AMORTIZED	102709	AIR CONDITIONING-UTAH-2006	OTHER	1,499	-	-	-	-	-	-	-	1,499
1823920	DSR COSTS AMORTIZED	102712	ENERGY FINANSWER-UTAH-2006	OTHER	2,187	-	-	-	-	-	-	-	2,187



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1823920	DSR COSTS AMORTIZED	102713	INDUSTRIAL FINANSWER-WYOMING-UTAH-2006	OTHER	2,748	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,748
1823920	DSR COSTS AMORTIZED	102717	COMMERCIAL SELF-DIRECT-UTAH-2006	OTHER	65	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	65
1823920	DSR COSTS AMORTIZED	102718	INDUSTRIAL SELF-DIRECT-UTAH-2006	OTHER	122	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	122
1823920	DSR COSTS AMORTIZED	102719	RESIDENTIAL NEW CONSTRUCTION-UTAH-2006	OTHER	1,848	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,848
1823920	DSR COSTS AMORTIZED	102720	COMMERCIAL FINANSWER EXPRESS-UTAH-2006	OTHER	2,469	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,469
1823920	DSR COSTS AMORTIZED	102721	INDUSTRIAL FINANSWER-UTAH-2006	OTHER	536	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	536
1823920	DSR COSTS AMORTIZED	102722	RETROFIT COMMISSIONING PROGRAM -UTAH-200	OTHER	211	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	211
1823920	DSR COSTS AMORTIZED	102723	C&I LIGHTING LOAD CONTROL -UTAH-2006	OTHER	8	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	8
1823920	DSR COSTS AMORTIZED	102725	CALIFORNIA DSM EXPENSE-2006	OTHER	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
1823920	DSR COSTS AMORTIZED	102759	HOME ENERGY EFF INCENTIVE PROG-UTAH-2006	OTHER	241	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	241
1823920	DSR COSTS AMORTIZED	102760	HOME ENERGY EFF INCENTIVE PROG-WA-2006	OTHER	15,240	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	15,240
1823920	DSR COSTS AMORTIZED	102761	HOME ENERGY EFF INCENTIVE PROG-PPL WYOMI	WYP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102767	DSR COSTS BEING AMORTIZED	OTHER	(44,183)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(44,183)
1823920	DSR COSTS AMORTIZED	102788	DSR COSTS BEING AMORTIZED	WYP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102789	DSR COSTS BEING AMORTIZED	WYP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102790	DSR COSTS BEING AMORTIZED	WYP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102791	DSR COSTS BEING AMORTIZED	WYP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102792	DSR COSTS BEING AMORTIZED	WYP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102796	DSR COSTS BEING AMORTIZED	OTHER	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
1823920	DSR COSTS AMORTIZED	102798	ENERGY FINANSWER - WYOMING PPL - 2007	WYP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102799	MAJOR CUSTOMER 99	WYP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102802	HOME ENERGY EFF INCENTIVE PRO - PPL WYOM	WYP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102803	LOW-INCOME WEATHERIZATION - WYOMING PPL-	WYP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102804	COMMERCIAL FINANSWER EXPRESS - WY - 2007	WYP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102805	INDUSTRIAL FINANSWER EXPRESS - WY - 2007	WYP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102806	SELF DIRECT - COMMERCIAL - WY - 2007	WYP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102807	SELF DIRECT - INDUSTRIAL - WY - 2007	WYP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102819	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	OTHER	5,982	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5,982
1823920	DSR COSTS AMORTIZED	102820	AIR CONDITIONING - UTAH - 2007	OTHER	883	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	883
1823920	DSR COSTS AMORTIZED	102821	ENERGY FINANSWER - UTAH - 2007	OTHER	1,952	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,952
1823920	DSR COSTS AMORTIZED	102822	INDUSTRIAL FINANSWER - UTAH - 2007	OTHER	3,369	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,369
1823920	DSR COSTS AMORTIZED	102823	LOW INCOME - UTAH - 2007	OTHER	117	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	117
1823920	DSR COSTS AMORTIZED	102824	POWER FORWARD - UTAH - 2007	OTHER	50	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	50
1823920	DSR COSTS AMORTIZED	102825	REFRIGERATOR RECYCLING PGM- UTAH - 2007	OTHER	3,399	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,399
1823920	DSR COSTS AMORTIZED	102826	COMMERCIAL SELF-DIRECT - UTAH - 2007	OTHER	61	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	61
1823920	DSR COSTS AMORTIZED	102827	INDUSTRIAL SELF-DIRECT - UTAH - 2007	OTHER	108	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	108
1823920	DSR COSTS AMORTIZED	102828	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	1,936	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,936
1823920	DSR COSTS AMORTIZED	102829	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	OTHER	3,277	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,277
1823920	DSR COSTS AMORTIZED	102830	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	968	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	968
1823920	DSR COSTS AMORTIZED	102831	RETROFIT COMMISSIONING PROGRAM - UTAH -	OTHER	187	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	187
1823920	DSR COSTS AMORTIZED	102833	IRRIGATION LOAD CONTROL - UTAH - 2007	OTHER	277	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	277
1823920	DSR COSTS AMORTIZED	102834	HOME ENERGY EFF INCENTIVE PROG - UT 2007	OTHER	3,034	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,034
1823920	DSR COSTS AMORTIZED	102883	CALIFORNIA DSM EXPENSE - 2008	OTHER	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
1823920	DSR COSTS AMORTIZED	102885	ENERGY FINANSWER - WYOMING PPL - 2008	WYP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102886	INDUSTRIAL FINANSWER - WYOMING PPL - 200	WYP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102888	REFRIGERATOR RECYCLING - WYOMING 2008	WYP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102889	HOME ENERGY EFF INCENTIVE PROGRAM - WYOM	WYP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102890	LOW INCOME WEATHERIZATION - WYOMING 2008	WYP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102891	COMMERCIAL FINANSWER EXPRESS - WYOMING 2	WYP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102892	INDUSTRIAL FINANSWER EXPRESS - WY - 2008	WYP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102893	SELF DIRECT COMMERCIAL - WYOMING 2008	WYP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102894	SELF DIRECT INDUSTRIAL - WYOMING 2008	WYP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102906	AC LOAD CONTROL - RESIDENTIAL - UTAH 200	OTHER	7,175	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	7,175
1823920	DSR COSTS AMORTIZED	102907	AIR CONDITIONING - UTAH 2008	OTHER	526	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	526



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1823920	DSR COSTS AMORTIZED	102908	ENERGY FINANSWER - UTAH - 2008	OTHER	3,466	-	-	-	-	-	-	-	3,466
1823920	DSR COSTS AMORTIZED	102909	INDUSTRIAL FINANSWER - UTAH - 2008	OTHER	4,289	-	-	-	-	-	-	-	4,289
1823920	DSR COSTS AMORTIZED	102910	LOW INCOME - UTAH 2008	OTHER	127	-	-	-	-	-	-	-	127
1823920	DSR COSTS AMORTIZED	102911	POWER FORWARD - UTAH - 2008	OTHER	50	-	-	-	-	-	-	-	50
1823920	DSR COSTS AMORTIZED	102912	REFRIGERATOR RECYCLING - UTAH - 2008	OTHER	2,570	-	-	-	-	-	-	-	2,570
1823920	DSR COSTS AMORTIZED	102913	COMMERCIAL SELF DIRECT - UTAH - 2008	OTHER	83	-	-	-	-	-	-	-	83
1823920	DSR COSTS AMORTIZED	102914	INDUSTRIAL SELF DIRECT - UTAH - 2008	OTHER	126	-	-	-	-	-	-	-	126
1823920	DSR COSTS AMORTIZED	102915	RESIDENTIAL NEW CONSTRUCTION - UTAH 2008	OTHER	1,664	-	-	-	-	-	-	-	1,664
1823920	DSR COSTS AMORTIZED	102916	COMMERCIAL FINANSWER EXPRESS - UTAH 2008	OTHER	3,791	-	-	-	-	-	-	-	3,791
1823920	DSR COSTS AMORTIZED	102917	INDUSTRIAL FINANSWER EXPRESS - UTAH 2008	OTHER	1,133	-	-	-	-	-	-	-	1,133
1823920	DSR COSTS AMORTIZED	102918	RETROFIT COMMISSIONING PROGRAM - UTAH -	OTHER	1,053	-	-	-	-	-	-	-	1,053
1823920	DSR COSTS AMORTIZED	102919	C&I LIGHTING LOAD CONTROL - UTAH - 2008	OTHER	4	-	-	-	-	-	-	-	4
1823920	DSR COSTS AMORTIZED	102920	IRRIGATION LOAD CONTROL - UTAH	OTHER	762	-	-	-	-	-	-	-	762
1823920	DSR COSTS AMORTIZED	102921	HOME ENERGY EFF INCENTIVE PROGRAM - UTAH	OTHER	7,817	-	-	-	-	-	-	-	7,817
1823920	DSR COSTS AMORTIZED	102964	CALIFORNIA DSM EXPENSE - 2009	OTHER	0	-	-	-	-	-	-	-	0
1823920	DSR COSTS AMORTIZED	102976	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	OTHER	9,817	-	-	-	-	-	-	-	9,817
1823920	DSR COSTS AMORTIZED	102977	AIR CONDITIONING - UTAH - 2009	OTHER	500	-	-	-	-	-	-	-	500
1823920	DSR COSTS AMORTIZED	102978	ENERGY FINANSWER - UTAH - 2009	OTHER	2,532	-	-	-	-	-	-	-	2,532
1823920	DSR COSTS AMORTIZED	102979	INDUSTRIAL FINANSWER - UTAH - 2009	OTHER	5,215	-	-	-	-	-	-	-	5,215
1823920	DSR COSTS AMORTIZED	102980	LOW INCOME - UTAH - 2009	OTHER	162	-	-	-	-	-	-	-	162
1823920	DSR COSTS AMORTIZED	102981	POWER FORWARD - UTAH - 2009	OTHER	50	-	-	-	-	-	-	-	50
1823920	DSR COSTS AMORTIZED	102982	REFRIGERATOR RECYCLING PGM- UTAH - 2009	OTHER	2,339	-	-	-	-	-	-	-	2,339
1823920	DSR COSTS AMORTIZED	102983	COMMERCIAL SELF-DIRECT - UTAH - 2009	OTHER	53	-	-	-	-	-	-	-	53
1823920	DSR COSTS AMORTIZED	102984	INDUSTRIAL SELF-DIRECT - UTAH - 2009	OTHER	72	-	-	-	-	-	-	-	72
1823920	DSR COSTS AMORTIZED	102985	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	1,446	-	-	-	-	-	-	-	1,446
1823920	DSR COSTS AMORTIZED	102986	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	OTHER	3,258	-	-	-	-	-	-	-	3,258
1823920	DSR COSTS AMORTIZED	102987	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	776	-	-	-	-	-	-	-	776
1823920	DSR COSTS AMORTIZED	102988	RETROFIT COMMISSIONING PROGRAM - UTAH -	OTHER	947	-	-	-	-	-	-	-	947
1823920	DSR COSTS AMORTIZED	102990	IRRIGATION LOAD CONTROL - UTAH - 2009	OTHER	2,732	-	-	-	-	-	-	-	2,732
1823920	DSR COSTS AMORTIZED	102991	HOME ENERGY EFF INCENTIVE PROG - UT 2009	OTHER	25,439	-	-	-	-	-	-	-	25,439
1823920	DSR COSTS AMORTIZED	102992	ENERGY FINANSWER - WYOMING PPL - 2009	OTHER	21	-	-	-	-	-	-	-	21
1823920	DSR COSTS AMORTIZED	102993	INDUSTRIAL FINANSWER-WYOMING - PPL 2009	OTHER	96	-	-	-	-	-	-	-	96
1823920	DSR COSTS AMORTIZED	102995	REFRIGERATOR RECYCLING - PPL WYOMING - 2	OTHER	140	-	-	-	-	-	-	-	140
1823920	DSR COSTS AMORTIZED	102996	HOME ENERGY EFF INCENTIVE PRO - PPL WYOM	OTHER	439	-	-	-	-	-	-	-	439
1823920	DSR COSTS AMORTIZED	102997	LOW-INCOME WEATHERIZATION - WYOMING PPL	OTHER	86	-	-	-	-	-	-	-	86
1823920	DSR COSTS AMORTIZED	102998	COMMERCIAL FINANSWER EXPRESS - WY - 2009	OTHER	139	-	-	-	-	-	-	-	139
1823920	DSR COSTS AMORTIZED	102999	INDUSTRIAL FINANSWER EXPRESS - WY - 2009	OTHER	59	-	-	-	-	-	-	-	59
1823920	DSR COSTS AMORTIZED	103000	SELF DIRECT - COMMERCIAL - WY - 2009	OTHER	5	-	-	-	-	-	-	-	5
1823920	DSR COSTS AMORTIZED	103001	SELF DIRECT - INDUSTRIAL - WY - 2009	OTHER	12	-	-	-	-	-	-	-	12
1823920	DSR COSTS AMORTIZED	103003	MAIN CHECK DISB-WIRES/ACH IN CLEAR ACCT	OTHER	2	-	-	-	-	-	-	-	2
1823920	DSR COSTS AMORTIZED	103004	MAIN CHECK DISB-WIRES/ACH OUT CLEAR ACCT	OTHER	2	-	-	-	-	-	-	-	2
1823920	DSR COSTS AMORTIZED	103005	COMMERCIAL FINANSWER EXPRESS Cat 2- WY -	OTHER	236	-	-	-	-	-	-	-	236
1823920	DSR COSTS AMORTIZED	103006	INDUSTRIAL FINANSWER EXPRESS Cat 2- WY -	OTHER	34	-	-	-	-	-	-	-	34
1823920	DSR COSTS AMORTIZED	103007	ENERGY FINANSWER Cat 2 - WY 2009	OTHER	40	-	-	-	-	-	-	-	40
1823920	DSR COSTS AMORTIZED	103008	INDUSTRIAL FINANSWER Cat 2 - WY 2009	OTHER	34	-	-	-	-	-	-	-	34
1823920	DSR COSTS AMORTIZED	103012	WYOMING REV RECOVERY - SBC OFFSET CAT 1	OTHER	(10,759)	-	-	-	-	-	-	-	(10,759)
1823920	DSR COSTS AMORTIZED	103013	WYOMING REV RECOVERY - SBC OFFSET CAT 2	OTHER	(10,609)	-	-	-	-	-	-	-	(10,609)
1823920	DSR COSTS AMORTIZED	103014	WYOMING REV RECOVERY - SBC OFFSET CAT 3	OTHER	(10,192)	-	-	-	-	-	-	-	(10,192)
1823920	DSR COSTS AMORTIZED	103031	OUTREACH and COMMUNICATIONS - UT 2009	OTHER	571	-	-	-	-	-	-	-	571
1823920	DSR COSTS AMORTIZED	103059	CALIFORNIA DSM EXPENSE - 2010	OTHER	0	-	-	-	-	-	-	-	0
1823920	DSR COSTS AMORTIZED	103071	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	OTHER	4,836	-	-	-	-	-	-	-	4,836
1823920	DSR COSTS AMORTIZED	103072	AIR CONDITIONING - UTAH - 2010	OTHER	1,490	-	-	-	-	-	-	-	1,490
1823920	DSR COSTS AMORTIZED	103073	ENERGY FINANSWER - UTAH - 2010	OTHER	3,246	-	-	-	-	-	-	-	3,246
1823920	DSR COSTS AMORTIZED	103074	INDUSTRIAL FINANSWER - UTAH - 2010	OTHER	4,524	-	-	-	-	-	-	-	4,524



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



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



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1823920	DSR COSTS AMORTIZED	103356	COMMERCIAL FINANSWER EXP- WY-2012 CAT2	OTHER	1,203	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,203
1823920	DSR COSTS AMORTIZED	103357	INDUSTRIAL FINAN EXPRESS WY-2012 CAT2	OTHER	58	-	-	-	-	-	-	-	-	-	-	-	-	-	-	58
1823920	DSR COSTS AMORTIZED	103358	ENERGY FINANSWER -WY 2012 CAT2	OTHER	59	-	-	-	-	-	-	-	-	-	-	-	-	-	-	59
1823920	DSR COSTS AMORTIZED	103359	INDUSTRIAL FINANSWER -WY 2012 CAT2	OTHER	205	-	-	-	-	-	-	-	-	-	-	-	-	-	-	205
1823920	DSR COSTS AMORTIZED	103360	SELF DIRECT - COMMERCIAL WY-2012 CAT2	OTHER	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1
1823920	DSR COSTS AMORTIZED	103361	SELF DIRECT- INDUSTRIAL WY-2012 CAT2	OTHER	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1
1823920	DSR COSTS AMORTIZED	103363	PORTFOLIO WY-2012 CAT1	OTHER	33	-	-	-	-	-	-	-	-	-	-	-	-	-	-	33
1823920	DSR COSTS AMORTIZED	103364	OUTREACH AND COMMUNICATION WATTSMT WY-2	OTHER	155	-	-	-	-	-	-	-	-	-	-	-	-	-	-	155
1823920	DSR COSTS AMORTIZED	103365	AGRICULTURAL FINANSWER EXP WY-2012 CAT2	OTHER	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1
1823920	DSR COSTS AMORTIZED	103366	AGRICULTURAL FINANSWER EXP WY-2012 CAT3	OTHER	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
1823920	DSR COSTS AMORTIZED	103367	PORTFOLIO WY-2012 CAT2	OTHER	35	-	-	-	-	-	-	-	-	-	-	-	-	-	-	35
1823920	DSR COSTS AMORTIZED	103368	PORTFOLIO WY-2012 CAT3	OTHER	30	-	-	-	-	-	-	-	-	-	-	-	-	-	-	30
1823920	DSR COSTS AMORTIZED	103369	COMMERCIAL CURTAILMENT - OR 2012	OTHER	(27)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(27)
1823920	DSR COSTS AMORTIZED	103493	U.of Utah Student Energy Sponsorship- UT	OTHER	8	-	-	-	-	-	-	-	-	-	-	-	-	-	-	8
1823920	DSR COSTS AMORTIZED	103496	PORTFOLIO - IDAHO	OTHER	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2
1823920	DSR COSTS AMORTIZED	103497	PORTFOLIO - UTAH	OTHER	42	-	-	-	-	-	-	-	-	-	-	-	-	-	-	42
1823920	DSR COSTS AMORTIZED	103623	CALIFORNIA DSM EXPENSE - 2013	OTHER	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
1823920	DSR COSTS AMORTIZED	103646	PORTFOLIO - IDAHO 2013	OTHER	38	-	-	-	-	-	-	-	-	-	-	-	-	-	-	38
1823920	DSR COSTS AMORTIZED	103647	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	OTHER	10,293	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10,293
1823920	DSR COSTS AMORTIZED	103648	AIR CONDITIONING - UTAH - 2013	OTHER	66	-	-	-	-	-	-	-	-	-	-	-	-	-	-	66
1823920	DSR COSTS AMORTIZED	103649	ENERGY FINANSWER - UTAH - 2013	OTHER	1,445	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,445
1823920	DSR COSTS AMORTIZED	103650	INDUSTRIAL FINANSWER - UTAH - 2013	OTHER	2,168	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,168
1823920	DSR COSTS AMORTIZED	103651	LOW INCOME - UTAH - 2013	OTHER	120	-	-	-	-	-	-	-	-	-	-	-	-	-	-	120
1823920	DSR COSTS AMORTIZED	103653	REFRIGERATOR RECYCLING PGM- UTAH - 2013	OTHER	1,544	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,544
1823920	DSR COSTS AMORTIZED	103654	COMMERCIAL SELF-DIRECT - UTAH - 2013	OTHER	116	-	-	-	-	-	-	-	-	-	-	-	-	-	-	116
1823920	DSR COSTS AMORTIZED	103655	INDUSTRIAL SELF-DIRECT - UTAH - 2013	OTHER	319	-	-	-	-	-	-	-	-	-	-	-	-	-	-	319
1823920	DSR COSTS AMORTIZED	103656	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	1,314	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,314
1823920	DSR COSTS AMORTIZED	103657	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	OTHER	8,290	-	-	-	-	-	-	-	-	-	-	-	-	-	-	8,290
1823920	DSR COSTS AMORTIZED	103658	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	1,444	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,444
1823920	DSR COSTS AMORTIZED	103660	IRRIGATION LOAD CONTROL - UTAH - 2013	OTHER	807	-	-	-	-	-	-	-	-	-	-	-	-	-	-	807
1823920	DSR COSTS AMORTIZED	103661	HOME ENERGY EFF INCENTIVE PROG - UT 2013	OTHER	20,269	-	-	-	-	-	-	-	-	-	-	-	-	-	-	20,269
1823920	DSR COSTS AMORTIZED	103662	OUTREACH and COMMUNICATIONS - UT 2013	OTHER	1,406	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,406
1823920	DSR COSTS AMORTIZED	103666	AGRICULTURAL FINANSWER EXPRESS - UTAH -	OTHER	70	-	-	-	-	-	-	-	-	-	-	-	-	-	-	70
1823920	DSR COSTS AMORTIZED	103671	HOME ENERGY REPORTING - UT 2013	OTHER	765	-	-	-	-	-	-	-	-	-	-	-	-	-	-	765
1823920	DSR COSTS AMORTIZED	103673	RETROFIT COMMISSIONING PROGRAM - UTAH -	OTHER	135	-	-	-	-	-	-	-	-	-	-	-	-	-	-	135
1823920	DSR COSTS AMORTIZED	103675	ENERGY FINANSWER-WY-2013 CAT3	OTHER	27	-	-	-	-	-	-	-	-	-	-	-	-	-	-	27
1823920	DSR COSTS AMORTIZED	103676	INDUSTRIAL FINANSWER-WY-2013 CAT3	OTHER	985	-	-	-	-	-	-	-	-	-	-	-	-	-	-	985
1823920	DSR COSTS AMORTIZED	103677	REFRIGERATOR RECYCLING-WY -2013 CAT1	OTHER	130	-	-	-	-	-	-	-	-	-	-	-	-	-	-	130
1823920	DSR COSTS AMORTIZED	103678	HOME ENERGY EFF INCENT PROG Y-2013 CAT1	OTHER	884	-	-	-	-	-	-	-	-	-	-	-	-	-	-	884
1823920	DSR COSTS AMORTIZED	103679	LOW-INCOME WEATHERZTN - WY 2013 CAT1	OTHER	41	-	-	-	-	-	-	-	-	-	-	-	-	-	-	41
1823920	DSR COSTS AMORTIZED	103680	COMMERCIAL FINANSWER EXP WY-2013 CAT3	OTHER	424	-	-	-	-	-	-	-	-	-	-	-	-	-	-	424
1823920	DSR COSTS AMORTIZED	103681	INDUSTRIAL FINANSWER EXP WY-2013 CAT3	OTHER	169	-	-	-	-	-	-	-	-	-	-	-	-	-	-	169
1823920	DSR COSTS AMORTIZED	103682	SELF DIRECT - COMMERCIAL -WY-2013 CAT3	OTHER	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2
1823920	DSR COSTS AMORTIZED	103683	SELF DIRECT -INDUSTRIAL -WY-2013 CAT3	OTHER	9	-	-	-	-	-	-	-	-	-	-	-	-	-	-	9
1823920	DSR COSTS AMORTIZED	103684	COMMERCIAL FINANSWER EXP- WY-2013 CAT2	OTHER	1,234	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,234
1823920	DSR COSTS AMORTIZED	103685	INDUSTRIAL FINAN EXPRESS WY-2013 CAT2	OTHER	85	-	-	-	-	-	-	-	-	-	-	-	-	-	-	85
1823920	DSR COSTS AMORTIZED	103686	ENERGY FINANSWER -WY 2013 CAT2	OTHER	26	-	-	-	-	-	-	-	-	-	-	-	-	-	-	26
1823920	DSR COSTS AMORTIZED	103687	INDUSTRIAL FINANSWER -WY 2013 CAT2	OTHER	58	-	-	-	-	-	-	-	-	-	-	-	-	-	-	58
1823920	DSR COSTS AMORTIZED	103688	SELF DIRECT - COMMERCIAL WY-2013 CAT2	OTHER	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2
1823920	DSR COSTS AMORTIZED	103689	SELF DIRECT- INDUSTRIAL WY-2013 CAT2	OTHER	8	-	-	-	-	-	-	-	-	-	-	-	-	-	-	8
1823920	DSR COSTS AMORTIZED	103690	PORTFOLIO WY-2013 CAT1	OTHER	130	-	-	-	-	-	-	-	-	-	-	-	-	-	-	130
1823920	DSR COSTS AMORTIZED	103691	OUTREACH AND COMMUNICATION WATTSMT WY-2	OTHER	178	-	-	-	-	-	-	-	-	-	-	-	-	-	-	178
1823920	DSR COSTS AMORTIZED	103692	AGRICULTURAL FINANSWER EXP WY-2013 CAT2	OTHER	10	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10
1823920	DSR COSTS AMORTIZED	103693	AGRICULTURAL FINANSWER EXP WY-2013 CAT3	OTHER	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0



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1823920	DSR COSTS AMORTIZED	103694	PORTFOLIO WY-2013 CAT2	OTHER	38	-	-	-	-	-	-	-	-	-	38
1823920	DSR COSTS AMORTIZED	103695	PORTFOLIO WY-2013 CAT3	OTHER	26	-	-	-	-	-	-	-	-	-	26
1823920	DSR COSTS AMORTIZED	103698	COMMERCIAL CURTAILMENT - OR 2013	OTHER	-	-	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	103700	PORTFOLIO - UTAH 2013	OTHER	435	-	-	-	-	-	-	-	-	-	435
1823920	DSR COSTS AMORTIZED	103701	U.of Utah Student Energy Sponsorship- UT	OTHER	2	-	-	-	-	-	-	-	-	-	2
1823920	DSR COSTS AMORTIZED	103732	COMMERCIAL (WSB) WATTSMART BUSINESS - UT	OTHER	0	-	-	-	-	-	-	-	-	-	0
1823920	DSR COSTS AMORTIZED	103734	INDUSTRIAL (WSB) WATTSMART BUSINESS - UT	OTHER	0	-	-	-	-	-	-	-	-	-	0
1823920	DSR COSTS AMORTIZED	103735	WSB - WATTSMART BUSINESS - UT- 2013	OTHER	12	-	-	-	-	-	-	-	-	-	12
1823920	DSR COSTS AMORTIZED	103740	COMMERCIAL (WSB) WATTSMART BUSINESS - WA	OTHER	5,435	-	-	-	-	-	-	-	-	-	5,435
1823920	DSR COSTS AMORTIZED	103741	INDUSTRIAL WATTSMART BUSINESS - WA-2013	OTHER	6,233	-	-	-	-	-	-	-	-	-	6,233
1823920	DSR COSTS AMORTIZED	103742	WSB - WATTSMART BUSINESS - WA- 2013	OTHER	4,049	-	-	-	-	-	-	-	-	-	4,049
1823920	DSR COSTS AMORTIZED	103743	AGRICULTURAL (WSB) WATTSMART BUSINESS -	OTHER	306	-	-	-	-	-	-	-	-	-	306
1823920	DSR COSTS AMORTIZED	103745	CALIFORNIA DSM EXPENSE - 2014	OTHER	0	-	-	-	-	-	-	-	-	-	0
1823920	DSR COSTS AMORTIZED	103754	PORTFOLIO - IDAHO 2014	OTHER	30	-	-	-	-	-	-	-	-	-	30
1823920	DSR COSTS AMORTIZED	103756	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	OTHER	24,564	-	-	-	-	-	-	-	-	-	24,564
1823920	DSR COSTS AMORTIZED	103757	AGRICULTURAL FINANSWER EXPRESS - UTAH - 2	OTHER	1	-	-	-	-	-	-	-	-	-	1
1823920	DSR COSTS AMORTIZED	103758	AIR CONDITIONING - UTAH - 2014	OTHER	1	-	-	-	-	-	-	-	-	-	1
1823920	DSR COSTS AMORTIZED	103759	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	OTHER	401	-	-	-	-	-	-	-	-	-	401
1823920	DSR COSTS AMORTIZED	103760	ENERGY FINANSWER - UTAH - 2014	OTHER	37	-	-	-	-	-	-	-	-	-	37
1823920	DSR COSTS AMORTIZED	103761	HOME ENERGY EFF INCENTIVE PROG - UT 2014	OTHER	24,908	-	-	-	-	-	-	-	-	-	24,908
1823920	DSR COSTS AMORTIZED	103762	HOME ENERGY REPORTING - UT 2014	OTHER	1,630	-	-	-	-	-	-	-	-	-	1,630
1823920	DSR COSTS AMORTIZED	103763	INDUSTRIAL FINANSWER - UTAH - 2014	OTHER	60	-	-	-	-	-	-	-	-	-	60
1823920	DSR COSTS AMORTIZED	103764	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	144	-	-	-	-	-	-	-	-	-	144
1823920	DSR COSTS AMORTIZED	103765	IRRIGATION LOAD CONTROL - UTAH - 2014	OTHER	597	-	-	-	-	-	-	-	-	-	597
1823920	DSR COSTS AMORTIZED	103766	LOW INCOME - UTAH - 2014	OTHER	170	-	-	-	-	-	-	-	-	-	170
1823920	DSR COSTS AMORTIZED	103767	OUTREACH and COMMUNICATIONS - UT 2014	OTHER	1,585	-	-	-	-	-	-	-	-	-	1,585
1823920	DSR COSTS AMORTIZED	103768	PORTFOLIO - UTAH 2014	OTHER	242	-	-	-	-	-	-	-	-	-	242
1823920	DSR COSTS AMORTIZED	103769	REFRIGERATOR RECYCLING PGM- UTAH - 2014	OTHER	1,762	-	-	-	-	-	-	-	-	-	1,762
1823920	DSR COSTS AMORTIZED	103770	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	1,203	-	-	-	-	-	-	-	-	-	1,203
1823920	DSR COSTS AMORTIZED	103771	RETROFIT COMMISSIONING PROGRAM - UTAH -	OTHER	1	-	-	-	-	-	-	-	-	-	1
1823920	DSR COSTS AMORTIZED	103772	COMMERCIAL SELF-DIRECT - UTAH - 2014	OTHER	29	-	-	-	-	-	-	-	-	-	29
1823920	DSR COSTS AMORTIZED	103773	INDUSTRIAL SELF-DIRECT - UTAH - 2014	OTHER	53	-	-	-	-	-	-	-	-	-	53
1823920	DSR COSTS AMORTIZED	103774	COMMERCIAL (WSB) WATTSMART BUS - UT- 201	OTHER	12,239	-	-	-	-	-	-	-	-	-	12,239
1823920	DSR COSTS AMORTIZED	103775	INDUSTRIAL (WSB) WATTSMART BUS- UT- 2014	OTHER	6,640	-	-	-	-	-	-	-	-	-	6,640
1823920	DSR COSTS AMORTIZED	103776	WSB - WATTSMART BUS- UT- 2014	OTHER	3,636	-	-	-	-	-	-	-	-	-	3,636
1823920	DSR COSTS AMORTIZED	103777	AGRICULTURAL (WSB) WATTSMART BUS- UT- 20	OTHER	161	-	-	-	-	-	-	-	-	-	161
1823920	DSR COSTS AMORTIZED	103778	U.of Utah Student Energy Sponsorship- UT	OTHER	5	-	-	-	-	-	-	-	-	-	5
1823920	DSR COSTS AMORTIZED	103779	AGRICULTURAL FINANSWER EXP WY-2014 CAT2	OTHER	4	-	-	-	-	-	-	-	-	-	4
1823920	DSR COSTS AMORTIZED	103780	AGRICULTURAL FINANSWER EXP WY-2014 CAT3	OTHER	0	-	-	-	-	-	-	-	-	-	0
1823920	DSR COSTS AMORTIZED	103781	COMMERCIAL FINANSWER EXP- WY-2014 CAT2	OTHER	1,178	-	-	-	-	-	-	-	-	-	1,178
1823920	DSR COSTS AMORTIZED	103782	COMMERCIAL FINANSWER EXP WY-2014 CAT3	OTHER	255	-	-	-	-	-	-	-	-	-	255
1823920	DSR COSTS AMORTIZED	103783	ENERGY FINANSWER -WY 2014 CAT2	OTHER	32	-	-	-	-	-	-	-	-	-	32
1823920	DSR COSTS AMORTIZED	103784	ENERGY FINANSWER-WY-2014 CAT3	OTHER	71	-	-	-	-	-	-	-	-	-	71
1823920	DSR COSTS AMORTIZED	103785	HOME ENERGY EFF INCENT PROG Y-2014 CAT1	OTHER	1,183	-	-	-	-	-	-	-	-	-	1,183
1823920	DSR COSTS AMORTIZED	103786	INDUSTRIAL FINANSWER -WY 2014 CAT2	OTHER	95	-	-	-	-	-	-	-	-	-	95
1823920	DSR COSTS AMORTIZED	103787	INDUSTRIAL FINANSWER-WY-2014 CAT3	OTHER	356	-	-	-	-	-	-	-	-	-	356
1823920	DSR COSTS AMORTIZED	103788	INDUSTRIAL FINAN EXPRESS WY-2014 CAT2	OTHER	136	-	-	-	-	-	-	-	-	-	136
1823920	DSR COSTS AMORTIZED	103789	INDUSTRIAL FINANSWER EXP WY-2014 CAT3	OTHER	203	-	-	-	-	-	-	-	-	-	203
1823920	DSR COSTS AMORTIZED	103790	LOW-INCOME WEATHERZTN - WY 2014 CAT1	OTHER	30	-	-	-	-	-	-	-	-	-	30
1823920	DSR COSTS AMORTIZED	103791	OUTREACH AND COMMUNICATION WATTSMT WY-2	OTHER	157	-	-	-	-	-	-	-	-	-	157
1823920	DSR COSTS AMORTIZED	103792	PORTFOLIO WY-2014 CAT1	OTHER	63	-	-	-	-	-	-	-	-	-	63
1823920	DSR COSTS AMORTIZED	103793	PORTFOLIO WY-2014 CAT2	OTHER	147	-	-	-	-	-	-	-	-	-	147
1823920	DSR COSTS AMORTIZED	103794	PORTFOLIO WY-2014 CAT3	OTHER	258	-	-	-	-	-	-	-	-	-	258
1823920	DSR COSTS AMORTIZED	103795	REFRIGERATOR RECYCLING-WY -2014 CAT1	OTHER	159	-	-	-	-	-	-	-	-	-	159



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



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1823920	DSR COSTS AMORTIZED	103915	INDUSTRIAL FINANSWER-WY-2015 CAT3	OTHER	85	-	-	-	-	-	-	-	-	-	-	-	-	85
1823920	DSR COSTS AMORTIZED	103916	INDUSTRIAL FINAN EXPRESS WY-2015 CAT2	OTHER	9	-	-	-	-	-	-	-	-	-	-	-	-	9
1823920	DSR COSTS AMORTIZED	103917	INDUSTRIAL FINANSWER EXP WY-2015 CAT3	OTHER	3	-	-	-	-	-	-	-	-	-	-	-	-	3
1823920	DSR COSTS AMORTIZED	103918	LOW-INCOME WEATHERZTN - WY 2015 CAT1	OTHER	30	-	-	-	-	-	-	-	-	-	-	-	-	30
1823920	DSR COSTS AMORTIZED	103919	OUTREACH AND COMMUNICATION WATTSMT WY-2	OTHER	121	-	-	-	-	-	-	-	-	-	-	-	-	121
1823920	DSR COSTS AMORTIZED	103920	PORTFOLIO WY-2015 CAT1	OTHER	71	-	-	-	-	-	-	-	-	-	-	-	-	71
1823920	DSR COSTS AMORTIZED	103921	PORTFOLIO WY-2015 CAT2	OTHER	29	-	-	-	-	-	-	-	-	-	-	-	-	29
1823920	DSR COSTS AMORTIZED	103922	PORTFOLIO WY-2015 CAT3	OTHER	47	-	-	-	-	-	-	-	-	-	-	-	-	47
1823920	DSR COSTS AMORTIZED	103923	REFRIGERATOR RECYCLING-WY -2015 CAT1	OTHER	99	-	-	-	-	-	-	-	-	-	-	-	-	99
1823920	DSR COSTS AMORTIZED	103925	SELF DIRECT - COMMERCIAL -WY-2015 CAT3	OTHER	0	-	-	-	-	-	-	-	-	-	-	-	-	0
1823920	DSR COSTS AMORTIZED	103927	SELF DIRECT -INDUSTRIAL -WY-2015 CAT3	OTHER	1	-	-	-	-	-	-	-	-	-	-	-	-	1
1823920	DSR COSTS AMORTIZED	103928	WSB - Wattsmart Business - WY Cat 2- 201	OTHER	639	-	-	-	-	-	-	-	-	-	-	-	-	639
1823920	DSR COSTS AMORTIZED	103929	WSB - Small Business Comm - WY Cat2 -201	OTHER	1,071	-	-	-	-	-	-	-	-	-	-	-	-	1,071
1823920	DSR COSTS AMORTIZED	103930	WBS- Wattsmart Business Ind -WY Cat2-201	OTHER	286	-	-	-	-	-	-	-	-	-	-	-	-	286
1823920	DSR COSTS AMORTIZED	103931	HOME ENERGY REPORTING - WY 2015	OTHER	139	-	-	-	-	-	-	-	-	-	-	-	-	139
1823920	DSR COSTS AMORTIZED	103932	WSB- Wattsmart Business- WY Cat 3- 2015	OTHER	178	-	-	-	-	-	-	-	-	-	-	-	-	178
1823920	DSR COSTS AMORTIZED	103933	REFRIG RECYCLE COMM -WY 2015 CAT2	OTHER	1	-	-	-	-	-	-	-	-	-	-	-	-	1
1823920	DSR COSTS AMORTIZED	103934	REFRIG RECYCLE COMM -WY 2015 CAT3	OTHER	1	-	-	-	-	-	-	-	-	-	-	-	-	1
1823920	DSR COSTS AMORTIZED	103935	WSB Wattsmart Business Comm- WY Cat3 -20	OTHER	381	-	-	-	-	-	-	-	-	-	-	-	-	381
1823920	DSR COSTS AMORTIZED	103936	WBS- Wattsmart Bus Ind- WY Cat3-2015	OTHER	1,487	-	-	-	-	-	-	-	-	-	-	-	-	1,487
1823920	DSR COSTS AMORTIZED	103937	WSB- Wattsmart Business Agric- WY Cat2 -	OTHER	18	-	-	-	-	-	-	-	-	-	-	-	-	18
1823920	DSR COSTS AMORTIZED	103938	WSB- Wattsmart Business Agric- WY Cat3 -	OTHER	0	-	-	-	-	-	-	-	-	-	-	-	-	0
1823920	DSR COSTS AMORTIZED	103959	COMMERCIAL ENERGY REPORTS-SMB -UT 2015	OTHER	3	-	-	-	-	-	-	-	-	-	-	-	-	3
1823920	DSR COSTS AMORTIZED	103962	Portfolio - EM&V C&I - ID- 2015	OTHER	2	-	-	-	-	-	-	-	-	-	-	-	-	2
1823920	DSR COSTS AMORTIZED	103963	Portfolio - EM&V RES - ID- 2015	OTHER	41	-	-	-	-	-	-	-	-	-	-	-	-	41
1823920	DSR COSTS AMORTIZED	104013	CALIFORNIA DSM EXPENSE - 2016	OTHER	0	-	-	-	-	-	-	-	-	-	-	-	-	0
1823920	DSR COSTS AMORTIZED	104015	HOME ENERGY REPORTING - ID 2016	OTHER	94	-	-	-	-	-	-	-	-	-	-	-	-	94
1823920	DSR COSTS AMORTIZED	104018	OUTREACH AND COMMUNICATION ID-2016	OTHER	98	-	-	-	-	-	-	-	-	-	-	-	-	98
1823920	DSR COSTS AMORTIZED	104019	PORTFOLIO - IDAHO 2016	OTHER	6	-	-	-	-	-	-	-	-	-	-	-	-	6
1823920	DSR COSTS AMORTIZED	104020	Portfolio - EM&V C&I - ID- 2016	OTHER	166	-	-	-	-	-	-	-	-	-	-	-	-	166
1823920	DSR COSTS AMORTIZED	104021	Portfolio - EM&V RES - ID- 2016	OTHER	165	-	-	-	-	-	-	-	-	-	-	-	-	165
1823920	DSR COSTS AMORTIZED	104023	WSB Small Business Comm - ID-2016	OTHER	1,392	-	-	-	-	-	-	-	-	-	-	-	-	1,392
1823920	DSR COSTS AMORTIZED	104024	WSB Small Business Ind - ID 2016	OTHER	220	-	-	-	-	-	-	-	-	-	-	-	-	220
1823920	DSR COSTS AMORTIZED	104025	WSB - WATTSMART BUSINESS - ID- 2016	OTHER	607	-	-	-	-	-	-	-	-	-	-	-	-	607
1823920	DSR COSTS AMORTIZED	104026	WSB Wattsmart Business Agric - ID-2016	OTHER	311	-	-	-	-	-	-	-	-	-	-	-	-	311
1823920	DSR COSTS AMORTIZED	104027	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	OTHER	4,957	-	-	-	-	-	-	-	-	-	-	-	-	4,957
1823920	DSR COSTS AMORTIZED	104029	HOME ENERGY EFF INCENTIVE PROG - UT 2016	OTHER	12,572	-	-	-	-	-	-	-	-	-	-	-	-	12,572
1823920	DSR COSTS AMORTIZED	104030	HOME ENERGY REPORTING - UT 2016	OTHER	2,335	-	-	-	-	-	-	-	-	-	-	-	-	2,335
1823920	DSR COSTS AMORTIZED	104031	IRRIGATION LOAD CONTROL - UTAH - 2016	OTHER	430	-	-	-	-	-	-	-	-	-	-	-	-	430
1823920	DSR COSTS AMORTIZED	104032	LOW INCOME - UTAH - 2016	OTHER	59	-	-	-	-	-	-	-	-	-	-	-	-	59
1823920	DSR COSTS AMORTIZED	104033	OUTREACH and COMMUNICATIONS - UT 2016	OTHER	1,313	-	-	-	-	-	-	-	-	-	-	-	-	1,313
1823920	DSR COSTS AMORTIZED	104034	PORTFOLIO - UTAH 2016	OTHER	164	-	-	-	-	-	-	-	-	-	-	-	-	164
1823920	DSR COSTS AMORTIZED	104035	REFRIGERATOR RECYCLING PGM- UTAH - 2016	OTHER	182	-	-	-	-	-	-	-	-	-	-	-	-	182
1823920	DSR COSTS AMORTIZED	104036	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	1,565	-	-	-	-	-	-	-	-	-	-	-	-	1,565
1823920	DSR COSTS AMORTIZED	104037	COMMERCIAL (WSB) WATTSMART BUS - UT- 201	OTHER	20,226	-	-	-	-	-	-	-	-	-	-	-	-	20,226
1823920	DSR COSTS AMORTIZED	104038	INDUSTRIAL (WSB) WATTSMART BUS- UT- 2016	OTHER	10,333	-	-	-	-	-	-	-	-	-	-	-	-	10,333
1823920	DSR COSTS AMORTIZED	104039	WSB Small Business Comm- UT-2016	OTHER	114	-	-	-	-	-	-	-	-	-	-	-	-	114
1823920	DSR COSTS AMORTIZED	104041	WSB - WATTSMART BUS- UT- 2016	OTHER	5,308	-	-	-	-	-	-	-	-	-	-	-	-	5,308
1823920	DSR COSTS AMORTIZED	104042	AGRICULTURAL (WSB) WATTSMART BUS- UT- 20	OTHER	1,099	-	-	-	-	-	-	-	-	-	-	-	-	1,099
1823920	DSR COSTS AMORTIZED	104043	U.of Utah Student Energy Sponsorship- UT	OTHER	5	-	-	-	-	-	-	-	-	-	-	-	-	5
1823920	DSR COSTS AMORTIZED	104044	HOME ENERGY REPORTING - WY 2016	OTHER	94	-	-	-	-	-	-	-	-	-	-	-	-	94
1823920	DSR COSTS AMORTIZED	104045	HOME ENERGY EFF INCENT PROG Y-2016 CAT1	OTHER	659	-	-	-	-	-	-	-	-	-	-	-	-	659
1823920	DSR COSTS AMORTIZED	104046	LOW-INCOME WEATHERZTN - WY 2016 CAT1	OTHER	14	-	-	-	-	-	-	-	-	-	-	-	-	14
1823920	DSR COSTS AMORTIZED	104047	OUTREACH AND COMMUNICATION WATTSMT WY-2	OTHER	79	-	-	-	-	-	-	-	-	-	-	-	-	79



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1823920	DSR COSTS AMORTIZED	104048	PORTFOLIO WY-2016 CAT1	OTHER	131	-	-	-	-	-	-	-	-	-	-	-	-	-	-	131
1823920	DSR COSTS AMORTIZED	104049	PORTFOLIO WY-2016 CAT2	OTHER	37	-	-	-	-	-	-	-	-	-	-	-	-	-	-	37
1823920	DSR COSTS AMORTIZED	104050	PORTFOLIO WY-2016 CAT3	OTHER	45	-	-	-	-	-	-	-	-	-	-	-	-	-	-	45
1823920	DSR COSTS AMORTIZED	104051	REFRIGERATOR RECYCLING-WY -2016 CAT1	OTHER	16	-	-	-	-	-	-	-	-	-	-	-	-	-	-	16
1823920	DSR COSTS AMORTIZED	104052	REFRIG RECYCLE COMM -WY 2016 CAT2	OTHER	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1
1823920	DSR COSTS AMORTIZED	104053	REFRIG RECYCLE COMM -WY 2016 CAT3	OTHER	(1)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(1)
1823920	DSR COSTS AMORTIZED	104054	WSB- Wattsmart Bus Comm- WY Cat2 -2016	OTHER	1,449	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,449
1823920	DSR COSTS AMORTIZED	104055	WBS- Wattsmart Business Ind -WY Cat2-201	OTHER	193	-	-	-	-	-	-	-	-	-	-	-	-	-	-	193
1823920	DSR COSTS AMORTIZED	104056	WSB - Wattsmart Business - WY Cat 2- 201	OTHER	912	-	-	-	-	-	-	-	-	-	-	-	-	-	-	912
1823920	DSR COSTS AMORTIZED	104057	WSB Wattsmart Business Comm- WY Cat3 -20	OTHER	467	-	-	-	-	-	-	-	-	-	-	-	-	-	-	467
1823920	DSR COSTS AMORTIZED	104058	WBS- Wattsmart Bus Ind- WY Cat3-2016	OTHER	1,239	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,239
1823920	DSR COSTS AMORTIZED	104059	WSB- Wattsmart Business Agric- WY Cat2 -	OTHER	4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4
1823920	DSR COSTS AMORTIZED	104060	WSB- Wattsmart Business Agric- WY Cat3 -	OTHER	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2
1823920	DSR COSTS AMORTIZED	104061	WSB- Wattsmart Business- WY Cat 3- 2016	OTHER	602	-	-	-	-	-	-	-	-	-	-	-	-	-	-	602
1823920	DSR COSTS AMORTIZED	104080	OUTREACH & COMM WATTSMT WY-2016 CAT2	OTHER	44	-	-	-	-	-	-	-	-	-	-	-	-	-	-	44
1823920	DSR COSTS AMORTIZED	104081	OUTREACH & COMM WATTSMT WY-2016 CAT3	OTHER	42	-	-	-	-	-	-	-	-	-	-	-	-	-	-	42
1823920	DSR COSTS AMORTIZED	104109	WA DSM - 186055 Clear Acct Balance	OTHER	(841)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(841)
1823920	DSR COSTS AMORTIZED	104110	ID DSM - 186025 Clear Acct Balance	OTHER	398	-	-	-	-	-	-	-	-	-	-	-	-	-	-	398
1823920	DSR COSTS AMORTIZED	104111	WY DSM - 186065 Clear Acct Balance	OTHER	(1,405)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(1,405)
1823920	Total				372,235	-	-	-	-	-	-	-	-	-	-	-	-	-	-	372,235
1823930	DSR COSTS NOT AMORT	101300	WEATHERIZATION 96	IDU	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101301	"IDAHO WEATHERIZATION, ID-P 1997"	IDU	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101302	SUPER GOOD CENT 90	IDU	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101303	SUPER GOOD CENT 91	IDU	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101304	SUPER GOOD CENT 92	IDU	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101305	CASH GRANT ID 92	IDU	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101306	LOW INCOME ID 90	IDU	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101307	LOW INCOME ID 91	IDU	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101308	LOW INCOME ID 92	IDU	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101309	LOW INCOME ID 93	IDU	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101310	LOW INCOME ID 94	IDU	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101311	LOW INCOME ID 95	IDU	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101312	LOW INCOME ID 96	IDU	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101313	"LOW INCOME PROGRAM, ID-UT 1998"	IDU	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101314	CASH GRANT ID 90	IDU	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101315	CASH GRANT ID 91	IDU	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101316	CASH GRANT ID 92	IDU	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101317	CASH GRANT ID 93	IDU	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101318	CASH GRANT ID 94	IDU	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101319	CASH GRANT ID 95	IDU	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101320	CASH GRANT ID 96	IDU	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101321	"CASH GRANT HIP REGATE, IDAHO - UT 1997"	IDU	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101322	"WEATHER LOANS, IDAHO - U 1997"	IDU	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101323	"WEATHER LOANS, IDAHO - U 1998"	IDU	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101324	EARLY PAYOFF ID 92	IDU	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101325	EARLY PAYOFF ID 93	IDU	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101326	IRRIGATION ID 93	IDU	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101327	IRRIGATION ID 94	IDU	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101328	IRRIGATION ID 95	IDU	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101329	SELF AUDIT - IDAHO-UT 1998	IDU	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101330	REG MOBILE HOME 93	IDU	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101331	REG MOBILE HOME 94	IDU	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101332	REG MOBILE HOME 95	IDU	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101333	REG MOBILE HOME 96	IDU	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-



Regulatory Assets (Actuals)
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1823930	DSR COSTS NOT AMORT	101334	"REGIONAL MOBILE HOME (MAP), ID-UT 1997"	IDU	-	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101335	TECH MONITOR ID 92	IDU	-	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101336	TECH MONITOR ID 93	IDU	-	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101337	HASSLE FREE ID 92	IDU	-	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101338	HASSLE FREE ID 94	IDU	-	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101339	HASSLE FREE ID 95	IDU	-	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101340	HASSLE FREE ID 96	IDU	-	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101341	HASSLE FREE EFFICIENCY - IDAHO-UT 1997	IDU	-	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101342	HASSLE FREE EFFICIENCY - IDAHO-UT 1998	IDU	-	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101343	ENERGY FINANSWER91	IDU	-	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101344	ENERGY FINANSWER92	IDU	-	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101345	ENERGY FINANSWER93	IDU	-	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101346	ENERGY FINANSWER94	IDU	-	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101347	ENERGY FINANSWER95	IDU	-	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101348	ENERGY FINANSWER96	IDU	-	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101349	"ENERGY FINANSWER, ID-UT 1997"	IDU	-	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101350	"ENERGY FINANSWER, ID-UT 1998"	IDU	-	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101351	MAJOR CUSTOMER 95	IDU	-	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101353	IND FINANSWER 94	IDU	-	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101354	IND FINANSWER 96	IDU	-	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101355	"INDUSTRIAL FINANSWER, ID-UT 1997"	IDU	-	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101356	"INDUSTRIAL FINANSWER, ID-UT 1998"	IDU	-	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101357	COMM RETROFIT 93	IDU	-	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101358	FINANSWER 12000 92	IDU	-	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101359	FINANSWER 12000 93	IDU	-	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101360	FINANSWER 12000 94	IDU	-	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101361	WHOLESALE PURCH 92	IDU	-	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101362	MANF ACQUISITION92	IDU	-	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101363	HOME COMFORT 92	IDU	-	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101364	REFRIGERATION 92	IDU	-	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101365	REFRIGERATION 93	IDU	-	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101366	REFRIGERATION 94	IDU	-	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101367	REFRIGERATION 95	IDU	-	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101368	REFRIGERATION 96	IDU	-	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101369	SUPER EFFICIENT REFRIGERATOR ID-UT 1997	IDU	-	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101370	SUPER EFFICIENT REFRIGERATOR ID-UT 1998	IDU	-	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101371	REG ENERGY MNGT 93	IDU	-	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101372	PROG DEVELOPMNT 93	IDU	-	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101373	LOAD STUDIES 93	IDU	-	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101374	SUPER GOOD CENTS93	IDU	-	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101375	SUPER GOOD CENTS94	IDU	-	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101376	SUPER GOOD CENTS95	IDU	-	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101377	SUPER GOOD CENTS96	IDU	-	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101378	"SUPER GOOD CENTS, ID-UT 1997"	IDU	-	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101379	"SUPER GOOD CENTS, ID-UT 1998"	IDU	-	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101380	INT BEARING VAR 96	IDU	-	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101381	EF LIGHT PRO 93	IDU	-	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101382	IRRIGATION 93	IDU	-	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101383	DSM OTHER PROGS 94	IDU	-	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101384	DSM OTHER PROGS 95	IDU	-	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101385	DSM OTHER PROGS 96	IDU	-	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101386	MARKET RESEARCH 94	IDU	-	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101387	MARKET RESEARCH 95	IDU	-	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101388	MARKET RESEARCH 96	IDU	-	-	-	-	-	-	-	-	-	-



Regulatory Assets (Actuals)
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1823930	DSR COSTS NOT AMORT	101389	NORTHWEST ENERGY EFFICIENCY ALLIANCE-IDA	IDU	-	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101881	HASSEL FREE EFFICIENCY IDAHO-UT 1999	IDU	-	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101883	LOW INCOME WEATHER - 1999	IDU	-	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101884	SELF AUDIT - 1999	IDU	-	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101886	ENERGY FINANSWER - IDAHO UP&L - 1999	IDU	-	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101887	INDUSTRIAL FINANSWER - IDAHO UP&L - 199	IDU	-	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101914	NEEA - IDAHO UTAH 1999	IDU	-	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101917	WEATHERIZATION LOANS - IDAHO UP&L - 1999	IDU	-	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101920	LOW INCOME BID WZ - IDU 1999	IDU	-	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101926	ENERGY FINANSWER - IDAHO-UT 2000	IDU	-	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101927	HASSLEFREE EFFICIENCY - IDAHO-UT 2000	IDU	-	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101928	INDUSTRIAL FINANSWER - IDAHO-UT 2000	IDU	-	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101929	LOW INCOME WZ - IDAHO-UT 2000	IDU	-	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101930	SELF AUDIT - IDAHO-UT 2000	IDU	-	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101950	"LOW INCOME BID WZ, ID 2000"	IDU	-	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101955	NEEA - IDAHO-UT 2000	IDU	-	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	102062	ENERGY FINANSWER - ID-UT 2001	IDU	-	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	102063	HASSLEFREE EFFICIENCY - ID-UT 2001	IDU	-	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	102064	INDUSTRIAL FINANSWER - ID-UT 2001	IDU	-	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	102065	LOW INCOME WZ - ID-UT 2001	IDU	-	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	102066	SELF AUDIT - ID-UT 2001	IDU	-	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	102079	NEEA - IDAHO - UTAH 2001	IDU	-	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	102180	HASSLEFREE EFFICIENCY - IDU - 2002	IDU	-	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	102181	INDUSTRIAL FINANSWER - IDU - 2002	IDU	-	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	102182	LOW INCOME WZ - IDU - 2002	IDU	-	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	102183	SELF AUDIT - IDU - 2002	IDU	-	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	102184	NEEA - IDU - 2002 ACTUALS	IDU	-	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	102204	COMPACT FLUORESCENT - UT 2002	IDU	-	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	102216	WEATHERIZATION LOANS - RES UT 2003	IDU	-	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	102217	COMPACT FLOURESCENT - IDU 2002	IDU	-	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	102218	ENERGY FINANSWER - IDU 2003	IDU	-	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	102219	INDUSTRIAL FINANSWER - IDU 2003	IDU	-	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	102220	LOAN INCOME WZ - IDU 2003	IDU	-	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	102221	NEEA - IDU 2003	IDU	-	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	102222	SELF AUDIT - IDAHO-UT 2003	IDU	-	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	102263	IRRIGATION INTERRUPTIBLE IDAHO - UT 2003	IDU	-	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	102352	INDUSTRIAL FINANSWER - IDU 2004	IDU	-	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	102353	LOW INCOME WZ - IDU 2004	IDU	-	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	102354	NEEA - IDU 2004	IDU	-	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	102355	SELF AUDIT - IDAHO-UT 2004	IDU	-	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	102356	IRRIGATION INTERRUPTIBLE - IDU 2004	IDU	-	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	102358	WEATHERIZATION LOANS - RESIDENTIAL UT 20	IDU	-	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	102519	INDUSTRIAL FINANSWER - IDAHO-UT 2005	IDU	-	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	102520	LOW INCOME WZ - IDAHO-UT 2005	IDU	-	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	102521	NEEA - IDAHO - UTAH 2005	IDU	-	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	102522	SELF AUDIT - IDAHO-UT 2005	IDU	-	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	102523	IRRIGATION INTERRUPTIBLE IDAHO - UT 2005	IDU	-	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	102524	WEATHERIZATION LOANS - RESIDENTIAL/ID-UT	IDU	-	-	-	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	102573	ENERGY FINANSWER ID/UT 2006	OTHER	0	-	-	-	-	-	-	-	-	0
1823930	DSR COSTS NOT AMORT	102574	INDUSTRIAL FINANSWER-ID-UT 2006	OTHER	3	-	-	-	-	-	-	-	-	3
1823930	DSR COSTS NOT AMORT	102575	LOW INCOME WZ -ID-UT 2006	OTHER	144	-	-	-	-	-	-	-	-	144
1823930	DSR COSTS NOT AMORT	102576	NEEA-IDAHO-UTAH 2006	OTHER	359	-	-	-	-	-	-	-	-	359
1823930	DSR COSTS NOT AMORT	102577	IRRIGATION INTERRUPTIBLE ID-UT 2006	OTHER	361	-	-	-	-	-	-	-	-	361
1823930	DSR COSTS NOT AMORT	102578	WEATHERIZATION LOANS-RESIDL/ID-UT 2006	OTHER	2	-	-	-	-	-	-	-	-	2



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1823930	DSR COSTS NOT AMORT	102579	REFRIGERATOR RECYCLING PGM-ID-UT 2006	OTHER	143	-	-	-	-	-	-	-	143
1823930	DSR COSTS NOT AMORT	102580	COMMERCIAL FINANSWER EXPR-ID-UT 2006	OTHER	117	-	-	-	-	-	-	-	117
1823930	DSR COSTS NOT AMORT	102581	INDUSTRIAL FINANSWER EXPR-ID-UT 2006	OTHER	47	-	-	-	-	-	-	-	47
1823930	DSR COSTS NOT AMORT	102582	IRRIGATION EFFICIENCY PRGRM-ID-UT 2006	OTHER	246	-	-	-	-	-	-	-	246
1823930	DSR COSTS NOT AMORT	102758	HOME ENERGY EFFICIENCY INCENTIVE PROGM-I	OTHER	103	-	-	-	-	-	-	-	103
1823930	DSR COSTS NOT AMORT	102808	WEATHERIZATION LOANS RESIDTL/ ID-UT 2007	OTHER	0	-	-	-	-	-	-	-	0
1823930	DSR COSTS NOT AMORT	102809	ENERGY FINANSWER IDU 2007	OTHER	4	-	-	-	-	-	-	-	4
1823930	DSR COSTS NOT AMORT	102810	Industrial Finanswer ID - 2007	OTHER	0	-	-	-	-	-	-	-	0
1823930	DSR COSTS NOT AMORT	102811	IRRIGATION INTERRUPTIBLE ID-UT 2007	OTHER	846	-	-	-	-	-	-	-	846
1823930	DSR COSTS NOT AMORT	102812	LOW INCOME WZ - ID-UT 2007	OTHER	101	-	-	-	-	-	-	-	101
1823930	DSR COSTS NOT AMORT	102813	NEEA - IDAHO - UTAH 2007	OTHER	361	-	-	-	-	-	-	-	361
1823930	DSR COSTS NOT AMORT	102814	REFRIGERATOR RECYCLING PGM - ID-UT 2007	OTHER	123	-	-	-	-	-	-	-	123
1823930	DSR COSTS NOT AMORT	102815	COMMERCIAL FINANSWER EXPR - ID-UT 2007	OTHER	61	-	-	-	-	-	-	-	61
1823930	DSR COSTS NOT AMORT	102816	INDUSTRIAL FINANSWER EXPR - ID-UT 2007	OTHER	120	-	-	-	-	-	-	-	120
1823930	DSR COSTS NOT AMORT	102817	IRRIGATION EFFICIENCY PRGRM - ID-UT 2007	OTHER	275	-	-	-	-	-	-	-	275
1823930	DSR COSTS NOT AMORT	102818	HOME ENERGY EFFICIENCY INCENTIVE PROG -	OTHER	229	-	-	-	-	-	-	-	229
1823930	DSR COSTS NOT AMORT	102896	ENERGY FINANSWER - ID/UT 2008	OTHER	19	-	-	-	-	-	-	-	19
1823930	DSR COSTS NOT AMORT	102897	INDUSTRIAL FINANSWER - ID-UT 2008	OTHER	102	-	-	-	-	-	-	-	102
1823930	DSR COSTS NOT AMORT	102898	IRRIGATION INTERRUPTIBLE - IDAHO - 2008	OTHER	3,127	-	-	-	-	-	-	-	3,127
1823930	DSR COSTS NOT AMORT	102899	LOW INCOME WEATHERIZATION - IDAHO 2008	OTHER	165	-	-	-	-	-	-	-	165
1823930	DSR COSTS NOT AMORT	102900	NEEA - IDAHO - 2008	OTHER	317	-	-	-	-	-	-	-	317
1823930	DSR COSTS NOT AMORT	102901	REFRIGERATOR RECYCLING PRGM - IDAHO 2008	OTHER	113	-	-	-	-	-	-	-	113
1823930	DSR COSTS NOT AMORT	102902	COMMERCIAL FINANSWER EXPRESS - IDAHO 200	OTHER	108	-	-	-	-	-	-	-	108
1823930	DSR COSTS NOT AMORT	102903	INDUSTRIAL FINANSWER - IDAHO - 2008	OTHER	58	-	-	-	-	-	-	-	58
1823930	DSR COSTS NOT AMORT	102904	IRRIGATION EFFICIENCY PRGM - IDAHO - 200	OTHER	268	-	-	-	-	-	-	-	268
1823930	DSR COSTS NOT AMORT	102905	HOME ENERGY EFF INCENTIVE PROGRAM - IDAH	OTHER	490	-	-	-	-	-	-	-	490
1823930	DSR COSTS NOT AMORT	102957	CATEGORY 1 - WYOMING - 2008	OTHER	17	-	-	-	-	-	-	-	17
1823930	DSR COSTS NOT AMORT	102958	CATEGORY 2 - WYOMING - 2008	OTHER	9	-	-	-	-	-	-	-	9
1823930	DSR COSTS NOT AMORT	102959	CATEGORY 3 - WYOMING - 2008	OTHER	33	-	-	-	-	-	-	-	33
1823930	DSR COSTS NOT AMORT	102966	ENERGY FINANSWER - ID/UT 2009	OTHER	50	-	-	-	-	-	-	-	50
1823930	DSR COSTS NOT AMORT	102967	INDUSTRIAL FINANSWER - ID-UT 2009	OTHER	309	-	-	-	-	-	-	-	309
1823930	DSR COSTS NOT AMORT	102968	IRRIGATION INTERRUPTIBLE ID-UT 2009	OTHER	3,816	-	-	-	-	-	-	-	3,816
1823930	DSR COSTS NOT AMORT	102969	LOW INCOME WZ - ID-UT 2009	OTHER	198	-	-	-	-	-	-	-	198
1823930	DSR COSTS NOT AMORT	102970	NEEA - IDAHO - UTAH 2009	OTHER	287	-	-	-	-	-	-	-	287
1823930	DSR COSTS NOT AMORT	102971	REFRIGERATOR RECYCLING PGM - ID-UT 2009	OTHER	108	-	-	-	-	-	-	-	108
1823930	DSR COSTS NOT AMORT	102972	COMMERCIAL FINANSWER EXPR - ID-UT 2009	OTHER	190	-	-	-	-	-	-	-	190
1823930	DSR COSTS NOT AMORT	102973	INDUSTRIAL FINANSWER EXPR - ID-UT 2009	OTHER	74	-	-	-	-	-	-	-	74
1823930	DSR COSTS NOT AMORT	102974	IRRIGATION EFFICIENCY PRGRM - ID-UT 2009	OTHER	807	-	-	-	-	-	-	-	807
1823930	DSR COSTS NOT AMORT	102975	HOME ENERGY EFFICIENCY INCENTIVE PROG -	OTHER	594	-	-	-	-	-	-	-	594
1823930	DSR COSTS NOT AMORT	103061	ENERGY FINANSWER - ID/UT 2010	OTHER	47	-	-	-	-	-	-	-	47
1823930	DSR COSTS NOT AMORT	103062	INDUSTRIAL FINANSWER - ID-UT 2010	OTHER	322	-	-	-	-	-	-	-	322
1823930	DSR COSTS NOT AMORT	103063	IRRIGATION INTERRUPTIBLE ID-UT 2010	OTHER	4,283	-	-	-	-	-	-	-	4,283
1823930	DSR COSTS NOT AMORT	103064	LOW INCOME WZ - ID-UT 2010	OTHER	134	-	-	-	-	-	-	-	134
1823930	DSR COSTS NOT AMORT	103065	NEEA - IDAHO - UTAH 2010	OTHER	0	-	-	-	-	-	-	-	0
1823930	DSR COSTS NOT AMORT	103066	REFRIGERATOR RECYCLING PGM - ID-UT 2010	OTHER	166	-	-	-	-	-	-	-	166
1823930	DSR COSTS NOT AMORT	103067	COMMERCIAL FINANSWER EXPR - ID-UT 2010	OTHER	513	-	-	-	-	-	-	-	513
1823930	DSR COSTS NOT AMORT	103068	INDUSTRIAL FINANSWER EXPR - ID-UT 2010	OTHER	107	-	-	-	-	-	-	-	107
1823930	DSR COSTS NOT AMORT	103069	IRRIGATION EFFICIENCY PRGRM - ID-UT 2010	OTHER	637	-	-	-	-	-	-	-	637
1823930	DSR COSTS NOT AMORT	103070	HOME ENERGY EFFICIENCY INCENTIVE PROG -	OTHER	1,305	-	-	-	-	-	-	-	1,305
1823930	DSR COSTS NOT AMORT	103171	ENERGY FINANSWER - ID/UT 2011	OTHER	23	-	-	-	-	-	-	-	23
1823930	DSR COSTS NOT AMORT	103172	INDUSTRIAL FINANSWER - ID-UT 2011	OTHER	143	-	-	-	-	-	-	-	143
1823930	DSR COSTS NOT AMORT	103173	IRRIGATION INTERRUPTIBLE ID-UT 2011	OTHER	37	-	-	-	-	-	-	-	37
1823930	DSR COSTS NOT AMORT	103174	LOW INCOME WZ - ID-UT 2011	OTHER	425	-	-	-	-	-	-	-	425
1823930	DSR COSTS NOT AMORT	103176	REFRIGERATOR RECYCLING PGM - ID-UT 2011	OTHER	126	-	-	-	-	-	-	-	126



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



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



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1823960	DSR DEF NET LOST REV	101684	NET LOST REVN COMM	UT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
1823960	DSR DEF NET LOST REV	101685	NET LOST REVN IND	UT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
1823960	DSR DEF NET LOST REV	101686	NET LOST REVN IND	UT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
1823960	DSR DEF NET LOST REV	101687	NET LOST REVN IND	UT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
1823960	DSR DEF NET LOST REV	101688	NET LOST REVN IND	UT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
1823960	DSR DEF NET LOST REV	101691	NET LOST EF RETRO	UT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
1823960	DSR DEF NET LOST REV	101692	NET LOST EF RETRO	UT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
1823960	DSR DEF NET LOST REV	101693	NET LOST CES WAY	UT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
1823960	DSR DEF NET LOST REV	101694	NET LOST CES WAY	UT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
1823960	DSR DEF NET LOST REV	101695	NET LOST EF CUSTOM	UT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
1823960	DSR DEF NET LOST REV	101696	NET LOST EF CUSTOM	UT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
1823960	DSR DEF NET LOST REV	101697	NET LOST EF PRESCRIPT	UT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
1823960	DSR DEF NET LOST REV	101698	NET LOST EF PRESCRIPT	UT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
1823960	DSR DEF NET LOST REV	101699	NET LOST EF COMMERCIAL	UT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
1823960	DSR DEF NET LOST REV	101700	NET LOST EF COMMERCIAL	UT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
1823960 Total					-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	138010	Reg Asset Current - Decom Costs	OTHER	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
1823990	OTHR REG ASSET-N CST	138014	Reg Asset Current - Cholla Closure	OTHER	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
1823990	OTHR REG ASSET-N CST	138015	Reg Asset Current - Energy West Mining	SE	1,197	17	309	85	188	526	71	0	-	-	-	-	-	-	-	-	
1823990	OTHR REG ASSET-N CST	138020	Reg Asset Current - DSM	OTHER	449	-	-	-	-	-	-	-	-	-	-	-	-	-	-	449	
1823990	OTHR REG ASSET-N CST	138030	Reg Asset Current - OR SB 408	OTHER	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
1823990	OTHR REG ASSET-N CST	138040	Reg Asset Current - New Res/Renewables	OTHER	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
1823990	OTHR REG ASSET-N CST	138042	Reg Asset Current - Electric Transport	OTHER	79	-	-	-	-	-	-	-	-	-	-	-	-	-	-	79	
1823990	OTHR REG ASSET-N CST	138045	Reg Asset Current - GHG Allowances	OTHER	6,314	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6,314	
1823990	OTHR REG ASSET-N CST	138050	Reg Asset Current - Def Net Power Costs	OTHER	323,441	-	-	-	-	-	-	-	-	-	-	-	-	-	-	323,441	
1823990	OTHR REG ASSET-N CST	138055	Reg Asset Current - Def RECs in Rates	OTHER	234	-	-	-	-	-	-	-	-	-	-	-	-	-	-	234	
1823990	OTHR REG ASSET-N CST	138060	Reg Asset Current - BPA Balancing Accts	OTHER	3,335	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,335	
1823990	OTHR REG ASSET-N CST	138070	Reg Asset Current - Intervenor/Eval Fees	OTHER	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
1823990	OTHR REG ASSET-N CST	138075	Reg Asset Current - Wildfire Mitigation	OTHER	28,153	-	-	-	-	-	-	-	-	-	-	-	-	-	-	28,153	
1823990	OTHR REG ASSET-N CST	138080	Reg Asset Current - Transition Severance	OTHER	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
1823990	OTHR REG ASSET-N CST	138090	Reg Asset Current - Solar Feed-In	OTHER	5,519	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5,519	
1823990	OTHR REG ASSET-N CST	138190	Reg Asset Current - Other	OTHER	15,910	-	-	-	-	-	-	-	-	-	-	-	-	-	-	15,910	
1823990	OTHR REG ASSET-N CST	184500	Deferred Regulatory Expense	IDU	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
1823990	OTHR REG ASSET-N CST	185340	TRANSITION COSTS - WA	WA	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
1823990	OTHR REG ASSET-N CST	185879	Reg A - Cholla Closure - Recl to Curr	OTHER	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
1823990	OTHR REG ASSET-N CST	186052	DSM Dem Resp Reg Asset - WA	OTHER	46	-	-	-	-	-	-	-	-	-	-	-	-	-	-	46	
1823990	OTHR REG ASSET-N CST	186090	CONTRA REG ASSET - DSM RESERVE	OTHER	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
1823990	OTHR REG ASSET-N CST	186095	RegA - DSM - Recl to Curr	OTHER	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
1823990	OTHR REG ASSET-N CST	186099	Regulatory Asset - Balance Reclass	OTHER	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
1823990	OTHR REG ASSET-N CST	186100	Calif Alternative Rate for Energy (CARE)	OTHER	343	-	-	-	-	-	-	-	-	-	-	-	-	-	-	343	
1823990	OTHR REG ASSET-N CST	186117	RegA - DSM - CA - Reclass to Current	OTHER	(39)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(39)	
1823990	OTHR REG ASSET-N CST	186119	Reg Asset - DSM - CA - Balance Reclass	OTHER	125	-	-	-	-	-	-	-	-	-	-	-	-	-	-	125	
1823990	OTHR REG ASSET-N CST	186127	RegA - DSM - ID - Reclass to Current	OTHER	(42)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(42)	
1823990	OTHR REG ASSET-N CST	186129	Reg Asset - DSM - ID - Balance Reclass	OTHER	1,686	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,686	
1823990	OTHR REG ASSET-N CST	186137	RegA - DSM - OR - Reclass to Current	OTHER	(367)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(367)	
1823990	OTHR REG ASSET-N CST	186139	Reg Asset - DSM - OR - Balance Reclass	OTHER	31	-	-	-	-	-	-	-	-	-	-	-	-	-	-	31	
1823990	OTHR REG ASSET-N CST	186147	RegA - DSM - UT - Reclass to Current	OTHER	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
1823990	OTHR REG ASSET-N CST	186149	Reg Asset - DSM - UT - Balance Reclass	OTHER	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
1823990	OTHR REG ASSET-N CST	186157	RegA - DSM - WA - Reclass to Current	OTHER	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
1823990	OTHR REG ASSET-N CST	186159	Reg Asset - DSM - WA - Balance Reclass	OTHER	3,616	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,616	
1823990	OTHR REG ASSET-N CST	186167	RegA - DSM - WY - Reclass to Current	OTHER	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
1823990	OTHR REG ASSET-N CST	186169	Reg Asset - DSM - WY - Balance Reclass	OTHER	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
1823990	OTHR REG ASSET-N CST	186501	Powerdale Hydro Decom Reg Asset - CA	CA	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
1823990	OTHR REG ASSET-N CST	186502	POWERDALE HYDRO DECOM REG ASSET - ID	IDU	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	



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1823990	OTHR REG ASSET-N CST	186503	POWERDALE HYDRO DECOM REG ASSET - OR	OR	-	-	-	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	186504	POWERDALE HYDRO DECOM REG ASSET - WA	WA	-	-	-	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	186505	POWERDALE HYDRO DECOM REG ASSET - WY	WYU	-	-	-	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	186595	RegA - Decom Costs - Recl to Curr	OTHER	-	-	-	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	186792	RegA - Deer Creek - ID - Recl to Curr	SE	(24)	(0)	(6)	(2)	(4)	(10)	(1)	(0)	-	-	-	-
1823990	OTHR REG ASSET-N CST	186793	RegA - Deer Creek - OR - Recl to Curr	SE	(729)	(10)	(188)	(52)	(115)	(321)	(43)	(0)	-	-	-	-
1823990	OTHR REG ASSET-N CST	187003	RETAIL ACCESS PROJECT - INC	OTHER	-	-	-	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187004	ENERGY TRUST OF OREGON - SB 1149	OTHER	-	-	-	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187005	SB1149 IMPLEMENT - PHASE 1 RESIDENTIAL	OTHER	-	-	-	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187006	SB1149 IMPLEMENT - SMALL NONRESIDENTIAL	OTHER	-	-	-	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187007	SB1149 IMPLEMENT - LARGE NONRESIDENTIAL	OTHER	-	-	-	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187028	TRANSITION COSTS-RETIREMENT & DISPLACE	SO	-	-	-	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187041	CHOLLA FUEL CONTRACT NEGOTIATIONS	SE	-	-	-	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187042	Reg Asset - CA GHG Allowances	OTHER	6,107	-	-	-	-	-	-	-	-	-	-	6,107
1823990	OTHR REG ASSET-N CST	187043	Reg Asset - CY14 CA GHG Allowances	OTHER	-	-	-	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187048	RegA - CA GHG Allowances - Recl to Curr	OTHER	(6,314)	-	-	-	-	-	-	-	-	-	-	(6,314)
1823990	OTHR REG ASSET-N CST	187049	RegA - CA GHG Allowances - Balance Recl	OTHER	273	-	-	-	-	-	-	-	-	-	-	273
1823990	OTHR REG ASSET-N CST	187050	CHOLLA PLANT TRANSACTION COSTS	SGCT	-	-	-	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187051	WASHINGTON COLSTRIP #3 REGULATORY ASSET	SE	-	-	-	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187051	WASHINGTON COLSTRIP #3 REGULATORY ASSET	WA	-	-	-	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187058	TRAIL MOUNTAIN MINE CLOSURE COSTS	SE	-	-	-	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187059	TRAIL MTN MINE UNRECOVERED INVEST	SE	-	-	-	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187070	Trail Mtn Mine Costs - Deseret Settlemen	SE	-	-	-	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187082	RTO Grid West N/R - WY	OTHER	-	-	-	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187090	REGULATORY ASSET - FEDERAL INT EXP	UT	-	-	-	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187091	Regulatory Asset - Federal Int Exp (WY)	OTHER	-	-	-	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187092	Reg Asset - Federal Repair Interest (ID)	OTHER	-	-	-	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187095	Reg Asset - Medicare Subsidy	OTHER	-	-	-	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187096	Reg Asset - Tax Rev Req Adj-WY	WYU	-	-	-	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187105	Y2K DEFERRAL - OREGON 98-00	OTHER	-	-	-	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187106	BSIP/SAP - UT	UT	-	-	-	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187107	GLENROCK MINE EXCLUDING RECLAMATION - UT	UT	-	-	-	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187108	SOFTWARE WRITE DOWN 1997 - UT	UT	-	-	-	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187109	SOFTWARE WRITE DOWN 1999 - UT	UT	-	-	-	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187110	TRANSITION TEAM COSTS - UT	UT	-	-	-	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187111	NOELL KEMPF CAP - UT	UT	-	-	-	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187112	P&M STRIKE AMORT - UT	UT	-	-	-	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187113	98 EARLY RETIREMENT - OR	OR	-	-	-	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187114	94-98 FED/STATE INCOME TAX AUDIT PAYMENT	OTHER	-	-	-	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187190	Reg Asset-WA REC CY2014 Forward	OTHER	-	-	-	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187191	Reg Asset - WA RPS Purchase	OTHER	265	-	-	-	-	-	-	-	-	-	-	265
1823990	OTHR REG ASSET-N CST	187201	MAY 2000 TRANSITION PLAN COSTS - CA	CA	-	-	-	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187202	MAY 2000 TRANSITION PLAN COSTS - ID	IDU	-	-	-	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187203	MAY 2000 TRANSITION PLAN COSTS - OR	OTHER	-	-	-	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187204	MAY 2000 TRANSITION PLAN COSTS - UT	UT	-	-	-	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187205	MAY 2000 TRANSITION PLAN COSTS - WYP	WYP	-	-	-	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187206	MAY 2000 TRANSITION PLAN COSTS - WYU	WYU	-	-	-	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187211	MEHC TRANSITION PLAN - WA	WA	-	-	-	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187213	WY 2006- TRAN SEV CST	OTHER	-	-	-	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187214	OR - MEHC Transition Service Costs	OTHER	-	-	-	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187215	CA - MEHC Transition Severance Costs	CA	-	-	-	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187221	Reg Asset - Tax Adj on PR Benefits - CA	OTHER	-	-	-	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187222	Reg Asset - Tax Adj on PR Benefits - ID	OTHER	-	-	-	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187223	Reg Asset - Tax Adj on PR Benefits - OR	OTHER	-	-	-	-	-	-	-	-	-	-	-	-



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1823990	OTHR REG ASSET-N CST	187224	Reg Asset - Tax Adj on PR Benefits - UT	OTHER	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187225	Reg Asset - Tax Adj on PR Benefits - WA	OTHER	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187226	Reg Asset - Tax Adj on PR Benefits - WY	OTHER	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187230	RegA - Oregon OCAT Expense Deferral	OTHER	(444)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(444)
1823990	OTHR REG ASSET-N CST	187231	Reg Asset - Oregon Metro BIT	OTHER	16	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	16
1823990	OTHR REG ASSET-N CST	187239	RegA-Income Tax Related-Recl to Liab	OTHER	445	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	445
1823990	OTHR REG ASSET-N CST	187245	RegA - Transition Severance - Recl to Cu	OTHER	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187255	RegA - BPA Balancing Accts - Recl to Cur	OTHER	(3,335)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(3,335)
1823990	OTHR REG ASSET-N CST	187300	CA - Jan 2010 Storm Costs	OTHER	7,852	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	7,852
1823990	OTHR REG ASSET-N CST	187301	Reg Asset - CA - CEMA Costs Deferral	OTHER	(583)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(583)
1823990	OTHR REG ASSET-N CST	187302	RegA-OR Low Income Bill Discount	OTHER	3,489	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,489
1823990	OTHR REG ASSET-N CST	187303	RegA-OR Low Income Bill Disc Admin Cost	OTHER	47	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	47
1823990	OTHR REG ASSET-N CST	187304	RegA-CA Emerg Svc Prgms-Battery Storage	OTHER	(230)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(230)
1823990	OTHR REG ASSET-N CST	187305	RegA - ID 2017 Protocol - MSP Deferral	IDU	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187306	RegA - UT 2017 Protocol - MSP Deferral	UT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187307	RegA - WY 2017 Protocol - MSP Deferral	WYP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187307	RegA - WY 2017 Protocol - MSP Deferral	WYU	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187308	RegA - WY Low-Carbon Energy Standards	OTHER	(11)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(11)
1823990	OTHR REG ASSET-N CST	187309	RegA-OR Utility Community Advisory Group	OTHER	120	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	120
1823990	OTHR REG ASSET-N CST	187311	Contra Reg Asset-Carbon Plt Dec/Inv-CA	CA	(20)	(20)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187312	Contra Reg Asset-Carbon Plt Dec/Inv-WY	WYP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187320	Reg Asset - Deprec Increase - ID	IDU	8,713	-	-	-	-	-	-	-	-	-	8,713	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187321	Reg Asset - Deprec Increase - UT	UT	1,024	-	-	-	-	-	-	-	-	-	1,024	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187322	Reg Asset - Deprec Increase - WY	WYP	13,583	-	-	-	-	13,583	-	-	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187329	RegA-Depr/Amortz Deferral-Bal Reclass	OTHER	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187330	Reg Asset - Carbon Unrec Plant - ID	IDU	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187331	Reg Asset - Carbon Decomm - ID	IDU	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187332	Reg Asset - Carbon Unrec Plant - UT	UT	12,326	-	-	-	-	-	-	-	-	-	12,326	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187333	Reg Asset - Carbon Decomm - UT	UT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187334	Reg Asset - Carbon Unrec Plant - WY	WYP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187335	Reg Asset - Carbon Decomm - WY	WYP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187337	Reg Asset - Carbon Decomm - CA	CA	2	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187338	REG ASSET - CARBON PLT DECOM/INVENTORY	CA	(32)	(32)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187338	REG ASSET - CARBON PLT DECOM/INVENTORY	IDU	(99)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(99)
1823990	OTHR REG ASSET-N CST	187338	REG ASSET - CARBON PLT DECOM/INVENTORY	OR	(449)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187338	REG ASSET - CARBON PLT DECOM/INVENTORY	SG	3,447	51	934	263	484	1,528	187	1	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187338	REG ASSET - CARBON PLT DECOM/INVENTORY	UT	(1,517)	-	-	-	-	(1,517)	-	-	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187338	REG ASSET - CARBON PLT DECOM/INVENTORY	WA	(171)	-	-	-	(171)	-	-	-	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187338	REG ASSET - CARBON PLT DECOM/INVENTORY	WYU	(420)	-	-	-	-	(420)	-	-	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187340	Reg Asset-OR Sch 94 Distr Safety Surch	OTHER	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187345	Reg Asset - UT - Pref Stock Redemp Loss	OTHER	58	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	58
1823990	OTHR REG ASSET-N CST	187346	Reg Asset - WY - Pref Stock Redemp Loss	OTHER	20	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	20
1823990	OTHR REG ASSET-N CST	187347	Reg Asset - WA - Pref Stock Redemp Loss	OTHER	9	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	9
1823990	OTHR REG ASSET-N CST	187350	ID - Deferred Overburden Costs	OTHER	515	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	515
1823990	OTHR REG ASSET-N CST	187351	WY - Deferred Overburden Costs	WYP	1,264	-	-	-	-	1,264	-	-	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187352	Reg A-CA-Arrearage Payments Pgrm(CAPP)	OTHER	35	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	35
1823990	OTHR REG ASSET-N CST	187353	RegA-OR Distribution System Plan	OTHER	1,525	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,525
1823990	OTHR REG ASSET-N CST	187354	RegA-OR 2020 GRC-Meters Replcd by AMI	OTHER	9,515	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	9,515
1823990	OTHR REG ASSET-N CST	187356	Reg Asset-WA-Merwin Project	OTHER	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187357	CA Mobile Home Park Conversion (MHPCBA)	OTHER	199	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	199
1823990	OTHR REG ASSET-N CST	187358	Reg Asset - UT MPA Balancing Account	OTHER	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
1823990	OTHR REG ASSET-N CST	187359	Reg Asset - UT Major Plant Additions	OTHER	(0)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(0)
1823990	OTHR REG ASSET-N CST	187360	Reg Asset - WY Def Advertising Costs	OTHER	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187361	Reg A-OR-COVID-19 Bill Assistance Prog	OTHER	11,585	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	11,585



Regulatory Assets (Actuals)
13 Month Average: 12/2023
Allocation Method - Factor 2020 Protocol
(Allocated in Thousands)

1823990	OTHR REG ASSET-N CST	187362	Reg A-WA-COVID-19 Bill Assistance Prog	OTHER	3,101	-	-	-	-	-	-	-	-	-	-	-	3,101
1823990	OTHR REG ASSET-N CST	187363	Reg Asset - CA Naughton U3 Costs	OTHER	-	-	-	-	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187365	Reg Asset - Naughton Unit #3 Costs	OTHER	-	-	-	-	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187367	Contra Reg Asset - Naughton U3 - OR	OTHER	-	-	-	-	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187368	Contra Reg Asset - Naughton U3 - WA	OTHER	-	-	-	-	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187369	RegA -WA Equity Advisory Group (CETA)	OTHER	1,051	-	-	-	-	-	-	-	-	-	-	-	1,051
1823990	OTHR REG ASSET-N CST	187370	Reg Asset - OR Solar Feed-In Tariff	OTHER	-	-	-	-	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187371	REG ASSET - CA SOLAR FEED-IN TARIFF	OTHER	-	-	-	-	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187372	Reg Asset - OR Solar Feed-In Tariff 2012	OTHER	-	-	-	-	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187373	Reg Asset-OR Solar Feed-In Tariff 2013	OTHER	-	-	-	-	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187374	Reg Asset-OR Solar Feed-In Tariff 2014	OTHER	-	-	-	-	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187375	Reg Asset-OR Solar Feed-In Tariff 2015	OTHER	-	-	-	-	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187376	Reg Asset-OR Solar Feed-In Tariff 2016	OTHER	-	-	-	-	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187377	Reg Asset-OR Solar Feed-In Tariff 2017	OTHER	-	-	-	-	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187378	Reg Asset-OR Solar Feed-In Tariff 2018	OTHER	-	-	-	-	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187379	Reg Asset-OR Solar Feed-In Tariff 2019	OTHER	-	-	-	-	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187380	Reg Asset - UT Solar Incentive Program	OTHER	(420)	-	-	-	-	-	-	-	-	-	-	-	(420)
1823990	OTHR REG ASSET-N CST	187381	RegA - CA Solar Feed-In - Recl to Curr	OTHER	-	-	-	-	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187382	Reg Asset-OR Solar Feed-In Tariff 2020	OTHER	-	-	-	-	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187383	RegA - OR Solar Feed-In - Recl to Curr	OTHER	(5,322)	-	-	-	-	-	-	-	-	-	-	-	(5,322)
1823990	OTHR REG ASSET-N CST	187384	RegA - UT Solar Feed-In - Recl to Curr	OTHER	(198)	-	-	-	-	-	-	-	-	-	-	-	(198)
1823990	OTHR REG ASSET-N CST	187385	RegA - Solar Feed-In - Recl to Curr	OTHER	-	-	-	-	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187386	Reg Asset-OR Solar Feed-In Tariff 2021	OTHER	(8)	-	-	-	-	-	-	-	-	-	-	-	(8)
1823990	OTHR REG ASSET-N CST	187387	Reg Asset-Utah STEP Pilot Prog Bal Acct	OTHER	(5,810)	-	-	-	-	-	-	-	-	-	-	-	(5,810)
1823990	OTHR REG ASSET-N CST	187390	UT-Klamath Hydro Relicensing Costs	OTHER	(0)	-	-	-	-	-	-	-	-	-	-	-	(0)
1823990	OTHR REG ASSET-N CST	187391	RegA - CA Solar Feed-In - Recl to Liab	OTHER	-	-	-	-	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187392	Reg Asset-OR Solar Feed-In Tariff 2022	OTHER	1,340	-	-	-	-	-	-	-	-	-	-	-	1,340
1823990	OTHR REG ASSET-N CST	187394	RegA - UT Solar Feed-In - Recl to Liab	OTHER	6,326	-	-	-	-	-	-	-	-	-	-	-	6,326
1823990	OTHR REG ASSET-N CST	187395	Reg Asset-OR Solar Feed-In Tariff 2023	OTHER	2,132	-	-	-	-	-	-	-	-	-	-	-	2,132
1823990	OTHR REG ASSET-N CST	187396	Reg Asset-OR Solar Feed-In Tariff 2024	OTHER	86	-	-	-	-	-	-	-	-	-	-	-	86
1823990	OTHR REG ASSET-N CST	187415	Reg Asset-UT Subscriber Solar Program	OTHER	1,856	-	-	-	-	-	-	-	-	-	-	-	1,856
1823990	OTHR REG ASSET-N CST	187420	RegA - OR Community Solar	OTHER	2,855	-	-	-	-	-	-	-	-	-	-	-	2,855
1823990	OTHR REG ASSET-N CST	187460	Reg Asset - CA RPS Purchase	OTHER	-	-	-	-	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187470	Reg A-WA Decoupling Mech Sep16-Jun17	OTHER	-	-	-	-	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187471	Reg A-WA Decoupling Mech Jul17-Jun18	OTHER	-	-	-	-	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187472	Reg A-WA Decoupling Mech Jul18-Jun19	OTHER	-	-	-	-	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187480	Contra Reg A-WA Decoupling Sep16-Jun17	OTHER	-	-	-	-	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187481	Contra Reg A-WA Decoupling Jul17-Jun18	OTHER	-	-	-	-	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187482	Contra Reg A-WA Decoupling Jul18-Jun19	OTHER	-	-	-	-	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187488	RegA-WA Decoupling Mech - Recl to Curr	OTHER	(1,620)	-	-	-	-	-	-	-	-	-	-	-	(1,620)
1823990	OTHR REG ASSET-N CST	187489	Reg A-WA Decoupling Mechanism-Reclass	OTHER	2,080	-	-	-	-	-	-	-	-	-	-	-	2,080
1823990	OTHR REG ASSET-N CST	187493	Reg A-WA-Arrearage Payments Pgrm	OTHER	(36)	-	-	-	-	-	-	-	-	-	-	-	(36)
1823990	OTHR REG ASSET-N CST	187495	RegA - Other - Recl to Curr	OTHER	(13,623)	-	-	-	-	-	-	-	-	-	-	-	(13,623)
1823990	OTHR REG ASSET-N CST	187496	RegA - OR Asset Sale Gain-Recl to Curr	OTHER	-	-	-	-	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187630	Reg Asset - UT EIM Expense Deferral	OTHER	-	-	-	-	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187631	Contra Reg Asset - UT EIM Deferral	OTHER	-	-	-	-	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187648	Reg A - Post-Retirement - Recl to Curr	SE	(444)	(6)	(115)	(32)	(70)	(195)	(26)	(0)	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187650	Reg Asset - RPS Compliance Purchases	OTHER	-	-	-	-	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187651	RegA-OR TB Flats	OTHER	6,130	-	-	-	-	-	-	-	-	-	-	-	6,130
1823990	OTHR REG ASSET-N CST	187652	RegA-OR Cedar Springs II	OTHER	252	-	-	-	-	-	-	-	-	-	-	-	252
1823990	OTHR REG ASSET-N CST	187653	CA 2023 GRC Memo Account	CA	1,270	1,270	-	-	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187657	RegA - Insurance Reserves-Recl to Liab	OTHER	524	-	-	-	-	-	-	-	-	-	-	-	524
1823990	OTHR REG ASSET-N CST	187658	RegA-WA Insurance Reserves-Recl to Liab	OTHER	418	-	-	-	-	-	-	-	-	-	-	-	418
1823990	OTHR REG ASSET-N CST	187659	RegA-CA Insurance Reserves-Recl to Liab	OTHER	4,204	-	-	-	-	-	-	-	-	-	-	-	4,204



Regulatory Assets (Actuals)

13 Month Average: 12/2023
 Allocation Method - Factor 2020 Protocol
 (Allocated in Thousands)

1823990	OTHR REG ASSET-N CST	187660	RegA-OR Transp Electrification Pilot	OTHER	2,658	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,658
1823990	OTHR REG ASSET-N CST	187661	RegA-UT Elec Vehicle Charging Infrastr	OTHER	(5,910)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(5,910)
1823990	OTHR REG ASSET-N CST	187662	RegA-CA Transp Electrification Pilot	OTHER	(236)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(236)
1823990	OTHR REG ASSET-N CST	187664	RegA-WA Transp Electrification Pilot	OTHER	858	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	858
1823990	OTHR REG ASSET-N CST	187665	RegA-OR Residential Charging Pilot	OTHER	(3,206)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(3,206)
1823990	OTHR REG ASSET-N CST	187666	RegA-OR Non-Residential Charging Pilot	OTHER	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187667	RegA-OR Outreach and Research Pilot	OTHER	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187764	IMPLEMENTATION COST II - RESIDENTIAL	OTHER	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187765	IMPLEMENTATION COST II - NONRESIDENTIAL	OTHER	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187766	IMPLEMENTATION COST II - NON-RESIDENTIAL	OTHER	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187767	IMPLEMENTATION COST 3 - RESIDENTIAL	OTHER	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187768	IMPLEMENTATION COST 3 - NON RES SMALL	OTHER	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187769	IMPLEMENTATION COST 3 - NON RES LARGE	OTHER	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187802	Reg Asset - CA ECAC CY2012	OTHER	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187803	Reg Asset - CA ECAC CY2013	OTHER	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187804	Reg Asset - CA ECAC CY2014	OTHER	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187805	Reg Asset - CA ECAC CY2015	OTHER	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187806	Reg Asset - CA ECAC CY2016	OTHER	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187807	CONTRA REG ASSET - CA ECAC CY2012	OTHER	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187808	Contra Reg Asset - CA ECAC CY2013	OTHER	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187809	Contra Reg Asset - CA ECAC CY2014	OTHER	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187810	Reg Asset - ID ECAM Dec11-Nov12 Mnsanto	OTHER	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187811	Reg Asset - ID ECAM Dec11-Nov12 Agrium	OTHER	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187812	Reg Asset - ID ECAM Dec11-Nov12	OTHER	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187813	Reg Asset - ID ECAM Dec12-Nov13	OTHER	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187814	Reg Asset - ID ECAM Dec13-Nov14	OTHER	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187815	Reg Asset - ID ECAM Dec12-Nov13 Mnsanto	OTHER	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187816	REG ASSET - ID ECAM DEC12-NOV13 AGRUIM	OTHER	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187817	Contra Reg Asset - ID ECAM Dec11-Nov12	OTHER	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187818	Contra Reg Asset - ID ECAM Dec12-Nov13	OTHER	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187819	Contra Reg Asset - ID ECAM Dec13-Nov14	OTHER	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187821	Reg Asset - UT EBA Oct-Dec11	OTHER	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187822	Reg Asset - UT EBA CY2012	OTHER	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187823	Reg Asset - UT EBA Oct11-Dec11	OTHER	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187824	Reg Asset - UT EBA CY2013	OTHER	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187825	Reg Asset - UT EBA CY2014	OTHER	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187826	Reg Asset - UT EBA CY2015	OTHER	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187827	Reg Asset - UT EBA CY2016	OTHER	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187828	Reg Asset - UT EBA CY2017	OTHER	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187829	Reg Asset - UT EBA Group Amortization	OTHER	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187830	Reg Asset - UT RBA CY2021	OTHER	128	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	128
1823990	OTHR REG ASSET-N CST	187831	Reg Asset - UT RBA CY2022	OTHER	(98)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(98)
1823990	OTHR REG ASSET-N CST	187832	Reg Asset - UT RBA CY2012	OTHER	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187833	Reg Asset - UT RBA CY2023	OTHER	(1,997)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(1,997)
1823990	OTHR REG ASSET-N CST	187834	Reg Asset - UT RBA CY2013	OTHER	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187835	Reg Asset - UT RBA CY2014	OTHER	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187836	Reg Asset - UT RBA CY2015	OTHER	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187837	Reg Asset - UT RBA CY2016	OTHER	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187838	Reg Asset - UT RBA CY2017	OTHER	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187839	Reg Asset - UT RBA CY2018	OTHER	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187842	Contra Reg Asset - UT EBA CY2012	OTHER	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187844	Contra Reg Asset - UT EBA CY2013	OTHER	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187845	Contra Reg Asset - UT EBA CY2014	OTHER	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187846	Contra Reg Asset - UT EBA CY2015	OTHER	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-



Regulatory Assets (Actuals)
 13 Month Average: 12/2023
 Allocation Method - Factor 2020 Protocol
 (Allocated in Thousands)

1823990	OTHR REG ASSET-N CST	187908	Def Net Power WY - 2007	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187909	Def Net Power - Wyoming 2008	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187911	REG ASSET - LAKE SIDE LIQ. DAMAGES - WY	WYP	663	-	-	-	663	-	-	-	-
1823990	OTHR REG ASSET-N CST	187912	CONTRA - REGULATORY ASSETS	CA	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187913	Reg Asset - Goodnoe Hills Liq. Damages -	WYP	223	-	-	-	223	-	-	-	-
1823990	OTHR REG ASSET-N CST	187914	"Reg Asset-UT-Liq. Damages JB4, N1&2"	UT	367	-	-	-	-	367	-	-	-
1823990	OTHR REG ASSET-N CST	187915	Reg Asset-WY-Liq. Damages N2	WYP	60	-	-	-	60	-	-	-	-
1823990	OTHR REG ASSET-N CST	187916	Reg Asset-WY Wind Test Energy Deferral	WYU	210	-	-	-	210	-	-	-	-
1823990	OTHR REG ASSET-N CST	187920	OR-RCAC REV REQUIREMENT	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187921	WA-Chehalis Plant Rev Reqmt - Reg Asset	WA	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187922	Reg Asset-RECs & SO2 Revenue Req - WY	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187923	Reg Asset-OR Sch 203-Black Cap Solar	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187925	RegA - New Res/Renewables - Recl to Curr	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187930	OR SB 408 REG ASSET	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187935	RegA - OR SB 408 - Recl to Curr	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187936	SB 408 REG ASSET - MCBIT (EVEN YEAR 1)	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187937	SB 408 REG ASSET - MCBIT (ODD YEAR 1)	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187938	SB 408 REG ASSET - MCBIT (EVEN YEAR 2)	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187951	DEFERRED COST OF TOU GUARANTEE	OR	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187952	DEFERRED INTERVENOR	OTHER	0	-	-	-	-	-	-	-	0
1823990	OTHR REG ASSET-N CST	187953	CA Klamath Transition Memo Account (KTMA)	CA	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187956	CA DEFERRED INTERVENOR FUNDING	OTHER	443	-	-	-	-	-	-	-	443
1823990	OTHR REG ASSET-N CST	187957	DEFERRED OR INDEPENDENT EVALUATOR FEES	OTHER	98	-	-	-	-	-	-	-	98
1823990	OTHR REG ASSET-N CST	187958	ID Deferred Intervenor Funding	IDU	40	-	-	-	-	40	-	-	-
1823990	OTHR REG ASSET-N CST	187959	WA Deferred Intervenor Funding	OTHER	23	-	-	-	-	-	-	-	23
1823990	OTHR REG ASSET-N CST	187964	RegA - Intervenor Fees - Recl to Liab	OTHER	88	-	-	-	-	-	-	-	88
1823990	OTHR REG ASSET-N CST	187965	RegA - Intervenor/Eval Fees - Recl to Cu	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187966	RegA - CA (CARE) Program - Recl to Liab	OTHER	2	-	-	-	-	-	-	-	2
1823990	OTHR REG ASSET-N CST	187967	RegA - OR Asset Sale Gain-Balance Recl	OTHER	2,730	-	-	-	-	-	-	-	2,730
1823990	OTHR REG ASSET-N CST	187968	Reg A - Insurance Reserves - Recl	OTHER	31,570	-	-	-	-	-	-	-	31,570
1823990	OTHR REG ASSET-N CST	187970	DEFERRED NET POWER COSTS - WY 09	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187971	Deferred Net Power Costs - WY 10	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187972	Deferred Net Power Costs - WY 11	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187973	Contra Reg Asset - CA ECAC CY2015	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187974	Contra Reg Asset - CA ECAC CY2016	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187975	Reg Asset - CA ECAC	OTHER	(1,335)	-	-	-	-	-	-	-	(1,335)
1823990	OTHR REG ASSET-N CST	187976	Reg Asset - CA ECAC CY2017	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187977	Contra Reg Asset - CA ECAC CY2017	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187978	Reg Asset - CA ECAC CY2018	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187979	Contra Reg Asset - CA ECAC CY2018	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187980	Deferred Net Power Costs - ID 09	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187981	Deferred Net Power Costs - ID 10	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187982	Deferred Net Power Costs - ID 11	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187983	"Reg Asset - ID ECAM Dec10-Nov11, Mnsant	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187984	"Reg Asset - ID ECAM Dec10-Nov11, Agrium	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187985	Utah ECAM Regulatory Asset	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187988	Deferred Net Power Costs - OR	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187989	Reg Asset - OR PCAM FY2021	OTHER	50,359	-	-	-	-	-	-	-	50,359
1823990	OTHR REG ASSET-N CST	187990	Contra Reg Asset - OR PCAM FY2021	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187992	Contra Reg Asset - CA - Def NPC	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187993	Contra Reg Asset - ID - Def NPC	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187994	Contra Reg Asset - WY - Def NPC	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187995	Utah ECAM Regulatory Asset - Contra	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187998	RegA - Def Net Power Costs - Recl to Cur	OTHER	-	-	-	-	-	-	-	-	-



Regulatory Assets (Actuals)

13 Month Average: 12/2023
Allocation Method - Factor 2020 Protocol
(Allocated in Thousands)

1823990	OTHR REG ASSET-N CST	187999	Reg Asset - Def NPC Balance Reclass	OTHER	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	188000	REG ASSET - ENVIRONMENTAL COSTS	OR	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	188000	REG ASSET - ENVIRONMENTAL COSTS	SG	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	189001	RegA-CA Fire Risk Mitigation (FRMMA)	OTHER	394	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	394
1823990	OTHR REG ASSET-N CST	189002	RegA-CA Wildfire Mitigation Plan(WMPMA)	OTHER	34,890	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	34,890
1823990	OTHR REG ASSET-N CST	189003	Contra RegA-CA Fire/Wildlife Mitigation	OTHER	(1,897)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(1,897)
1823990	OTHR REG ASSET-N CST	189004	RegA-CA Fire Hazard Prevention (FHPMA)	OTHER	3,053	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,053
1823990	OTHR REG ASSET-N CST	189005	RegA-CA Wildfire/Natl Disaster (WNDRR)	OTHER	86	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	86
1823990	OTHR REG ASSET-N CST	189006	RegA-CA Emerg Cust Protections (ECPMA)	OTHER	6	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6
1823990	OTHR REG ASSET-N CST	189011	Reg Asset-UT Wildland Fire Protection	OTHER	11,070	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	11,070
1823990	OTHR REG ASSET-N CST	189015	Contra RegA-UT Wildland Fire Prot	OTHER	(2,783)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(2,783)
1823990	OTHR REG ASSET-N CST	189016	Reg Asset-OR Wildfire Mitigation Acct	OTHER	34,956	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	34,956
1823990	OTHR REG ASSET-N CST	189017	RegA-OR Wildfire - Damaged Asset NBV	OR	1,863	-	1,863	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	189018	RegA-OR Wildfire Risk/Veg Mgmt (WMVM)	OTHER	4,860	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4,860
1823990	OTHR REG ASSET-N CST	189019	RegA-OR Wildfire WMVM 2022	OTHER	25,722	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	25,722
1823990	OTHR REG ASSET-N CST	189020	Contra RegA-OR Wildfire Mitigation	OTHER	(2,469)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(2,469)
1823990	OTHR REG ASSET-N CST	189021	RegA-OR Wildfire WMVM 2023	OTHER	1,718	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,718
1823990	OTHR REG ASSET-N CST	189028	RegA-Wildland Fire Mitigat-Recl to Liab	OTHER	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	189029	RegA-Wildfire Mitigation - Recl to Curr	OTHER	(28,153)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(28,153)
1823990	OTHR REG ASSET-N CST	189030	Klamath Unrecovered Plant and Transfer	SG	3,482	51	943	265	489	1,543	188	1	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	189500	Reg Asset - CA ECAC CY2019	OTHER	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	189501	Contra Reg Asset - CA ECAC CY2019	OTHER	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	189502	Reg Asset - CA ECAC CY2020	OTHER	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	189503	Contra Reg Asset - CA ECAC CY2020	OTHER	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	189504	Reg Asset - CA ECAC CY2021	OTHER	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	189505	Contra Reg Asset - CA ECAC CY2021	OTHER	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	189506	Reg Asset - CA ECAC CY2022	OTHER	6,134	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6,134
1823990	OTHR REG ASSET-N CST	189507	Contra Reg Asset - CA ECAC CY2022	OTHER	(279)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(279)
1823990	OTHR REG ASSET-N CST	189508	Reg Asset - CA ECAC CY2023	OTHER	8,605	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	8,605
1823990	OTHR REG ASSET-N CST	189509	Contra Reg Asset - CA ECAC CY2023	OTHER	(430)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(430)
1823990	OTHR REG ASSET-N CST	189528	RegA - CA Def Exc NPC - Recl to Curr	OTHER	(1,274)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(1,274)
1823990	OTHR REG ASSET-N CST	189529	RegA - CA Def Exc NPC - Recl to Liab	OTHER	2,190	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,190
1823990	OTHR REG ASSET-N CST	189530	Reg Asset - ID ECAM Dec14-Nov15	OTHER	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	189531	Reg Asset - ID ECAM Dec15-Dec16	OTHER	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	189532	Reg Asset - ID ECAM CY 2017	OTHER	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	189533	Reg Asset - ID ECAM CY 2018	OTHER	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	189534	Reg Asset-ID ECAM CY 2019	OTHER	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	189535	Reg Asset-ID ECAM CY 2020	OTHER	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	189536	Reg Asset-ID ECAM CY 2021	OTHER	1,569	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,569
1823990	OTHR REG ASSET-N CST	189537	Reg Asset-ID ECAM CY 2022	OTHER	26,501	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	26,501
1823990	OTHR REG ASSET-N CST	189538	Reg Asset-ID ECAM CY 2023	OTHER	30,417	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	30,417
1823990	OTHR REG ASSET-N CST	189540	Contra Reg Asset - ID ECAM Dec14-Nov15	OTHER	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	189541	Contra Reg Asset - ID ECAM Dec15-Dec16	OTHER	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	189542	Contra Reg Asset - ID ECAM CY 2017	OTHER	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	189543	Contra Reg Asset - ID ECAM CY 2018	OTHER	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	189544	Contra Reg Asset - ID ECAM CY 2019	OTHER	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	189545	Contra Reg Asset - ID ECAM CY 2020	OTHER	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	189546	Contra Reg Asset - ID ECAM CY 2021	OTHER	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	189547	Contra Reg Asset - ID ECAM CY 2022	OTHER	(1,655)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(1,655)
1823990	OTHR REG ASSET-N CST	189548	Contra Reg Asset - ID ECAM CY 2023	OTHER	(1,521)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(1,521)
1823990	OTHR REG ASSET-N CST	189568	RegA - ID Def Exc NPC - Recl to Curr	OTHER	(32,731)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(32,731)
1823990	OTHR REG ASSET-N CST	189570	Reg Asset - OR TAM CY2020	OTHER	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	189571	Reg Asset - OR TAM CY2021	OTHER	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	189572	Reg Asset-OR TAM CY 2022	OTHER	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-



Regulatory Assets (Actuals)
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1823990	OTHR REG ASSET-N CST	189580	Contra Reg Asset - OR TAM CY2020	OTHER	-	-	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	189581	Contra Reg Asset - OR TAM CY2021	OTHER	-	-	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	189582	Contra Reg Asset - OR TAM CY 2022	OTHER	-	-	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	189586	Reg Asset - OR PCAM FY2022	OTHER	117,930	-	-	-	-	-	-	-	-	-	117,930
1823990	OTHR REG ASSET-N CST	189587	Contra Reg Asset - OR PCAM FY2022	OTHER	(31,784)	-	-	-	-	-	-	-	-	-	(31,784)
1823990	OTHR REG ASSET-N CST	189588	Reg Asset - OR PCAM CY2023	OTHER	58,469	-	-	-	-	-	-	-	-	-	58,469
1823990	OTHR REG ASSET-N CST	189589	Contra Reg Asset - OR PCAM CY2023	OTHER	(51,776)	-	-	-	-	-	-	-	-	-	(51,776)
1823990	OTHR REG ASSET-N CST	189598	RegA - OR Def Exc NPC - Recl to Curr	OTHER	(31,281)	-	-	-	-	-	-	-	-	-	(31,281)
1823990	OTHR REG ASSET-N CST	189608	Reg Asset - UT EBA CY2018	OTHER	-	-	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	189609	Reg Asset - UT EBA CY2019	OTHER	-	-	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	189610	Reg Asset - UT EBA CY2020	OTHER	1,067	-	-	-	-	-	-	-	-	-	1,067
1823990	OTHR REG ASSET-N CST	189611	Reg Asset - UT EBA CY2021	OTHER	10,262	-	-	-	-	-	-	-	-	-	10,262
1823990	OTHR REG ASSET-N CST	189612	Reg Asset - UT EBA CY2022	OTHER	149,572	-	-	-	-	-	-	-	-	-	149,572
1823990	OTHR REG ASSET-N CST	189613	Reg Asset - UT EBA CY2023	OTHER	198,451	-	-	-	-	-	-	-	-	-	198,451
1823990	OTHR REG ASSET-N CST	189618	Contra Reg Asset - UT EBA CY2018	OTHER	-	-	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	189619	Contra Reg Asset - UT EBA CY2019	OTHER	-	-	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	189620	Contra Reg Asset - UT EBA CY2020	OTHER	-	-	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	189621	Contra Reg Asset - UT EBA CY2021	OTHER	(150)	-	-	-	-	-	-	-	-	-	(150)
1823990	OTHR REG ASSET-N CST	189622	Contra Reg Asset - UT EBA CY2022	OTHER	(8,733)	-	-	-	-	-	-	-	-	-	(8,733)
1823990	OTHR REG ASSET-N CST	189623	Contra Reg Asset - UT EBA CY2023	OTHER	(10,561)	-	-	-	-	-	-	-	-	-	(10,561)
1823990	OTHR REG ASSET-N CST	189638	RegA - UT Def Exc NPC - Recl to Curr	OTHER	(174,096)	-	-	-	-	-	-	-	-	-	(174,096)
1823990	OTHR REG ASSET-N CST	189639	RegA - UT Def Exc NPC - Recl to Liab	OTHER	-	-	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	189640	Reg Asset-WA-Colstrip Outage Deferral	OTHER	-	-	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	189642	Reg Asset-WA-Major Mtc Exp-Colstrip U4	WA	259	-	-	259	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	189644	Reg Asset - WA PCAM PTC CY2023	OTHER	67	-	-	-	-	-	-	-	-	-	67
1823990	OTHR REG ASSET-N CST	189645	Reg Asset - WA PCAM CY2023	OTHER	37,359	-	-	-	-	-	-	-	-	-	37,359
1823990	OTHR REG ASSET-N CST	189646	Contra Reg Asset - WA PCAM CY2023	OTHER	(1,868)	-	-	-	-	-	-	-	-	-	(1,868)
1823990	OTHR REG ASSET-N CST	189648	RegA - WA Def Exc NPC - Recl to Curr	OTHER	(18,914)	-	-	-	-	-	-	-	-	-	(18,914)
1823990	OTHR REG ASSET-N CST	189649	RegA - WA Def Exc NPC - Recl to Liab	OTHER	87,456	-	-	-	-	-	-	-	-	-	87,456
1823990	OTHR REG ASSET-N CST	189650	Reg Asset - WY ECAM CY2020	OTHER	-	-	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	189651	Reg Asset - WY ECAM CY2021	OTHER	2,896	-	-	-	-	-	-	-	-	-	2,896
1823990	OTHR REG ASSET-N CST	189652	Reg Asset - WY ECAM CY2022	OTHER	65,756	-	-	-	-	-	-	-	-	-	65,756
1823990	OTHR REG ASSET-N CST	189653	Reg Asset - WY ECAM CY2023	OTHER	63,582	-	-	-	-	-	-	-	-	-	63,582
1823990	OTHR REG ASSET-N CST	189660	Contra Reg Asset - WY ECAM CY2020	OTHER	-	-	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	189661	Contra Reg Asset - WY ECAM CY2021	OTHER	(860)	-	-	-	-	-	-	-	-	-	(860)
1823990	OTHR REG ASSET-N CST	189662	Contra Reg Asset - WY ECAM CY2022	OTHER	(4,864)	-	-	-	-	-	-	-	-	-	(4,864)
1823990	OTHR REG ASSET-N CST	189663	Contra Reg Asset - WY ECAM CY2023	OTHER	(3,693)	-	-	-	-	-	-	-	-	-	(3,693)
1823990	OTHR REG ASSET-N CST	189688	RegA - WY Def Exc NPC - Recl to Curr	OTHER	(65,146)	-	-	-	-	-	-	-	-	-	(65,146)
1823990	OTHR REG ASSET-N CST	189689	RegA - WY Def Exc NPC - Recl to Liab	OTHER	-	-	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	288413	Reg Liab - Depr Decrease Deferral - WA	WA	-	-	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	288712	Reg Liab - OR Property Insurance Reserve	OR	-	-	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	503110	Lodging	OTHER	-	-	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	503120	Meals & Entertainment	OTHER	-	-	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	503125	Vehicle Rental and Expense	OTHER	-	-	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	530065	Engineering Services	OTHER	-	-	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	530070	Environmental Services	OTHER	-	-	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	530190	Miscellaneous Contracts & Services	OTHER	-	-	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	610000	Blank	OTHER	3	-	-	-	-	-	-	-	-	-	3
1823990	OTHR REG ASSET-N CST	610099	Blank	OTHER	5	-	-	-	-	-	-	-	-	-	5
1823990	OTHR REG ASSET-N CST	701010	LABOR COSTS SETTLED TO CAPITAL	OTHER	(8)	-	-	-	-	-	-	-	-	-	(8)
1823990 Total					1,058,014	1,322	3,292	616	16,556	15,272	9,029	2	1,011,925		
1823993	OTH REG ASSET-NON CO	111547	REG ASSET-CHOLLA PLANT TRANS COSTS OR	OR	-	-	-	-	-	-	-	-	-	-	-
1823993	OTH REG ASSET-NON CO	187060	CHOLLA PLANT TRANSACTION COSTS-OR	OR	-	-	-	-	-	-	-	-	-	-	-
1823993 Total					-	-	-	-	-	-	-	-	-	-	-



Regulatory Assets (Actuals)
 13 Month Average: 12/2023
 Allocation Method - Factor 2020 Protocol
 (Allocated in Thousands)

1823994	OTH REG ASSET-NON CO	111548	REG ASSET-CHOLLA PLANT TRANS COSTS WA	WA	-	-	-	-	-	-	-	-	-	-
1823994	OTH REG ASSET-NON CO	187061	CHOLLA PLANT TRANSACTION COSTS-WA	WA	-	-	-	-	-	-	-	-	-	-
1823994 Total					-	-	-	-	-	-	-	-	-	-
1823995	OTH REG ASSET-NON CO	111549	REG ASSET-CHOLLA PLANT TRANS COSTS ID	IDU	-	-	-	-	-	-	-	-	-	-
1823995	OTH REG ASSET-NON CO	187062	CHOLLA PLANT TRANSACTION COSTS-ID	IDU	-	-	-	-	-	-	-	-	-	-
1823995 Total					-	-	-	-	-	-	-	-	-	-
1823999	REGULATORY ASST-OTH	186001	DSM Regulatory Assets-Accruals	OTHER	-	-	-	-	-	-	-	-	-	-
1823999	REGULATORY ASST-OTH	186011	DSM Reg Asset - Accruals - CA	OTHER	318	-	-	-	-	-	-	-	-	318
1823999	REGULATORY ASST-OTH	186015	DSM Reg Asset - Balancing Acct - CA	OTHER	(380)	-	-	-	-	-	-	-	-	(380)
1823999	REGULATORY ASST-OTH	186021	DSM Reg Asset - Accruals - ID	OTHER	494	-	-	-	-	-	-	-	-	494
1823999	REGULATORY ASST-OTH	186025	DSM Reg Asset - Balancing Acct - ID	OTHER	(2,044)	-	-	-	-	-	-	-	-	(2,044)
1823999	REGULATORY ASST-OTH	186035	DSM Reg Asset - Balancing Acct - OR	OTHER	308	-	-	-	-	-	-	-	-	308
1823999	REGULATORY ASST-OTH	186041	DSM Reg Asset - Accruals - UT	OTHER	3,760	-	-	-	-	-	-	-	-	3,760
1823999	REGULATORY ASST-OTH	186045	DSM Reg Asset - Balancing Acct - UT	OTHER	(62,033)	-	-	-	-	-	-	-	-	(62,033)
1823999	REGULATORY ASST-OTH	186051	DSM Reg Asset - Accruals - WA	OTHER	1,436	-	-	-	-	-	-	-	-	1,436
1823999	REGULATORY ASST-OTH	186055	DSM Reg Asset - Balancing Acct - WA	OTHER	(4,839)	-	-	-	-	-	-	-	-	(4,839)
1823999	REGULATORY ASST-OTH	186061	DSM Reg Asset - Accruals - WY	OTHER	220	-	-	-	-	-	-	-	-	220
1823999	REGULATORY ASST-OTH	186065	DSM Reg Asset - Balancing Acct - WY	OTHER	(740)	-	-	-	-	-	-	-	-	(740)
1823999	REGULATORY ASST-OTH	186071	DSM Reg Asset - Accruals - WY Cat 1	OTHER	126	-	-	-	-	-	-	-	-	126
1823999	REGULATORY ASST-OTH	186075	DSM Reg Asset-Balancing Acct-WY Cat 1	OTHER	2,196	-	-	-	-	-	-	-	-	2,196
1823999	REGULATORY ASST-OTH	186081	DSM Reg Asset - Accruals - WY Cat 2	OTHER	64	-	-	-	-	-	-	-	-	64
1823999	REGULATORY ASST-OTH	186085	DSM Reg Asset-Balancing Acct-WY Cat 2	OTHER	(2,297)	-	-	-	-	-	-	-	-	(2,297)
1823999	REGULATORY ASST-OTH	186140	Reg Asset-UT Rev Req DSM/STEP-Clrg	OTHER	-	-	-	-	-	-	-	-	-	-
1823999 Total					(63,411)	-	-	-	-	-	-	-	-	(63,411)
Grand Total					1,764,829	14,129	140,705	30,294	112,022	208,098	32,444	99	1,227,037	

B17.DEPRECIATION RESERVE



Depreciation Reserve (Actuals)
 13 Month Average: 12/2023
 Allocation Method - Factor 2020 Protocol
 (Allocated in Thousands)

Primary Account	Primary Account Name	FERC Secondary Acct	FERC Secondary Acct Name	Alloc	Average Balance	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1080000	AC PR DPR EL PL SR	3102000	LAND RIGHTS	SG	(29,428)	(434)	(7,973)	(2,242)	(4,136)	(13,043)	(1,593)	(7)	-
1080000	AC PR DPR EL PL SR	3103000	WATER RIGHTS	SG	(14,473)	(213)	(3,921)	(1,103)	(2,034)	(6,415)	(784)	(3)	-
1080000	AC PR DPR EL PL SR	3108000	FEE LAND - LEASED	SG	-	-	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3110000	STRUCTURES AND IMPROVEMENTS	SG	(640,990)	(9,453)	(173,669)	(48,830)	(90,079)	(284,104)	(34,701)	(155)	-
1080000	AC PR DPR EL PL SR	3120000	BOILER PLANT EQUIPMENT	SG	(2,452,783)	(36,171)	(664,554)	(186,851)	(344,692)	(1,087,139)	(132,785)	(591)	-
1080000	AC PR DPR EL PL SR	3140000	TURBOGENERATOR UNITS	SG	(528,771)	(7,798)	(143,265)	(40,281)	(74,309)	(234,365)	(28,626)	(127)	-
1080000	AC PR DPR EL PL SR	3150000	ACCESSORY ELECTRIC EQUIPMENT	SG	(274,277)	(4,045)	(74,312)	(20,894)	(38,544)	(121,567)	(14,848)	(66)	-
1080000	AC PR DPR EL PL SR	3157000	ACCESSORY ELECTRIC EQUIP-SUPV & ALARM	SG	(36)	(1)	(10)	(3)	(5)	(16)	(2)	(0)	-
1080000	AC PR DPR EL PL SR	3160000	MISCELLANEOUS POWER PLANT EQUIPMENT	SG	(17,508)	(258)	(4,744)	(1,334)	(2,460)	(7,760)	(948)	(4)	-
1080000	AC PR DPR EL PL SR	3302000	LAND RIGHTS	SG-P	(4,163)	(61)	(1,128)	(317)	(585)	(1,845)	(225)	(1)	-
1080000	AC PR DPR EL PL SR	3302000	LAND RIGHTS	SG-U	(207)	(3)	(56)	(16)	(29)	(92)	(11)	(0)	-
1080000	AC PR DPR EL PL SR	3303000	WATER RIGHTS	SG-P	(1)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	-
1080000	AC PR DPR EL PL SR	3303000	WATER RIGHTS	SG-U	(110)	(2)	(30)	(8)	(15)	(49)	(6)	(0)	-
1080000	AC PR DPR EL PL SR	3304000	FLOOD RIGHTS	SG-P	(289)	(4)	(78)	(22)	(41)	(128)	(16)	(0)	-
1080000	AC PR DPR EL PL SR	3304000	FLOOD RIGHTS	SG-U	(88)	(1)	(24)	(7)	(12)	(39)	(5)	(0)	-
1080000	AC PR DPR EL PL SR	3305000	LAND RIGHTS - FISH/WILDLIFE	SG-P	(164)	(2)	(44)	(12)	(23)	(73)	(9)	(0)	-
1080000	AC PR DPR EL PL SR	3310000	STRUCTURES AND IMPROVE	SG-P	(7)	(0)	(2)	(1)	(1)	(3)	(0)	(0)	-
1080000	AC PR DPR EL PL SR	3310000	STRUCTURES AND IMPROVE	SG-U	(5,981)	(88)	(1,620)	(456)	(840)	(2,651)	(324)	(1)	-
1080000	AC PR DPR EL PL SR	3311000	STRUCTURES AND IMPROVE-PRODUCTION	SG-P	(27,265)	(402)	(7,387)	(2,077)	(3,832)	(12,085)	(1,476)	(7)	-
1080000	AC PR DPR EL PL SR	3311000	STRUCTURES AND IMPROVE-PRODUCTION	SG-U	(3,057)	(45)	(828)	(233)	(430)	(1,355)	(165)	(1)	-
1080000	AC PR DPR EL PL SR	3312000	STRUCTURES AND IMPROVE-FISH/WILDLIFE	SG-P	(33,779)	(498)	(9,152)	(2,573)	(4,747)	(14,972)	(1,829)	(8)	-
1080000	AC PR DPR EL PL SR	3312000	STRUCTURES AND IMPROVE-FISH/WILDLIFE	SG-U	(294)	(4)	(80)	(22)	(41)	(130)	(16)	(0)	-
1080000	AC PR DPR EL PL SR	3313000	STRUCTURES AND IMPROVE-RECREATION	SG-P	(7,549)	(111)	(2,045)	(575)	(1,061)	(3,346)	(409)	(2)	-
1080000	AC PR DPR EL PL SR	3313000	STRUCTURES AND IMPROVE-RECREATION	SG-U	(1,205)	(18)	(327)	(92)	(169)	(534)	(65)	(0)	-
1080000	AC PR DPR EL PL SR	3320000	"RESERVOIRS, DAMS & WATERWAYS"	SG-P	(1,891)	(28)	(512)	(144)	(266)	(838)	(102)	(0)	-
1080000	AC PR DPR EL PL SR	3320000	"RESERVOIRS, DAMS & WATERWAYS"	SG-U	(20,108)	(297)	(5,448)	(1,532)	(2,826)	(8,912)	(1,089)	(5)	-
1080000	AC PR DPR EL PL SR	3321000	"RESERVOIRS, DAMS, & WTRWYS-PRODUCTION"	SG-P	(185,618)	(2,737)	(50,291)	(14,140)	(26,085)	(82,271)	(10,049)	(45)	-
1080000	AC PR DPR EL PL SR	3321000	"RESERVOIRS, DAMS, & WTRWYS-PRODUCTION"	SG-U	(41,858)	(617)	(11,341)	(3,189)	(5,882)	(18,553)	(2,266)	(10)	-
1080000	AC PR DPR EL PL SR	3322000	"RESERVOIRS, DAMS, & WTRWYS-FISH/WILDLIF	SG-P	(6,462)	(95)	(1,751)	(492)	(908)	(2,864)	(350)	(2)	-
1080000	AC PR DPR EL PL SR	3322000	"RESERVOIRS, DAMS, & WTRWYS-FISH/WILDLIF	SG-U	(321)	(5)	(87)	(24)	(45)	(142)	(17)	(0)	-
1080000	AC PR DPR EL PL SR	3323000	"RESERVOIRS, DAMS, & WTRWYS-RECREATION"	SG-P	(83)	(1)	(22)	(6)	(12)	(37)	(4)	(0)	-
1080000	AC PR DPR EL PL SR	3323000	"RESERVOIRS, DAMS, & WTRWYS-RECREATION"	SG-U	(49)	(1)	(13)	(4)	(7)	(22)	(3)	(0)	-
1080000	AC PR DPR EL PL SR	3330000	"WATER WHEELS, TURB & GENERATORS"	SG-P	(38,692)	(571)	(10,483)	(2,948)	(5,437)	(17,149)	(2,095)	(9)	-
1080000	AC PR DPR EL PL SR	3330000	"WATER WHEELS, TURB & GENERATORS"	SG-U	(25,223)	(372)	(6,834)	(1,921)	(3,545)	(11,180)	(1,365)	(6)	-
1080000	AC PR DPR EL PL SR	3340000	ACCESSORY ELECTRIC EQUIPMENT	SG-P	(23,070)	(340)	(6,251)	(1,757)	(3,242)	(10,225)	(1,249)	(6)	-
1080000	AC PR DPR EL PL SR	3340000	ACCESSORY ELECTRIC EQUIPMENT	SG-U	(8,350)	(123)	(2,262)	(636)	(1,173)	(3,701)	(452)	(2)	-
1080000	AC PR DPR EL PL SR	3347000	ACCESSORY ELECT EQUIP - SUPV & ALARM	SG-P	(1,421)	(21)	(385)	(108)	(200)	(630)	(77)	(0)	-
1080000	AC PR DPR EL PL SR	3347000	ACCESSORY ELECT EQUIP - SUPV & ALARM	SG-U	(22)	(0)	(6)	(2)	(3)	(10)	(1)	(0)	-
1080000	AC PR DPR EL PL SR	3350000	MISC POWER PLANT EQUIP	SG-P	-	-	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3350000	MISC POWER PLANT EQUIP	SG-U	(133)	(2)	(36)	(10)	(19)	(59)	(7)	(0)	-
1080000	AC PR DPR EL PL SR	3351000	MISC POWER PLANT EQUIP - PRODUCTION	SG-P	(1,332)	(20)	(361)	(101)	(187)	(590)	(72)	(0)	-
1080000	AC PR DPR EL PL SR	3360000	"ROADS, RAILROADS & BRIDGES"	SG-P	(8,681)	(128)	(2,352)	(661)	(1,220)	(3,848)	(470)	(2)	-
1080000	AC PR DPR EL PL SR	3360000	"ROADS, RAILROADS & BRIDGES"	SG-U	(1,475)	(22)	(400)	(112)	(207)	(654)	(80)	(0)	-
1080000	AC PR DPR EL PL SR	3402000	LAND RIGHTS	SG	746	11	202	57	105	331	40	0	-
1080000	AC PR DPR EL PL SR	3403000	WATER RIGHTS - OTHER PRODUCTION	SG	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	-
1080000	AC PR DPR EL PL SR	3410000	STRUCTURES & IMPROVEMENTS	OR	(0)	-	(0)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3410000	STRUCTURES & IMPROVEMENTS	SG	(39,103)	(577)	(10,595)	(2,979)	(5,495)	(17,332)	(2,117)	(9)	-
1080000	AC PR DPR EL PL SR	3410000	STRUCTURES & IMPROVEMENTS	UT	(7)	-	-	-	-	(7)	-	-	-
1080000	AC PR DPR EL PL SR	3420000	"FUEL HOLDERS, PRODUCERS, ACCES"	SG	(5,133)	(76)	(1,391)	(391)	(721)	(2,275)	(278)	(1)	-
1080000	AC PR DPR EL PL SR	3430000	PRIME MOVERS	SG	(293,543)	(4,329)	(79,532)	(22,362)	(41,252)	(130,106)	(15,891)	(71)	-
1080000	AC PR DPR EL PL SR	3440000	GENERATORS	SG	(119,702)	(1,765)	(32,432)	(9,119)	(16,822)	(53,055)	(6,480)	(29)	-
1080000	AC PR DPR EL PL SR	3440000	GENERATORS	UT	(29)	-	-	-	-	(29)	-	-	-
1080000	AC PR DPR EL PL SR	3450000	ACCESSORY ELECTRIC EQUIPMENT	SG	(40,598)	(599)	(10,999)	(3,093)	(5,705)	(17,994)	(2,198)	(10)	-
1080000	AC PR DPR EL PL SR	3450000	ACCESSORY ELECTRIC EQUIPMENT	UT	(8)	-	-	-	-	(8)	-	-	-
1080000	AC PR DPR EL PL SR	3460000	MISCELLANEOUS PWR PLANT EQUIP	SG	(3,363)	(50)	(911)	(256)	(473)	(1,491)	(182)	(1)	-
1080000	AC PR DPR EL PL SR	3502000	LAND RIGHTS	SG	(51,473)	(759)	(13,946)	(3,921)	(7,234)	(22,814)	(2,787)	(12)	-
1080000	AC PR DPR EL PL SR	3520000	STRUCTURES & IMPROVEMENTS	SG	(66,069)	(974)	(17,901)	(5,033)	(9,285)	(29,283)	(3,577)	(16)	-
1080000	AC PR DPR EL PL SR	3530000	STATION EQUIPMENT	SG	(578,357)	(8,529)	(156,700)	(44,059)	(81,277)	(256,343)	(31,310)	(139)	-
1080000	AC PR DPR EL PL SR	3534000	STATION EQUIPMENT, STEP-UP TRANSFORMERS	SG	(46,418)	(685)	(12,576)	(3,536)	(6,523)	(20,574)	(2,513)	(11)	-
1080000	AC PR DPR EL PL SR	3537000	STATION EQUIPMENT-SUPERVISORY & ALARM	SG	(6,699)	(99)	(1,815)	(510)	(941)	(2,969)	(363)	(2)	-



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1080000	AC PR DPR EL PL SR	3540000	TOWERS AND FIXTURES	SG	(421,568)	(6,217)	(114,219)	(32,115)	(59,243)	(186,850)	(22,822)	(102)	-
1080000	AC PR DPR EL PL SR	3550000	POLES AND FIXTURES	SG	(458,899)	(6,767)	(124,334)	(34,959)	(64,490)	(203,396)	(24,843)	(111)	-
1080000	AC PR DPR EL PL SR	3560000	OVERHEAD CONDUCTORS & DEVICES	SG	(562,971)	(8,302)	(152,531)	(42,887)	(79,115)	(249,524)	(30,477)	(136)	-
1080000	AC PR DPR EL PL SR	3570000	UNDERGROUND CONDUIT	SG	(1,442)	(21)	(391)	(110)	(203)	(639)	(78)	(0)	-
1080000	AC PR DPR EL PL SR	3580000	UNDERGROUND CONDUCTORS & DEVICES	SG	(3,520)	(52)	(954)	(268)	(495)	(1,560)	(191)	(1)	-
1080000	AC PR DPR EL PL SR	3590000	ROADS AND TRAILS	SG	(5,401)	(80)	(1,463)	(411)	(759)	(2,394)	(292)	(1)	-
1080000	AC PR DPR EL PL SR	3601000	LAND OWNED IN FEE	UT	-	-	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3602000	LAND RIGHTS	CA	(771)	(771)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3602000	LAND RIGHTS	IDU	(545)	-	-	-	-	-	(545)	-	-
1080000	AC PR DPR EL PL SR	3602000	LAND RIGHTS	OR	(2,508)	-	(2,508)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3602000	LAND RIGHTS	UT	(3,429)	-	-	-	-	(3,429)	-	-	-
1080000	AC PR DPR EL PL SR	3602000	LAND RIGHTS	WA	(217)	-	-	(217)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3602000	LAND RIGHTS	WYP	(1,645)	-	-	-	(1,645)	-	-	-	-
1080000	AC PR DPR EL PL SR	3602000	LAND RIGHTS	WYU	(1,276)	-	-	-	(1,276)	-	-	-	-
1080000	AC PR DPR EL PL SR	3610000	STRUCTURES & IMPROVEMENTS	CA	(1,745)	(1,745)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3610000	STRUCTURES & IMPROVEMENTS	IDU	(981)	-	-	-	-	-	(981)	-	-
1080000	AC PR DPR EL PL SR	3610000	STRUCTURES & IMPROVEMENTS	OR	(9,851)	-	(9,851)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3610000	STRUCTURES & IMPROVEMENTS	UT	(16,925)	-	-	-	-	(16,925)	-	-	-
1080000	AC PR DPR EL PL SR	3610000	STRUCTURES & IMPROVEMENTS	WA	(1,628)	-	-	(1,628)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3610000	STRUCTURES & IMPROVEMENTS	WYP	(4,783)	-	-	-	(4,783)	-	-	-	-
1080000	AC PR DPR EL PL SR	3610000	STRUCTURES & IMPROVEMENTS	WYU	(981)	-	-	-	(981)	-	-	-	-
1080000	AC PR DPR EL PL SR	3620000	STATION EQUIPMENT	CA	(11,002)	(11,002)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3620000	STATION EQUIPMENT	IDU	(12,909)	-	-	-	-	-	(12,909)	-	-
1080000	AC PR DPR EL PL SR	3620000	STATION EQUIPMENT	OR	(105,158)	-	(105,158)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3620000	STATION EQUIPMENT	UT	(164,372)	-	-	-	-	(164,372)	-	-	-
1080000	AC PR DPR EL PL SR	3620000	STATION EQUIPMENT	WA	(29,354)	-	-	(29,354)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3620000	STATION EQUIPMENT	WYP	(46,826)	-	-	-	(46,826)	-	-	-	-
1080000	AC PR DPR EL PL SR	3620000	STATION EQUIPMENT	WYU	(4,584)	-	-	-	(4,584)	-	-	-	-
1080000	AC PR DPR EL PL SR	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	CA	(143)	(143)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	IDU	(174)	-	-	-	-	-	(174)	-	-
1080000	AC PR DPR EL PL SR	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	OR	(1,535)	-	(1,535)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	UT	(2,117)	-	-	-	-	(2,117)	-	-	-
1080000	AC PR DPR EL PL SR	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WA	(504)	-	-	(504)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WYP	(859)	-	-	-	(859)	-	-	-	-
1080000	AC PR DPR EL PL SR	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WYU	(48)	-	-	-	(48)	-	-	-	-
1080000	AC PR DPR EL PL SR	3640000	"POLES, TOWERS AND FIXTURES"	CA	(44,286)	(44,286)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3640000	"POLES, TOWERS AND FIXTURES"	IDU	(51,535)	-	-	-	-	-	(51,535)	-	-
1080000	AC PR DPR EL PL SR	3640000	"POLES, TOWERS AND FIXTURES"	OR	(269,912)	-	(269,912)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3640000	"POLES, TOWERS AND FIXTURES"	UT	(178,105)	-	-	-	-	(178,105)	-	-	-
1080000	AC PR DPR EL PL SR	3640000	"POLES, TOWERS AND FIXTURES"	WA	(80,803)	-	-	(80,803)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3640000	"POLES, TOWERS AND FIXTURES"	WYP	(78,171)	-	-	-	(78,171)	-	-	-	-
1080000	AC PR DPR EL PL SR	3640000	"POLES, TOWERS AND FIXTURES"	WYU	(17,099)	-	-	-	(17,099)	-	-	-	-
1080000	AC PR DPR EL PL SR	3650000	OVERHEAD CONDUCTORS & DEVICES	CA	(22,022)	(22,022)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3650000	OVERHEAD CONDUCTORS & DEVICES	IDU	(17,443)	-	-	-	-	-	(17,443)	-	-
1080000	AC PR DPR EL PL SR	3650000	OVERHEAD CONDUCTORS & DEVICES	OR	(143,868)	-	(143,868)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3650000	OVERHEAD CONDUCTORS & DEVICES	UT	(90,327)	-	-	-	-	(90,327)	-	-	-
1080000	AC PR DPR EL PL SR	3650000	OVERHEAD CONDUCTORS & DEVICES	WA	(39,690)	-	-	(39,690)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3650000	OVERHEAD CONDUCTORS & DEVICES	WYP	(46,401)	-	-	-	(46,401)	-	-	-	-
1080000	AC PR DPR EL PL SR	3650000	OVERHEAD CONDUCTORS & DEVICES	WYU	(6,229)	-	-	-	(6,229)	-	-	-	-
1080000	AC PR DPR EL PL SR	3660000	UNDERGROUND CONDUIT	CA	(13,022)	(13,022)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3660000	UNDERGROUND CONDUIT	IDU	(4,996)	-	-	-	-	-	(4,996)	-	-
1080000	AC PR DPR EL PL SR	3660000	UNDERGROUND CONDUIT	OR	(51,777)	-	(51,777)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3660000	UNDERGROUND CONDUIT	UT	(94,104)	-	-	-	-	(94,104)	-	-	-
1080000	AC PR DPR EL PL SR	3660000	UNDERGROUND CONDUIT	WA	(12,009)	-	-	(12,009)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3660000	UNDERGROUND CONDUIT	WYP	(12,473)	-	-	-	(12,473)	-	-	-	-
1080000	AC PR DPR EL PL SR	3660000	UNDERGROUND CONDUIT	WYU	(3,278)	-	-	-	(3,278)	-	-	-	-
1080000	AC PR DPR EL PL SR	3670000	UNDERGROUND CONDUCTORS & DEVICES	CA	(13,590)	(13,590)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3670000	UNDERGROUND CONDUCTORS & DEVICES	IDU	(13,784)	-	-	-	-	-	(13,784)	-	-
1080000	AC PR DPR EL PL SR	3670000	UNDERGROUND CONDUCTORS & DEVICES	OR	(102,547)	-	(102,547)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3670000	UNDERGROUND CONDUCTORS & DEVICES	UT	(220,510)	-	-	-	-	(220,510)	-	-	-
1080000	AC PR DPR EL PL SR	3670000	UNDERGROUND CONDUCTORS & DEVICES	WA	(14,889)	-	-	(14,889)	-	-	-	-	-



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1080000	AC PR DPR EL PL SR	3670000	UNDERGROUND CONDUCTORS & DEVICES	WYP	(27,119)	-	-	-	(27,119)	-	-	-	-
1080000	AC PR DPR EL PL SR	3670000	UNDERGROUND CONDUCTORS & DEVICES	WYU	(14,858)	-	-	-	(14,858)	-	-	-	-
1080000	AC PR DPR EL PL SR	3680000	LINE TRANSFORMERS	CA	(30,392)	(30,392)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3680000	LINE TRANSFORMERS	IDU	(35,720)	-	-	-	-	-	(35,720)	-	-
1080000	AC PR DPR EL PL SR	3680000	LINE TRANSFORMERS	OR	(263,599)	-	(263,599)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3680000	LINE TRANSFORMERS	UT	(180,308)	-	-	-	-	(180,308)	-	-	-
1080000	AC PR DPR EL PL SR	3680000	LINE TRANSFORMERS	WA	(68,502)	-	-	(68,502)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3680000	LINE TRANSFORMERS	WYP	(51,874)	-	-	-	(51,874)	-	-	-	-
1080000	AC PR DPR EL PL SR	3680000	LINE TRANSFORMERS	WYU	(8,172)	-	-	-	(8,172)	-	-	-	-
1080000	AC PR DPR EL PL SR	3691000	SERVICES - OVERHEAD	CA	(4,405)	(4,405)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3691000	SERVICES - OVERHEAD	IDU	(5,122)	-	-	-	-	-	(5,122)	-	-
1080000	AC PR DPR EL PL SR	3691000	SERVICES - OVERHEAD	OR	(49,267)	-	(49,267)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3691000	SERVICES - OVERHEAD	UT	(43,447)	-	-	-	-	(43,447)	-	-	-
1080000	AC PR DPR EL PL SR	3691000	SERVICES - OVERHEAD	WA	(10,415)	-	-	(10,415)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3691000	SERVICES - OVERHEAD	WYP	(8,007)	-	-	-	(8,007)	-	-	-	-
1080000	AC PR DPR EL PL SR	3691000	SERVICES - OVERHEAD	WYU	(1,342)	-	-	-	(1,342)	-	-	-	-
1080000	AC PR DPR EL PL SR	3692000	SERVICES - UNDERGROUND	CA	(9,323)	(9,323)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3692000	SERVICES - UNDERGROUND	IDU	(15,374)	-	-	-	-	-	(15,374)	-	-
1080000	AC PR DPR EL PL SR	3692000	SERVICES - UNDERGROUND	OR	(107,549)	-	(107,549)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3692000	SERVICES - UNDERGROUND	UT	(87,065)	-	-	-	-	(87,065)	-	-	-
1080000	AC PR DPR EL PL SR	3692000	SERVICES - UNDERGROUND	WA	(25,491)	-	-	(25,491)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3692000	SERVICES - UNDERGROUND	WYP	(22,515)	-	-	-	(22,515)	-	-	-	-
1080000	AC PR DPR EL PL SR	3692000	SERVICES - UNDERGROUND	WYU	(6,574)	-	-	-	(6,574)	-	-	-	-
1080000	AC PR DPR EL PL SR	3700000	METERS	CA	(2,382)	(2,382)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3700000	METERS	IDU	(2,501)	-	-	-	-	-	(2,501)	-	-
1080000	AC PR DPR EL PL SR	3700000	METERS	OR	(31,726)	-	(31,726)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3700000	METERS	UT	(54,471)	-	-	-	-	(54,471)	-	-	-
1080000	AC PR DPR EL PL SR	3700000	METERS	WA	(9,182)	-	-	(9,182)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3700000	METERS	WYP	(9,053)	-	-	-	(9,053)	-	-	-	-
1080000	AC PR DPR EL PL SR	3700000	METERS	WYU	(1,823)	-	-	-	(1,823)	-	-	-	-
1080000	AC PR DPR EL PL SR	3710000	INSTALL ON CUSTOMERS PREMISES	CA	(248)	(248)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3710000	INSTALL ON CUSTOMERS PREMISES	IDU	(128)	-	-	-	-	-	(128)	-	-
1080000	AC PR DPR EL PL SR	3710000	INSTALL ON CUSTOMERS PREMISES	OR	(2,141)	-	(2,141)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3710000	INSTALL ON CUSTOMERS PREMISES	UT	(3,389)	-	-	-	-	(3,389)	-	-	-
1080000	AC PR DPR EL PL SR	3710000	INSTALL ON CUSTOMERS PREMISES	WA	(428)	-	-	(428)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3710000	INSTALL ON CUSTOMERS PREMISES	WYP	(843)	-	-	-	(843)	-	-	-	-
1080000	AC PR DPR EL PL SR	3710000	INSTALL ON CUSTOMERS PREMISES	WYU	(143)	-	-	-	(143)	-	-	-	-
1080000	AC PR DPR EL PL SR	3730000	STREET LIGHTING & SIGNAL SYSTEMS	CA	(404)	(404)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3730000	STREET LIGHTING & SIGNAL SYSTEMS	IDU	(470)	-	-	-	-	-	(470)	-	-
1080000	AC PR DPR EL PL SR	3730000	STREET LIGHTING & SIGNAL SYSTEMS	OR	(12,399)	-	(12,399)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3730000	STREET LIGHTING & SIGNAL SYSTEMS	UT	(13,507)	-	-	-	-	(13,507)	-	-	-
1080000	AC PR DPR EL PL SR	3730000	STREET LIGHTING & SIGNAL SYSTEMS	WA	(1,688)	-	-	(1,688)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3730000	STREET LIGHTING & SIGNAL SYSTEMS	WYP	(4,179)	-	-	-	(4,179)	-	-	-	-
1080000	AC PR DPR EL PL SR	3730000	STREET LIGHTING & SIGNAL SYSTEMS	WYU	(1,282)	-	-	-	(1,282)	-	-	-	-
1080000	AC PR DPR EL PL SR	3892000	LAND RIGHTS	IDU	(3)	-	-	-	-	-	(3)	-	-
1080000	AC PR DPR EL PL SR	3892000	LAND RIGHTS	OR	(0)	-	(0)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3892000	LAND RIGHTS	SG	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	-
1080000	AC PR DPR EL PL SR	3892000	LAND RIGHTS	SO	(9)	(0)	(2)	(1)	(1)	(4)	(0)	(0)	-
1080000	AC PR DPR EL PL SR	3892000	LAND RIGHTS	UT	(25)	-	-	-	-	(25)	-	-	-
1080000	AC PR DPR EL PL SR	3892000	LAND RIGHTS	WYP	(12)	-	-	-	(12)	-	-	-	-
1080000	AC PR DPR EL PL SR	3892000	LAND RIGHTS	WYU	(5)	-	-	-	(5)	-	-	-	-
1080000	AC PR DPR EL PL SR	3900000	STRUCTURES AND IMPROVEMENTS	CA	(981)	(981)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3900000	STRUCTURES AND IMPROVEMENTS	CN	(2,839)	(64)	(865)	(189)	(201)	(1,398)	(121)	-	-
1080000	AC PR DPR EL PL SR	3900000	STRUCTURES AND IMPROVEMENTS	IDU	(5,548)	-	-	-	-	-	(5,548)	-	-
1080000	AC PR DPR EL PL SR	3900000	STRUCTURES AND IMPROVEMENTS	OR	(11,519)	-	(11,519)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3900000	STRUCTURES AND IMPROVEMENTS	SE	(277)	(4)	(72)	(20)	(44)	(122)	(16)	(0)	-
1080000	AC PR DPR EL PL SR	3900000	STRUCTURES AND IMPROVEMENTS	SG	(3,192)	(47)	(865)	(243)	(449)	(1,415)	(173)	(1)	-
1080000	AC PR DPR EL PL SR	3900000	STRUCTURES AND IMPROVEMENTS	SO	(34,761)	(814)	(9,720)	(2,601)	(4,530)	(15,228)	(1,862)	(6)	-
1080000	AC PR DPR EL PL SR	3900000	STRUCTURES AND IMPROVEMENTS	UT	(15,224)	-	-	-	-	(15,224)	-	-	-
1080000	AC PR DPR EL PL SR	3900000	STRUCTURES AND IMPROVEMENTS	WA	(8,218)	-	-	(8,218)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3900000	STRUCTURES AND IMPROVEMENTS	WYP	(1,999)	-	-	-	(1,999)	-	-	-	-



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1080000	AC PR DPR EL PL SR	3900000	STRUCTURES AND IMPROVEMENTS	WYU	(1,515)	-	-	-	(1,515)	-	-	-	-
1080000	AC PR DPR EL PL SR	3910000	OFFICE FURNITURE	CA	(102)	(102)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3910000	OFFICE FURNITURE	CN	(720)	(16)	(220)	(48)	(51)	(355)	(31)	-	-
1080000	AC PR DPR EL PL SR	3910000	OFFICE FURNITURE	IDU	(33)	-	-	-	-	-	(33)	-	-
1080000	AC PR DPR EL PL SR	3910000	OFFICE FURNITURE	OR	(1,009)	-	(1,009)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3910000	OFFICE FURNITURE	SE	(3)	(0)	(1)	(0)	(0)	(1)	(0)	(0)	-
1080000	AC PR DPR EL PL SR	3910000	OFFICE FURNITURE	SG	(954)	(14)	(258)	(73)	(134)	(423)	(52)	(0)	-
1080000	AC PR DPR EL PL SR	3910000	OFFICE FURNITURE	SO	(6,660)	(156)	(1,862)	(498)	(868)	(2,918)	(357)	(1)	-
1080000	AC PR DPR EL PL SR	3910000	OFFICE FURNITURE	UT	(434)	-	-	-	-	(434)	-	-	-
1080000	AC PR DPR EL PL SR	3910000	OFFICE FURNITURE	WA	(42)	-	-	(42)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3910000	OFFICE FURNITURE	WYP	(308)	-	-	-	(308)	-	-	-	-
1080000	AC PR DPR EL PL SR	3910000	OFFICE FURNITURE	WYU	(20)	-	-	-	(20)	-	-	-	-
1080000	AC PR DPR EL PL SR	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CA	(23)	(23)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CN	(886)	(20)	(270)	(59)	(63)	(437)	(38)	-	-
1080000	AC PR DPR EL PL SR	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	IDU	(211)	-	-	-	-	-	(211)	-	-
1080000	AC PR DPR EL PL SR	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	OR	(521)	-	(521)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SE	(15)	(0)	(4)	(1)	(2)	(7)	(1)	(0)	-
1080000	AC PR DPR EL PL SR	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SG	(1,626)	(24)	(441)	(124)	(229)	(721)	(88)	(0)	-
1080000	AC PR DPR EL PL SR	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SO	(26,698)	(625)	(7,465)	(1,998)	(3,479)	(11,696)	(1,430)	(4)	-
1080000	AC PR DPR EL PL SR	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	UT	(498)	-	-	-	-	(498)	-	-	-
1080000	AC PR DPR EL PL SR	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WA	(159)	-	-	(159)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WYP	(709)	-	-	-	(709)	-	-	-	-
1080000	AC PR DPR EL PL SR	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WYU	(42)	-	-	-	(42)	-	-	-	-
1080000	AC PR DPR EL PL SR	3913000	OFFICE EQUIPMENT	CN	(0)	(0)	(0)	(0)	(0)	(0)	(0)	-	-
1080000	AC PR DPR EL PL SR	3913000	OFFICE EQUIPMENT	OR	(2)	-	(2)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3913000	OFFICE EQUIPMENT	SG	(25)	(0)	(7)	(2)	(3)	(11)	(1)	(0)	-
1080000	AC PR DPR EL PL SR	3913000	OFFICE EQUIPMENT	SO	(139)	(3)	(39)	(10)	(18)	(61)	(7)	(0)	-
1080000	AC PR DPR EL PL SR	3913000	OFFICE EQUIPMENT	UT	(7)	-	-	-	-	(7)	-	-	-
1080000	AC PR DPR EL PL SR	3913000	OFFICE EQUIPMENT	WYU	(6)	-	-	-	(6)	-	-	-	-
1080000	AC PR DPR EL PL SR	3920100	1/4 TON MINI-PICKUPS AND VANS	CA	(39)	(39)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3920100	1/4 TON MINI-PICKUPS AND VANS	IDU	(160)	-	-	-	-	-	(160)	-	-
1080000	AC PR DPR EL PL SR	3920100	1/4 TON MINI-PICKUPS AND VANS	OR	(957)	-	(957)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3920100	1/4 TON MINI-PICKUPS AND VANS	SE	(21)	(0)	(6)	(2)	(3)	(9)	(1)	(0)	-
1080000	AC PR DPR EL PL SR	3920100	1/4 TON MINI-PICKUPS AND VANS	SG	(379)	(6)	(103)	(29)	(53)	(168)	(21)	(0)	-
1080000	AC PR DPR EL PL SR	3920100	1/4 TON MINI-PICKUPS AND VANS	SO	(356)	(8)	(100)	(27)	(46)	(156)	(19)	(0)	-
1080000	AC PR DPR EL PL SR	3920100	1/4 TON MINI-PICKUPS AND VANS	UT	(1,872)	-	-	-	-	(1,872)	-	-	-
1080000	AC PR DPR EL PL SR	3920100	1/4 TON MINI-PICKUPS AND VANS	WA	(137)	-	-	(137)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3920100	1/4 TON MINI-PICKUPS AND VANS	WYP	(361)	-	-	-	(361)	-	-	-	-
1080000	AC PR DPR EL PL SR	3920200	MID AND FULL SIZE AUTOMOBILES	OR	(103)	-	(103)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3920200	MID AND FULL SIZE AUTOMOBILES	SO	(121)	(3)	(34)	(9)	(16)	(53)	(6)	(0)	-
1080000	AC PR DPR EL PL SR	3920200	MID AND FULL SIZE AUTOMOBILES	UT	(268)	-	-	-	-	(268)	-	-	-
1080000	AC PR DPR EL PL SR	3920200	MID AND FULL SIZE AUTOMOBILES	WA	-	-	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3920200	MID AND FULL SIZE AUTOMOBILES	WYP	(18)	-	-	-	(18)	-	-	-	-
1080000	AC PR DPR EL PL SR	3920400	*1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	CA	(247)	(247)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3920400	*1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	IDU	(1,090)	-	-	-	-	-	(1,090)	-	-
1080000	AC PR DPR EL PL SR	3920400	*1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	OR	(3,311)	-	(3,311)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3920400	*1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	SE	(57)	(0)	(15)	(4)	(9)	(25)	(3)	(0)	-
1080000	AC PR DPR EL PL SR	3920400	*1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	SG	(5,430)	(80)	(1,471)	(414)	(763)	(2,407)	(294)	(1)	-
1080000	AC PR DPR EL PL SR	3920400	*1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	SO	(785)	(18)	(220)	(59)	(102)	(344)	(42)	(0)	-
1080000	AC PR DPR EL PL SR	3920400	*1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	UT	(5,730)	-	-	-	-	(5,730)	-	-	-
1080000	AC PR DPR EL PL SR	3920400	*1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	WA	(1,100)	-	-	(1,100)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3920400	*1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	WYP	(1,069)	-	-	-	(1,069)	-	-	-	-
1080000	AC PR DPR EL PL SR	3920400	*1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	WYU	(301)	-	-	-	(301)	-	-	-	-
1080000	AC PR DPR EL PL SR	3920500	*1 TON AND ABOVE, TWO-AXLE TRUCKS"	CA	(479)	(479)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3920500	*1 TON AND ABOVE, TWO-AXLE TRUCKS"	IDU	(1,447)	-	-	-	-	-	(1,447)	-	-
1080000	AC PR DPR EL PL SR	3920500	*1 TON AND ABOVE, TWO-AXLE TRUCKS"	OR	(9,350)	-	(9,350)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3920500	*1 TON AND ABOVE, TWO-AXLE TRUCKS"	SE	(175)	(2)	(45)	(12)	(28)	(77)	(10)	(0)	-
1080000	AC PR DPR EL PL SR	3920500	*1 TON AND ABOVE, TWO-AXLE TRUCKS"	SG	(4,267)	(63)	(1,156)	(325)	(600)	(1,891)	(231)	(1)	-
1080000	AC PR DPR EL PL SR	3920500	*1 TON AND ABOVE, TWO-AXLE TRUCKS"	SO	(229)	(5)	(64)	(17)	(30)	(100)	(12)	(0)	-
1080000	AC PR DPR EL PL SR	3920500	*1 TON AND ABOVE, TWO-AXLE TRUCKS"	UT	(11,962)	-	-	-	-	(11,962)	-	-	-
1080000	AC PR DPR EL PL SR	3920500	*1 TON AND ABOVE, TWO-AXLE TRUCKS"	WA	(2,007)	-	-	(2,007)	-	-	-	-	-



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1080000	AC PR DPR EL PL SR	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	WYP	(2,294)	-	-	-	(2,294)	-	-	-	-
1080000	AC PR DPR EL PL SR	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	WYU	(547)	-	-	-	(547)	-	-	-	-
1080000	AC PR DPR EL PL SR	3920600	DUMP TRUCKS	OR	(160)	-	(160)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3920600	DUMP TRUCKS	SE	(4)	(0)	(1)	(0)	(1)	(2)	(0)	(0)	-
1080000	AC PR DPR EL PL SR	3920600	DUMP TRUCKS	SG	(2,655)	(39)	(719)	(202)	(373)	(1,177)	(144)	(1)	-
1080000	AC PR DPR EL PL SR	3920600	DUMP TRUCKS	UT	(68)	-	-	-	-	(68)	-	-	-
1080000	AC PR DPR EL PL SR	3920600	DUMP TRUCKS	WA	(4)	-	-	(4)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3920900	TRAILERS	CA	(256)	(256)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3920900	TRAILERS	IDU	(521)	-	-	-	-	-	(521)	-	-
1080000	AC PR DPR EL PL SR	3920900	TRAILERS	OR	(1,850)	-	(1,850)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3920900	TRAILERS	SE	(35)	(0)	(9)	(2)	(5)	(15)	(2)	(0)	-
1080000	AC PR DPR EL PL SR	3920900	TRAILERS	SG	(881)	(13)	(239)	(67)	(124)	(391)	(48)	(0)	-
1080000	AC PR DPR EL PL SR	3920900	TRAILERS	SO	(389)	(9)	(109)	(29)	(51)	(170)	(21)	(0)	-
1080000	AC PR DPR EL PL SR	3920900	TRAILERS	UT	(4,206)	-	-	-	-	(4,206)	-	-	-
1080000	AC PR DPR EL PL SR	3920900	TRAILERS	WA	(407)	-	-	(407)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3920900	TRAILERS	WYP	(1,574)	-	-	-	(1,574)	-	-	-	-
1080000	AC PR DPR EL PL SR	3920900	TRAILERS	WYU	(356)	-	-	-	(356)	-	-	-	-
1080000	AC PR DPR EL PL SR	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	CA	(106)	(106)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	IDU	(54)	-	-	-	-	-	(54)	-	-
1080000	AC PR DPR EL PL SR	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	OR	(322)	-	(322)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	SE	(5)	(0)	(1)	(0)	(1)	(2)	(0)	(0)	-
1080000	AC PR DPR EL PL SR	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	SG	(615)	(9)	(167)	(47)	(86)	(273)	(33)	(0)	-
1080000	AC PR DPR EL PL SR	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	SO	(35)	(1)	(10)	(3)	(5)	(15)	(2)	(0)	-
1080000	AC PR DPR EL PL SR	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	UT	(232)	-	-	-	-	(232)	-	-	-
1080000	AC PR DPR EL PL SR	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	WA	(72)	-	-	(72)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	WYP	(174)	-	-	-	(174)	-	-	-	-
1080000	AC PR DPR EL PL SR	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	WYU	(34)	-	-	-	(34)	-	-	-	-
1080000	AC PR DPR EL PL SR	3921900	OVER-THE-ROAD SEMI-TRACTORS	OR	(261)	-	(261)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3921900	OVER-THE-ROAD SEMI-TRACTORS	SG	(429)	(6)	(116)	(33)	(60)	(190)	(23)	(0)	-
1080000	AC PR DPR EL PL SR	3921900	OVER-THE-ROAD SEMI-TRACTORS	SO	(165)	(4)	(46)	(12)	(22)	(72)	(9)	(0)	-
1080000	AC PR DPR EL PL SR	3921900	OVER-THE-ROAD SEMI-TRACTORS	UT	(938)	-	-	-	-	(938)	-	-	-
1080000	AC PR DPR EL PL SR	3921900	OVER-THE-ROAD SEMI-TRACTORS	WA	(162)	-	-	(162)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3921900	OVER-THE-ROAD SEMI-TRACTORS	WYP	(65)	-	-	-	(65)	-	-	-	-
1080000	AC PR DPR EL PL SR	3923000	TRANSPORTATION EQUIPMENT	SO	(1,458)	(34)	(408)	(109)	(190)	(639)	(78)	(0)	-
1080000	AC PR DPR EL PL SR	3930000	STORES EQUIPMENT	CA	(53)	(53)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3930000	STORES EQUIPMENT	IDU	(333)	-	-	-	-	-	(333)	-	-
1080000	AC PR DPR EL PL SR	3930000	STORES EQUIPMENT	OR	(1,327)	-	(1,327)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3930000	STORES EQUIPMENT	SG	(3,116)	(46)	(844)	(237)	(438)	(1,381)	(169)	(1)	-
1080000	AC PR DPR EL PL SR	3930000	STORES EQUIPMENT	SO	(122)	(3)	(34)	(9)	(16)	(54)	(7)	(0)	-
1080000	AC PR DPR EL PL SR	3930000	STORES EQUIPMENT	UT	(1,862)	-	-	-	-	(1,862)	-	-	-
1080000	AC PR DPR EL PL SR	3930000	STORES EQUIPMENT	WA	(400)	-	-	(400)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3930000	STORES EQUIPMENT	WYP	(593)	-	-	-	(593)	-	-	-	-
1080000	AC PR DPR EL PL SR	3930000	STORES EQUIPMENT	WYU	(1)	-	-	-	(1)	-	-	-	-
1080000	AC PR DPR EL PL SR	3940000	"TLS, SHOP, GAR EQUIPMENT"	CA	(431)	(431)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3940000	"TLS, SHOP, GAR EQUIPMENT"	IDU	(1,196)	-	-	-	-	-	(1,196)	-	-
1080000	AC PR DPR EL PL SR	3940000	"TLS, SHOP, GAR EQUIPMENT"	OR	(5,507)	-	(5,507)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3940000	"TLS, SHOP, GAR EQUIPMENT"	SE	(84)	(1)	(22)	(6)	(13)	(37)	(5)	(0)	-
1080000	AC PR DPR EL PL SR	3940000	"TLS, SHOP, GAR EQUIPMENT"	SG	(11,526)	(170)	(3,123)	(878)	(1,620)	(5,109)	(624)	(3)	-
1080000	AC PR DPR EL PL SR	3940000	"TLS, SHOP, GAR EQUIPMENT"	SO	(1,293)	(30)	(362)	(97)	(169)	(566)	(69)	(0)	-
1080000	AC PR DPR EL PL SR	3940000	"TLS, SHOP, GAR EQUIPMENT"	UT	(7,797)	-	-	-	-	(7,797)	-	-	-
1080000	AC PR DPR EL PL SR	3940000	"TLS, SHOP, GAR EQUIPMENT"	WA	(1,404)	-	-	(1,404)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3940000	"TLS, SHOP, GAR EQUIPMENT"	WYP	(1,937)	-	-	-	(1,937)	-	-	-	-
1080000	AC PR DPR EL PL SR	3940000	"TLS, SHOP, GAR EQUIPMENT"	WYU	(246)	-	-	-	(246)	-	-	-	-
1080000	AC PR DPR EL PL SR	3950000	LABORATORY EQUIPMENT	CA	(228)	(228)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3950000	LABORATORY EQUIPMENT	IDU	(829)	-	-	-	-	-	(829)	-	-
1080000	AC PR DPR EL PL SR	3950000	LABORATORY EQUIPMENT	OR	(4,906)	-	(4,906)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3950000	LABORATORY EQUIPMENT	SE	(741)	(10)	(191)	(53)	(117)	(326)	(44)	(0)	-
1080000	AC PR DPR EL PL SR	3950000	LABORATORY EQUIPMENT	SG	(3,887)	(57)	(1,053)	(296)	(546)	(1,723)	(210)	(1)	-
1080000	AC PR DPR EL PL SR	3950000	LABORATORY EQUIPMENT	SO	(2,603)	(61)	(728)	(195)	(339)	(1,140)	(139)	(0)	-
1080000	AC PR DPR EL PL SR	3950000	LABORATORY EQUIPMENT	UT	(4,402)	-	-	-	-	(4,402)	-	-	-
1080000	AC PR DPR EL PL SR	3950000	LABORATORY EQUIPMENT	WA	(827)	-	-	(827)	-	-	-	-	-



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1080000	AC PR DPR EL PL SR	3950000	LABORATORY EQUIPMENT	WYP	(1,483)	-	-	-	(1,483)	-	-	-	-
1080000	AC PR DPR EL PL SR	3950000	LABORATORY EQUIPMENT	WYU	(73)	-	-	-	(73)	-	-	-	-
1080000	AC PR DPR EL PL SR	3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVV	CA	(1,194)	(1,194)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVV	IDU	(2,023)	-	-	-	-	-	(2,023)	-	-
1080000	AC PR DPR EL PL SR	3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVV	OR	(10,025)	-	(10,025)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVV	SG	(263)	(4)	(71)	(20)	(37)	(117)	(14)	(0)	-
1080000	AC PR DPR EL PL SR	3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVV	SO	(679)	(16)	(190)	(51)	(88)	(297)	(36)	(0)	-
1080000	AC PR DPR EL PL SR	3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVV	UT	(9,618)	-	-	-	-	(9,618)	-	-	-
1080000	AC PR DPR EL PL SR	3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVV	WA	(2,221)	-	-	(2,221)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVV	WYP	(3,976)	-	-	-	(3,976)	-	-	-	-
1080000	AC PR DPR EL PL SR	3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVV	WYU	(668)	-	-	-	(668)	-	-	-	-
1080000	AC PR DPR EL PL SR	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	IDU	(165)	-	-	-	-	-	(165)	-	-
1080000	AC PR DPR EL PL SR	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	OR	(621)	-	(621)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	SG	(91)	(1)	(25)	(7)	(13)	(40)	(5)	(0)	-
1080000	AC PR DPR EL PL SR	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	UT	(349)	-	-	-	-	(349)	-	-	-
1080000	AC PR DPR EL PL SR	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	WYU	(119)	-	-	-	(119)	-	-	-	-
1080000	AC PR DPR EL PL SR	3960800	*AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	CA	(529)	(529)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3960800	*AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	IDU	(1,372)	-	-	-	-	-	(1,372)	-	-
1080000	AC PR DPR EL PL SR	3960800	*AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	OR	(6,282)	-	(6,282)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3960800	*AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	SG	(701)	(10)	(190)	(53)	(99)	(311)	(38)	(0)	-
1080000	AC PR DPR EL PL SR	3960800	*AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	SO	(750)	(18)	(210)	(56)	(98)	(328)	(40)	(0)	-
1080000	AC PR DPR EL PL SR	3960800	*AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	UT	(6,334)	-	-	-	-	(6,334)	-	-	-
1080000	AC PR DPR EL PL SR	3960800	*AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	WA	(1,865)	-	-	(1,865)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3960800	*AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	WYP	(1,926)	-	-	-	(1,926)	-	-	-	-
1080000	AC PR DPR EL PL SR	3960800	*AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	WYU	(369)	-	-	-	(369)	-	-	-	-
1080000	AC PR DPR EL PL SR	3961000	CRANES	OR	(307)	-	(307)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3961000	CRANES	SG	(1,498)	(22)	(406)	(114)	(211)	(664)	(81)	(0)	-
1080000	AC PR DPR EL PL SR	3961000	CRANES	UT	(68)	-	-	-	-	(68)	-	-	-
1080000	AC PR DPR EL PL SR	3961000	CRANES	WYP	(36)	-	-	-	(36)	-	-	-	-
1080000	AC PR DPR EL PL SR	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	OR	(513)	-	(513)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	SG	(11,201)	(165)	(3,035)	(853)	(1,574)	(4,965)	(606)	(3)	-
1080000	AC PR DPR EL PL SR	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	SO	(540)	(13)	(151)	(40)	(70)	(237)	(29)	(0)	-
1080000	AC PR DPR EL PL SR	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	UT	(1,002)	-	-	-	-	(1,002)	-	-	-
1080000	AC PR DPR EL PL SR	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	WYP	(241)	-	-	-	(241)	-	-	-	-
1080000	AC PR DPR EL PL SR	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	CA	(602)	(602)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	IDU	(1,362)	-	-	-	-	-	(1,362)	-	-
1080000	AC PR DPR EL PL SR	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	OR	(5,446)	-	(5,446)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	SG	(210)	(3)	(57)	(16)	(29)	(93)	(11)	(0)	-
1080000	AC PR DPR EL PL SR	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	SO	(442)	(10)	(124)	(33)	(58)	(194)	(24)	(0)	-
1080000	AC PR DPR EL PL SR	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	UT	(7,591)	-	-	-	-	(7,591)	-	-	-
1080000	AC PR DPR EL PL SR	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	WA	(1,285)	-	-	(1,285)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	WYP	(1,526)	-	-	-	(1,526)	-	-	-	-
1080000	AC PR DPR EL PL SR	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	WYU	(286)	-	-	-	(286)	-	-	-	-
1080000	AC PR DPR EL PL SR	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	CA	(320)	(320)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	IDU	(715)	-	-	-	-	-	(715)	-	-
1080000	AC PR DPR EL PL SR	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	OR	(1,575)	-	(1,575)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	SE	(134)	(2)	(35)	(10)	(21)	(59)	(8)	(0)	-
1080000	AC PR DPR EL PL SR	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	SG	(3,001)	(44)	(813)	(229)	(422)	(1,330)	(162)	(1)	-
1080000	AC PR DPR EL PL SR	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	SO	(237)	(6)	(66)	(18)	(31)	(104)	(13)	(0)	-
1080000	AC PR DPR EL PL SR	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	UT	(3,089)	-	-	-	-	(3,089)	-	-	-
1080000	AC PR DPR EL PL SR	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	WA	(459)	-	-	(459)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	WYP	(847)	-	-	-	(847)	-	-	-	-
1080000	AC PR DPR EL PL SR	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	WYU	(236)	-	-	-	(236)	-	-	-	-
1080000	AC PR DPR EL PL SR	3970000	COMMUNICATION EQUIPMENT	CA	(2,130)	(2,130)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3970000	COMMUNICATION EQUIPMENT	CN	(1,888)	(43)	(576)	(126)	(134)	(930)	(81)	-	-
1080000	AC PR DPR EL PL SR	3970000	COMMUNICATION EQUIPMENT	IDU	(6,222)	-	-	-	-	-	(6,222)	-	-
1080000	AC PR DPR EL PL SR	3970000	COMMUNICATION EQUIPMENT	OR	(23,070)	-	(23,070)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3970000	COMMUNICATION EQUIPMENT	SE	(156)	(2)	(40)	(11)	(25)	(69)	(9)	(0)	-
1080000	AC PR DPR EL PL SR	3970000	COMMUNICATION EQUIPMENT	SG	(85,125)	(1,255)	(23,064)	(6,485)	(11,963)	(37,730)	(4,608)	(21)	-
1080000	AC PR DPR EL PL SR	3970000	COMMUNICATION EQUIPMENT	SO	(41,089)	(962)	(11,489)	(3,075)	(5,355)	(18,000)	(2,201)	(7)	-
1080000	AC PR DPR EL PL SR	3970000	COMMUNICATION EQUIPMENT	UT	(29,372)	-	-	-	-	-	(29,372)	-	-



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1080000	AC PR DPR EL PL SR	3970000	COMMUNICATION EQUIPMENT	WA	(5,426)	-	-	(5,426)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3970000	COMMUNICATION EQUIPMENT	WYP	(11,251)	-	-	-	(11,251)	-	-	-	-
1080000	AC PR DPR EL PL SR	3970000	COMMUNICATION EQUIPMENT	WYU	(3,027)	-	-	-	(3,027)	-	-	-	-
1080000	AC PR DPR EL PL SR	3972000	MOBILE RADIO EQUIPMENT	CA	(247)	(247)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3972000	MOBILE RADIO EQUIPMENT	IDU	(90)	-	-	-	-	-	(90)	-	-
1080000	AC PR DPR EL PL SR	3972000	MOBILE RADIO EQUIPMENT	OR	(1,205)	-	(1,205)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3972000	MOBILE RADIO EQUIPMENT	SE	(43)	(1)	(11)	(3)	(7)	(19)	(3)	(0)	-
1080000	AC PR DPR EL PL SR	3972000	MOBILE RADIO EQUIPMENT	SG	(2,504)	(37)	(678)	(191)	(352)	(1,110)	(136)	(1)	-
1080000	AC PR DPR EL PL SR	3972000	MOBILE RADIO EQUIPMENT	SO	(89)	(2)	(25)	(7)	(12)	(39)	(5)	(0)	-
1080000	AC PR DPR EL PL SR	3972000	MOBILE RADIO EQUIPMENT	UT	(647)	-	-	-	-	(647)	-	-	-
1080000	AC PR DPR EL PL SR	3972000	MOBILE RADIO EQUIPMENT	WA	(105)	-	-	(105)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3972000	MOBILE RADIO EQUIPMENT	WYP	(167)	-	-	-	(167)	-	-	-	-
1080000	AC PR DPR EL PL SR	3972000	MOBILE RADIO EQUIPMENT	WYU	(27)	-	-	-	(27)	-	-	-	-
1080000	AC PR DPR EL PL SR	3980000	MISCELLANEOUS EQUIPMENT	CA	(34)	(34)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3980000	MISCELLANEOUS EQUIPMENT	CN	(47)	(1)	(14)	(3)	(3)	(23)	(2)	-	-
1080000	AC PR DPR EL PL SR	3980000	MISCELLANEOUS EQUIPMENT	IDU	(42)	-	-	-	-	-	(42)	-	-
1080000	AC PR DPR EL PL SR	3980000	MISCELLANEOUS EQUIPMENT	OR	(686)	-	(686)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3980000	MISCELLANEOUS EQUIPMENT	SE	(3)	(0)	(1)	(0)	(1)	(1)	(0)	(0)	-
1080000	AC PR DPR EL PL SR	3980000	MISCELLANEOUS EQUIPMENT	SG	(1,615)	(24)	(438)	(123)	(227)	(716)	(87)	(0)	-
1080000	AC PR DPR EL PL SR	3980000	MISCELLANEOUS EQUIPMENT	SO	(996)	(23)	(278)	(75)	(130)	(436)	(53)	(0)	-
1080000	AC PR DPR EL PL SR	3980000	MISCELLANEOUS EQUIPMENT	UT	(736)	-	-	-	-	(736)	-	-	-
1080000	AC PR DPR EL PL SR	3980000	MISCELLANEOUS EQUIPMENT	WA	(108)	-	-	(108)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3980000	MISCELLANEOUS EQUIPMENT	WYP	(92)	-	-	-	-	(92)	-	-	-
1080000	AC PR DPR EL PL SR	3980000	MISCELLANEOUS EQUIPMENT	WYU	(14)	-	-	-	-	(14)	-	-	-
1080000 Total					(10,986,852)	(271,733)	(3,246,716)	(883,537)	#####	(4,539,234)	(584,744)	(1,770)	-
1083000	AC PR DPR-REMOVAL	288351	REG LIAB - STEAM DECOMM - ID	IDU	(2,949)	-	-	-	-	-	(2,949)	-	-
1083000	AC PR DPR-REMOVAL	288353	REG LIAB - STEAM DECOMM - UT	UT	(42,634)	-	-	-	-	(42,634)	-	-	-
1083000	AC PR DPR-REMOVAL	288355	REG LIAB - STEAM DECOMM - WY	WYP	(11,338)	-	-	-	(11,338)	-	-	-	-
1083000	AC PR DPR-REMOVAL	288361	Reg Liab - Steam Decomm - CA	CA	(57)	(57)	-	-	-	-	-	-	-
1083000	AC PR DPR-REMOVAL	288365	Reg Liab - Steam Decomm - WA	WA	(8,924)	-	-	(8,924)	-	-	-	-	-
1083000 Total					(65,902)	(57)	-	(8,924)	(11,338)	(42,634)	(2,949)	-	-
1085000	AC PR DPR-ACCRUAL	144135	PRODUCTION PLANT - ACCUM DEPN-NON-CLASSI	SG	(142)	(2)	(39)	(11)	(20)	(63)	(8)	(0)	-
1085000	AC PR DPR-ACCRUAL	144135	PRODUCTION PLANT - ACCUM DEPN-NON-CLASSI	SG-P	(9)	(0)	(2)	(1)	(1)	(4)	(0)	(0)	-
1085000	AC PR DPR-ACCRUAL	144135	PRODUCTION PLANT - ACCUM DEPN-NON-CLASSI	SG-U	-	-	-	-	-	-	-	-	-
1085000	AC PR DPR-ACCRUAL	144145	TRANSMISSION PLANT ACCUM DEPN-NON-CLASSI	SG	(188)	(3)	(51)	(14)	(26)	(83)	(10)	(0)	-
1085000	AC PR DPR-ACCRUAL	144165	DISTRIBUTION - ACCUM DEPN-NON-CLASSIFIED	CA	(39)	(39)	-	-	-	-	-	-	-
1085000	AC PR DPR-ACCRUAL	144165	DISTRIBUTION - ACCUM DEPN-NON-CLASSIFIED	IDU	(6)	-	-	-	-	-	(6)	-	-
1085000	AC PR DPR-ACCRUAL	144165	DISTRIBUTION - ACCUM DEPN-NON-CLASSIFIED	OR	(49)	-	(49)	-	-	-	-	-	-
1085000	AC PR DPR-ACCRUAL	144165	DISTRIBUTION - ACCUM DEPN-NON-CLASSIFIED	UT	(55)	-	-	-	-	(55)	-	-	-
1085000	AC PR DPR-ACCRUAL	144165	DISTRIBUTION - ACCUM DEPN-NON-CLASSIFIED	WA	(24)	-	-	(24)	-	-	-	-	-
1085000	AC PR DPR-ACCRUAL	144165	DISTRIBUTION - ACCUM DEPN-NON-CLASSIFIED	WYP	(12)	-	-	-	(12)	-	-	-	-
1085000	AC PR DPR-ACCRUAL	144205	GENERAL PLANT- ACCUM DEPN-NON-CLASS	SG	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	-
1085000	AC PR DPR-ACCRUAL	144205	GENERAL PLANT- ACCUM DEPN-NON-CLASS	SO	(217)	(5)	(61)	(16)	(28)	(95)	(12)	(0)	-
1085000	AC PR DPR-ACCRUAL	144205	GENERAL PLANT- ACCUM DEPN-NON-CLASS	UT	(0)	-	-	-	-	(0)	-	-	-
1085000	AC PR DPR-ACCRUAL	145129	BUILDINGS - ACCUMULATED DEPRECIATION-NON	SE	-	-	-	-	-	-	-	-	-
1085000	AC PR DPR-ACCRUAL	145129	BUILDINGS - ACCUMULATED DEPRECIATION-NON	SO	1,209	28	338	90	158	530	65	0	-
1085000	AC PR DPR-ACCRUAL	145131	Accum Depr - Hydro - ID Klamath Adj	OTHER	-	-	-	-	-	-	-	-	-
1085000	AC PR DPR-ACCRUAL	145134	Accum Depr - Hydro - WY Klamath Adj	OTHER	-	-	-	-	-	-	-	-	-
1085000	AC PR DPR-ACCRUAL	145135	ACCUM DEPR-HYDRO DECOMMISSIONING	SG-P	(4,508)	(66)	(1,221)	(343)	(634)	(1,998)	(244)	(1)	-
1085000	AC PR DPR-ACCRUAL	145135	ACCUM DEPR-HYDRO DECOMMISSIONING	SG-U	(850)	(13)	(230)	(65)	(119)	(377)	(46)	(0)	-
1085000	AC PR DPR-ACCRUAL	145139	PRODUCTION PLANT-ACCUM DEPRECIATION	SE	-	-	-	-	-	-	-	-	-
1085000	AC PR DPR-ACCRUAL	145139	PRODUCTION PLANT-ACCUM DEPRECIATION	SG	21,690	320	5,877	1,652	3,048	9,614	1,174	5	-
1085000	AC PR DPR-ACCRUAL	145149	TRANSMISSION PLANT ACCUMULATED DEPR NON-	SG	3,307	49	896	252	465	1,466	179	1	-
1085000	AC PR DPR-ACCRUAL	145169	DISTRIBUTION - ACCUMULATED DEPRECIATION	CA	824	824	-	-	-	-	-	-	-
1085000	AC PR DPR-ACCRUAL	145169	DISTRIBUTION - ACCUMULATED DEPRECIATION	IDU	45	-	-	-	-	-	45	-	-
1085000	AC PR DPR-ACCRUAL	145169	DISTRIBUTION - ACCUMULATED DEPRECIATION	OR	672	-	672	-	-	-	-	-	-
1085000	AC PR DPR-ACCRUAL	145169	DISTRIBUTION - ACCUMULATED DEPRECIATION	UT	1,249	-	-	-	-	1,249	-	-	-
1085000	AC PR DPR-ACCRUAL	145169	DISTRIBUTION - ACCUMULATED DEPRECIATION	WA	323	-	-	323	-	-	-	-	-
1085000	AC PR DPR-ACCRUAL	145169	DISTRIBUTION - ACCUMULATED DEPRECIATION	WYU	271	-	-	-	271	-	-	-	-
1085000	AC PR DPR-ACCRUAL	145189	MOTOR VEHICLES & MOBILE PLANT - ACCUM DE	SG	-	-	-	-	-	-	-	-	-
1085000	AC PR DPR-ACCRUAL	145189	MOTOR VEHICLES & MOBILE PLANT - ACCUM DE	SO	-	-	-	-	-	-	-	-	-



Depreciation Reserve (Actuals)

13 Month Average: 12/2023

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(Allocated in Thousands)

1085000	AC PR DPR-ACCRUAL	145209	OTHER GEN'L PLANT & EQUIP - ACCUM DEPR-N	OR	-	-	-	-	-	-	-	-	-
1085000	AC PR DPR-ACCRUAL	145209	OTHER GEN'L PLANT & EQUIP - ACCUM DEPR-N	SG	-	-	-	-	-	-	-	-	-
1085000	AC PR DPR-ACCRUAL	145209	OTHER GEN'L PLANT & EQUIP - ACCUM DEPR-N	SO	-	-	-	-	-	-	-	-	-
1085000	AC PR DPR-ACCRUAL	145219	MINING ASSETS - ACCUM DEPR - NON-REC	SE	-	-	-	-	-	-	-	-	-
1085000	AC PR DPR-ACCRUAL	145231	A/D - Retired Plant-Decommissioning	SG	-	-	-	-	-	-	-	-	-
1085000 Total					23,491	1,093	6,129	1,843	3,101	10,182	1,137	5	-
Grand Total					(11,029,263)	(270,697)	(3,240,587)	(890,619)	#####	(4,571,686)	(586,556)	(1,765)	-

B18.AMORTIZATION RESERVE



Amortization Reserve (Actuals)
 13 Month Average: 12/2023
 Allocation Method - Factor 2020 Protocol
 (Allocated in Thousands)

Primary Account	Primary Account Name	FERC Secondary Acct	FERC Secondary Acct Name	Alloc	Average Balance	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1110000	AC PR AMR EL PT SR	3020000	FRANCHISES AND CONSENTS	IDU	(1,000)	-	-	-	-	-	(1,000)	-	-
1110000	AC PR AMR EL PT SR	3020000	FRANCHISES AND CONSENTS	SG	(6,364)	(94)	(1,724)	(485)	(894)	(2,820)	(344)	(2)	-
1110000	AC PR AMR EL PT SR	3020000	FRANCHISES AND CONSENTS	UT	-	-	-	-	-	-	-	-	-
1110000	AC PR AMR EL PT SR	3020000	FRANCHISES AND CONSENTS	SG-P	(45,682)	(674)	(12,377)	(3,480)	(6,420)	(20,247)	(2,473)	(11)	-
1110000	AC PR AMR EL PT SR	3020000	FRANCHISES AND CONSENTS	SG-U	(6,812)	(100)	(1,846)	(519)	(957)	(3,019)	(369)	(2)	-
1110000	AC PR AMR EL PT SR	3031040	INTANGIBLE PLANT	OR	(139)	-	(139)	-	-	-	-	-	-
1110000	AC PR AMR EL PT SR	3031040	INTANGIBLE PLANT	SG	(18,610)	(274)	(5,042)	(1,418)	(2,615)	(8,249)	(1,007)	(4)	-
1110000	AC PR AMR EL PT SR	3031040	INTANGIBLE PLANT	UT	(203)	-	-	-	-	(203)	-	-	-
1110000	AC PR AMR EL PT SR	3031040	INTANGIBLE PLANT	WYP	(290)	-	-	-	(290)	-	-	-	-
1110000	AC PR AMR EL PT SR	3031050	REGIONAL CONST MGMT SYS	SO	(11,208)	(262)	(3,134)	(839)	(1,461)	(4,910)	(600)	(2)	-
1110000	AC PR AMR EL PT SR	3031080	FUEL MGMT SYSTEM	SO	(3,293)	(77)	(921)	(246)	(429)	(1,442)	(176)	(1)	-
1110000	AC PR AMR EL PT SR	3031230	AFPR - AUTOMATED FACILITY PO	SO	(4,410)	(103)	(1,233)	(330)	(575)	(1,932)	(236)	(1)	-
1110000	AC PR AMR EL PT SR	3031680	CADOPS - COMPUTER-ASSISTED	SO	(15,446)	(362)	(4,319)	(1,156)	(2,013)	(6,767)	(827)	(3)	-
1110000	AC PR AMR EL PT SR	3031830	CUSTOMER SERVICE SYSTEM	CN	(138,238)	(3,112)	(42,139)	(9,222)	(9,775)	(68,087)	(5,903)	-	-
1110000	AC PR AMR EL PT SR	3032040	SAP	SO	(169,947)	(3,979)	(47,520)	(12,718)	(22,147)	(74,450)	(9,104)	(29)	-
1110000	AC PR AMR EL PT SR	3032130	NODAL PRICING SOFTWARE	SG	(1,434)	(21)	(389)	(109)	(202)	(636)	(78)	(0)	-
1110000	AC PR AMR EL PT SR	3032140	ESM-IRP	SO	(1,332)	(31)	(372)	(100)	(174)	(584)	(71)	(0)	-
1110000	AC PR AMR EL PT SR	3032150	CELONIS	SO	(2,000)	(47)	(559)	(150)	(261)	(876)	(107)	(0)	-
1110000	AC PR AMR EL PT SR	3032160	ARCOS	SO	(1,137)	(27)	(318)	(85)	(148)	(498)	(61)	(0)	-
1110000	AC PR AMR EL PT SR	3032170	AZURE B2C - IDENTITY MGT	SO	(512)	(12)	(143)	(38)	(67)	(224)	(27)	(0)	-
1110000	AC PR AMR EL PT SR	3032180	IAM - SCHEDULING/TAGGING SY	SO	(421)	(10)	(118)	(32)	(55)	(184)	(23)	(0)	-
1110000	AC PR AMR EL PT SR	3032190	1110000/3032190	SO	(1,513)	(35)	(423)	(113)	(197)	(663)	(81)	(0)	-
1110000	AC PR AMR EL PT SR	3032200	ITOA	SO	(1,327)	(31)	(371)	(99)	(173)	(581)	(71)	(0)	-
1110000	AC PR AMR EL PT SR	3032210	FACILITY INSPECTION REPORTIN	SO	(471)	(11)	(132)	(35)	(61)	(206)	(25)	(0)	-
1110000	AC PR AMR EL PT SR	3032220	COGNOS - EDW REPORTING TOO	SO	-	-	-	-	-	-	-	-	-
1110000	AC PR AMR EL PT SR	3032270	ENTERPRISE DATA WAREHOUSE	SO	(5,877)	(138)	(1,643)	(440)	(766)	(2,575)	(315)	(1)	-
1110000	AC PR AMR EL PT SR	3032330	FIELDNET PRO METER READING	SO	(2,908)	(68)	(813)	(218)	(379)	(1,274)	(156)	(0)	-
1110000	AC PR AMR EL PT SR	3032340	FACILITY INSPECTION REPORTIN	SO	(2,020)	(47)	(565)	(151)	(263)	(885)	(108)	(0)	-
1110000	AC PR AMR EL PT SR	3032360	2002 GRID NET POWER COST MC	SO	(8,999)	(211)	(2,516)	(673)	(1,173)	(3,942)	(482)	(2)	-
1110000	AC PR AMR EL PT SR	3032450	MID OFFICE IMPROVEMENT PROJ	SO	(10,570)	(247)	(2,956)	(791)	(1,378)	(4,631)	(566)	(2)	-
1110000	AC PR AMR EL PT SR	3032510	OPERATIONS MAPPING SYSTEM	SO	(10,386)	(243)	(2,904)	(777)	(1,354)	(4,550)	(556)	(2)	-
1110000	AC PR AMR EL PT SR	3032530	POLE ATTACHMENT MGMT SYSTE	SO	(1,907)	(45)	(533)	(143)	(248)	(835)	(102)	(0)	-
1110000	AC PR AMR EL PT SR	3032590	SUBSTATION/CIRCUIT HISTORY	SO	(2,416)	(57)	(676)	(181)	(315)	(1,058)	(129)	(0)	-
1110000	AC PR AMR EL PT SR	3032600	SINGLE PERSON SCHEDULING	SO	(13,386)	(313)	(3,743)	(1,002)	(1,744)	(5,864)	(717)	(2)	-
1110000	AC PR AMR EL PT SR	3032640	TIBCO SOFTWARE	SO	(6,908)	(162)	(1,931)	(517)	(900)	(3,026)	(370)	(1)	-
1110000	AC PR AMR EL PT SR	3032680	TRANSMISSION WHOLESALE BILL	SG	(1,600)	(24)	(433)	(122)	(225)	(709)	(87)	(0)	-
1110000	AC PR AMR EL PT SR	3032690	UTILITY INTERNATIONAL FORECA	SO	(3,704)	(87)	(1,036)	(277)	(483)	(1,623)	(198)	(1)	-
1110000	AC PR AMR EL PT SR	3032710	ROUGE RIVER HYDRO INTANGIBI	SG	(110)	(2)	(30)	(8)	(15)	(49)	(6)	(0)	-
1110000	AC PR AMR EL PT SR	3032740	GADSBY INTANGIBLE ASSETS	SG	(17)	(0)	(5)	(1)	(2)	(8)	(1)	(0)	-
1110000	AC PR AMR EL PT SR	3032760	SWIFT 2 IMPROVEMENTS	SG	(8,141)	(120)	(2,206)	(620)	(1,144)	(3,608)	(441)	(2)	-
1110000	AC PR AMR EL PT SR	3032770	NORTH UMPQUA - SETTLEMENT A	SG	(283)	(4)	(77)	(22)	(40)	(126)	(15)	(0)	-
1110000	AC PR AMR EL PT SR	3032780	BEAR RIVER-SETTLEMENT AGREE	SG	(74)	(1)	(20)	(6)	(10)	(33)	(4)	(0)	-
1110000	AC PR AMR EL PT SR	3032780	BEAR RIVER-SETTLEMENT AGREE	SG-U	(14)	(0)	(4)	(1)	(2)	(6)	(1)	(0)	-
1110000	AC PR AMR EL PT SR	3032830	VCPRO - VISUALCOMPUSETPRO X	SO	(2,629)	(62)	(735)	(197)	(343)	(1,152)	(141)	(0)	-
1110000	AC PR AMR EL PT SR	3032860	WEB SOFTWARE	SO	(10,059)	(236)	(2,813)	(753)	(1,311)	(4,407)	(539)	(2)	-
1110000	AC PR AMR EL PT SR	3032900	IDAHO TRANSMISSION CUSTOME	SG	(4,227)	(62)	(1,145)	(322)	(594)	(1,873)	(229)	(1)	-
1110000	AC PR AMR EL PT SR	3032990	P8DM - FILENET P8 DOCUMENT M	SO	(6,792)	(159)	(1,899)	(508)	(885)	(2,975)	(364)	(1)	-
1110000	AC PR AMR EL PT SR	3033090	STEAM PLANT INTANGIBLE ASSE	SG	(36,548)	(539)	(9,902)	(2,784)	(5,136)	(16,199)	(1,979)	(9)	-
1110000	AC PR AMR EL PT SR	3033170	GTX VERSION 7 SOFTWARE	CN	-	-	-	-	-	-	-	-	-
1110000	AC PR AMR EL PT SR	3033190	ITRON METER READING SOFTWA	CN	(5,868)	(132)	(1,789)	(391)	(415)	(2,890)	(251)	-	-
1110000	AC PR AMR EL PT SR	3033210	ARCFM SOFTWARE	SO	(3,978)	(93)	(1,112)	(298)	(518)	(1,743)	(213)	(1)	-
1110000	AC PR AMR EL PT SR	3033220	MONARCH EMS/SCADA	SO	(22,481)	(526)	(6,286)	(1,682)	(2,930)	(9,849)	(1,204)	(4)	-
1110000	AC PR AMR EL PT SR	3033240	IEE - Itron Enterprise Addition	CN	(4,468)	(101)	(1,362)	(298)	(316)	(2,201)	(191)	-	-
1110000	AC PR AMR EL PT SR	3033250	AMI Metering Software	CN	(24,903)	(561)	(7,591)	(1,661)	(1,761)	(12,266)	(1,063)	-	-
1110000	AC PR AMR EL PT SR	3033260	Big Data & Analytics	SO	(4,924)	(115)	(1,377)	(368)	(642)	(2,157)	(264)	(1)	-



Amortization Reserve (Actuals)
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 (Allocated in Thousands)

1110000	AC PR AMR EL PT SR	3033270	CES - Customer Experience Syste	CN	(5,282)	(119)	(1,610)	(352)	(374)	(2,602)	(226)	-	-
1110000	AC PR AMR EL PT SR	3033280	MAPAPPS - Mapping Systems App	SO	(3,313)	(78)	(926)	(248)	(432)	(1,451)	(177)	(1)	-
1110000	AC PR AMR EL PT SR	3033290	CUSTOMER CONTACTS	CN	(1,657)	(37)	(505)	(111)	(117)	(816)	(71)	-	-
1110000	AC PR AMR EL PT SR	3033300	SECID - CUST SECURE WEB LOGI	CN	(1,085)	(24)	(331)	(72)	(77)	(535)	(46)	-	-
1110000	AC PR AMR EL PT SR	3033310	C&T - ENERGY TRADING SYSTEM	SO	(19,123)	(448)	(5,347)	(1,431)	(2,492)	(8,378)	(1,024)	(3)	-
1110000	AC PR AMR EL PT SR	3033320	CAS - CONTROL AREA SCHEDULI	SG	(10,076)	(149)	(2,730)	(768)	(1,416)	(4,466)	(546)	(2)	-
1110000	AC PR AMR EL PT SR	3033370	DISTRIBUTION INTANGIBLES	WYP	-	-	-	-	-	-	-	-	-
1110000	AC PR AMR EL PT SR	3033380	GAS PLANT INTANGIBLES	SG	(889)	(13)	(241)	(68)	(125)	(394)	(48)	(0)	-
1110000	AC PR AMR EL PT SR	3033390	CYME GATEWAY	SO	(923)	(22)	(258)	(69)	(120)	(404)	(49)	(0)	-
1110000	AC PR AMR EL PT SR	3033410	M365	SO	(1,516)	(35)	(424)	(113)	(198)	(664)	(81)	(0)	-
1110000	AC PR AMR EL PT SR	3033420	SUBSTATION RELIABILITY SOFTW	SO	(213)	(5)	(60)	(16)	(28)	(93)	(11)	(0)	-
1110000	AC PR AMR EL PT SR	3033430	DEPLOY DISTRIBUTION MGMT SV	SO	(466)	(11)	(130)	(35)	(61)	(204)	(25)	(0)	-
1110000	AC PR AMR EL PT SR	3033440	DISTRIBUTION ENGINEERING CO	SO	(302)	(7)	(84)	(23)	(39)	(132)	(16)	(0)	-
1110000	AC PR AMR EL PT SR	3033450	MAXIMO	SO	(1,825)	(43)	(510)	(137)	(238)	(799)	(98)	(0)	-
1110000	AC PR AMR EL PT SR	3033460	AURORA	SO	(333)	(8)	(93)	(25)	(43)	(146)	(18)	(0)	-
1110000	AC PR AMR EL PT SR	3033470	AUGMENTED REALITY	SO	(394)	(9)	(110)	(30)	(51)	(173)	(21)	(0)	-
1110000	AC PR AMR EL PT SR	3033480	CXP	CN	(272)	(6)	(83)	(18)	(19)	(134)	(12)	-	-
1110000	AC PR AMR EL PT SR	3033490	VMWARE	SO	(682)	(16)	(191)	(51)	(89)	(299)	(37)	(0)	-
1110000	AC PR AMR EL PT SR	3033510	APIM	SO	(53)	(1)	(15)	(4)	(7)	(23)	(3)	(0)	-
1110000	AC PR AMR EL PT SR	3033520	EGIS	SO	(12)	(0)	(3)	(1)	(2)	(5)	(1)	(0)	-
1110000	AC PR AMR EL PT SR	3033530	2000 OREGON CORP SMALL SOFT	SO	(4)	(0)	(1)	(0)	(0)	(2)	(0)	(0)	-
1110000	AC PR AMR EL PT SR	3033540	2000 UTAH CORP SMALL SOFTWA	SO	(4)	(0)	(1)	(0)	(0)	(2)	(0)	(0)	-
1110000	AC PR AMR EL PT SR	3034900	MISC - MISCELLANEOUS	CA	(1)	(1)	-	-	-	-	-	-	-
1110000	AC PR AMR EL PT SR	3034900	MISC - MISCELLANEOUS	IDU	(1)	-	-	-	-	-	(1)	-	-
1110000	AC PR AMR EL PT SR	3034900	MISC - MISCELLANEOUS	OR	(10)	-	(10)	-	-	-	-	-	-
1110000	AC PR AMR EL PT SR	3034900	MISC - MISCELLANEOUS	SE	(6)	(0)	(1)	(0)	(1)	(2)	(0)	(0)	-
1110000	AC PR AMR EL PT SR	3034900	MISC - MISCELLANEOUS	SG	(19,765)	(291)	(5,355)	(1,506)	(2,778)	(8,760)	(1,070)	(5)	-
1110000	AC PR AMR EL PT SR	3034900	MISC - MISCELLANEOUS	SO	(1,281)	(30)	(358)	(96)	(167)	(561)	(69)	(0)	-
1110000	AC PR AMR EL PT SR	3034900	MISC - MISCELLANEOUS	UT	(5)	-	-	-	-	(5)	-	-	-
1110000	AC PR AMR EL PT SR	3034900	MISC - MISCELLANEOUS	WA	(2)	-	-	(2)	-	-	-	-	-
1110000	AC PR AMR EL PT SR	3034900	MISC - MISCELLANEOUS	WYP	(66)	-	-	-	(66)	-	-	-	-
1110000	AC PR AMR EL PT SR	3035320	HYDRO PLANT INTANGIBLES	SG	(1,034)	(15)	(280)	(79)	(145)	(458)	(56)	(0)	-
1110000	AC PR AMR EL PT SR	3035320	HYDRO PLANT INTANGIBLES	SG-P	(146)	(2)	(39)	(11)	(20)	(65)	(8)	(0)	-
1110000	AC PR AMR EL PT SR	3035322	ACD-Call Center Automated Call	CN	(4,132)	(93)	(1,260)	(276)	(292)	(2,035)	(176)	-	-
1110000	AC PR AMR EL PT SR	3035330	OATI-OASIS INTERFACE	SO	(1,346)	(32)	(376)	(101)	(175)	(590)	(72)	(0)	-
1110000	AC PR AMR EL PT SR	3316000	STRUCTURES - LEASE IMPROVEM	SG-P	(3,765)	(56)	(1,020)	(287)	(529)	(1,669)	(204)	(1)	-
1110000	AC PR AMR EL PT SR	3456000	Electric Equipment - Leasehold In	OR	(93)	-	(93)	-	-	-	-	-	-
1110000	AC PR AMR EL PT SR	3901000	LEASEHOLD IMPROVEMENTS-OFF	CA	(506)	(506)	-	-	-	-	-	-	-
1110000	AC PR AMR EL PT SR	3901000	LEASEHOLD IMPROVEMENTS-OFF	IDU	(334)	-	-	-	-	-	(334)	-	-
1110000	AC PR AMR EL PT SR	3901000	LEASEHOLD IMPROVEMENTS-OFF	OR	(5,065)	-	(5,065)	-	-	-	-	-	-
1110000	AC PR AMR EL PT SR	3901000	LEASEHOLD IMPROVEMENTS-OFF	SO	(1,448)	(34)	(405)	(108)	(189)	(634)	(78)	(0)	-
1110000	AC PR AMR EL PT SR	3901000	LEASEHOLD IMPROVEMENTS-OFF	UT	(33)	-	-	-	-	(33)	-	-	-
1110000	AC PR AMR EL PT SR	3901000	LEASEHOLD IMPROVEMENTS-OFF	WA	(2,050)	-	-	(2,050)	-	-	-	-	-
1110000	AC PR AMR EL PT SR	3901000	LEASEHOLD IMPROVEMENTS-OFF	WYP	(4,643)	-	-	-	(4,643)	-	-	-	-
1110000 Total					(732,141)	(15,709)	(209,239)	(54,473)	(89,137)	(325,627)	(37,854)	(101)	-
1119000	AC PR AMR EL PT SR-O	146149	SOFTWARE DEVELOPMENT-NON-	SO	1	0	0	0	0	0	0	0	-
1119000	AC PR AMR EL PT SR-O	146201	Accum Amort - Hydro - UT Klama	SG	-	-	-	-	-	-	-	-	-
1119000	AC PR AMR EL PT SR-O	146209	Other Intangible Assets-Non-Rec	SG	-	-	-	-	-	-	-	-	-
1119000	AC PR AMR EL PT SR-O	146209	Other Intangible Assets-Non-Rec	SO	-	-	-	-	-	-	-	-	-
1119000 Total					1	0	0	0	0	0	0	0	-
Grand Total					(732,140)	(15,709)	(209,239)	(54,473)	(89,137)	(325,627)	(37,854)	(101)	-

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



Deferred Income Tax Balance (Actuals)
 13 Month Average: 12/2023
 Allocation Method - Factor 2020 Protocol
 (Allocated in Thousands)

Primary Account	Primary Account Name	FERC Secondary Acct	FERC Secondary Acct Name	Alloc	Average Balance	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1900000	ACM DEF INCM TAXES	287061	DTA 705.346 - CA - Protected PP&E ARAM	CA	191	191	-	-	-	-	-	-	-
1900000	ACM DEF INCM TAXES	287062	DTA 705.347 - ID - Protected PP&E ARAM	IDU	643	-	-	-	-	-	643	-	-
1900000	ACM DEF INCM TAXES	287063	DTA 705.348 - OR - Protected PP&E ARAM	OR	0	-	0	-	-	-	-	-	-
1900000	ACM DEF INCM TAXES	287064	DTA 705.349 - UT - Protected PP&E ARAM	UT	(0)	-	-	-	-	(0)	-	-	-
1900000	ACM DEF INCM TAXES	287065	DTA 705.350 - WA - Protected PP&E ARAM	WA	2,055	-	-	2,055	-	-	-	-	-
1900000	ACM DEF INCM TAXES	287066	DTA 705.351 - WY - Protected PP&E ARAM	WYU	3,787	-	-	-	3,787	-	-	-	-
1900000	Total				6,676	191	0	2,055	3,787	(0)	643		
1901000	ACCUM DEF INC TAX	137203	DTA 705.514 RL OR Def NPC - Current	OTHER	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	137205	DTA 705.518 RL WA Def NPC - Current	OTHER	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	137213	DTA 705.525 RL OR RECs in Rate - Current	OTHER	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	137214	DTA 705.522 RL UT RECs in Rate - Current	OTHER	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	137215	DTA 705.523 RL WA RECs in Rate - Current	OTHER	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	137221	DTA 705.526 RL CA Solar Feed-in Tari - C	OTHER	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	137224	DTA 705.530 RL UT Solar Feed-in Tari - C	OTHER	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	137228	DTA 705.536 RL CA GHG RL - C	OTHER	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	137229	DTA 705.537 RL Other Reg Liabilities - C	OTHER	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	137231	DTA 205.100 Coal Pile Inventory Adjust	SE	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	137232	DTA 415.700 RL - BPA Balancing Acct OR	OTHER	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	137235	DTA 505.125 Accrued Royalties	SE	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	137241	DTA 705.241 RL-Alt Rate Energy Prgm CA	OTHER	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	137300	DTA 610.144 Reg Liability Current - DSM	OTHER	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	137400	Valuation Allowance for DTA - Current	SO	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	137402	DTA NOL Carryforward State Current	OTHER	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	137403	DTA State NOL Fed Detriment - Current	SO	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	137404	DTA 105.154 Section 383 capital loss CF	OTHER	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	137405	DTA 205.025 PMI Fuel Cost Adjustment	SE	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	137406	DTA 205.200 M&S Inventory Write-off	SE	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	137407	DTA 210.105 Self Insured Health Benefit	SE	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	137408	DTA 220.100 Bad Debts Allowance - Cash	BADDEBT	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	137410	DTA 505.100 Energy West Accrued Liab	SE	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	137411	DTA 505.115 Sales & Use Tax Audit Exp	OTHER	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	137413	DTA 505.160 CA PUC Fee	CA	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	137414	DTA 505.400 Accrued Bonus	SO	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	137415	DTA 505.600 Accrued Vacation	SO	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	137417	DTA 610.143 RL - WA Low Energy Program	OTHER	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	137418	DTA 705.265 RL - OR Energy Conserv Chrg	OR	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	137425	DTA 705.600 RL - OR 2012 GRC Giveback	OTHER	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	137426	DTA 720.500 Accrued Severance	SO	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	137429	DTA 910.245 Contra Rec from Joint Owners	SO	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	137510	DTL 415.815 Insurance Reserve - Current	SO	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190101	ADIT-AMORT OF DEBT DISC & EXP	SNP	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190102	ADIT-AMORT OF DEBT DISC & EXP-STATE	SNP	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190103	ADIT-OBSOLETE MINE INVENTORY	SE	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190104	ADIT-OBSOLETE MINE INVENTORY-STATE	SE	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190105	ADIT-DEFERRED COMP	SO	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190106	ADIT-PPL DEFERRED COMP-STATE	SO	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190107	ADIT-FED INC TAX INTEREST	SO	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190108	ADIT-FED INC TAX INTRERST-STATE	SO	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190109	DEFERRED LUMP-SUM PENSION PAYMENTS-FED	SO	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190110	DEFERRED LUMP-SUM PENSION PAYMENTS-STATE	SO	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190111	ADIT-BAD DEBT	BADDEBT	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190112	ADIT-BAD DEBT-STATE	BADDEBT	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190113	"ADIT-SICK LEAVE, VACATION & PT"	SO	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190114	"ADIT-SICK LEAVE, VACATION & PT-STATE"	SO	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190115	ADIT-INJURY & DAMAGES	SO	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190116	ADIT-INJURY & DAMAGES-STATE	SO	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190117	ADIT-PPL 85 PREPAID PENSION-FED	SO	-	-	-	-	-	-	-	-	-



Deferred Income Tax Balance (Actuals)
 13 Month Average: 12/2023
 Allocation Method - Factor 2020 Protocol
 (Allocated in Thousands)

1901000	ACCUM DEF INC TAX	190118	ADIT-PPL 85 PREPAID PENSION-STATE	SO	-	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190119	ADIT-SERP UTILITY	SO	-	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190120	ADIT-SERP UTILITY-STATE	SO	-	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190121	CHOLLA/GE CONTRACT AMORT	SG	-	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190122	ADIT-DELTA LAND & WATER WRITE DOWN-FED	DGU	-	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190123	ADIT-DELTA LAND & WATER WRITE DOWN-STATE	DGU	-	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190124	ADIT-TERRACOR PROPERTY WRITE DOWN-FED	DGU	-	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190125	ADIT-TERRACOR PROPERTY WRITE DOWN-STATE	DGU	-	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190126	TROJAN-ADDITIONAL DECOMMISSION	TROJD	-	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190127	TROJAN-ADDITIONAL DECOMMISSION-STATE	TROJD	-	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190128	ADIT-MISC. DEF TAX DEBITS	SO	-	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190129	ADIT-OTHER M-1 LINE 4 DIFFS-STATE	SO	-	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190130	ADIT-MISC. DEF REG. ASSET	SO	-	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190131	ADIT-OTHER M-1 LINE 5 DIFFS-STATE	SO	-	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190132	ADIT-DEFERRED REVENUES-FED	MT	-	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190133	ADIT-DEFERRED REVENUES-STATE	MT	-	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190134	ADIT-NONCASH PENSION/BONUS/SEVER	SO	-	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190135	ADIT-NONCASH PENSION/BONUS/SEVER-ST	SO	-	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190136	ADIT-UTILITY ASSET WRITE DOWN	SE	-	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190137	ADIT-UTILITY ASSET WRITE DOWN-STATE	SE	-	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190138	ADIT-MISC. ACCRUALS	SNP	-	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190139	ADIT-PROPERTY TAX ACCRUAL-STATE	SNP	-	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190140	FED ADIT- SALES OF EMISSION ALLOW	SE	-	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190141	STATE ADIT- SALES OF EMISSION ALLOW	SE	-	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190142	MONSANTO CONTRACT	SE	-	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190143	MONSANTO CONTRACT-STATE	SE	-	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190144	ADIT- EMISSION ALLOWANCE	SE	-	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190145	ADIT- EMISSION ALLOWANCE-STATE	SE	-	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190147	ADIT- RESALE REVENUE REFUND-STATE	SG	-	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190148	ADIT- BONUS LIABILITY	SO	-	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190149	ADIT- BONUS LIABILITY-STATE	SO	-	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190150	ADIT- NW POWER ACT	WA	-	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190151	ADIT- NW POWER ACT-STATE	MT	-	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190152	ADIT- GLENROCK 263A	SE	-	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190153	ADIT- GLENROCK 263A-STATE	SE	-	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190154	ADIT- DSR LOAN SALE-FED	SO	-	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190155	ADIT- DSR LOAN SALE-STATE	SO	-	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190156	AMORT. OVERBURDEN-GLENROCK	SE	-	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190157	AMORT. OVERBURDEN-GLENROCK-STATE	SE	-	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190158	REDDING RENEGOTIATED CONTRACT	SG	-	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190159	REDDING RENEGOTIATED CONTRACT-ST	SG	-	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190160	ADIT- 95 PENSION EXPENSE-FED	SO	-	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190161	ADIT- 95 PENSION EXPENSE-STATE	SO	-	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190162	ADIT- DISALLOWED COAL STRIP-FED	SE	-	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190163	ADIT- DISALLOWED COAL STRIP-STATE	SE	-	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190164	ADIT-ELTINCE-FED	SO	-	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190165	ADIT-CORINCE-FED	SO	-	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190166	ADIT- L/T INCENTIVE PLAN-FED	SO	-	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190167	ADIT- L/T INCENTIVE PLAN-STATE	SO	-	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190168	AMORT. RATE CASE-FED	WYP	-	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190169	AMORT. RATE CASE-STATE	WYP	-	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190170	EXCH GAIN/LOSS-TULANA FARMS	DGP	-	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190171	EXCH GAIN/LOSS-TULANA FARMS-STATE	DGP	-	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190172	SEC 174 R&E EXPEND	SO	-	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190173	SEC 174 R&E EXPEND-STATE	SO	-	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190174	ADIT-SEVERANCE	SO	-	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190175	ADIT-ENHANCED RETIRE-STATE	SO	-	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190176	ADIT-UTAH RELOCATION-FED	SO	-	-	-	-	-	-	-	-	-	-



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1901000	ACCUM DEF INC TAX	190177	ADIT-UTAH RELOCATION-STATE	SO	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190184	ADIT 87/88 DEFERRED PENSION - FED	UT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190186	ADIT CA/MT WRITEOFF - FED	CA	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190187	ADIT CA/MT WRITEOFF - ST	CA	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190188	ADIT UNIVERSITY OF WYOMING - FED	WYP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190189	ADIT UNIVERSITY OF WYOMING - ST	WYP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190400	PMI-VACATION/BONUS ADJ.	SE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190401	PMI-RENT EXP (SAFE HARBOR LEASE)	SE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190402	PMI-SEC. 263A ADJ.	SE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190403	PMI-RECL TRUST EARN-INTEREST	SE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190404	PMI-WY EXTRACTION TAXES	SE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190406	PMI-MISC	SE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190407	PMI VACATION/BONUS ADJ-STATE	SE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190408	PMI-RENT EXP (SAFE HARBOR LEASE) ST	SE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190409	PMI SEC. 263 A ADJ-STATE	SE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190410	PMI-RECL TRUST EARN-INT STATE	SE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190411	PMI-WY EXTRACTION TAX-STATE	SE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190500	CMC-ACCURED FINAL RECLAM.	SE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190501	CMC-ACCURED FINAL RECLAM.-STATE	SE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190502	CMC-VACATION ACCRUAL-FED	SE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190503	CMC-VACATION ACCRUAL-STATE	SE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190504	CMC-AMORT. OVERBURDEN	SE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190505	CMC-AMORT. OVERBURDEN-STATE	SE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190600	GCC-MISCELLANEOUS	SE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	286800	DTA 505.525 PMI Accrued Severance	SE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	286801	DTA 105.150 PMI CWIP Adjustment	SE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	286945	DTA 715.295 RL-OR Fly Ash	OTHER	324	-	-	-	-	-	-	-	-	-	-	-	-	-	324
1901000	ACCUM DEF INC TAX	286952	DTA 715.296 RL - Fly Ash - WA	OTHER	64	-	-	-	-	-	-	-	-	-	-	-	-	-	64
1901000	ACCUM DEF INC TAX	287045	DTA 610.155 RL - WA-Plant Closure Cost	WA	833	-	-	-	833	-	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287047	DTA 610.150 RL-Bridger Acc Dep&Reclm-OR	OR	2,236	-	-	-	2,236	-	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287048	DTA 705.425 RL-Bridger Accel Depr- WA	WA	1,567	-	-	-	1,567	-	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287049	DTA 705.352 RL-Klamath Dams Removal-CA	CA	64	64	-	-	-	-	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287051	DTA 705.340 RL-Income Tax Deferral-CA	OTHER	7	-	-	-	-	-	-	-	-	-	-	-	-	-	7
1901000	ACCUM DEF INC TAX	287052	DTA 705.341 RL-Income Tax Deferral-ID	OTHER	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287053	DTA 705.342 RL-Income Tax Deferral-OR	OTHER	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287054	DTA 705.343 RL-Income Tax Deferral-UT	OTHER	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287055	DTA 705.344 RL-Income Tax Deferral-WA	OTHER	1,646	-	-	-	-	-	-	-	-	-	-	-	-	-	1,646
1901000	ACCUM DEF INC TAX	287056	DTA 705.345 RL-Income Tax Deferral-WY	OTHER	313	-	-	-	-	-	-	-	-	-	-	-	-	-	313
1901000	ACCUM DEF INC TAX	287067	DTA 505.450 PMI Accrued Payroll Taxes	SE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287080	DTA 910.241 PMI Legal Reserve	SE	254	4	66	18	40	112	15	0	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287111	DTA 705.287 RL - Prot PP&E EDIT - CA	CA	7,526	7,526	-	-	-	-	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287112	DTA 705.288 RL - Prot PP&E EDIT - ID	IDU	19,234	-	-	-	-	-	-	-	19,234	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287113	DTA 705.289 RL - Prot PP&E EDIT - OR	OR	83,819	-	83,819	-	-	-	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287114	DTA 705.290 RL - Prot PP&E EDIT - WA	WA	18,120	-	-	-	18,120	-	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287115	DTA 705.291 RL - Prot PP&E EDIT - WY	WYP	47,566	-	-	-	-	47,566	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287116	DTA 705.292 RL - Prot PP&E EDIT - UT	UT	149,015	-	-	-	-	-	-	-	149,015	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287117	DTA 705.293 RL - Prot PP&E EDIT - UFERC	FERC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287121	DTA 705.294 RL-NonProt PP&E EDIT-CA	CA	21	21	-	-	-	-	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287122	DTA 705.295 RL-NonProt PP&E EDIT-ID	IDU	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287124	DTA 705.296 RL-NonProt PP&E EDIT-WA	WA	3,374	-	-	-	3,374	-	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287125	DTA 705.297 RL-NonProt PP&E EDIT-WY	WYP	4,110	-	-	-	-	4,110	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287126	DTA 705.298 RL-NonProt PP&E EDIT-UT	UT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287127	DTA 705.299 RL-NonProt PP&E EDIT-UFERC	FERC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287170	DTA 705.415 - RL - Cholla Decomm - WA	WA	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287171	DTA 415.940 RL-Steam Decomm-CA	CA	14	14	-	-	-	-	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287173	DTA 415.942 RL-Steam Decomm-WA	WA	2,194	-	-	-	2,194	-	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287174	DTA 705.410 RL-Cholla Decomm-CA	CA	(23)	(23)	-	-	-	-	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287175	DTA 705.411 RL-Cholla Decomm-ID	IDU	570	-	-	-	-	-	-	-	-	570	-	-	-	-	-



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1901000	ACCUM DEF INC TAX	287176	DTA 705.412 RL-Cholla Decomm-OR	OR	1,839	-	1,839	-	-	-	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287177	DTA 705.413 RL-Cholla Decomm-UT	UT	4,318	-	-	-	-	-	4,318	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287178	DTA 705.414 RL-Cholla Decomm-WY	WYP	68	-	-	-	-	68	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287180	DTA 505.450 - Accrued Payroll Taxes	SO	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287191	DTA 705.280 RL Excess Def Inc Taxes CA	CA	6	6	-	-	-	-	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287192	DTA 705.281 RL Excess Def Inc Taxes ID	IDU	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287193	DTA 705.282 RL Excess Def Inc Taxes OR	OR	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287194	DTA 705.283 RL Excess Def Inc Taxes UT	UT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287195	DTA 705.284 RL Excess Def Inc Taxes WA	WA	171	-	-	-	171	-	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287196	DTA 705.285 RL Excess Def Inc Taxes WY	WYU	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287197	DTA 705.286 RL Excess Def Inc Tax FERC	FERC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287198	DTA 320.279 FAS 158 Post-Retirement	SO	8,517	199	2,382	637	1,110	3,731	456	1	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287199	DTA 220.101 Bad Debt	BADDEBT	(41)	(2)	(18)	(7)	(2)	(10)	(1)	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287200	DTA 705.267 RL-WA Decoup Mech	OTHER	1,952	-	-	-	-	-	-	-	-	-	-	-	-	-	1,952
1901000	ACCUM DEF INC TAX	287203	DTA for AMT Tax	SO	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287206	DTA 415.710 RL-WA Accel Depr	WA	2,141	-	-	-	2,141	-	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287209	DTA 705.266 RL-Energy Savings Assist-CA	OTHER	46	-	-	-	-	-	-	-	-	-	-	-	-	-	46
1901000	ACCUM DEF INC TAX	287210	DTA 505.115 - Sales & Use Tax Audit Exp	OTHER	20	-	-	-	-	-	-	-	-	-	-	-	-	-	20
1901000	ACCUM DEF INC TAX	287211	DTA 425.226 - Deferred Revenue Other	OTHER	737	-	-	-	-	-	-	-	-	-	-	-	-	-	737
1901000	ACCUM DEF INC TAX	287212	DTA 705.245-RL-OR Dir Acc 5 yr Opt Out	OTHER	1,081	-	-	-	-	-	-	-	-	-	-	-	-	-	1,081
1901000	ACCUM DEF INC TAX	287214	DTA 910.245 - Contra Rec Joint Owners	SO	9	0	2	1	1	4	0	0	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287216	DTA 605.715 Trapper Mine Contract Oblig	SE	2,611	36	675	186	411	1,148	154	1	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287219	DTA 715.810 Chehalis Mitigation Oblig	SG	58	1	16	4	8	26	3	0	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287220	DTA 720.560 Pension Liab UMWVA Withdraw	SE	28,304	395	7,313	2,021	4,454	12,443	1,670	7	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287225	DTA 605.103 ARO/Reg Diff - Trojan - WA	WA	44	-	-	44	-	-	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287227	DTA 705.531 RL UT Solar Feed-in Tar - NC	OTHER	1,555	-	-	-	-	-	-	-	-	-	-	-	-	-	1,555
1901000	ACCUM DEF INC TAX	287229	DTA 705.527 RL CA Solar Feed-in Tar - NC	OTHER	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287230	DTA 705.521 RL WY Def NPC - Noncurrent	OTHER	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287231	DTA 705.519 RL WA Def NPC - Noncurrent	OTHER	0	-	-	-	-	-	-	-	-	-	-	-	-	-	0
1901000	ACCUM DEF INC TAX	287232	DTA 705.517 RL UT Def NPC - Noncurrent	OTHER	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287233	DTA 705.515 RL OR Def NPC - Noncurrent	OTHER	496	-	-	-	-	-	-	-	-	-	-	-	-	-	496
1901000	ACCUM DEF INC TAX	287235	DTA 705.511 RL CA Def NPC - Noncurrent	OTHER	538	-	-	-	-	-	-	-	-	-	-	-	-	-	538
1901000	ACCUM DEF INC TAX	287236	DTA 705.700 RL - CURRENT RECLASS-OTHER	OTHER	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287237	DTA 705.755 RL-NONCURRENT RECLASS-OTHER	OTHER	22	-	-	-	-	-	-	-	-	-	-	-	-	-	22
1901000	ACCUM DEF INC TAX	287238	DTA 705.420 RL - CA GHG Allowance Rev	OTHER	2,472	-	-	-	-	-	-	-	-	-	-	-	-	-	2,472
1901000	ACCUM DEF INC TAX	287239	DTA 705.600 RL - OR 2012 GRC Giveback	OTHER	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287250	DTA 705.301 Reg Lia - OR 2010 Protoc Def	OR	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287251	DTA 705.500 Reg Lia-PD Decom Costs - UT	UT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287252	DTA 705.263 Reg Lia - Sale of REC's-WA	OTHER	38	-	-	-	-	-	-	-	-	-	-	-	-	-	38
1901000	ACCUM DEF INC TAX	287253	DTA 705.400 Reg Lia - OR Inj & Dam Reser	OR	993	-	993	-	-	-	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287254	DTA 705.450 Reg Lia - CA Property Ins Re	CA	(1,034)	(1,034)	-	-	-	-	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287255	DTA 705.451 Reg Lia - OR Property Ins Re	OR	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287256	DTA 705.452 Reg Lia - WA Property Ins Re	WA	(103)	-	-	(103)	-	-	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287257	DTA 705.453 Reg Lia - ID Property Ins Re	IDU	263	-	-	-	-	-	263	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287258	DTA 705.454 Reg Lia - UT Property Ins Re	UT	(210)	-	-	-	-	(210)	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287259	DTA 705.455 Reg Lia - WY Property Ins Re	WYP	123	-	-	-	123	-	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287260	DTA 705.262 Reg Liab - Sale of RECs - ID	OTHER	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287267	DTA 415.704 RL- Tax Rev Req Adj -UT	UT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287270	Valuation Allowance for DTA	SO	(14,347)	(336)	(4,012)	(1,074)	(1,870)	(6,285)	(769)	(2)	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287271	DTA 705.336 RL - Sale of RECs - UT	OTHER	562	-	-	-	-	-	-	-	-	-	-	-	-	-	562
1901000	ACCUM DEF INC TAX	287272	DTA 705.337 RL - Sale of RECs - WY	OTHER	156	-	-	-	-	-	-	-	-	-	-	-	-	-	156
1901000	ACCUM DEF INC TAX	287274	DTA 705.261 Reg Liab-Sale of RECs-OR	OTHER	89	-	-	-	-	-	-	-	-	-	-	-	-	-	89
1901000	ACCUM DEF INC TAX	287277	DTA 605.101 Trojan Decommissioning Costs	WA	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287278	DTA 605.102 Trojan Decommissioning Costs	OR	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287279	DTA 720.105A CONTRA MEDICARE SUBSIDY	OTHER	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287281	DTA - CA AMT CREDIT	OTHER	275	-	-	-	-	-	-	-	-	-	-	-	-	-	275
1901000	ACCUM DEF INC TAX	287282	DTA 105.149 PMI MINE SAFETY SEC 179E ELE	SE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287285	DTA 610.148 Reg Liability-Def NPC Balanc	OTHER	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-



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1901000	ACCUM DEF INC TAX	287286	DTA 610.149 Reg Liability-SB 1149 Balanc	OTHER	-	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287291	DTA 705.300 Reg Liability - Deferred Ben	SG	-	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287292	DTA 705.305 Reg Liab- CA Gain on Sale of	CA	-	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287293	DTA 705.310 Reg Liab- UT Gain on Sale of	UT	-	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287294	DTA 705.320 Reg Liab- ID Gain on Sale of	IDU	-	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287295	DTA 705.330 Reg Liab- WY Gain on Sale of	WYP	-	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287298	DTA 205.210 ERC Impairment Reserve	SE	502	7	130	36	79	221	30	0	-	-
1901000	ACCUM DEF INC TAX	287299	DTA 705.265 Reg Liab-OR Energy Conservat	OTHER	1,493	-	-	-	-	-	-	-	-	1,493
1901000	ACCUM DEF INC TAX	287302	DTA-610.114 PMI EITF 04-06 PRE STRIPPING	SE	415	6	107	30	65	182	24	0	-	-
1901000	ACCUM DEF INC TAX	287303	DTA-PMI 105.171 PP&E	SE	-	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287304	DTA 610.146 OR REG ASSET/LIAB CONS	OR	(115)	-	(115)	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287305	DTA Misc. Timing Difference - PMI	SE	-	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287306	DTA Rent Expense (safe harbor lease) -	SE	-	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287307	DTA 910.910 Bridger Section 471 Adjustme	SE	-	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287308	DTA 920.100 Bridger Reclamation Trust Ea	SE	-	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287309	DTA 705.200 Oregon Gain on Sale-Halsey	OTHER	(17)	-	-	-	-	-	-	-	-	(17)
1901000	ACCUM DEF INC TAX	287310	DTA 705.210 Property Insurance(Injuries	SO	-	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287314	DTA 415.700 Reg liability BPA balancing	OTHER	-	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287322	DTA 720.100 FAS 106 Accruals - Cash Basi	SO	-	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287323	DTA 505.400 Bonus Liab. Elec.-Cash Basis	SO	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	-	-
1901000	ACCUM DEF INC TAX	287324	DTA 720.200 Deferred Comp. Accrual - Cas	SO	1,525	36	426	114	199	668	82	0	-	-
1901000	ACCUM DEF INC TAX	287325	DTA 505.510 Vacation Accrual - PMI	SE	-	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287326	DTA 720.500 Severance Accrual - Cash Ba	SO	698	16	195	52	91	306	37	0	-	-
1901000	ACCUM DEF INC TAX	287327	DTA 720.300 Pension/Retirement Accrual -	SO	302	7	85	23	39	132	16	0	-	-
1901000	ACCUM DEF INC TAX	287328	DTA 720.310 SERP	SO	-	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287329	DTA 720.400 SERP Accrual - Cash Basis	SO	-	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287332	DTA 505.600 Vacation Accrual-Cash Basis	SO	7,921	185	2,215	593	1,032	3,470	424	1	-	-
1901000	ACCUM DEF INC TAX	287333	DTA 505.300 Bonus Accrual GCC-Cash Basis	OTHER	-	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287337	DTA 715.105 MCI F.O.G. WIRE LEASE	SG	81	1	22	6	11	36	4	0	-	-
1901000	ACCUM DEF INC TAX	287338	DTA415.110 Def Reg Asset-Transmission Sr	SG	1,259	19	341	96	177	558	68	0	-	-
1901000	ACCUM DEF INC TAX	287340	DTA 220.100 Bad Debts Allowance - Cash B	BADDEBT	5,575	319	2,498	1,014	270	1,392	82	-	-	-
1901000	ACCUM DEF INC TAX	287341	DTA 910.530 Injuries & Damages Accrual -	SO	287,093	6,722	80,276	21,485	37,413	125,770	15,379	48	-	-
1901000	ACCUM DEF INC TAX	287342	DTA 205.050 M&S Inventory Write-Off	SE	-	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287343	DTA 415.120 Def Reg Asset-Foote Creek Co	SG	-	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287344	DTA 715.800 Redding Contract - Prepaid	SG	-	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287347	DTA 730.160 WEATHER	SO	-	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287348	DTA 425.210 Amort of Debt Disc & Exp	SNP	-	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287350	DTA 505.110 OREGON LICENSE LIAB RESERVE	OTHER	-	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287353	DTA 505.140 Purchase Card Trans Povision	SO	-	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287355	DTA 505.150 MISC. ACCRUED LIBILITIES	UT	-	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287358	DTA 425.205 MISC DEF	SO	-	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287359	DTA 425.330 Bogus Creek Settlement	SG	-	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287360	DTA 425.700 Special Assessment - DOE	TROJD	-	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287361	DTA505.200 Extraction Tax Accrual-CashBa	SE	-	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287362	DTA 605.700 Final Redamation - Cash Bas	OTHER	-	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287363	DTA Amortization Overburden	SE	-	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287364	DTA 910.670 Merger Cost Amort	SO	-	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287367	DTA 305.100 Amort of Projects-Klamath En	DGP	-	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287368	DTA 910.240 Legal Reserve	SO	-	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287369	DTA 205.411 Sec. 263A Inventory Change -	SE	-	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287370	DTA 425.215 Unearned Joint Use Pole Cont	SNPD	989	44	267	61	94	473	50	-	-	-
1901000	ACCUM DEF INC TAX	287371	DTA 930.100 Oregon BETC Credits	SG	259	4	70	20	36	115	14	0	-	-
1901000	ACCUM DEF INC TAX	287378	DTA 610.090N, 99-00 RAR	SO	-	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287379	DTA 610.075N, 99-00 RAR	SO	-	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287381	DTA 610.020N, 99-00 RAR	SO	-	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287383	DTA 610.105N, 99-00 RAR	SO	-	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287384	DTA 610.100, PMI AMORT.	SE	-	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287386	DTA 610.110, PMI GAIN/LOSS	SE	-	-	-	-	-	-	-	-	-	-



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1901000	ACCUM DEF INC TAX	287387	DTA 610.115, PMI OVERBURDEN	SE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287389	DTA 610.145 RL - DSM	OTHER	1,342	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,342
1901000	ACCUM DEF INC TAX	287394	DTA 425.320 N. Umpqua Settlement	OTHER	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287396	DTA425.110 Tenant Lease Allowances	OTHER	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287397	DTA 210.000 Ppd Contingency Reserve	SO	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287401	DTA 425.800 ALLOW DB	BADDEBT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287402	DTA 415.801 CONTRA G	SG	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287407	DTA 705.230 LEASE WV	WA	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287408	DTA 705.231 LEASE-OR	OR	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287409	DTA 705.232 LEASE-CA	CA	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287410	DTA 705.233 LEASE-ID	IDU	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287411	DTA 705.234 LEASE-WY	WYP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287412	DTA 705.235 LEASE-UT	UT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287413	DTA 720.550 ACCRUED CIC SEVERANCE	SO	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287414	DTA 505.700 RT BONUS	SO	4	0	1	0	1	2	0	0	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287415	DTA 205.200 M&S INV	SNPD	381	17	103	24	36	182	19	-	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287417	DTA 605.710 ACCRUED FINAL RECLAMATION	OTHER	475	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	475
1901000	ACCUM DEF INC TAX	287418	DTA 705.240 Calif Alt. Rate for Energy P	OTHER	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1
1901000	ACCUM DEF INC TAX	287419	DTA 425.125 Deferred Coal Cost-Arch	SE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287420	DTA 705.250 A&G Credit - WA	WA	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287422	DTA 705.252 A&G Credit - CA	CA	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287423	DTA 705.253 A&G Credit - ID	IDU	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287424	DTA 705.254 A&G Credit - WY	WYP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287429	DTA 425.225 Duke Contract Novation	SG	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287430	DTA 505.125 Accrued Royalties	SE	3,885	54	1,004	277	611	1,708	229	1	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287431	DTA 505.160 Cal PUC Fee	OTHER	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287432	DTA 715.050 Microsoft Lic Liability	SO	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287433	DTA 425.295 BPA CONSERVATION DISCOUNT	SE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287435	DTA 105.154 SECTION 383 CAPITAL LOSS CAR	OTHER	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287437	DTA Net Operating Loss Carryforwrd-State	SO	68,428	1,602	19,134	5,121	8,917	29,977	3,666	11	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287441	DTA 605.100 Trojan Decom Cost-Regulatory	TROJD	1,171	17	315	88	168	518	64	0	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287442	DTA 610.135 SB 1149 Costs	OTHER	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287444	DTA Mine Rescue Training Tax Credit	SE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287446	DTA 205.100 Coal Pile Inventory Adjustme	SE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287449	DTA Federal Detriment of State NOL	SO	(14,411)	(337)	(4,030)	(1,078)	(1,878)	(6,313)	(772)	(2)	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287450	DTA 505.115 SALES & USE TAX	OTHER	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287451	DTA 425.380 ID CUST	OTHER	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287452	DTA 610.142 UT ENRGY	OTHER	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287454	DTA 415.310 ENVN WA	WA	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287455	DTA 425.310 HYDRO RE	OTHER	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287456	DTA 920.160 STOCK INCENTIVE PLAN	SO	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287457	DTA 920.170 EXEC STOCK OPTION PLAN	SO	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287458	DTA 920.180 LTIP PER	SO	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287459	DTA 415.802 Contra RTO Grid West N/R w/o	WA	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287460	DTA 720.800 FAS 158 Pension Liability	SO	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287461	DTA 720.810 FAS 158 Post-Retirement Liab	SO	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287463	DTA 605.300 Perco Environmental Liabilit	SO	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287464	DTA 425.300 Mead Phoenix Avail & Trans	SG	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287465	DTA 610.100N Amort NOPA's 99-00 RAR	SO	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287466	Account Reserved for Future Use	SE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287467	DTA 210.105 Self Ins	SO	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287468	DTA 610.120N Conting	OTHER	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287469	DTA 610.211 Rever	OTHER	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287471	DTA 505.170 WV CONT	SSGCT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287472	DTA 705.260 Mar06	WA	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287473	DTA 705.270 Reg Liab	OTHER	398	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	398
1901000	ACCUM DEF INC TAX	287474	DTA 705.271 Reg Liab	OTHER	137	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	137
1901000	ACCUM DEF INC TAX	287475	DTA 705.272 Reg Liab	OTHER	42	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	42



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1901000	ACCUM DEF INC TAX	287476	DTA 705.273 Reg Liab	OTHER	1,408	-	-	-	-	-	-	-	-	-	-	-	-	1,408
1901000	ACCUM DEF INC TAX	287477	DTA 705.274 Reg Liab	OTHER	47	-	-	-	-	-	-	-	-	-	-	-	-	47
1901000	ACCUM DEF INC TAX	287478	DTA 705.275 Reg Liab	OTHER	152	-	-	-	-	-	-	-	-	-	-	-	-	152
1901000	ACCUM DEF INC TAX	287479	DTA 105.221 Saf Har	SG	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287482	DTA 205.025 PMI Fuel Cost Adjustment	SE	490	7	127	35	77	216	29	0	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287483	DTA 120.105 Willow Wind Account Receivab	WA	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287486	DTA 415.926 RL-Depreciation Decrease-OR	OTHER	346	-	-	-	-	-	-	-	-	-	-	-	-	346
1901000	ACCUM DEF INC TAX	287487	DTA 415.927 RL-Depreciation Decrease-WA	WA	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287491	DTA - BETC CREDIT CARRYFORWARD	SG	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287499	DTA - PMI Def Tax	SE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287576	DTL 430.110 Reg Asset Balance Reclass	OTHER	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287584	DTL 415.827 Reg Asset - FAS 158 Post - R	OR	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287586	DTL 415.829 Reg Asset - Post - Ret MMT_U	UT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287588	DTL 415.831 Reg Asset - Post - Ret MMT_C	CA	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287593	DTL 415.874 DEFERRED NET POWER COSTS-WY	OTHER	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287595	DTL Federal Detriment of State NOL	SO	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287681	DTL 920.110 BRIDGER EXTRACTION TAXES PAY	SE	1,475	21	381	105	232	649	87	0	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287693	DTL 610.030N, 99-00 RAR - BCC	SE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287706	DTL 610.100 COAL MINE DEVT PMI	SE	(506)	(7)	(131)	(36)	(80)	(222)	(30)	(0)	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287718	DTL 610.111 PMI Gain/Loss on Assets	SE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287719	DTL 910.910 PMI Sec. 471 Inv Adj	SE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287720	DTL 610.100 PMI DEVT COST AMORT	SE	(3)	(0)	(1)	(0)	(0)	(1)	(0)	(0)	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287721	DTL 610.115 PMI OVERBURDEN REMOVAL	SE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287722	DTL 505.510 PMI VAC ACCRUAL	SE	108	2	28	8	17	48	6	0	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287723	DTL 205.411 PMI SEC. 263A	SE	226	3	58	16	36	99	13	0	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287726	DTL PMI PP&E	SE	(4,847)	(68)	(1,252)	(346)	(763)	(2,131)	(286)	(1)	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287735	DTL 910.905 PMI COST DEPLETION	SE	(152)	(2)	(39)	(11)	(24)	(67)	(9)	(0)	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287840	DTL 415.410 RA Energy West Mining	SE	(667)	(9)	(172)	(48)	(105)	(293)	(39)	(0)	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287848	DTL 320.281 RA Post-Ret Settlement Loss	SO	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287933	DTL 320.282-RA PostRet Sttm Loss-CC-UT	UT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287934	DTL 320.283-RA PostRet Sttm Loss-CC-WY	WYU	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287937	DTA 505.601 PMI - Sick Leave Accrual	SE	3	0	1	0	1	1	0	0	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287938	DTA 205.205 Inventory Reserve - PMI	SE	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287941	DTL 430.111 Reg Asset - SB 1149 Balance	OTHER	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287970	DTL 415.815 Insurance Rec Accruals	SO	(87,770)	(2,055)	(24,542)	(6,568)	(11,438)	(38,450)	(4,702)	(15)	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287971	DTL 415.868 RA UT Solar Incentive Prog	OTHER	(26)	-	-	-	-	-	-	-	-	-	-	-	-	(26)
1901000	ACCUM DEF INC TAX	287981	DTL 415.920 RA-Depreciation Increase-ID	IDU	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1901000 Total					666,737	13,480	172,811	51,245	91,335	283,537	36,085	51	18,191	-	-	-	-	-
1901090	FAS109 DEF TAX ASS	287374	DTA 100.105 FAS 109 Deferred Tax Liabili	WA	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1901090 Total					-	-	-	-	-	-	-	-	-	-	-	-	-	-
1902000	ACC DIT-NON-DEBIT	287203	DTA for AMT Tax	SO	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1902000 Total					-	-	-	-	-	-	-	-	-	-	-	-	-	-
2811000	AC DEF TAX-ACCL AM	286601	ACCUM DIT - PPL EMERGENCY FACILITIES	DGP	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2811000	AC DEF TAX-ACCL AM	286602	ACCUM DIT-PPL EMERGENCY FACILITIES-STATE	DGP	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2811000	AC DEF TAX-ACCL AM	287612	DTL Emergency Facility	DGP	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2811000	AC DEF TAX-ACCL AM	287960	DTL 105.128 Accel Depr Pollution Cntrl F	SG	(128,645)	(1,897)	(34,855)	(9,800)	(18,079)	(57,019)	(6,964)	(31)	-	-	-	-	-	-
2811000 Total					(128,645)	(1,897)	(34,855)	(9,800)	(18,079)	(57,019)	(6,964)	(31)	-	-	-	-	-	-
2820000	AC DEF INCTX-PROPT	286500	Accum Deferred Income Taxes-State	SG	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2820000	AC DEF INCTX-PROPT	287704	DTL 105.143/165 Basis Diff - Intangibles	SNP	(242)	(6)	(66)	(17)	(31)	(109)	(13)	(0)	-	-	-	-	-	-
2820000 Total					(242)	(6)	(66)	(17)	(31)	(109)	(13)	(0)	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	286605	DTL 105.136 PP&E	DITBAL	(384)	(8)	(95)	(28)	(53)	(178)	(21)	(0)	-	-	-	-	-	0
2821000	AC DEF TAX-UTILITY	286693	DTL Non-Prot PP&E EDIT - OR	OR	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287001	ADIT - DEVELOPMENT 30% AMORT	SE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287002	ADIT - DEVELOPMENT 30% AMORT - STATE	SE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287003	ADIT AMORT LTD TERM PLT	SO	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287004	ADIT AMORT LTD TERM PLT - STATE	SO	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287005	ADIT AMORT NUCLEAR FUEL - FED	DGP	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287006	ADIT AMORT NUCLEAR FUEL - STATE	DGP	-	-	-	-	-	-	-	-	-	-	-	-	-	-



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2821000	AC DEF TAX-UTILITY	287007	ACCUM DEFERRED INC TAX - ADRLF	DITBAL	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287008	ADIT - FEDERAL - PROPERTY, PLANT & EQUIP	SG	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287009	ACCUM DEFERRED INC TAX - BASIS	DITBAL	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287010	ACCUM DEFERRED INC TAX - GLLIF	DITBAL	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287011	ACCUM DEFERRED INC TAX - METHD	DITBAL	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287013	ACCUM DEFERRED INC TAX - MTLF	DITBAL	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287014	ACCUM DEFERRED INC TAX - STATE - ADRLF	DITBAL	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287015	ADIT - STATE - PROPERTY, PLANT & EQUIPME	DITBAL	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287016	ACCUM DEFERRED INC TAX - STATE - BASIS	DITBAL	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287017	ACCUM DEFERRED INC TAX - STATE - METHD	DITBAL	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287018	ACCUM DEFERRED INC TAX - STATE - MTLF	DITBAL	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287019	ACCUM DEFERRED INC TAX - STATE - GLLIF	DITBAL	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287020	ACCUM DIT - SOGA UPL	FERC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287021	ACCUM DIT - SOGA UPL - STATE	FERC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287022	ACCUM DIT - EPUD	OR	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287023	ACCUM DIT - EPUD - STATE	OR	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287024	ACCUM DIT - REPAIR ALLOW	DGP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287025	ACCUM DIT - REPAIR ALLOW - STATE	DGP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287026	CHOLLA TAX BENEFITS AMORT	SG	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287027	ACCUM DIT - SOGA PPL	WYP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287028	ACCUM DIT - SOGA PPL - STATE	WYP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287029	CHOLLA CONTRACT DISCOUNT AMORT	SG	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287030	PMI - SALE OF ASSETS	SE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287031	PMI - DEPRECIATION (TAX)	SE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287032	PMI - DEPRECIATION (BOOK)	SE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287033	PMI - AMORT DEVELOP EXPENSE	SE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287034	PMI - REBUILD EQUIP EXPENSE	SE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287035	PMI - RECEDEDING FACE EXPENSE	SE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287036	PMI - DEVELOPMENT COSTS	SE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287037	PMI - REPAIRS & MAINTENANCE	SE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287038	PMI - DEPRECIATION (TAX) - STATE	SE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287039	PMI - DEPRECIATION (BOOK) - STATE	SE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287040	PMI - REBUILD EQUIP EXPENSE - STATE	SE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287071	DTL 105.270 - Inc Tax Prop Flowthru-CA	CA	(2,183)	(2,183)	-	-	-	-	-	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287072	DTL 105.271 - Inc Tax Prop Flowthru-ID	IDU	(963)	-	-	-	-	-	-	-	-	(963)	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287073	DTL 105.272 - Inc Tax Prop Flowthru-OR	OR	7,161	-	7,161	-	-	-	-	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287074	DTL 105.273 - Inc Tax Prop Flowthru-UT	UT	29,859	-	-	-	-	-	-	-	29,859	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287075	DTL 105.274 - Inc Tax Prop Flowthru-WA	WA	(731)	-	-	(731)	-	-	-	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287076	DTL 105.275 - Inc Tax Prop Flowthru-WY	WYP	(9,752)	-	-	-	(9,752)	-	-	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287221	DTA 415.933 RL Contra-Carbon Decomm-ID	IDU	725	-	-	-	-	-	-	-	-	725	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287222	DTA 415.934 RL Contra-Carbon Decomm-UT	UT	10,482	-	-	-	-	-	-	-	10,482	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287223	DTA 415.935 RL Contra-Carbon Decomm-WY	WYP	2,788	-	-	-	2,788	-	-	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287301	DTA 105.471 UT Klamath Relicensing	OTHER	(0)	-	-	-	-	-	-	-	-	-	-	-	-	-	(0)
2821000	AC DEF TAX-UTILITY	287469	DTL 730.170 RA FAS133	OTHER	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287602	DTL EPUD	OR	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287603	DTL FERC SOGA-UPL	FERC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287604	DTL FERC SOGA-PPL	WYP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287605	DTL PP&E Powertax	DITBAL	(3,001,706)	(59,640)	(744,413)	(218,187)	(413,238)	(1,392,167)	(166,842)	(771)	785	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287606	DTL PP&E Adjustment	DITBAL	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287607	DTL PMI PP&E	SE	(1,628)	(23)	(421)	(116)	(256)	(716)	(96)	(0)	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287608	DTL Safe Harbor Lease Cholla	SG	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287611	DTL Repair Allowances PPL	DGP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287670	DTL 330.100 POLLUTIONCONTROLFACILITY(BK/	SG	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287678	DTL 320.210 R & E SEC. 174 DEDUCTION	SO	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287692	DTL 610.005N Sec 17	SO	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287703	DTL 610.110N, 99-00 RAR	SO	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287740	DTL 110.200 TAX PERCENTAGE DEPLETION	SE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287753	DTL 110.100 BOOK DEPLETION	SE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-



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2821000	AC DEF TAX-UTILITY	287765	DTL 610.095N Roll	SO	-	-	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287766	DTL 610.100N Amort	SO	1	0	0	0	0	1	0	0	-	-
2821000	AC DEF TAX-UTILITY	287767	DTL 610.070N NOPA	SO	-	-	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287768	DTL 415.705 REG ASSET BPA OR BALANCING A	OTHER	-	-	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287769	DTL 425.385 REG ASSET BPA ID BALANCING A	IDU	-	-	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287771	DTL 110.205 SRC tax depletion	SE	41	1	11	3	6	18	2	0	-	-
2821000	AC DEF TAX-UTILITY	287772	DTL 505.800 State Tax Ded on Fed TR	OTHER	-	-	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287773	DTL 610.121N Contingency Tracking FERC 2	OTHER	-	-	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287775	DTL 610.210 IRS Audit Adj 95-00 Ppd Stea	OTHER	-	-	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287776	DTL 610.212 Reversal of 2001 IRS Audit A	OTHER	-	-	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287777	DTL 610.213 Proposed Audit Adj. (2002) (OTHER	-	-	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287778	DTL 610.214 Proposed Audit Adj. (2003) (OTHER	-	-	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287785	DTL 105.144 Sec 1031 Exchange - CWIP	SO	-	-	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287788	DTL 110.105 SRC BOOK DEPLETION	SE	-	-	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287928	DTL 425.310 Hydro Relicensing Obligation	OTHER	(2,545)	-	-	-	-	-	-	-	-	(2,545)
2821000	AC DEF TAX-UTILITY	287962	DTL - Fixed Assets - State Modifications	SO	-	-	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287963	DTL - Fixed Assets - State Modif (Fed De	SO	-	-	-	-	-	-	-	-	-	-
2821000 Total					(2,968,835)	(61,853)	(737,757)	(219,059)	(420,505)	#####	(167,194)	(772)	(1,759)	
2830000	ACC DEF TAX-OTHER	287936	DTL 205.025 PMI Fuel Cost Adjustment	SE	(141)	(2)	(37)	(10)	(22)	(62)	(8)	(0)	-	-
2830000 Total					(141)	(2)	(37)	(10)	(22)	(62)	(8)	(0)	-	-
2831000	AC DEF IN TX UTIL	137200	DTL 430.117 Reg Asset Current - DSM	OTHER	-	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	137201	DTL 415.869 RA CA Def NPC - Current	OTHER	-	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	137230	DTL 425.104 RA-OR Asset Sale Gain GB-C	OTHER	-	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	137302	DTL 415.886 RA ID Def NPC - Current	OTHER	-	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	137304	DTL 415.888 RA UT Def NPC - Current	OTHER	-	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	137306	DTL 415.901 RA WY Def NPC - Current	OTHER	-	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	137313	DTL 415.905 RA OR RECs in Rate - Current	OTHER	-	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	137314	DTL 415.902 RA UT RECs in Rate - Current	OTHER	-	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	137315	DTL 415.903 RA WA RECs in Rate - Current	OTHER	-	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	137316	DTL 415.904 RA WY RECs in Rate - Current	OTHER	-	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	137321	DTL 415.907 RA CA Solar Feed-in Tari - C	OTHER	-	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	137323	DTL 415.908 RA OR Solar Feed-in Tari - C	OTHER	-	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	137328	DTL 425.102 RA CA GHG Reg Assets - C	OTHER	-	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	137329	DTL 425.103 RA Other Reg Assets - C	OTHER	-	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	137331	DTL 205.100 Coal Pile Inventory Adjust	SE	-	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	137335	DTL 505.125 Accrued Royalties	SE	-	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	137341	DTL 705.240 RA-Alt Rate Energy Prgm CA	OTHER	-	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	137500	DTL 210.100 Prepaid Reg Fees - OR PUC	OR	-	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	137501	DTL 210.120 Prepaid Reg Fees - UT PSC	UT	-	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	137502	DTL 210.130 Prepaid Reg Fees - ID PUC	IDU	-	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	137503	DTL 210.140 Prepaid Reg Fees - WY PSC	WYP	-	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	137504	DTL 210.180 Prepaid Membership Fees	SO	-	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	137505	DTL 210.200 Prepaid Property Taxes	GPS	-	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	137506	DTL 505.800 State Tax Ded on Fed TR	OTHER	-	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	137507	DTL 210.185 Ppd Aircraft Maintenance	SG	-	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	137508	DTL 740.100 PostMerger Loss-Reacq Debt	SNP	-	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	137509	DTL 415.585 RA OR Sch 203 BlackCapSolar	OTHER	-	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	137510	DTL 415.815 Insurance Reserve - Current	SO	-	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	137511	DTL 210.190 Prepaid Water Rights	SG	-	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	137512	DTL 320.291 Prepaid IBEW 57 PensionCont	OTHER	-	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	137513	DTL 210.195 Prepaid Surety Bond Costs	SO	-	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	286887	DTL 320.286 RA-Pension Settlement-OR	OTHER	(2,645)	-	-	-	-	-	-	-	-	(2,645)
2831000	AC DEF IN TX UTIL	286888	DTL 320.287 RA-Pension Settlement-UT	OTHER	(1,128)	-	-	-	-	-	-	-	-	(1,128)
2831000	AC DEF IN TX UTIL	286889	DTL 320.288 RA-Pension Settlement-WY	WYU	(1,221)	-	-	-	(1,221)	-	-	-	-	-
2831000	AC DEF IN TX UTIL	286890	DTL 415.100 RA - Equity Adv Group - WA	OTHER	(258)	-	-	-	-	-	-	-	-	(258)
2831000	AC DEF IN TX UTIL	286891	DTL 415.943-RA-COV19 Bill Assist Prg-OR	OTHER	(2,848)	-	-	-	-	-	-	-	-	(2,848)
2831000	AC DEF IN TX UTIL	286892	DTL 415.944-RA-COV19 Bill Assist Prg-WA	OTHER	(763)	-	-	-	-	-	-	-	-	(763)
2831000	AC DEF IN TX UTIL	286893	DTL 415.755 RA-WA-Maj Mtc Exp-Colstrip	WA	(64)	-	-	(64)	-	-	-	-	-	-



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2831000	AC DEF IN TX UTIL	286894	DTL 415.261 RA-Wildland Fire Protect-UT	OTHER	(2,038)	-	-	-	-	-	-	-	(2,038)
2831000	AC DEF IN TX UTIL	286895	DTL 415.262 RA-Wildfire Mitigation-OR	OTHER	(15,929)	-	-	-	-	-	-	-	(15,929)
2831000	AC DEF IN TX UTIL	286896	DTL 415.734 RA-Cholla Unrec Plant-CA	CA	(957)	(957)	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	286898	DTL 415.736 RA-Cholla Unrec Plant-WY	WYP	(8,430)	-	-	-	(8,430)	-	-	-	-
2831000	AC DEF IN TX UTIL	286899	DTL 415.939 RA - Carbon Pit Dec/Inv-WY	WYP	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	286901	DTL 415.938 RA - Carbon Pit Dec/Inv-CA	CA	5	5	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	286902	DTL 415.918 RA-RPS Compliance Purchases	OTHER	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	286903	DTL 320.271 Contra RA-Pension Plan CTG	SO	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	286904	DTL 415.520 RA - WA Decoupling Mech	OTHER	(511)	-	-	-	-	-	-	-	(511)
2831000	AC DEF IN TX UTIL	286905	DTL 415.530 RA-ID 2017 Protocol-MSP Def	IDU	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	286906	DTL 415.531 RA-UT 2017 Protocol-MSP Def	UT	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	286907	DTL 415.532 RA-WY 2017 Protocol-MSP Def	WYP	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	286908	DTL 210.201 Property Tax	GPS	(3,392)	(79)	(948)	(254)	(442)	(1,486)	(182)	(1)	-
2831000	AC DEF IN TX UTIL	286909	DTL 720.815 Post-Retirement Asset	SO	(10,682)	(250)	(2,987)	(799)	(1,392)	(4,680)	(572)	(2)	-
2831000	AC DEF IN TX UTIL	286910	DTL 415.200 RA-OR Transp Elect PilotPgm	OTHER	135	-	-	-	-	-	-	-	135
2831000	AC DEF IN TX UTIL	286911	DTL 415.430 - RA-Transp Elect Pilot-CA	OTHER	58	-	-	-	-	-	-	-	58
2831000	AC DEF IN TX UTIL	286912	DTL 415.431 - RA-Transp Elect Pilot-WA	OTHER	(211)	-	-	-	-	-	-	-	(211)
2831000	AC DEF IN TX UTIL	286913	DTL 415.720 RA-OR Community Solar	OTHER	(702)	-	-	-	-	-	-	-	(702)
2831000	AC DEF IN TX UTIL	286917	DTL 415.260 RA-Fire Risk Mitigation-CA	OTHER	(8,982)	-	-	-	-	-	-	-	(8,982)
2831000	AC DEF IN TX UTIL	286918	DTL 210.175 - Prepaid - FSA O&M - East	SG	(582)	(9)	(158)	(44)	(82)	(258)	(32)	(0)	-
2831000	AC DEF IN TX UTIL	286919	DTL 210.170 - Prepaid - FSA O&M - West	SG	(167)	(2)	(45)	(13)	(24)	(74)	(9)	(0)	-
2831000	AC DEF IN TX UTIL	286925	DTL 415.728 Contra RA-Cholla U4-OR	OTHER	(133)	-	-	-	-	-	-	-	(133)
2831000	AC DEF IN TX UTIL	286926	DTL 415.729 Contra RA-Cholla U4-UT	UT	301	-	-	-	-	301	-	-	-
2831000	AC DEF IN TX UTIL	286927	DTL 415.730 Contra RA-Cholla U4-WY	WYP	93	-	-	-	93	-	-	-	-
2831000	AC DEF IN TX UTIL	286928	DTL 415.833 RA-Pension Settlement-CA	OTHER	(320)	-	-	-	-	-	-	-	(320)
2831000	AC DEF IN TX UTIL	286929	DTL 415.841 RA-Emerg Svc Prgms-BS-CA	OTHER	57	-	-	-	-	-	-	-	57
2831000	AC DEF IN TX UTIL	286930	DTL 415.426-RA-2020 GRC-AMI Meter-OR	OTHER	(2,339)	-	-	-	-	-	-	-	(2,339)
2831000	AC DEF IN TX UTIL	286931	DTL 415.724-RA-Cholla U4-TaxFlowthrough	SG	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	286932	DTL 415.723-RA-Cholla U4-O&MDepr-ID	IDU	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	286933	DTL 415.645 RA-Oregon OCAT Expense Def	OTHER	109	-	-	-	-	-	-	-	109
2831000	AC DEF IN TX UTIL	286934	DTL 415.842 RA-Arrearage Pymt Pgrm-CA	OTHER	(9)	-	-	-	-	-	-	-	(9)
2831000	AC DEF IN TX UTIL	286935	DTL 415.251 RA-LowCarbon Enrgy Stnds-WY	OTHER	3	-	-	-	-	-	-	-	3
2831000	AC DEF IN TX UTIL	286936	DTL 415.255 RA-Wind Test Enrgy Def - WY	WYU	(52)	-	-	-	(52)	-	-	-	-
2831000	AC DEF IN TX UTIL	286937	DTL 415.270 RA-ElectricVehChrg Infra-UT	OTHER	1,453	-	-	-	-	-	-	-	1,453
2831000	AC DEF IN TX UTIL	286938	DTL 415.646 Reg Asset - OR Metro BIT	OTHER	(4)	-	-	-	-	-	-	-	(4)
2831000	AC DEF IN TX UTIL	286941	DTL 415.440 RA-Low Income Bill Disc-OR	OTHER	(869)	-	-	-	-	-	-	-	(869)
2831000	AC DEF IN TX UTIL	286942	DTL 415.441 RA-Utility Community AG-OR	OTHER	(30)	-	-	-	-	-	-	-	(30)
2831000	AC DEF IN TX UTIL	286943	DTL 415.263 RA-Wildfire DamagedAsset-OR	OR	(458)	-	(458)	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	286944	DTL 415.252-RA-Distrib System Plan - OR	OTHER	(375)	-	-	-	-	-	-	-	(375)
2831000	AC DEF IN TX UTIL	286946	DTL 415.264 RA-OR TB Flats	OTHER	(1,507)	-	-	-	-	-	-	-	(1,507)
2831000	AC DEF IN TX UTIL	286947	DTL 415.843 RA-Arrearage Pymt Prog-WA	OTHER	9	-	-	-	-	-	-	-	9
2831000	AC DEF IN TX UTIL	286948	DTL 415.681 Def Intervenor Funding-WA	OTHER	(6)	-	-	-	-	-	-	-	(6)
2831000	AC DEF IN TX UTIL	286949	DTL 415.305 RA-Cedar Springs II-OR	OTHER	(62)	-	-	-	-	-	-	-	(62)
2831000	AC DEF IN TX UTIL	286951	DTL 415.533 RA-GRC Memo Account-CA	CA	(312)	(312)	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287070	DTL 415.445 RA-Klamath Unrec Plant	SG	(856)	(13)	(232)	(65)	(120)	(379)	(46)	(0)	-
2831000	AC DEF IN TX UTIL	287341	DTA 910.530 Injuries & Damages Accrual -	SO	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287487	DTA 415.927 RL-Depreciation Decrease-WA	WA	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287501	ADIT MISC. CONTRACTS/DEPOSITS	SG	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287502	ADIT SETTLE PURCHASE PWR AGREE - STATE	SG	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287503	ADIT MISC. DEF. CREDITS	SO	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287504	ADIT OTHER M-1 LINE 8 DIFFS - STATE	SO	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287505	ADIT SPECIAL ASSESSMENT - DOE	TROJD	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287506	ADIT SPECIAL ASSESSMENT - DOE - STATE	TROJD	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287507	ACCUM DIT - FAS106	SO	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287508	ACCUM DIT - FAS106 - STATE	SO	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287509	ADIT REGULATORY ASSET 186.2 - FED	SO	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287510	ADIT REGULATORY ASSET 186.2 - STATE	SO	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287511	ACCUM DIT - COAL PILE INVENTORY	SE	-	-	-	-	-	-	-	-	-



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2831000	AC DEF IN TX UTIL	287512	ACCUM DIT - COAL PILE INVENTORY - STATE	SE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287513	ACCUM DIT - CAL & OREGON PROP TAX - FED	GPS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287514	ACCUM DIT - CAL & OREGON PROP TAX-STATE	GPS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287515	DIT - POST MERGER DEBT LOST	SNP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287516	DIT - POST MERGER DEBT LOST - STATE	SNP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287517	ACCUM DIT - MERGER COST AMORT - FED	SO	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287518	ACCUM DIT - MERGER COST AMORT - STATE	SO	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287519	ACCUM DIT-APS ABANDONMENT	SGCT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287520	ACCUM DIT-APS ABANDONMENT-STATE	SG	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287521	ACCUM DIT - WEATHERIZATION	SO	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287522	ACCUM DIT - WEATHERIZATION - STATE	SO	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287523	ADIT - IDAHO CUSTOMER BAL ACCT - FED	IDU	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287524	ADIT - IDAHO CUSTOMER BAL ACCT - STATE	IDU	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287525	ADIT - PREPAID TAXES	GPS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287526	ADIT - PREPAID TAXES - STATE	GPS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287527	ADIT - TRUST INC + EXP	SE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287528	ADIT - TRUST INC + EXP - STATE	SE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287529	ADIT - AGNEW ROYALTY PAYMENT - FED	SE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287530	ADIT - AGNEW ROYALTY PAYMENT - STATE	SE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287531	ADIT - ENVIRONMENTAL CLEANUP	SG	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287532	ADIT - ENVIRONMENTAL CLEANUP - STATE	SG	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287533	ADIT - EXTRACTION TAX	SE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287534	ADIT - EXTRACTION TAX - STATE	SE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287539	INVENTORY ADJ. - GLENROCK - FED	SE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287540	INVENTORY ADJ. - GLENROCK - STATE	SE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287541	ADIT - MINE ROAD RELOACTION - FED	SE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287542	ADIT - MINE ROAD RELOCATION - STATE	SE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287543	ADIT - SECTION 453A INSTALLMENT - FED	SO	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287544	ADIT - SECTION 453A INSTALLMENT - STATE	SO	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287545	ADIT - POLLUTION CONTROL	SNP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287546	ADIT - POLLUTION CONTROL - STATE	SNP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287547	R&E - SOLAR II PROJECT - FED	SG	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287548	R&E - SOLAR II PROJECT - STATE	SG	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287549	R&E - BSIP-SAP WRITE-OFF	SO	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287550	R&E - BSIP-SAP WRITE-OFF-STATE	SO	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287551	PMI - AMORT SOFTWARE EXP	SE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287552	PMI - MISC	SE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287554	PMI - ACCOUNTING CHANGE - INV.	SE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287555	PMI - MISC	SE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287556	CMC - INVENTORY ADJ. - OVERBURDEN	SE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287557	CMC - INVENTORY ADJ. - OVERBURDEN STATE	SE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287558	GCC - PENSION EXPENSE	SE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287560	GCC - BONUS LIABILITY	SE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287562	ELECTRIC MUTUAL INS RECEIVABLE - STATE	SO	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287569	DTL 720.800 FAS 158 Pension Liability	SO	(14,542)	(340)	(4,066)	(1,088)	(1,895)	(6,371)	(779)	(2)	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287570	DTL 415.701 CA Deferred Intervenor Fundi	OTHER	(109)	-	-	-	-	-	-	-	-	-	-	-	-	-	(109)
2831000	AC DEF IN TX UTIL	287571	DTL 415.702 Reg Asset-Lake Side Liq. Dam	WYU	(163)	-	-	-	(163)	-	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287572	DTL 415.872 Deferred Excess Net Power Co	OTHER	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287574	DTL 415.891 WY-2006 Transition Severance	WYU	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287575	DTL 425.125 Deferred Coal Cost-Arch	SE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287576	DTL 430.110 REG ASSET RECLASS	OTHER	(1,342)	-	-	-	-	-	-	-	-	-	-	-	-	-	(1,342)
2831000	AC DEF IN TX UTIL	287577	DTL 415.820 Contra Pensn Reg Asset MMT &	OR	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287578	DTL 415.821 Contra Pensn Reg Asset MMT &	WYU	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287579	DTL 415.822 Reg Asset _ Pension MMT_UT	UT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287580	DTL 415.823 Contra Pensn Reg Asset CTG_U	UT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287581	DTL 415.824 Contra Pensn Reg Asset MMT &	CA	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287582	DTL 415.825 Contra Pensn Reg Asset CTG_W	WA	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287584	DTL 415.827 Reg Asset - FAS 158 Post - R	OR	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-



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2831000	AC DEF IN TX UTIL	287585	DTL 415.828 Reg Asset - FAS 158 Post - R	WYP	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287586	DTL 415.829 Reg Asset - Post - Ret MMT_U	UT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287587	DTL 415.830 Reg Asset - Post - Ret MMT_I	IDU	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287588	DTL 415.831 Reg Asset - Post - Ret MMT_C	CA	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287590	DTL 415.840 Reg Asset - Deferred OR Ind	OTHER	(24)	-	-	-	-	-	-	-	-	-	-	-	-	(24)
2831000	AC DEF IN TX UTIL	287591	DTL 415.301 Environmental Clean-up Accl	WA	904	-	-	904	-	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287592	DTL 705.300 Reg Liab-Def Benefit-Arch Se	SE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287593	DTL 415.874 Deferred Net Power Costs-WY	OTHER	(30,197)	-	-	-	-	-	-	-	-	-	-	-	-	(30,197)
2831000	AC DEF IN TX UTIL	287594	DTL 720.830 Western Coal Carrier FAS 106	SE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287596	DTL 415.892 Deferred Net Power Costs - I	OTHER	(13,599)	-	-	-	-	-	-	-	-	-	-	-	-	(13,599)
2831000	AC DEF IN TX UTIL	287597	DTL 415.703 Goodnoe Hills Liquidation Da	WYP	(55)	-	-	-	-	(55)	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287601	DTL 415.677 RA Pref Stock Redemption WA	OTHER	(2)	-	-	-	-	-	-	-	-	-	-	-	-	(2)
2831000	AC DEF IN TX UTIL	287613	DTL 605.100 Trojan Decommissioning Costs	TROJD	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287614	DTL 430.100 Weatherization	OTHER	(54,999)	-	-	-	-	-	-	-	-	-	-	-	-	(54,999)
2831000	AC DEF IN TX UTIL	287616	DTL Interim provision reg assets/Liabil	OTHER	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287617	DTL 320.130 May 2000 Transition Plan Cos	IDU	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287618	DTL 320.140 May 2000 Transition Plan Cos	OR	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287619	DTL 320.150 May 2000 Transition Plan Cos	UT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287620	DTL 320.160 May 2000 Transition Plan Cos	WYP	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287621	DTL 320.170 May 2000 Transition Plan Cos	WYU	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287622	DTL 320.230 FAS 87/88 Pension Writeoff -	UT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287623	DTL 320.180 Y2K Expense-OR	OTHER	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287624	DTL 320.220 Glenrock Excluding Reclamat	UT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287625	DTL 320.195 97 Software WriteDown-UT	UT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287626	DTL 320.205 99 Software WriteDown-UT	UT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287627	DTL 320.110 Transition Team Costs-UT	UT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287628	DTL 415.660 Noell Kempf CAP - UT	UT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287629	DTL 415.670 P&M Strike Amortization - UT	UT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287630	DTL 320.240 98 Early Retirement-OR rate	OR	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287634	DTL 415.300 Environmental Clean-up Accru	SO	(31,885)	(747)	(8,916)	(2,386)	(4,155)	(13,968)	(1,708)	(5)	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287635	DTL 415.500 Cholla Plt Transact Costs-AP	SGCT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287636	DTL 415.570 Trail Mountain Mine Closure	SE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287637	DTL 415.580 Trail Moutain Unrecovered In	SE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287638	DTL 415.640 IDAI Costs - direct access C	CA	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287639	DTL 415.510 WA Disallowed Colstrip 3-Wri	WA	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287640	DTL 415.680 Deferred Intervener Funding	OTHER	(784)	-	-	-	-	-	-	-	-	-	-	-	-	(784)
2831000	AC DEF IN TX UTIL	287641	DTL 415.650 SB 1149-Related Regulatory A	OTHER	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287644	DTL 415.690 Contra-reg assets - transit	SO	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287645	DTL 320.250 WA state Transition Costs	WA	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287646	DTL 145.010 Glenrock Rclamation - UT rat	UT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287647	DTL 425.100 IDAHO DEFERRED REGULATORY EX	IDU	(10)	-	-	-	-	-	-	-	-	-	-	(10)	-	-
2831000	AC DEF IN TX UTIL	287650	DTL 205.100 Coal Pile Inventory Adjustme	SE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287653	DTL 425.250 TGS Buyout	SG	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287654	DTL 425.260 Lakeview Buyout	SG	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287655	DTL 425.270 Buffalo Settlement	SG	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287656	DTL 425.280 Joseph Settlement	SG	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287657	DTL 425.290 TriState Firm Wheeling	SG	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287658	DTL 425.300 Mead Phoenix Availability&Tr	SG	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287659	DTL 425.340 Firth Cogen Settlement	SG	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287660	DTL 425.350 Option Purchases	SE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287661	DTL 425.360 Hermiston Swap	SG	(552)	(8)	(150)	(42)	(78)	(245)	(30)	(0)	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287662	DTL 210.100 Prepaid Taxes - OR PUC	OR	(779)	-	(779)	-	-	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287664	DTL 210.120 Prepaid Taxes - UT PUC	UT	(910)	-	-	-	-	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287665	DTL 210.130 Prepaid Taxes - ID PUC	IDU	(58)	-	-	-	-	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287666	DTL 210.140 Prepaid Taxes - WY PSC	WYP	(37)	-	-	-	-	(37)	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287667	DTL 210.150 Prepaid Taxes - CA Property	GPS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287668	DTL 210.160 Prepaid Taxes - OR Property	GPS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287669	DTL 210.180 PRE MEM	SO	(713)	(17)	(199)	(53)	(93)	(312)	(38)	(0)	-	-	-	-	-	-



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2831000	AC DEF IN TX UTIL	287670	DTL 330.100 PollutionControlFacility(Bk/	SG	-	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287672	DTL 900.210 YAKIMA H	WA	-	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287675	DTL 740.100 Post Merger Loss-Reacq Debt	SNP	(539)	(12)	(147)	(39)	(70)	(242)	(29)	(0)	-	-
2831000	AC DEF IN TX UTIL	287678	DTL 320.210 R & E - Sec.174 Deduction	SO	-	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287681	DTL 920.110 Bridger Extraction Taxes Pay	SE	-	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287682	DTL 705.190 Oregon Share of Hermiston	OR	-	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287683	DTL 205.200 Coal M&S Inventory Write-Off	SE	-	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287685	DTL 425.380 Idaho Customer Balancing Acc	OTHER	(343)	-	-	-	-	-	-	-	-	(343)
2831000	AC DEF IN TX UTIL	287686	DTL 605.710 Reverse Accrued Final Reclam	SE	-	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287689	DTL 205.100N, 99-00 RAR	SO	-	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287690	DTL 610.112N, BCC 99-00 RAR	SE	-	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287691	DTL 610.065N, 99-00 RAR	SO	-	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287692	DTL 610.005N, SEC. 174	SO	-	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287693	DTL 610.030N, 99-00 RAR - BCC	SE	-	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287694	DTL 610.095N, 99-00 RAR	SO	-	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287695	DTL 610.120, REG ASSET TRAIL MTN	SE	-	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287697	DTL 610.130, REG ASSET, SCH 781 INCENT	OR	-	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287698	DTL 610.135, REG ASSET, SB 1149	OTHER	-	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287702	DTL 610.057N, BCC 99-00 RAR	SE	-	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287704	DTL 415.585 Regulatory Liability	OR	-	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287706	DTL 610.100 COAL MINE DEVT PMI	SE	-	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287707	DTL 610.141 WA RATE REFUNDS	OTHER	-	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287708	DTL 210.200 PREPAID PROPERTY TAXES	GPS	(6,125)	(143)	(1,713)	(458)	(798)	(2,683)	(328)	(1)	-	-
2831000	AC DEF IN TX UTIL	287717	DTL 610.058N PMI FLOW-THRU 94.98 APPEALS	SE	-	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287718	DTL 610.111 PMI GAIN/LOSS ON ASSETS	SE	-	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287719	DTL 910.910 PMI SEC. 471 INV ADJ	SE	-	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287720	DTL 610.100 PMI DEVT COST AMORT	SE	-	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287721	DTL 610.115 PMI OVERBURDEN REMOVAL	SE	-	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287722	DTL 505.510 PMI VAC ACCRUAL	SE	-	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287723	DTL 205.411 PMI SEC. 263A	SE	-	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287724	DTL PMI RENT EXPENSE (SAFE HARBOR LEASE)	SE	-	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287726	DTL PMI PP&E	SE	-	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287727	DTL PMI MISC TIMING DIFFERENCES	SE	-	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287728	DTL 415.800 GRID WST	SG	-	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287729	DTL 610.142 UT HOME	OTHER	-	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287730	DTL 610.143 WA LOW ENERGY PROGRAM	OTHER	-	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287731	DTL 610.100N AMORT NOPAS 99-00 RAR	SO	-	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287733	DTL 210.000 PREPAID IBEW 57 MEDICAL	OTHER	-	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287735	DTL 910.905 PMI Cost Depletion	SE	-	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287736	DTL 415.555 WY Def Net Power Costs	WYP	-	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287737	DTL 415.803 RTO Grid West N/R-W/O-WA	WA	-	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287738	DTL 320.270 Reg Asset FAS 158 Pension	SO	(63,553)	(1,488)	(17,771)	(4,756)	(8,282)	(27,842)	(3,404)	(11)	-	-
2831000	AC DEF IN TX UTIL	287739	DTL 320.280 Reg Asset FAS 158 Post-Ret	SO	36	1	10	3	5	16	2	0	-	-
2831000	AC DEF IN TX UTIL	287747	DTL 705.240 CA Energy Program	OTHER	(85)	-	-	-	-	-	-	-	-	(85)
2831000	AC DEF IN TX UTIL	287748	DTL 705.251 A&G Credit - OR	OR	-	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287749	DTL 425.205 Misc Def Dr-Prop Damage Repa	SO	-	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287750	DTL 425.310 Hydro Relicensing Obligation	OTHER	-	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287751	DTL 605.710 Reverse Accrued Final Reclam	SE	-	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287752	DTL 910.240 Legal Reserve	SO	-	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287753	DTL 110.100 Book Depletion	SE	-	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287760	DTL 415.896 WA - Chehalis Plant Rev Req	WA	-	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287762	DTL 705.260 Reg Asset	WA	-	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287763	DTL 715.720 NW Power	OTHER	-	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287764	DTL 610.146 OR Reg	OR	-	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287768	DTL 415.700 REG ASST	OTHER	-	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287770	DTL 120.205 TRAPPER MINE-EQUITY EARNINGS	OTHER	(808)	-	-	-	-	-	-	-	-	(808)
2831000	AC DEF IN TX UTIL	287772	DTL 505.800 State Tax Ded on Fed TR	OTHER	-	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287774	DTL 610.122N Contingency Tracking FERC 2	OTHER	-	-	-	-	-	-	-	-	-	-



Deferred Income Tax Balance (Actuals)
 13 Month Average: 12/2023
 Allocation Method - Factor 2020 Protocol
 (Allocated in Thousands)

2831000	AC DEF IN TX UTIL	287779	DTL 415.850 Unrec Plt	SG	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287781	DTL 415.870 Def CA	OTHER	(3,660)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(3,660)
2831000	AC DEF IN TX UTIL	287782	DTL 415.871 Def Wy	OTHER	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287784	DTL 415.900 OR SB RE	OTHER	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287786	DTL 415.890 ID MEHC 2006 TRANSITION COST	IDU	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287787	DTL 415.895 OR_RCAC SEP-DEC 07	OR	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287789	DTL 415.804 RTO GW	OR	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287790	DTL 415.805 RTO Grid West N/R - WY	WYP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287791	DTL 415.806 RTO GW	IDU	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287792	DTL 505.125 ACCRUED ROYALTIES	SE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287801	ADIT INVESTMENTS - FED	GPS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287802	ADIT INVESTMENTS - STATE	GPS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287840	DTL 415.410 RA Energy West Mining	SE	(47,334)	(661)	(12,230)	(3,380)	(7,449)	(20,810)	(2,793)	(11)	-	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287841	DTL 415.411 ContraRA DeerCreekAband CA	CA	314	314	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287842	DTL 415.412 ContraRA DeerCreekAband ID	IDU	352	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287843	DTL 415.413 ContraRA DeerCreekAband OR	OR	632	-	632	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287844	DTL 415.414 ContraRA DeerCreekAband UT	UT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287845	DTL 415.415 ContraRA DeerCreekAband WA	WA	1,053	-	-	1,053	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287846	DTL 415.416 ContraRA DeerCreekAband WY	WYU	848	-	-	-	848	-	-	-	-	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287847	DTL 415.423 Contra PP&E Deer Creek	SE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287848	DTL 320.281 RA Post-Ret Settlement Loss	SO	(163)	(4)	(46)	(12)	(21)	(71)	(9)	(0)	-	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287849	DTL 415.424 ContraRA DeerCreekAband	SE	13,432	188	3,470	959	2,114	5,905	793	3	-	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287850	DTL 415.425 Contra RA UMWA Pension	OTHER	1,168	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,168
2831000	AC DEF IN TX UTIL	287851	DTL 415.417 Contra RA UMWA Pension CA	OTHER	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287855	DTL 415.421 Contra RA UMWA Pension WA	OTHER	1,991	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,991
2831000	AC DEF IN TX UTIL	287857	DTL 415.545 Reg Asset WA Merwin Project	OTHER	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287858	DTL 415.676 RA Pref Stock Redemption-WY	OTHER	(5)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(5)
2831000	AC DEF IN TX UTIL	287860	DTL 415.855 Reg Asset-CA-Jan10 Storm Cos	OTHER	(1,787)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(1,787)
2831000	AC DEF IN TX UTIL	287861	DTL 415.857 Reg Asset-ID-Def Overburden	OTHER	(127)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(127)
2831000	AC DEF IN TX UTIL	287862	DTL 415.893 OR MEHC Transition Service C	OTHER	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287863	DTL 415.851 Powerdale Decom Cost Amort-C	CA	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287864	DTL 415.852 Powerdale Decom Cost Amort-I	IDU	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287865	DTL 415.853 Powerdale Decom Cost Amort-O	OR	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287866	DTL 415.854 Powerdale Decom Cost Amort-W	WA	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287867	DTL 415.856 Powerdale Decom Cost Amort-W	WYU	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287868	DTL 415.858 Reg Asset-WY-Def Overburden	WYP	(311)	-	-	-	(311)	-	-	-	-	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287869	DTL 415.859 Reg Asset-WY Def Advertising	OTHER	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287870	DTL 415.865 Reg Asset-UT Major Plant Add	OTHER	(0)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(0)
2831000	AC DEF IN TX UTIL	287871	DTL 415.866 Reg Asset-OR Solar Feed-In T	OTHER	(873)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(873)
2831000	AC DEF IN TX UTIL	287872	DTL 720.841 RA Tax Adj on PR Benefit-CA	OTHER	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287873	DTL 720.842 RA Tax Adj on PR Benefit-ID	OTHER	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287874	DTL 720.843 RA Tax Adj on PR Benefit-OR	OTHER	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287875	DTL 720.844 RA Tax Adj on PR Benefit-UT	OTHER	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287876	DTL 720.845 RA Tax Adj on PR Benefit-WA	OTHER	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287877	DTL 720.846 RA Tax Adj on PR Benefit-WY	OTHER	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287878	DTL 415.406 RA Utah ECAM	OTHER	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287879	DTL 415.898 Deferred Coal Cost Naughton	SE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287880	DTL 415.897 Transition Severance Cost CA	CA	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287881	DTL 415.705 RA - Tax Rev Reg Adj-WY	WYU	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287882	DTL 415.876 Deferred Net Power Costs-OR	OTHER	(35,207)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(35,207)
2831000	AC DEF IN TX UTIL	287883	DTL 430.116 RA Fed Int Exp (ID)	OTHER	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287884	DTL 415.867 Reg Asset - CA Solar Feed-in	OTHER	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287887	DTL 415.881 Def of Excess RECs UT	OTHER	(79)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(79)
2831000	AC DEF IN TX UTIL	287888	DTL 415.882 Def of Excess RECs WA	OTHER	(65)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(65)
2831000	AC DEF IN TX UTIL	287889	DTL 415.883 Def of Excess RECs WY	OTHER	(48)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(48)
2831000	AC DEF IN TX UTIL	287893	DTL 415.910 Naughton Unit #3 Costs	SG	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287894	DTL 415.912 OR-Contra Reg A Naughton #3	OR	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287895	DTL 415.913 WA-Contra Reg A Naughton #3	OTHER	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-



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

2831000	AC DEF IN TX UTIL	287896	DTL 415.875 Def Net Power Cost - UT	OTHER	(83,572)	-	-	-	-	-	-	-	-	-	(83,572)
2831000	AC DEF IN TX UTIL	287897	DTL 425.400 RA - UT Klamath Relicensing	OTHER	0	-	-	-	-	-	-	-	-	-	0
2831000	AC DEF IN TX UTIL	287899	DTL 415.878 RA-UT Liq Damages	UT	(90)	-	-	-	-	(90)	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287903	DTL 415.879 RA-Liq Damages N2-WY	WYP	(15)	-	-	-	(15)	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287904	DTL 415.845 RA-ORSch94 Dist SafetySurch	OTHER	-	-	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287906	DTL 415.863 RA-UT Subscriber Solar Prog	UT	(456)	-	-	-	-	(456)	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287907	DTL 210.185-Prepaid Aircraft Maint Cost	SG	(29)	(0)	(8)	(2)	(4)	(13)	(2)	(0)	-	-	-
2831000	AC DEF IN TX UTIL	287908	DTL 210.190 - Prepaid Water Rights	SG	(135)	(2)	(37)	(10)	(19)	(60)	(7)	(0)	-	-	-
2831000	AC DEF IN TX UTIL	287909	DTL 210.195 - Prepaid Surety Bond Costs	SO	-	-	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287916	DTL 705.455 RL - WY Property Ins Res	WYP	-	-	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287917	DTL 705.451 - RL - OR Property Ins Res	OR	(7,762)	-	(7,762)	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287918	DTL 705.400 RL - OR Injury & Damage Res	OR	-	-	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287919	DTL 425.105 RA-OR Asset Sale Gain GB-NC	OTHER	(671)	-	-	-	-	-	-	-	-	-	(671)
2831000	AC DEF IN TX UTIL	287932	DTL 415.894 -RA-REC Sales Deferral - CA	OTHER	-	-	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287933	DTL 320.282-RA PostRet Sttmr Loss-CC-UT	UT	-	-	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287934	DTL 320.283-RA PostRet Sttmr Loss-CC-WY	WYU	-	-	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287935	DTL 415.936 RA - Carbon Pit Decom/Inv	SG	(187)	(3)	(51)	(14)	(26)	(83)	(10)	(0)	-	-	-
2831000	AC DEF IN TX UTIL	287939	DTL 415.115 RA-UT STEP Pilot Program	OTHER	1,428	-	-	-	-	-	-	-	-	-	1,428
2831000	AC DEF IN TX UTIL	287941	DTL 430.111 Reg Asset - SB 1149 Balance	OTHER	-	-	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287942	DTL 430.112 Reg Asset - Other - Balance	OTHER	(6,484)	-	-	-	-	-	-	-	-	-	(6,484)
2831000	AC DEF IN TX UTIL	287943	DTL 430.113 Reg Asset - Def NPC Balance	OTHER	-	-	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287944	DTL - REG. ASSET FEDERAL INT EXP	UT	-	-	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287945	DTL 720.840 REG ASSET MEDICARE SUBSIDY	OTHER	-	-	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287946	DTL FAS 109 DEFERRED TAX ASSET-WA FLOW-T	WA	-	-	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287947	DTL 415.501 Cholla Plant Transaction Cos	IDU	-	-	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287948	DTL 415.502 Cholla Plant Transaction Cos	OR	-	-	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287949	DTL 415.503 Cholla Plant Transaction Cos	WA	-	-	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287961	DTL Reg Asset Federal Int Exp (WY)	OTHER	-	-	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287967	DTL LT Prepaid IBEW 57 Pension Contribut	OTHER	-	-	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287968	DTL 415.914 RA UT Naughton U3 Cost	UT	-	-	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287969	DTL 415.915 RA WY Naughton U3 Cost	WYP	-	-	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287970	DTL 415.815 Insurance Rec Accruals	SO	-	-	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287971	DTL 415.868 RA UT Solar Incentive Prog	OTHER	(1,426)	-	-	-	-	-	-	-	-	-	(1,426)
2831000	AC DEF IN TX UTIL	287975	DTL 415.655 RA - CA GHG Allowances	OTHER	(1,569)	-	-	-	-	-	-	-	-	-	(1,569)
2831000	AC DEF IN TX UTIL	287976	DTL 415.884 RA - CURRENT RECLASS-OTHER	OTHER	-	-	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287977	DTL 415.885 RA-NONCURRENT RECLASS-OTHER	OTHER	(22)	-	-	-	-	-	-	-	-	-	(22)
2831000	AC DEF IN TX UTIL	287978	DTL 415.906 RA OR RECs in Rate - NC	OTHER	(18)	-	-	-	-	-	-	-	-	-	(18)
2831000	AC DEF IN TX UTIL	287979	DTL 415.917 RA - Naughton U3 Costs - CA	OTHER	-	-	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287981	DTL 415.920 RA-Depreciation Increase-ID	IDU	(2,142)	-	-	-	-	-	(2,142)	-	-	-	-
2831000	AC DEF IN TX UTIL	287982	DTL 415.921 RA-Depreciation Increase-UT	UT	(252)	-	-	-	-	(252)	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287983	DTL 415.922 RA-Depreciation Increase-WY	WYP	(870)	-	-	-	(870)	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287984	DTL 415.923 RA-Carbon Unrec Plant - ID	IDU	-	-	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287985	DTL 415.924 RA-Carbon Unrec Plant - UT	UT	(3,031)	-	-	-	-	(3,031)	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287986	DTL 415.925 RA-Carbon Unrec Plant - WY	WYP	-	-	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287987	DTL 415.930 RA-Carbon Decommission-ID	IDU	-	-	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287988	DTL 415.931 RA-Carbon Decommission-UT	UT	-	-	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287989	DTL 415.932 RA-Carbon Decommission-WY	WYP	-	-	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287990	DTL - PMI Def Tax	SE	-	-	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287994	DTL 415.929 RA-Carbon Decomm-CA	CA	(1)	(1)	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287996	DTL 415.675 RA Pref Stock Redemption-UT	OTHER	(14)	-	-	-	-	-	-	-	-	-	(14)
2831000	AC DEF IN TX UTIL	287997	DTL 415.862 RA-CA Mobile Home Park Conv	OTHER	(49)	-	-	-	-	-	-	-	-	-	(49)
2831000 Total					(465,122)	(4,541)	(54,587)	(10,563)	(33,042)	(78,093)	(11,041)	(31)	(273,224)		
Grand Total					(2,889,573)	(54,628)	(654,490)	(186,149)	(376,558)	#####	(148,492)	(782)	(256,793)		



Investment Tax Credit Balance (Actuals)

13 Month Average: 12/2023

Allocation Method - Factor 2020 Protocol

(Allocated in Thousands)

Primary Account	Primary Account N	FERC Secondary Acct	FERC Secondary Acct Name	Alloc	Average Balance	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
2551000	ACC DEF ITC - FED	285602	ACCUM DEF ITC - PPL - 1983	ITC84	-	-	-	-	-	-	-	-	-
2551000	ACC DEF ITC - FED	285603	ACCUM DEF ITC - PPL - 1984	ITC85	-	-	-	-	-	-	-	-	-
2551000	ACC DEF ITC - FED	285604	ACCUM DEF ITC - PPL - 1985	ITC85	-	-	-	-	-	-	-	-	-
2551000	ACC DEF ITC - FED	285605	ACCUM DEF ITC - PPL - 1986	ITC86	-	-	-	-	-	-	-	-	-
2551000	ACC DEF ITC - FED	285606	ACCUM DEF ITC - PPL - 1987	ITC88	-	-	-	-	-	-	-	-	-
2551000	ACC DEF ITC - FED	285607	ACCUM DEF ITC - PPL - 1988	ITC89	-	-	-	-	-	-	-	-	-
2551000	ACC DEF ITC - FED	285608	JIM BRIDGER RETROFIT ITC - PPL	ITC90	-	-	-	-	-	-	-	-	-
2551000	ACC DEF ITC - FED	285609	ACCUM DEFERRED ITC - UPL - 70 PRE	SG	-	-	-	-	-	-	-	-	-
2551000	ACC DEF ITC - FED	285620	Accum Def ITC - Solar Arrays - 2013	SG	(101)	(1)	(27)	(8)	(14)	(45)	(5)	(0)	-
2551000	ACC DEF ITC - FED	285621	Accum Def ITC - Solar Arrays - 2014	SG	(69)	(1)	(19)	(5)	(10)	(31)	(4)	(0)	-
2551000	ACC DEF ITC - FED	285622	Accum Def ITC - Solar Battery	UT	(1,188)	-	-	-	-	(1,188)	-	-	-
2551000	ACC DEF ITC - FED	285623	Accum Def ITC - Solar Facility	UT	(884)	-	-	-	-	(884)	-	-	-
2551000 Total					(2,242)	(3)	(46)	(13)	(24)	(2,147)	(9)	(0)	-
2552000	ACC DEF ITC-IDAHO	285612	Acc Def Idaho ITC-ID situs ATL	IDU	(19)	-	-	-	-	-	(19)	-	-
2552000 Total					(19)	-	-	-	-	-	(19)	-	-
Grand Total					(2,261)	(3)	(46)	(13)	(24)	(2,147)	(28)	(0)	-

B20. CUSTOMER ADVANCES



Customer Advances (Actuals)
 13 Month Average: 12/2023
 Allocation Method - Factor 2020 Protocol
 (Allocated in Thousands)

Primary Account	Primary Account Name	FERC Secondary Acct	FERC Secondary Acct Name	Alloc	Average Balance	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
2520000	CUST ADV CONSTRUCT	0	CUSTOMER ADVANCES FOR CONSTRUCTION	CA	-	-	-	-	-	-	-	-	-
2520000	CUST ADV CONSTRUCT	0	CUSTOMER ADVANCES FOR CONSTRUCTION	CN	-	-	-	-	-	-	-	-	-
2520000	CUST ADV CONSTRUCT	0	CUSTOMER ADVANCES FOR CONSTRUCTION	IDU	-	-	-	-	-	-	-	-	-
2520000	CUST ADV CONSTRUCT	0	CUSTOMER ADVANCES FOR CONSTRUCTION	OR	-	-	-	-	-	-	-	-	-
2520000	CUST ADV CONSTRUCT	0	CUSTOMER ADVANCES FOR CONSTRUCTION	SG	-	-	-	-	-	-	-	-	-
2520000	CUST ADV CONSTRUCT	0	CUSTOMER ADVANCES FOR CONSTRUCTION	UT	-	-	-	-	-	-	-	-	-
2520000	CUST ADV CONSTRUCT	0	CUSTOMER ADVANCES FOR CONSTRUCTION	WA	-	-	-	-	-	-	-	-	-
2520000	CUST ADV CONSTRUCT	0	CUSTOMER ADVANCES FOR CONSTRUCTION	WYP	-	-	-	-	-	-	-	-	-
2520000	CUST ADV CONSTRUCT	0	CUSTOMER ADVANCES FOR CONSTRUCTION	WYU	-	-	-	-	-	-	-	-	-
2520000	CUST ADV CONSTRUCT	210550	Payments Received Uncompleted Projects	CA	-	-	-	-	-	-	-	-	-
2520000	CUST ADV CONSTRUCT	210550	Payments Received Uncompleted Projects	IDU	(240)	-	-	-	-	-	(240)	-	-
2520000	CUST ADV CONSTRUCT	210550	Payments Received Uncompleted Projects	OR	(23,270)	-	(23,270)	-	-	-	-	-	-
2520000	CUST ADV CONSTRUCT	210550	Payments Received Uncompleted Projects	SG	(59,999)	(885)	(16,256)	(4,571)	(8,432)	(26,593)	(3,248)	(14)	-
2520000	CUST ADV CONSTRUCT	210550	Payments Received Uncompleted Projects	UT	(227)	-	-	-	-	(227)	-	-	-
2520000	CUST ADV CONSTRUCT	210550	Payments Received Uncompleted Projects	WA	(46)	-	-	(46)	-	-	-	-	-
2520000	CUST ADV CONSTRUCT	210550	Payments Received Uncompleted Projects	WYP	-	-	-	-	-	-	-	-	-
2520000	CUST ADV CONSTRUCT	210550	Payments Received Uncompleted Projects	WYU	-	-	-	-	-	-	-	-	-
2520000	CUST ADV CONSTRUCT	210552	*Transm Payments Received-Studies, Other	SG	-	-	-	-	-	-	-	-	-
2520000	CUST ADV CONSTRUCT	210553	Transmission Payments Received - Capital	SG	(6,996)	(103)	(1,895)	(533)	(983)	(3,101)	(379)	(2)	-
2520000	CUST ADV CONSTRUCT	210556	NET METER FEES-REFUNDABLE	UT	(22)	-	-	-	-	(22)	-	-	-
2520000	CUST ADV CONSTRUCT	210556	NET METER FEES-REFUNDABLE	WA	(6)	-	-	(6)	-	-	-	-	-
2520000	CUST ADV CONSTRUCT	215438	So. OR Solar Project	SG	-	-	-	-	-	-	-	-	-
2520000	CUST ADV CONSTRUCT	285460	Transm Intercon Deposits - w/3rd Party	SG	(93,660)	(1,381)	(25,376)	(7,135)	(13,162)	(41,513)	(5,070)	(23)	-
2520000 Total					(184,466)	(2,369)	(66,798)	(12,290)	(22,577)	(71,456)	(8,937)	(39)	-
2521000	CUST ADV CONST-UPL	0	CUSTOMER ADVANCES FOR CONSTRUCTION - UPL	CA	-	-	-	-	-	-	-	-	-
2521000	CUST ADV CONST-UPL	0	CUSTOMER ADVANCES FOR CONSTRUCTION - UPL	CN	-	-	-	-	-	-	-	-	-
2521000	CUST ADV CONST-UPL	0	CUSTOMER ADVANCES FOR CONSTRUCTION - UPL	IDU	-	-	-	-	-	-	-	-	-
2521000	CUST ADV CONST-UPL	0	CUSTOMER ADVANCES FOR CONSTRUCTION - UPL	UT	-	-	-	-	-	-	-	-	-
2521000 Total					-	-	-	-	-	-	-	-	-
2521100	CUS ADV CONT REFUD	0	CUSTOMER ADVANCES FOR CONST-REFUNDABLE-P	CA	-	-	-	-	-	-	-	-	-
2521100	CUS ADV CONT REFUD	0	CUSTOMER ADVANCES FOR CONST-REFUNDABLE-P	CN	-	-	-	-	-	-	-	-	-
2521100	CUS ADV CONT REFUD	0	CUSTOMER ADVANCES FOR CONST-REFUNDABLE-P	OR	-	-	-	-	-	-	-	-	-
2521100	CUS ADV CONT REFUD	0	CUSTOMER ADVANCES FOR CONST-REFUNDABLE-P	UT	-	-	-	-	-	-	-	-	-
2521100	CUS ADV CONT REFUD	0	CUSTOMER ADVANCES FOR CONST-REFUNDABLE-P	WA	-	-	-	-	-	-	-	-	-
2521100 Total					-	-	-	-	-	-	-	-	-
2523990	CUST ADV-REFD-CSS	0	CUSTOMER ADV-POTENT REFUND - CSS	CA	-	-	-	-	-	-	-	-	-
2523990	CUST ADV-REFD-CSS	0	CUSTOMER ADV-POTENT REFUND - CSS	CN	-	-	-	-	-	-	-	-	-
2523990	CUST ADV-REFD-CSS	0	CUSTOMER ADV-POTENT REFUND - CSS	IDU	-	-	-	-	-	-	-	-	-
2523990	CUST ADV-REFD-CSS	0	CUSTOMER ADV-POTENT REFUND - CSS	OR	-	-	-	-	-	-	-	-	-
2523990	CUST ADV-REFD-CSS	0	CUSTOMER ADV-POTENT REFUND - CSS	UT	-	-	-	-	-	-	-	-	-
2523990	CUST ADV-REFD-CSS	0	CUSTOMER ADV-POTENT REFUND - CSS	WA	-	-	-	-	-	-	-	-	-
2523990	CUST ADV-REFD-CSS	0	CUSTOMER ADV-POTENT REFUND - CSS	WYP	-	-	-	-	-	-	-	-	-
2523990	CUST ADV-REFD-CSS	0	CUSTOMER ADV-POTENT REFUND - CSS	WYU	-	-	-	-	-	-	-	-	-
2523990 Total					-	-	-	-	-	-	-	-	-
2524000	CUST ADV REIMB-CSS	0	2524000/0	CA	-	-	-	-	-	-	-	-	-
2524000	CUST ADV REIMB-CSS	0	2524000/0	CN	-	-	-	-	-	-	-	-	-
2524000	CUST ADV REIMB-CSS	0	2524000/0	IDU	-	-	-	-	-	-	-	-	-
2524000	CUST ADV REIMB-CSS	0	2524000/0	OR	-	-	-	-	-	-	-	-	-
2524000	CUST ADV REIMB-CSS	0	2524000/0	UT	-	-	-	-	-	-	-	-	-
2524000	CUST ADV REIMB-CSS	0	2524000/0	WA	-	-	-	-	-	-	-	-	-
2524000	CUST ADV REIMB-CSS	0	2524000/0	WYP	-	-	-	-	-	-	-	-	-
2524000 Total					-	-	-	-	-	-	-	-	-
2529000	UNDT PAY NONREFUND	0	2529000/0	CN	-	-	-	-	-	-	-	-	-