

LISA D. NORDSTROM
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May 22, 2023

VIA ELECTRONIC FILING

PUC.FilingCenter@puc.oregon.gov

Public Utility Commission of Oregon
Filing Center
201 High Street SE, Suite 100
P.O. Box 1088
Salem, Oregon 97301

Re: Docket No. UM 1843(6)
In the Matter of Idaho Power Company's Application for Deferred Accounting of Certain
Costs Associated with Boardman Operating Life Adjustment Variances

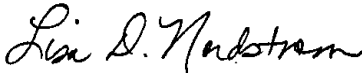
Attention Filing Center:

Attached for filing is an electronic copy of Idaho Power Company's Application for Deferred Accounting of Certain Costs Associated with Boardman Operating Life Adjustment Variances.

As required by OAR 860-027-0300, the Application has been served on the parties to the UE 233 service list, and the parties to the UE 239 service list, as indicated in the Certificate of Service.

Please contact me at (208) 388-5825 or Regulatory Consultant Courtney Waites at (208) 388-5612 with any questions regarding this filing.

Very truly yours,



Lisa D. Nordstrom

LDN/sg
Enclosures

BEFORE THE PUBLIC UTILITY COMMISSION

OF OREGON

UM 1843 (6)

In the Matter of Idaho Power Company's
Application for Deferred Accounting of Certain
Costs Associated with Boardman Operating
Life Adjustment Variances

APPLICATION

I. INTRODUCTION

Pursuant to ORS 757.210, ORS 757.259, and OAR 860-027-0300, Idaho Power Company ("Idaho Power" or "Company") hereby requests an accounting order reauthorizing Idaho Power to defer decommissioning revenues collected and decommissioning costs incurred pursuant to Order No. 12-235 and Idaho Power Tariff Schedule 92. Schedule 92 is an "automatic adjustment clause" as defined in ORS 757.210. Idaho Power seeks reauthorization for this deferral effective as of June 1, 2023. In support of this Application, Idaho Power states:

1. Idaho Power is a public utility in the state of Oregon and its rates, services, and accounting practices are subject to the regulation of the Public Utility Commission of Oregon ("Commission").
2. This Application is filed pursuant to ORS 757.259, which allows the Commission, upon application, to authorize the deferral of certain items for later inclusion in rates.
3. Communications regarding this Application should be addressed to:

Lisa Nordstrom
Idaho Power Company
P.O. Box 70
Boise, ID 83707
lnordstrom@idahopower.com
dockets@idahopower.com

Courtney Waites
Idaho Power Company
P.O. Box 70
Boise, ID 83707
cwaites@idahopower.com

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II. OAD 860-027-0300(3) REQUIREMENTS

A. Description

With this deferral application, Idaho Power seeks reauthorization from the Commission to defer, for future true-up, decommissioning revenues collected and decommissioning costs incurred, pursuant to Tariff Schedule 92, in accordance with Order No. 12-235.

B. Reasons for Deferral

On September 26, 2011, Idaho Power filed an application with the Commission requesting approval of the establishment of Schedule 92, the balancing account whereby incremental costs and benefits associated with the early shutdown of the Boardman power plant ("Boardman") will be tracked and recovered from Oregon customers (Docket No. UE 239). In June 2012, the Commission issued Order No. 12-235, approving the Company's proposed balancing account and method for recovering costs associated with the shutdown of Boardman. The approved balancing account tracks costs associated with (1) a return on undepreciated existing Boardman capital investments, (2) the accelerated depreciation of existing Boardman investments and (3) decommissioning costs related to the Boardman shutdown through Schedule 92, smoothing revenue requirement impacts of the early Boardman retirement over the remaining years of the plant's life and allowing for full recovery of Boardman-related costs by Boardman life end.

On May 12, 2017, Idaho Power filed revisions to Schedule 92, adding language indicating the Boardman Operating Life Adjustment is an automatic adjustment clause ("AAC") to promote consistency among similar AACs. Likewise, the AAC requires Idaho Power to file a deferral request. The deferral is intended to provide for the deferral and tracking of decommissioning revenues collected and decommissioning costs incurred until decommissioning activities are concluded, and is filed pursuant to Order No. 12-235 and ORS 757.259(2)(e). In addition, this deferral will match appropriately the costs borne by and benefits received by customers.

1 **C. Proposed Accounting**

2 Idaho Power accounts for estimated decommissioning costs as an Asset Retirement
3 Obligation (“ARO”) under Accounting Standards Codification (“ASC”) 410. Idaho Power
4 records, as a regulatory asset, the cumulative financial statement impact resulting from the
5 Company’s implementation of ASC 410 with respect to Boardman-related ARO’s, and the
6 ongoing annual differences between the ASC 410 depreciation and accretion expenses and
7 the annual decommissioning revenues that were authorized by the Commission in Docket
8 No. UE 239. Upon receiving approval of a deferral, Idaho Power proposes to continue
9 recording the revenues collected to cover these ARO related liabilities to the balancing
10 account, Federal Energy Regulatory Commission Account 182 (Regulatory Assets), until
11 decommissioning activities are concluded. After decommissioning activities are concluded,
12 amounts in the deferral account, either positive or negative, will be recovered or refunded in
13 customer rates through a surcharge or credit, as appropriate.

14 **D. Estimate of Amounts**

15 Order No. 12-235 approved an Oregon jurisdictional revenue requirement increase of
16 \$107,223 associated with the recovery of the annual incremental return on and accelerated
17 depreciation of existing Boardman investments, and decommissioning costs related to the
18 Boardman shutdown. On August 26, 2020, Idaho Power filed Advice No. 20-10, requesting
19 to remove from customer rates revenue requirement amounts associated with Boardman
20 effective November 1, 2020, as coal-fired operations ceased October 31, 2020. On October
21 20, 2020, the Commission approved the Company’s request. While Idaho Power is not
22 currently collecting from customers costs associated with Boardman decommissioning,
23 decommissioning activities have commenced and expenditures are being incurred, requiring
24 the continued tracking in the Boardman balancing account. All decommissioning activities
25 are anticipated to have been completed in July 2023. Idaho Power anticipates the Oregon
26

1 jurisdictional share of decommissioning costs previously collected from customers will cover
2 the expenditures associated with decommissioning activities.

3 **E. Notice**

4 A copy of the Notice of Application for Deferred Accounting of Costs Associated with
5 the Boardman Operating Life Adjustment and a list of persons served with the Notice are
6 attached to the Application as Attachment A.

7 **III. OAR 860-027-0300(4) REQUIREMENTS**

8 **A. Entries in the Deferred Account to Date**

9 Attached to the Application as Attachment B is a description and explanation of the
10 entries specific to decommissioning expenses in this deferred account through March 31,
11 2023.

12 **B. Reason for Continuation of Deferred Accounting**

13 As discussed in detail above, this deferral is intended to capture decommissioning
14 revenues collected and decommissioning costs incurred, pursuant to Tariff Schedule 92, in
15 accordance with Order No. 12-235.

16 **IV. CONCLUSION**

17 Reauthorization of deferred accounting treatment is an appropriate, just, and
18 reasonable means of implementing Order No. 12-235 and Idaho Power Schedule 92.

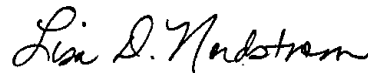
19 For the reasons stated above, Idaho Power requests permission to defer
20 decommissioning revenues collected and decommissioning costs incurred beginning June
21 1, 2023, pursuant to Order No. 12-235 and Idaho Power Schedule 92.

22 DATED: May 22, 2023

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IDAHO POWER COMPANY

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LISA D. NORDSTROM

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Attorney for Idaho Power Company

1 **CERTIFICATE OF SERVICE**

2 **UM 1843(6)**

3 I hereby certify that on May 22, 2023, I served a true and correct copy of Idaho Power
4 Company's Application for Deferred Accounting of Certain Costs Associated with Boardman
5 Operating Life Adjustment Variances on the parties in Dockets UE 233 and UE 239 by e-
6 mail to said person(s) as indicated below.

7 OPUC Dockets
8 Citizens' Utility Board of Oregon
dockets@oregoncub.org

Robert Jenks
Citizens' Utility Board of Oregon
bob@oregoncub.org

9 Lisa F. Rackner
10 McDowell Rackner & Gibson PC
dockets@mrq-law.com

Stephanie S. Andrus
Department of Justice
Business Activities Section
stephanie.andrus@doj.state.or.us

11
12 Dr. Don Reading
dreading@mindspring.com

Judy Johnson
Public Utility Commission of Oregon
judy.johnson@puc.oregon.gov

14 Johanna Riemenschneider
Oregon Department of Justice
Johanna.riemenschneider@doj.state.or.us

Gregory M. Adams
Richardson Adams, PLLC
greg@richardsonadams.com

16 Peter J. Richardson
17 Richardson Adams, PLLC
peter@richardsonadams.com

Joshua D. Johnson
Attorney at Law
jdj@racinelaw.net

19 Renewable Northwest Project
dockets@renewablenw.org

Anthony J. Yankel
Utility Net, Inc.
tony@yankel.net

21 Randy Dahlgren
Portland General Electric Company
pge.opuc.filings@pgn.com

Kathy Zarate
Public Utility Commission of Oregon
kathy.zarate@puc.oregon.gov

23 Irion A. Sanger
Sanger Law PC
irion@sanger-law.com

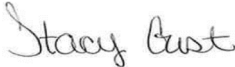
Oregon Dockets
PacifiCorp, d/b/a Pacific Power
oregondockets@pacificorp.com

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Donald W. Schoenbeck
Regulatory & Cogeneration Services,
Inc.
dws@r-c-s-inc.com

John W. Stephens
Esler Stephens & Buckley
stephens@eslerstephens.com
ortez@eslerstephens.com

DATED: May 22, 2023.



Stacy Gust, Regulatory Administrative Assistant

Attachment A

BEFORE THE PUBLIC UTILITY COMMISSION

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OF OREGON

UM 1843 (6)

In the Matter of Idaho Power Company's
Application for Deferred Accounting of Certain
Costs Associated with Boardman Operating
Life Adjustment Variances

**NOTICE OF APPLICATION FOR
DEFERRED ACCOUNTING OF
CERTAIN COSTS ASSOCIATED WITH
BOARDMAN OPERATING LIFE
ADJUSTMENT VARIANCES**

On May 22, 2023, Idaho Power Company ("Idaho Power") filed an application with the Public Utility Commission of Oregon ("Commission") for an order reauthorizing deferral of decommissioning revenues collected and decommissioning costs incurred pursuant to Order No. 12-235 and Idaho Power Tariff Schedule 92.

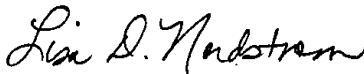
Approval of Idaho Power's Application will not authorize a change in Idaho Power's rates, but will permit the Commission to consider allowing such deferred amounts in rates in a subsequent proceeding.

Idaho Power's Application will be posted on the Commission website for persons who wish to obtain a copy or they may contact the following:

Lisa D. Nordstrom
Idaho Power Company
1221 West Idaho Street
P.O. Box 70
Boise, ID 83707
lnordstrom@idahopower.com

Any person who wishes to submit written comments to the Commission on Idaho Power's Application must do so by no later than June 16, 2023.

DATED: May 22, 2023.



Lisa D. Nordstrom
Attorney for Idaho Power Company

Attachment B

Year	Account	DATE	DISTDESC	Descr	Sum TOTAMT
2012	254394	7/31/2012	ARO DEPRECIATION	BRDMN DECOMM ENTRIES	1,655.26
2012	254394	7/31/2012	ARO REG ASSET AMORT - ACC	BRDMN DECOMM ENTRIES	327.13
2012	254394	7/31/2012	ARO REG ASSET AMORT - DEP	BRDMN DECOMM ENTRIES	315.86
2012	254394	7/31/2012	DECOMM ACCRETION	BRDMN DECOMM ENTRIES	489.82
2012	254394	7/31/2012	RECORD COMBINED REVENUE	BRDMN DECOMM ENTRIES	(2,297.97)
2012	254394	8/31/2012	ARO DEPRECIATION	BRDMN DECOMM ENTRIES	1,655.26
2012	254394	8/31/2012	ARO REG ASSET AMORT - ACC	BRDMN DECOMM ENTRIES	327.13
2012	254394	8/31/2012	ARO REG ASSET AMORT - DEP	BRDMN DECOMM ENTRIES	315.86
2012	254394	8/31/2012	DECOMM ACCRETION	BRDMN DECOMM ENTRIES	490.83
2012	254394	8/31/2012	RECORD COMBINED REVENUE	BRDMN DECOMM ENTRIES	(2,297.97)
2012	254394	9/30/2012	ARO DEPRECIATION	BRDMN DECOMM ENTRIES	1,655.26
2012	254394	9/30/2012	ARO REG ASSET AMORT - ACC	BRDMN DECOMM ENTRIES	327.13
2012	254394	9/30/2012	ARO REG ASSET AMORT - DEP	BRDMN DECOMM ENTRIES	315.86
2012	254394	9/30/2012	DECOMM ACCRETION	BRDMN DECOMM ENTRIES	491.85
2012	254394	9/30/2012	RECORD COMBINED REVENUE	BRDMN DECOMM ENTRIES	(2,297.97)
2012	254394	10/31/2012	ARO DEPRECIATION	BRDMN DECOMM ENTRIES	1,655.26
2012	254394	10/31/2012	ARO REG ASSET AMORT - ACC	BRDMN DECOMM ENTRIES	327.13
2012	254394	10/31/2012	ARO REG ASSET AMORT - DEP	BRDMN DECOMM ENTRIES	315.86
2012	254394	10/31/2012	DECOMM ACCRETION	BRDMN DECOMM ENTRIES	492.87
2012	254394	10/31/2012	RECORD COMBINED REVENUE	BRDMN DECOMM ENTRIES	(2,297.97)
2012	254394	11/30/2012	ARO DEPRECIATION	BRDMN DECOMM ENTRIES	1,655.26
2012	254394	11/30/2012	ARO REG ASSET AMORT - ACC	BRDMN DECOMM ENTRIES	327.13
2012	254394	11/30/2012	ARO REG ASSET AMORT - DEP	BRDMN DECOMM ENTRIES	315.86
2012	254394	11/30/2012	DECOMM ACCRETION	BRDMN DECOMM ENTRIES	493.89
2012	254394	11/30/2012	RECORD COMBINED REVENUE	BRDMN DECOMM ENTRIES	(2,297.97)
2012	254394	12/31/2012	ARO DEPRECIATION	BRDMN DECOMM ENTRIES	1,551.15
2012	254394	12/31/2012	ARO REG ASSET AMORT - ACC	BRDMN DECOMM ENTRIES	327.13
2012	254394	12/31/2012	ARO REG ASSET AMORT - DEP	BRDMN DECOMM ENTRIES	315.86
2012	254394	12/31/2012	DECOMM ACCRETION	BRDMN DECOMM ENTRIES	494.92
2012	254394	12/31/2012	RECORD COMBINED REVENUE	BRDMN DECOMM ENTRIES	(2,297.97)
2012 Total					2,851.75
2013	254394	1/31/2013	ARO DEPRECIATION	BRDMN DECOMM ENTRIES	1,529.26
2013	254394	1/31/2013	ARO REG ASSET AMORT - ACC	BRDMN DECOMM ENTRIES	432.20
2013	254394	1/31/2013	ARO REG ASSET AMORT - DEP	BRDMN DECOMM ENTRIES	417.29
2013	254394	1/31/2013	DECOMM ACCRETION	BRDMN DECOMM ENTRIES	495.95
2013	254394	1/31/2013	RECORD COMBINED REVENUE	BRDMN DECOMM ENTRIES	(2,297.97)
2013	182494	2/28/2013	ARO DEPRECIATION	BRDMN DECOMM ENTRIES	1,529.26
2013	182494	2/28/2013	ARO REG ASSET AMORT - ACC	BRDMN DECOMM ENTRIES	342.14
2013	182494	2/28/2013	ARO REG ASSET AMORT - DEP	BRDMN DECOMM ENTRIES	330.35
2013	182494	2/28/2013	DECOMM ACCRETION	BRDMN DECOMM ENTRIES	496.97
2013	182494	2/28/2013	RECORD COMBINED REVENUE	BRDMN DECOMM ENTRIES	(2,297.97)
2013	182494	3/31/2013	ARO DEPRECIATION	BRDMN DECOMM ENTRIES	1,529.26
2013	182494	3/31/2013	ARO REG ASSET AMORT - ACC	BRDMN DECOMM ENTRIES	342.14
2013	182494	3/31/2013	ARO REG ASSET AMORT - DEP	BRDMN DECOMM ENTRIES	330.35
2013	182494	3/31/2013	DECOMM ACCRETION	BRDMN DECOMM ENTRIES	498.01
2013	182494	3/31/2013	RECORD COMBINED REVENUE	BRDMN DECOMM ENTRIES	(2,297.97)
2013	182494	4/30/2013	ARO DEPRECIATION	BRDMN DECOMM ENTRIES	1,508.35
2013	182494	4/30/2013	ARO REG ASSET AMORT - ACC	BRDMN DECOMM ENTRIES	342.14
2013	182494	4/30/2013	ARO REG ASSET AMORT - DEP	BRDMN DECOMM ENTRIES	330.35
2013	182494	4/30/2013	DECOMM ACCRETION	BRDMN DECOMM ENTRIES	499.04
2013	182494	4/30/2013	RECORD COMBINED REVENUE	BRDMN DECOMM ENTRIES	(2,297.97)
2013	182494	5/31/2013	ARO DEPRECIATION	BRDMN DECOMM ENTRIES	4,729.66
2013	182494	5/31/2013	ARO REG ASSET AMORT - ACC	BRDMN DECOMM ENTRIES	342.14
2013	182494	5/31/2013	ARO REG ASSET AMORT - DEP	BRDMN DECOMM ENTRIES	330.35
2013	182494	5/31/2013	DECOMM ACCRETION	BRDMN DECOMM ENTRIES	500.07
2013	182494	5/31/2013	RECORD COMBINED REVENUE	BRDMN DECOMM ENTRIES	(2,297.97)
2013	182494	6/30/2013	ARO DEPRECIATION	BRDMN DECOMM ENTRIES	1,508.35
2013	182494	6/30/2013	ARO REG ASSET AMORT - ACC	BRDMN DECOMM ENTRIES	342.14
2013	182494	6/30/2013	ARO REG ASSET AMORT - DEP	BRDMN DECOMM ENTRIES	330.35
2013	182494	6/30/2013	DECOMM ACCRETION	BRDMN DECOMM ENTRIES	501.11
2013	182494	6/30/2013	RECORD COMBINED REVENUE	BRDMN DECOMM ENTRIES	(2,001.07)
2013	182494	7/31/2013	ARO DEPRECIATION	BRDMN DECOMM ENTRIES	1,508.35
2013	182494	7/31/2013	ARO REG ASSET AMORT - ACC	BRDMN DECOMM ENTRIES	342.14
2013	182494	7/31/2013	ARO REG ASSET AMORT - DEP	BRDMN DECOMM ENTRIES	330.35
2013	182494	7/31/2013	DECOMM ACCRETION	BRDMN DECOMM ENTRIES	502.15
2013	182494	7/31/2013	RECORD COMBINED REVENUE	BRDMN DECOMM ENTRIES	(2,001.07)
2013	182494	8/31/2013	ARO DEPRECIATION	BRDMN DECOMM ENTRIES	1,508.34
2013	182494	8/31/2013	ARO REG ASSET AMORT - ACC	BRDMN DECOMM ENTRIES	342.14
2013	182494	8/31/2013	ARO REG ASSET AMORT - DEP	BRDMN DECOMM ENTRIES	330.35
2013	182494	8/31/2013	DECOMM ACCRETION	BRDMN DECOMM ENTRIES	503.19
2013	182494	8/31/2013	RECORD COMBINED REVENUE	BRDMN DECOMM ENTRIES	(2,001.07)
2013	182494	9/30/2013	ARO DEPRECIATION	BRDMN DECOMM ENTRIES	1,508.34
2013	182494	9/30/2013	ARO REG ASSET AMORT - ACC	BRDMN DECOMM ENTRIES	342.14
2013	182494	9/30/2013	ARO REG ASSET AMORT - DEP	BRDMN DECOMM ENTRIES	330.35

2017	182494	5/31/2017	RECORD COMBINED REVENUE	BRDMN DECOMM ENTRIES	(2,106.47)
2017	182494	6/30/2017	ARO DEPRECIATION	BRDMN DECOMM ENTRIES	1,981.55
2017	182494	6/30/2017	ARO REG ASSET AMORT - ACC	BRDMN DECOMM ENTRIES	98.03
2017	182494	6/30/2017	ARO REG ASSET AMORT - DEP	BRDMN DECOMM ENTRIES	94.66
2017	182494	6/30/2017	DECOMM ACCRETION	BRDMN DECOMM ENTRIES	553.52
2017	182494	6/30/2017	RECORD COMBINED REVENUE	BRDMN DECOMM ENTRIES	(1,863.01)
2017	182494	7/31/2017	ARO DEPRECIATION	BRDMN DECOMM ENTRIES	1,981.55
2017	182494	7/31/2017	ARO REG ASSET AMORT - ACC	BRDMN DECOMM ENTRIES	98.03
2017	182494	7/31/2017	ARO REG ASSET AMORT - DEP	BRDMN DECOMM ENTRIES	94.66
2017	182494	7/31/2017	DECOMM ACCRETION	BRDMN DECOMM ENTRIES	554.67
2017	182494	7/31/2017	RECORD COMBINED REVENUE	BRDMN DECOMM ENTRIES	(1,863.01)
2017	182494	8/31/2017	ARO DEPRECIATION	BRDMN DECOMM ENTRIES	1,981.55
2017	182494	8/31/2017	ARO REG ASSET AMORT - ACC	BRDMN DECOMM ENTRIES	98.03
2017	182494	8/31/2017	ARO REG ASSET AMORT - DEP	BRDMN DECOMM ENTRIES	94.66
2017	182494	8/31/2017	DECOMM ACCRETION	BRDMN DECOMM ENTRIES	555.82
2017	182494	8/31/2017	RECORD COMBINED REVENUE	BRDMN DECOMM ENTRIES	(1,863.01)
2017	182494	9/30/2017	ARO DEPRECIATION	BRDMN DECOMM ENTRIES	1,981.55
2017	182494	9/30/2017	ARO REG ASSET AMORT - ACC	BRDMN DECOMM ENTRIES	98.03
2017	182494	9/30/2017	ARO REG ASSET AMORT - DEP	BRDMN DECOMM ENTRIES	94.66
2017	182494	9/30/2017	DECOMM ACCRETION	BRDMN DECOMM ENTRIES	556.97
2017	182494	9/30/2017	RECORD COMBINED REVENUE	BRDMN DECOMM ENTRIES	(1,863.01)
2017	182494	10/31/2017	ARO DEPRECIATION	BDMN DECOMM ENTRIES	1,981.55
2017	182494	10/31/2017	ARO REG ASSET AMORT - ACC	BDMN DECOMM ENTRIES	98.03
2017	182494	10/31/2017	ARO REG ASSET AMORT - DEP	BDMN DECOMM ENTRIES	94.66
2017	182494	10/31/2017	DECOMM ACCRETION	BDMN DECOMM ENTRIES	558.13
2017	182494	10/31/2017	RECORD COMBINED REVENUE	BDMN DECOMM ENTRIES	(1,863.01)
2017	182494	11/30/2017	ARO DEPRECIATION	BOARDMAN DECOMM MONTHLY	1,981.55
2017	182494	11/30/2017	ARO REG ASSET AMORT - ACC	BOARDMAN DECOMM MONTHLY	98.03
2017	182494	11/30/2017	ARO REG ASSET AMORT - DEP	BOARDMAN DECOMM MONTHLY	94.66
2017	182494	11/30/2017	DECOMM ACCRETION	BOARDMAN DECOMM MONTHLY	559.28
2017	182494	11/30/2017	RECORD COMBINED REVENUE	BOARDMAN DECOMM MONTHLY	(1,863.01)
2017	182494	12/31/2017	ARO DEPRECIATION	BOARDMAN DECOMM MONTHLY	1,981.55
2017	182494	12/31/2017	ARO REG ASSET AMORT - ACC	BOARDMAN DECOMM MONTHLY	98.03
2017	182494	12/31/2017	ARO REG ASSET AMORT - DEP	BOARDMAN DECOMM MONTHLY	94.66
2017	182494	12/31/2017	DECOMM ACCRETION	BOARDMAN DECOMM MONTHLY	560.45
2017	182494	12/31/2017	RECORD COMBINED REVENUE	BOARDMAN DECOMM MONTHLY	(1,863.01)
2017 Total					9,094.19
2018	182494	1/31/2018	ARO DEPRECIATION	BOARDMAN DECOMM	1,981.55
2018	182494	1/31/2018	ARO REG ASSET AMORT - ACC	BOARDMAN DECOMM	98.03
2018	182494	1/31/2018	ARO REG ASSET AMORT - DEP	BOARDMAN DECOMM	94.66
2018	182494	1/31/2018	DECOMM ACCRETION	BOARDMAN DECOMM	561.61
2018	182494	1/31/2018	RECORD COMBINED REVENUE	BOARDMAN DECOMM	(1,863.01)
2018	182494	2/28/2018	ARO DEPRECIATION	BOARDMAN DECOMM	1,981.55
2018	182494	2/28/2018	ARO REG ASSET AMORT - ACC	BOARDMAN DECOMM	98.03
2018	182494	2/28/2018	ARO REG ASSET AMORT - DEP	BOARDMAN DECOMM	94.66
2018	182494	2/28/2018	DECOMM ACCRETION	BOARDMAN DECOMM	562.77
2018	182494	2/28/2018	RECORD COMBINED REVENUE	BOARDMAN DECOMM	(1,863.01)
2018	182494	3/31/2018	ARO DEPRECIATION	BOARDMAN DECOMM	1,986.08
2018	182494	3/31/2018	ARO REG ASSET AMORT - ACC	BOARDMAN DECOMM	98.03
2018	182494	3/31/2018	ARO REG ASSET AMORT - DEP	BOARDMAN DECOMM	94.66
2018	182494	3/31/2018	DECOMM ACCRETION	BOARDMAN DECOMM	563.94
2018	182494	3/31/2018	RECORD COMBINED REVENUE	BOARDMAN DECOMM	(1,863.01)
2018	182494	4/30/2018	ARO DEPRECIATION	BOARDMAN DECOMM	1,986.08
2018	182494	4/30/2018	ARO REG ASSET AMORT - ACC	BOARDMAN DECOMM	98.03
2018	182494	4/30/2018	ARO REG ASSET AMORT - DEP	BOARDMAN DECOMM	94.66
2018	182494	4/30/2018	DECOMM ACCRETION	BOARDMAN DECOMM	565.11
2018	182494	4/30/2018	RECORD COMBINED REVENUE	BOARDMAN DECOMM	(1,863.01)
2018	182494	5/31/2018	ARO DEPRECIATION	BOARDMAN DECOMM	(1,986.08)
2018	182494	5/31/2018	DECOMM ACCRETION	BOARDMAN DECOMM	(565.11)
2018	182494	5/31/2018	ARO REG ASSET AMORT - ACC	BOARDMAN DECOMM	(98.03)
2018	182494	5/31/2018	ARO REG ASSET AMORT - DEP	BOARDMAN DECOMM	(94.66)
2018	182496	5/31/2018	REVENUE REQUIREMENT-ARO	BOARDMAN DECOMM	2,920.14
2018	182496	5/31/2018	REVENUE REQUIREMENT-ARO	BOARDMAN DECOMM	2,922.00
2018	182494	5/31/2018	ARO REG ASSET AMORT - ACC	BOARDMAN DECOMM	(98.03)
2018	182494	5/31/2018	RECORD COMBINED REVENUE	BOARDMAN DECOMM	(1,863.01)
2018	182496	6/30/2018	REVENUE REQUIREMENT-ARO	BOARDMAN DECOMM	2,923.88
2018	182494	6/30/2018	RECORD COMBINED REVENUE	BOARDMAN DECOMM	(1,863.01)
2018	182496	7/31/2018	REVENUE REQUIREMENT-ARO	BOARDMAN DECOMM	2,925.83
2018	182494	7/31/2018	RECORD COMBINED REVENUE	BOARDMAN DECOMM	(1,863.01)
2018	182496	8/31/2018	REVENUE REQUIREMENT-ARO	BOARDMAN DECOMM	2,927.61
2018	182494	8/31/2018	RECORD COMBINED REVENUE	BOARDMAN DECOMM	(1,863.01)
2018	182496	9/30/2018	REVENUE REQUIREMENT-ARO	BOARDMAN DECOMM	2,929.49
2018	182494	9/30/2018	RECORD COMBINED REVENUE	BOARDMAN DECOMM	(1,863.01)
2018	182496	10/31/2018	REVENUE REQUIREMENT-ARO	BOARDMAN DECOMM	2,931.35
2018	182494	10/31/2018	RECORD COMBINED REVENUE	BOARDMAN DECOMM	(1,863.01)

2018	182496	11/30/2018	REVENUE REQUIREMENT-ARO	BOARDMAN DECOMM	2,933.23
2018	182494	11/30/2018	RECORD COMBINED REVENUE	BOARDMAN DECOMM	(1,863.01)
2018	182496	12/31/2018	REVENUE REQUIREMENT-ARO	BOARDMAN DECOMM	2,935.03
2018	182494	12/31/2018	RECORD COMBINED REVENUE	BOARDMAN DECOMM	(1,863.01)
2018 Total					12,109.98
2019	182496	1/31/2019	REVENUE REQUIREMENT-ARO	BOARDMAN DECOMM	2,936.64
2019	182494	1/31/2019	RECORD COMBINED REVENUE	BOARDMAN DECOMM	(1,863.01)
2019	182496	2/28/2019	REVENUE REQUIREMENT-ARO	BOARDMAN DECOMM	2,938.39
2019	182494	2/28/2019	RECORD COMBINED REVENUE	BOARDMAN DECOMM	(1,863.01)
2019	182496	3/31/2019	REVENUE REQUIREMENT-ARO	BOARDMAN DECOMM	2,808.42
2019	182494	3/31/2019	RECORD COMBINED REVENUE	BOARDMAN DECOMM	(1,863.01)
2019	182496	4/30/2019	REVENUE REQUIREMENT-ARO	BOARDMAN DECOMM	2,810.21
2019	182494	4/30/2019	RECORD COMBINED REVENUE	BOARDMAN DECOMM	(1,863.01)
2019	182494	5/31/2019	RECORD COMBINED REVENUE	BOARDMAN DECOMM	(1,863.01)
2019	182496	5/31/2019	REVENUE REQUIREMENT-ARO	BOARDMAN DECOMM	2,810.51
2019	182494	6/30/2019	RECORD COMBINED REVENUE	BOARDMAN DECOMM	(1,863.01)
2019	182496	6/30/2019	REVENUE REQUIREMENT-ARO	BOARDMAN DECOMM	2,812.20
2019	182494	7/31/2019	RECORD COMBINED REVENUE	BOARDMAN DECOMM	(1,863.01)
2019	182496	7/31/2019	REVENUE REQUIREMENT-ARO	BOARDMAN DECOMM	2,812.07
2019	182494	8/31/2019	RECORD COMBINED REVENUE	BOARDMAN DECOMM	(1,863.01)
2019	182496	8/31/2019	REVENUE REQUIREMENT-ARO	BOARDMAN DECOMM	2,812.69
2019	182494	9/30/2019	RECORD COMBINED REVENUE	BOARDMAN DECOMM	(1,863.01)
2019	182496	9/30/2019	REVENUE REQUIREMENT-ARO	BOARDMAN DECOMM	2,812.69
2019	182494	10/31/2019	RECORD COMBINED REVENUE	BOARDMAN DECOMM	(1,863.01)
2019	182496	10/31/2019	REVENUE REQUIREMENT-ARO	BOARDMAN DECOMM	2,817.29
2019	182494	11/30/2019	RECORD COMBINED REVENUE	BOARDMAN DECOMM	(1,863.01)
2019	182496	11/30/2019	REVENUE REQUIREMENT-ARO	BOARDMAN DECOMM	2,816.78
2019	182494	12/31/2019	RECORD COMBINED REVENUE	BOARDMAN DECOMM	(1,863.01)
2019	182496	12/31/2019	REVENUE REQUIREMENT-ARO	BOARDMAN DECOMM	2,818.82
2019 Total					11,650.59
2020	182494	1/31/2020	RECORD COMBINED REVENUE	BOARDMAN DECOMM	(1,863.01)
2020	182496	1/31/2020	REVENUE REQUIREMENT-ARO	BOARDMAN DECOMM	1,436.10
2020	182494	2/29/2020	RECORD COMBINED REVENUE	BOARDMAN DECOMM	(1,863.01)
2020	182496	2/29/2020	REVENUE REQUIREMENT-ARO	BOARDMAN DECOMM	1,438.14
2020	182494	3/31/2020	RECORD COMBINED REVENUE	BOARDMAN DECOMM	(1,863.01)
2020	182496	3/31/2020	REVENUE REQUIREMENT-ARO	BOARDMAN DECOMM	1,439.35
2020	182494	4/30/2020	RECORD COMBINED REVENUE	BOARDMAN DECOMM	(1,863.01)
2020	182496	4/30/2020	REVENUE REQUIREMENT-ARO	BOARDMAN DECOMM	1,433.07
2020	182494	5/31/2020	RECORD COMBINED REVENUE	BOARDMAN OR DECOMM	(1,863.01)
2020	182496	5/31/2020	REVENUE REQUIREMENT-ARO	BOARDMAN OR DECOMM	1,433.07
2020	182494	6/30/2020	RECORD COMBINED REVENUE	BOARDMAN OR DECOMM	(1,863.01)
2020	182496	6/30/2020	REVENUE REQUIREMENT-ARO	BOARDMAN DECOMM	1,436.51
2020	182494	7/31/2020	RECORD COMBINED REVENUE	BOARDMAN OR DECOMM	(1,863.01)
2020	182496	7/31/2020	REVENUE REQUIREMENT-ARO	BOARDMAN ID-OR DECOMM	1,429.79
2020	182494	8/31/2020	RECORD COMBINED REVENUE	BOARDMAN OR DECOMM	(1,863.01)
2020	182496	8/31/2020	REVENUE REQUIREMENT-ARO	BOARDMAN ID-OR DECOMM	1,420.63
2020	182494	9/30/2020	RECORD COMBINED REVENUE	BOARDMAN OR DECOMM	(1,863.01)
2020	182496	9/30/2020	REVENUE REQUIREMENT-ARO	BOARDMAN DECOMM ID-OR	1,425.79
2020	182494	10/31/2020	RECORD COMBINED REVENUE	BOARDMAN OR DECOMM	(1,863.01)
2020	182496	10/31/2020	REVENUE REQUIREMENT-ARO	BOARDMAN ID-OR DECOMM	1,425.79
2020	182494	10/31/2020	SEVERANCE	BOARDMAN ID-OR DECOMM	12,259.47
2020	182494	11/30/2020	RECORD COMBINED REVENUE	BOARDMAN OR DECOMM	(1,863.01)
2020	182496	11/30/2020	REVENUE REQUIREMENT-ARO	BOARDMAN ID-OR DECOMM	(26,385.12)
2020	182494	12/31/2020	RECORD COMBINED REVENUE	BOARDMAN OR DECOMM	(1,863.01)
2020	182496	12/31/2020	REVENUE REQUIREMENT-ARO	BOARDMAN ID-OR DECOMM	(26,385.12)
2020	182496	12/31/2020	REVENUE REQUIREMENT-ARO	BOARDMAN ID-OR DECOMM UPDATE	1,822.77
2020	182496	12/31/2020	REVERSE PREV ARO ENTRY	BOARDMAN ID-OR DECOMM UPDATE	26,385.12
2020 Total					(20,340.76)
2021	182494	3/31/2021	SEVERANCE	BOARDMAN ID-OR DECOMM	7,063.66
2021	182496	3/31/2021	ARO-ACCRUAL	BOARDMAN ID-OR DECOMM	657.19
2021	182494	6/30/2021	SEVERANCE	BOARDMAN ID-OR DECOMM	1,424.70
2021	182496	6/30/2021	ARO-ACCRUAL	BOARDMAN ID-OR DECOMM	639.21
2021	182496	9/30/2021	ARO-ACCRUAL	BOARDMAN ID-OR DECOMM	600.05
2021	182496	12/31/2021	ARO-ACCRUAL	BOARDMAN ID-OR DECOMM	329.44
2021 Total					3,650.59
2022	182496	2/28/2022	RECLASS BM ASSU CNG RA OR	ARO ENTRY	(59,367.71)
2022	182494	3/31/2022	SEVERANCE	BOARDMAN ID-OR DECOMM	373.64
2022	182496	3/31/2022	ARO-ACCRUAL	BOARDMAN ID-OR DECOMM	319.69
2022	182494	6/30/2022	SALVAGE CREDIT	BOARDMAN ID-OR DECOMM	(3,829.19)
2022	182496	6/30/2022	ARO-ACCRUAL	BOARDMAN ID-OR DECOMM	290.36
2022	182494	9/30/2022	SALVAGE CREDIT	BOARDMAN ID-OR DECOMM	(9,280.74)
2022	182496	9/30/2022	ARO-ACCRUAL	BOARDMAN ID-OR DECOMM	256.78
2022	182494	12/31/2022	SALVAGE CREDIT	BOARDMAN ID-OR DECOMM	(19,992.18)
2022	182496	12/31/2022	ARO-ACCRUAL	BOARDMAN ID-OR DECOMM	197.12
2022 Total					(91,032.23)

2023	182494	3/31/2023	SALVAGE CREDIT	BOARDMAN ID-OR DECOMM	(15,002.30)
2023	182496	3/31/2023	ARO-ACCRUAL	BOARDMAN ID-OR DECOMM	166.32
2023 Total					166.32
Grand Total					(43,301.33)