

Exh. SLC-4
Docket UE-23____
Witness: Sherona L. Cheung

**BEFORE THE WASHINGTON
UTILITIES AND TRANSPORTATION COMMISSION**

WASHINGTON UTILITIES AND
TRANSPORTATION COMMISSION,

Complainant,

v.

PACIFICORP dba
PACIFIC POWER & LIGHT COMPANY

Respondent.

Docket UE-23____

PACIFICORP

EXHIBIT OF SHERONA L. CHEUNG

Washington Results of Operations for Rate Year 1

March 2023

Tab 1 - Summary

PACIFICORP
State of Washington - Electric Utility
Actual, Adjusted & Normalized Results of Operations - Washington Inter-Jurisdictional Allocation Methodology
Twelve Months Ended June 2022

	(1) Unadjusted Results	(2) Restating Adjustments	(3) Total Adjusted Actual Results	(4) Pro forma Adjustments	(5) Total Normalized Results	(6) Price Change	(7) Results with Price Change
1 Operating Revenues:							
2 General Business Revenues	373,551,616	31,472,700	405,024,316	-	405,024,316	26,763,219	431,787,535
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	1,285,829	-	1,285,829	19,148,484	20,434,313	-	-
5 Other Operating Revenues	20,011,924	(21,607)	19,990,317	664,042	20,654,359	-	-
6 Total Operating Revenues	394,849,369	31,451,094	426,300,462	19,812,526	446,112,988	-	-
7							
8 Operating Expenses:							
9 Steam Production	59,399,958	1,095,326	60,495,283	(1,663,762)	58,831,521	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	1,451,886	1,776,039	3,227,925	216,689	3,444,614	-	-
12 Other Power Supply	124,223,583	(7,171,812)	117,051,771	59,052,667	176,104,438	-	-
13 Transmission	18,668,675	37,087	18,705,762	1,276,344	19,982,106	-	-
14 Distribution	14,095,288	149,317	14,244,604	4,346,286	18,590,890	-	-
15 Customer Accounting	6,726,005	(197,739)	6,528,266	225,351	6,753,617	149,762	6,903,379
16 Customer Service & Info	664,977	21,803	686,780	22,913	709,693	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	17,574,535	1,397,512	18,972,047	(3,774,965)	15,197,082	-	-
19 Total O&M Expenses	242,804,906	(2,892,467)	239,912,439	59,701,522	299,613,962	-	-
20 Depreciation	67,617,925	-	67,617,925	(11,998,389)	55,619,536	-	-
21 Amortization	4,068,762	3,700,583	7,769,345	7,703,314	15,472,659	-	-
22 Taxes Other Than Income	26,622,827	1,214,411	27,837,238	1,060,922	28,898,160	1,143,699	30,041,859
23 Income Taxes - Federal	(11,584,544)	18,175,764	6,591,220	(20,783,660)	(14,192,441)	5,348,649	(8,843,792)
24 Income Taxes - State	-	-	-	-	-	-	-
25 Income Taxes - Def Net	(2,401,026)	511,980	(1,889,047)	(822,708)	(2,711,755)	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	(180,134)	81,875	(98,259)	-	(98,259)	-	-
28 Total Operating Expenses:	326,948,715	20,792,146	347,740,861	34,861,000	382,601,861	6,642,110	389,243,972
29							
30 Operating Rev For Return:	67,900,654	10,658,948	78,559,601	(15,048,474)	63,511,127	20,121,109	83,632,236
31							
32 Rate Base:							
33 Electric Plant In Service	2,263,546,946	(337,397,047)	1,926,149,899	482,391,790	2,408,541,689	-	-
34 Plant Held for Future Use	467,185	-	467,185	-	467,185	-	-
35 Misc Deferred Debits	9,959,814	(9,959,814)	-	392,247	392,247	-	-
36 Elec Plant Acq Adj	115,844	-	115,844	-	115,844	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	3,284,761	(3,284,761)	0	-	0	-	-
39 Fuel Stock	9,196,315	(9,196,315)	-	-	-	-	-
40 Material & Supplies	12,260,467	(12,260,467)	0	-	0	-	-
41 Working Capital	2,747,159	27,126,509	29,873,668	-	29,873,668	-	-
42 Weatherization Loans	3,312	-	3,312	-	3,312	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	2,301,581,803	(344,971,894)	1,956,609,908	482,784,036	2,439,393,945	-	2,439,393,945
45							
46 Rate Base Deductions:							
47 Accum Prov For Deprec	(750,094,987)	142,190,073	(607,904,914)	(397,596,192)	(1,005,501,106)	-	-
48 Accum Prov For Amort	(55,896,700)	(1,545,676)	(57,442,376)	(7,490,521)	(64,932,897)	-	-
49 Accum Def Income Tax	(161,876,853)	(2,150,456)	(164,027,309)	(928,600)	(164,955,908)	-	-
50 Unamortized ITC	(14,943)	-	(14,943)	-	(14,943)	-	-
51 Customer Adv For Const	(6,092,042)	(1,733,115)	(7,825,157)	-	(7,825,157)	-	-
52 Customer Service Deposits	-	(408,391)	(408,391)	-	(408,391)	-	-
53 Misc Rate Base Deductions	(177,208,730)	45,480,887	(131,727,843)	36,396,648	(95,331,195)	-	-
54							
55 Total Rate Base Deductions	(1,151,184,256)	181,833,323	(969,350,933)	(369,618,665)	(1,338,969,598)	-	(1,338,969,598)
56							
57 Total Rate Base:	1,150,397,547	(163,138,571)	987,258,976	113,165,371	1,100,424,347	-	1,100,424,347
58							
59 Return on Rate Base	5.90%	-	7.96%	-	5.77%	-	7.60%
60 Return on Equity	6.98%	4.01%	10.99%	-4.26%	6.72%	-	10.30%
61							
62 TAX CALCULATION:							
63 Operating Revenue	53,915,083	29,346,691	83,261,774	(36,654,843)	46,606,932	25,469,758	72,076,690
64 Other Deductions	-	-	-	-	-	-	-
65 Interest (AFUDC)	(3,636,275)	-	(3,636,275)	-	(3,636,275)	-	(3,636,275)
66 Interest	27,945,750	(5,002,404)	22,943,346	2,629,900	25,573,246	-	25,573,246
67 Schedule "M"	(32,486,982)	41,160	(32,445,823)	21,233,635	(11,212,187)	-	(11,212,187)
68 Income Before Tax	(2,881,374)	34,390,255	31,508,881	(18,051,107)	13,457,774	25,469,758	38,927,532
69							
70 State Income Taxes	-	-	-	-	-	-	-
71 Taxable Income	(2,881,374)	34,390,255	31,508,881	(18,051,107)	13,457,774	25,469,758	38,927,532
72							
73 Federal Income Taxes + Other	(11,584,544)	18,175,764	6,591,220	(20,783,660)	(14,192,441)	5,348,649	(8,843,792)

**PACIFICORP
WASHINGTON**

**Normalized Results of Operations - Washington Inter-Jurisdictional Allocation Methodology
12 Months Ended JUNE 2022**

	(1) Total Adjusted Results	(2) Price Change	(3) Results with Price Change
1 Operating Revenues:			
2 General Business Revenues	405,024,316	26,763,219	431,787,535
3 Interdepartmental	-		
4 Special Sales	20,434,313		
5 Other Operating Revenues	20,654,359		
6 Total Operating Revenues	<u>446,112,988</u>		
7			
8 Operating Expenses:			
9 Steam Production	58,831,521		
10 Nuclear Production	-		
11 Hydro Production	3,444,614		
12 Other Power Supply	176,104,438		
13 Transmission	19,982,106		
14 Distribution	18,590,890		
15 Customer Accounting	6,753,617	149,762	6,903,379
16 Customer Service & Info	709,693		
17 Sales	-		
18 Administrative & General	15,197,082		
19 Total O&M Expenses	<u>299,613,962</u>		
20 Depreciation	55,619,536		
21 Amortization	15,472,659		
22 Taxes Other Than Income	28,898,160	1,143,699	30,041,859
23 Income Taxes - Federal	(14,192,441)	5,348,649	(8,843,792)
24 Income Taxes - State	-	-	-
25 Income Taxes - Def Net	(2,711,755)		
26 Investment Tax Credit Adj.	-		
27 Misc Revenue & Expense	(98,259)		
28 Total Operating Expenses:	<u>382,601,861</u>	6,642,110	389,243,972
29			
30 Operating Rev For Return:	<u>63,511,127</u>	<u>20,121,109</u>	<u>83,632,236</u>
31			
32 Rate Base:			
33 Electric Plant In Service	2,408,541,689		
34 Plant Held for Future Use	467,185		
35 Misc Deferred Debits	392,247		
36 Elec Plant Acq Adj	115,844		
37 Nuclear Fuel	-		
38 Prepayments	0		
39 Fuel Stock	0		
40 Material & Supplies	0		
41 Working Capital	29,873,668		
42 Weatherization Loans	3,312		
43 Misc Rate Base	-		
44 Total Electric Plant:	<u>2,439,393,945</u>	-	2,439,393,945
45			
46 Rate Base Deductions:			
47 Accum Prov For Deprec	(1,005,501,106)		
48 Accum Prov For Amort	(64,932,897)		
49 Accum Def Income Tax	(164,955,908)		
50 Unamortized ITC	(14,943)		
51 Customer Adv For Const	(7,825,157)		
52 Customer Service Deposits	(408,391)		
53 Misc Rate Base Deductions	(95,331,195)		
54			
55 Total Rate Base Deductions	<u>(1,338,969,598)</u>	-	(1,338,969,598)
56			
57 Total Rate Base:	<u>1,100,424,347</u>	-	1,100,424,347
58			
59 Return on Rate Base	5.77%		7.600%
60 Return on Equity	6.72%		10.30%
61			
62 TAX CALCULATION:			
63 Operating Revenue	46,606,932	25,469,758	72,076,690
64 Other Deductions			
65 Interest (AFUDC)	(3,636,275)	-	(3,636,275)
66 Interest	25,573,246	-	25,573,246
67 Schedule "M" Additions	102,431,859	-	102,431,859
68 Schedule "M" Deductions	113,644,046	-	113,644,046
69 Income Before Tax	<u>13,457,774</u>	25,469,758	38,927,532
70			
71 State Income Taxes	-	-	-
72 Taxable Income	<u>13,457,774</u>	25,469,758	38,927,532
73			
74 Federal Income Taxes + Other	<u>(14,192,441)</u>	5,348,649	(8,843,792)

**PACIFICORP
WASHINGTON**
Normalized Results of Operations - Washington Inter-Jurisdictional Allocation Methodology
12 Months Ended JUNE 2022

Net Rate Base - Washington Jurisdiction	\$ 1,100,424,347	Ref. Page 1.1
Return on Rate Base Requested	<u>7.600%</u>	Ref. Page 2.1
Revenues Required to Earn Requested Return	83,632,236	
Less Current Operating Revenues	<u>(63,511,127)</u>	
Increase to Current Revenues	20,121,109	
Net to Gross Bump-up	<u>133.011%</u>	
Price Change Required for Requested Return	<u>\$ 26,763,219</u>	
Requested Price Change	\$ 26,763,219	
Uncollectible Percent	<u>0.560%</u>	Ref. Page 1.3
Increased Uncollectible Expense	<u>\$ 149,762</u>	
Requested Price Change	\$ 26,763,219	
WUTC Regulatory Fee	0.400%	Ref. Page 1.3
Revenue Tax	3.873%	Ref. Page 1.3
Resource Supplier Tax	0.000%	Ref. Page 1.3
Gross Receipts	0.000%	Ref. Page 1.3
Increase Taxes Other Than Income	<u>\$ 1,143,699</u>	
Requested Price Change	\$ 26,763,219	
Uncollectible Expense	(149,762)	
Taxes Other Than Income	<u>(1,143,699)</u>	
Income Before Taxes	<u>\$ 25,469,758</u>	
State Effective Tax Rate	<u>0.000%</u>	Ref. Page 2.1
State Income Taxes	<u>\$ -</u>	
Taxable Income	\$ 25,469,758	
Federal Income Tax Rate	<u>21.00%</u>	Ref. Page 2.1
Federal Income Taxes	<u>\$ 5,348,649</u>	
Operating Income	100.000%	
Net Operating Income	<u>75.182%</u>	Ref. Page 1.3
Net to Gross Bump-Up	<u>133.0106%</u>	

**PACIFICORP
WASHINGTON**
Normalized Results of Operations - Washington Inter-Jurisdictional Allocation Methodology
12 Months Ended JUNE 2022

Operating Revenue	100.000%	
Operating Deductions		
Uncollectible Accounts	0.560% (1)	
WUTC Regulatory Fee	0.400%	
Taxes Other - Revenue Tax	3.873%	
Taxes Other - Resource Supplier	0.000%	
Taxes Other - Gross Receipts	<u>0.000%</u>	
Sub-Total	95.167%	
State Income Tax @ 0.000%	<u>0.000%</u>	
Sub-Total	95.167%	
Federal Income Tax @ 21.00%	<u>19.985%</u>	
Net Operating Income	<u><u>75.182%</u></u>	
1 Uncollectible Accounts:		
(a) Uncollectible Accounts (FERC Account 904)	1,891,944	Ref. 4.8.1. Line 2
(b) General Business Revenues	<u>338,100,431</u>	Ref. 4.8.1. Line 1
Uncollectible Accounts %	<u>0.560%</u>	(a) / (b)

WASHINGTON SUMMARY OF ADJUSTMENTS TOTAL

Page 1.4

	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)	Other Adjustments (Tab 9)	Thermal Generation (Tab 10)
1 Operating Revenues:									
2 General Business Revenues	31,472,700	31,472,700	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-	-	-
4 Special Sales	19,148,484	-	-	19,038,327	-	-	-	110,157	-
5 Other Operating Revenues	642,435	1,403,022	-	265,774	-	-	-	(5,533)	(1,020,828)
6 Total Operating Revenues	51,263,620	32,875,722	-	19,304,101	-	-	-	104,624	(1,020,828)
7									
8 Operating Expenses:									
9 Steam Production	(568,436)	-	372,494	(2,185,033)	2,233,092	-	-	212,943	(1,201,933)
10 Nuclear Production	-	-	-	-	-	-	-	-	-
11 Hydro Production	1,992,728	-	2,245,814	-	-	-	(253,659)	573	-
12 Other Power Supply	51,880,855	-	153,854	50,693,580	-	-	131,145	902,275	-
13 Transmission	1,313,431	-	610,878	630,177	-	-	-	72,376	-
14 Distribution	4,495,602	-	4,495,602	-	-	-	-	-	-
15 Customer Accounting	27,612	-	27,612	-	-	-	-	-	-
16 Customer Service & Info	44,716	-	44,716	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-	-	-
18 Administrative & General	(2,377,453)	-	(2,400,033)	37,776	-	-	-	-	(15,196)
19 Total O&M Expenses	56,809,056	-	5,550,938	49,176,500	2,233,092	-	(122,514)	1,188,168	(1,217,129)
20 Depreciation	(11,998,389)	-	-	-	(16,220,473)	-	744,556	23,210	3,454,318
21 Amortization	11,403,896	-	-	-	4,316,442	-	7,087,455	-	-
22 Taxes Other Than Income	2,275,333	-	-	-	-	2,350,183	-	1,260	(76,110)
23 Income Taxes: Federal	(2,607,897)	6,903,902	(1,431,267)	(6,273,204)	2,456,889	(6,322,845)	2,846,372	(265,344)	(522,400)
24 State	-	-	-	-	-	-	-	-	-
25 Deferred Income Taxes	(310,728)	-	291,371	-	(498,746)	5,272,578	(5,228,583)	-	(147,349)
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-	-	-
27 Misc Revenue & Expense	81,875	-	79,538	-	-	-	2,337	-	-
28 Total Operating Expenses:	55,653,146	6,903,902	4,490,581	42,903,296	(7,712,797)	1,299,916	5,329,622	947,295	1,491,331
29									
30 Operating Rev For Return:	(4,389,527)	25,971,821	(4,490,581)	(23,599,195)	7,712,797	(1,299,916)	(5,329,622)	(842,671)	(2,512,159)
31									
32 Rate Base:									
33 Electric Plant In Service	144,994,742	-	-	-	-	-	173,486,737	192,349	(28,684,344)
34 Plant Held for Future Use	-	-	-	-	-	-	-	-	-
35 Misc Deferred Debits	(9,567,567)	-	-	-	-	-	(9,567,567)	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-	-	-
38 Prepayments	(3,284,761)	-	-	-	-	-	(3,284,761)	-	-
39 Fuel Stock	(9,196,315)	-	-	-	-	-	(9,196,315)	-	-
40 Material & Supplies	(12,260,467)	-	-	-	-	-	(12,260,467)	-	-
41 Working Capital	27,126,509	-	-	-	-	-	27,126,509	-	-
42 Weatherization Loans	-	-	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-	-	-
44 Total Electric Plant:	137,812,142	-	-	-	-	-	166,304,137	192,349	(28,684,344)
45									
46 Deductions:									
47 Accum Prov For Deprec	(255,406,119)	-	-	-	(106,560,177)	-	3,786,568	(195,150)	(152,437,361)
48 Accum Prov For Amort	(9,036,197)	-	-	-	(9,036,197)	-	-	-	-
49 Accum Def Income Tax	(3,079,055)	-	(1,233,408)	-	4,379,287	(17,626,246)	(6,168,690)	-	17,570,001
50 Unamortized ITC	-	-	-	-	-	-	-	-	-
51 Customer Adv For Const	(1,733,115)	-	-	-	-	-	(1,733,115)	-	-
52 Customer Service Deposits	(408,391)	-	-	-	-	-	(408,391)	-	-
53 Miscellaneous Deductions	81,877,535	-	-	-	(16,478,623)	53,324,397	45,031,761	-	-
54									
55 Total Deductions:	(187,785,342)	-	(1,233,408)	-	(127,695,709)	35,698,151	40,508,134	(195,150)	(134,867,360)
56									
57 Total Rate Base:	(49,973,201)	-	(1,233,408)	-	(127,695,709)	35,698,151	206,812,270	(2,801)	(163,551,704)
58									
59									
60 Estimated ROE impact	-0.26%	4.40%	-0.75%	-4.00%	2.91%	-0.56%	-2.52%	-0.14%	1.41%
61 Estimated Price Change	786,842	(34,545,264)	5,848,264	31,389,421	(23,167,341)	5,337,682	27,995,205	1,120,559	(13,191,683)
62									
63									
64 TAX CALCULATION:									
65									
66 Operating Revenue	(7,308,151)	32,875,722	(5,630,476)	(29,872,399)	9,670,939	(2,350,183)	(7,711,833)	(1,108,015)	(3,181,908)
67 Other Deductions	-	-	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-	-	-
69 Interest	(2,372,504)	-	-	-	-	(2,372,504)	-	-	-
70 Schedule "M" Additions	27,263,376	-	(770,947)	-	2,028,531	5,421,811	17,129,663	-	3,454,318
72 Schedule "M" Deductions	5,988,581	-	414,134	-	-	6,950,739	(4,136,323)	-	2,760,030
73 Income Before Tax	16,339,148	32,875,722	(6,815,557)	(29,872,399)	11,699,470	(1,506,606)	13,554,152	(1,108,015)	(2,487,620)
74									
76 State Income Taxes	-	-	-	-	-	-	-	-	-
77 Taxable Income	16,339,148	32,875,722	(6,815,557)	(29,872,399)	11,699,470	(1,506,606)	13,554,152	(1,108,015)	(2,487,620)
78									
79 Federal Income Taxes	(2,607,897)	6,903,902	(1,431,267)	(6,273,204)	2,456,889	(6,322,845)	2,846,372	(265,344)	(522,400)

WASHINGTON SUMMARY OF ADJUSTMENTS RESTATING

	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)	Other Adjustments (Tab 9)	Thermal Generation (Tab 10)
1 Operating Revenues:									
2 General Business Revenues	31,472,700	31,472,700	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-	-	-
5 Other Operating Revenues	(21,607)	(21,607)	-	-	-	-	-	-	-
6 Total Operating Revenues	31,451,094	31,451,094	-	-	-	-	-	-	-
7									
8 Operating Expenses:									
9 Steam Production	1,095,326	-	64,166	-	2,233,092	-	-	-	(1,201,933)
10 Nuclear Production	-	-	-	-	-	-	-	-	-
11 Hydro Production	1,776,039	-	2,029,698	-	-	-	(253,659)	-	-
12 Other Power Supply	(7,171,812)	-	(29,991)	(7,141,821)	-	-	-	-	-
13 Transmission	37,087	-	37,087	-	-	-	-	-	-
14 Distribution	149,317	-	149,317	-	-	-	-	-	-
15 Customer Accounting	(197,739)	-	(197,739)	-	-	-	-	-	-
16 Customer Service & Info	21,803	-	21,803	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-	-	-
18 Administrative & General	1,397,512	-	1,412,708	-	-	-	-	-	(15,196)
19 Total O&M Expenses	(2,892,467)	-	3,487,050	(7,141,821)	2,233,092	-	(253,659)	-	(1,217,129)
20 Depreciation	-	-	-	-	-	-	-	-	-
21 Amortization	3,700,583	-	-	-	3,700,583	-	-	-	-
22 Taxes Other Than Income	1,214,411	-	-	-	-	1,290,521	-	-	(76,110)
23 Income Taxes: Federal	18,175,764	6,604,730	(997,850)	1,499,782	(820,080)	11,946,933	52,778	-	(110,528)
24 State	-	-	-	-	-	-	-	-	-
25 Deferred Income Taxes	511,980	-	291,371	-	-	(250,112)	-	-	470,721
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-	-	-
27 Misc Revenue & Expense	81,875	-	79,538	-	-	-	2,337	-	-
28 Total Operating Expenses:	20,792,146	6,604,730	2,860,109	(5,642,038)	5,113,595	12,987,341	(198,544)	-	(933,045)
29									
30 Operating Rev For Return:	10,658,948	24,846,364	(2,860,109)	5,642,038	(5,113,595)	(12,987,341)	198,544	-	933,045
31									
32 Rate Base:									
33 Electric Plant In Service	(337,397,047)	-	-	-	-	-	769,066	-	(338,166,113)
34 Plant Held for Future Use	-	-	-	-	-	-	-	-	-
35 Misc Deferred Debits	(9,959,814)	-	-	-	-	-	(9,959,814)	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-	-	-
38 Prepayments	(3,284,761)	-	-	-	-	-	(3,284,761)	-	-
39 Fuel Stock	(9,196,315)	-	-	-	-	-	(9,196,315)	-	-
40 Material & Supplies	(12,260,467)	-	-	-	-	-	(12,260,467)	-	-
41 Working Capital	27,126,509	-	-	-	-	-	27,126,509	-	-
42 Weatherization Loans	-	-	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-	-	-
44 Total Electric Plant:	(344,971,894)	-	-	-	-	-	(6,805,782)	-	(338,166,113)
45									
46 Deductions:									
47 Accum Prov For Deprec	142,190,073	-	-	-	(26,352,745)	-	3,877,894	-	164,664,925
48 Accum Prov For Amort	(1,545,676)	-	-	-	(1,545,676)	-	-	-	-
49 Accum Def Income Tax	(2,150,456)	-	1,273,328	-	-	(8,278,958)	2,194,042	-	2,661,133
50 Unamortized ITC	-	-	-	-	-	-	-	-	-
51 Customer Adv For Const	(1,733,115)	-	-	-	-	-	(1,733,115)	-	-
52 Customer Service Deposits	(408,391)	-	-	-	-	-	(408,391)	-	-
53 Miscellaneous Deductions	45,480,887	-	-	-	-	35,285,349	10,195,538	-	-
54									
55 Total Deductions:	181,833,323	-	1,273,328	-	(27,898,421)	27,006,391	14,125,968	-	167,326,057
56									
57 Total Rate Base:	(163,138,571)	-	1,273,328	-	(27,898,421)	27,006,391	7,320,187	-	(170,840,055)
58									
59									
60 Estimated ROE impact	4.01%	4.21%	-0.50%	0.96%	-0.60%	-2.42%	-0.04%	0.00%	2.19%
61 Estimated Price Change	(30,668,882)	(33,048,288)	3,932,965	(7,504,507)	3,981,425	20,004,558	475,898	-	(18,510,933)
62									
63									
64 TAX CALCULATION:									
65									
66 Operating Revenue	29,346,691	31,451,094	(3,566,588)	7,141,821	(5,933,675)	(1,290,521)	251,322	-	1,293,238
67 Other Deductions	-	-	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-	-	-
69 Interest	(5,002,404)	-	-	-	-	(5,002,404)	-	-	-
70 Schedule "M" Additions	1,370,030	-	(770,947)	-	2,028,531	(306,029)	-	-	418,475
72 Schedule "M" Deductions	1,328,870	-	414,134	-	-	(1,323,299)	-	-	2,238,035
73 Income Before Tax	34,390,255	31,451,094	(4,751,669)	7,141,821	(3,905,144)	4,729,154	251,322	-	(526,322)
74									
76 State Income Taxes	-	-	-	-	-	-	-	-	-
77 Taxable Income	34,390,255	31,451,094	(4,751,669)	7,141,821	(3,905,144)	4,729,154	251,322	-	(526,322)
78									
79 Federal Income Taxes	18,175,764	6,604,730	(997,850)	1,499,782	(820,080)	11,946,933	52,778	-	(110,528)

WASHINGTON SUMMARY OF ADJUSTMENTS PRO FORMA

Page 1.6

	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)	Other Adjustments (Tab 9)	Thermal Generation (Tab 10)
1 Operating Revenues:									
2 General Business Revenues	-	-	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-	-	-
4 Special Sales	19,148,484	-	-	19,038,327	-	-	-	110,157	-
5 Other Operating Revenues	664,042	1,424,629	-	265,774	-	-	-	(5,533)	(1,020,828)
6 Total Operating Revenues	19,812,526	1,424,629	-	19,304,101	-	-	-	104,624	(1,020,828)
7									
8 Operating Expenses:									
9 Steam Production	(1,663,762)	-	308,328	(2,185,033)	-	-	-	212,943	-
10 Nuclear Production	-	-	-	-	-	-	-	-	-
11 Hydro Production	216,689	-	216,115	-	-	-	-	573	-
12 Other Power Supply	59,052,667	-	183,845	57,835,401	-	-	131,145	902,275	-
13 Transmission	1,276,344	-	573,791	630,177	-	-	-	72,376	-
14 Distribution	4,346,286	-	4,346,286	-	-	-	-	-	-
15 Customer Accounting	225,351	-	225,351	-	-	-	-	-	-
16 Customer Service & Info	22,913	-	22,913	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-	-	-
18 Administrative & General	(3,774,965)	-	(3,812,741)	37,776	-	-	-	-	-
19 Total O&M Expenses	59,701,522	-	2,063,888	56,318,321	-	-	131,145	1,188,168	-
20 Depreciation	(11,998,389)	-	-	-	(16,220,473)	-	744,556	23,210	3,454,318
21 Amortization	7,703,314	-	-	-	615,859	-	7,087,455	-	-
22 Taxes Other Than Income	1,060,922	-	-	-	-	1,059,662	-	1,260	-
23 Income Taxes: Federal	(20,783,660)	299,172	(433,417)	(7,772,986)	3,276,969	(18,269,777)	2,793,594	(265,344)	(411,873)
24 State	-	-	-	-	-	-	-	-	-
25 Deferred Income Taxes	(822,708)	-	-	-	(498,746)	5,522,691	(5,228,583)	-	(618,069)
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-	-	-
28 Total Operating Expenses:	34,861,000	299,172	1,630,472	48,545,335	(12,826,391)	(11,687,425)	5,528,167	947,295	2,424,376
29									
30 Operating Rev For Return:	(15,048,474)	1,125,457	(1,630,472)	(29,241,233)	12,826,391	11,687,425	(5,528,167)	(842,671)	(3,445,204)
31									
32 Rate Base:									
33 Electric Plant In Service	482,391,790	-	-	-	-	-	172,717,672	192,349	309,481,768
34 Plant Held for Future Use	-	-	-	-	-	-	-	-	-
35 Misc Deferred Debits	392,247	-	-	-	-	-	392,247	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-	-	-
44 Total Electric Plant:	482,784,036	-	-	-	-	-	173,109,918	192,349	309,481,768
45									
46 Deductions:									
47 Accum Prov For Deprec	(397,596,192)	-	-	-	(80,207,432)	-	(91,326)	(195,150)	(317,102,285)
48 Accum Prov For Amort	(7,490,521)	-	-	-	(7,490,521)	-	-	-	-
49 Accum Def Income Tax	(928,600)	-	(2,506,736)	-	4,379,287	(9,347,288)	(8,362,731)	-	14,908,868
50 Unamortized ITC	-	-	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-	-	-
53 Miscellaneous Deductions	36,396,648	-	-	-	(16,478,623)	18,039,048	34,836,222	-	-
54									
55 Total Deductions:	(369,618,665)	-	(2,506,736)	-	(99,797,288)	8,691,760	26,382,166	(195,150)	(302,193,417)
56									
57 Total Rate Base:	113,165,371	-	(2,506,736)	-	(99,797,288)	8,691,760	199,492,084	(2,801)	7,288,351
58									
59									
60 Estimated ROE impact	-4.26%	0.22%	-0.28%	-5.78%	4.56%	2.15%	-3.52%	-0.17%	-0.79%
61 Estimated Price Change	31,455,724	(1,496,976)	1,915,299	38,893,928	(27,148,766)	(14,666,877)	27,519,307	1,120,559	5,319,250
62									
63									
64 TAX CALCULATION:									
65									
66 Operating Revenue	(36,654,843)	1,424,629	(2,063,888)	(37,014,219)	15,604,614	(1,059,662)	(7,963,156)	(1,108,015)	(4,475,146)
67 Other Deductions	-	-	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-	-	-
69 Interest	2,629,900	-	-	-	-	2,629,900	-	-	-
70 Schedule "M" Additions	25,893,346	-	-	-	-	5,727,840	17,129,663	-	3,035,843
72 Schedule "M" Deductions	4,659,711	-	-	-	-	8,274,038	(4,136,323)	-	521,995
73 Income Before Tax	(18,051,107)	1,424,629	(2,063,888)	(37,014,219)	15,604,614	(6,235,760)	13,302,830	(1,108,015)	(1,961,298)
74									
76 State Income Taxes	-	-	-	-	-	-	-	-	-
77 Taxable Income	(18,051,107)	1,424,629	(2,063,888)	(37,014,219)	15,604,614	(6,235,760)	13,302,830	(1,108,015)	(1,961,298)
78									
79 Federal Income Taxes	(20,783,660)	299,172	(433,417)	(7,772,986)	3,276,969	(18,269,777)	2,793,594	(265,344)	(411,873)

PacifiCorp
Washington 2023 General Rate Case
Summary of Total Adjustments - Rate Year 1

	Tab 3 - Revenue			Tab 4 - O&M
	3.1	3.2	3.3	4.1
Total Adjustments	Temperature Normalization	Revenue Normalizing	Wheeling Revenue - Year 1	Miscellaneous Expense & Revenue
Operating Revenues:				
General Business Revenues	31,472,700	(2,240,537)	33,713,237	-
Interdepartmental	-	-	-	-
Special Sales	19,148,484	-	-	-
Other Operating Revenues	642,435	-	1,403,022	-
Total Operating Revenues	51,263,620	(2,240,537)	33,713,237	1,403,022
Operating Expenses:				
Steam Production	(568,436)	-	-	-
Nuclear Production	-	-	-	-
Hydro Production	1,992,728	-	-	-
Other Power Supply	51,880,855	-	-	-
Transmission	1,313,431	-	-	-
Distribution	4,495,602	-	-	-
Customer Accounting	27,612	-	-	-
Customer Service & Info	44,716	-	-	(509)
Sales	-	-	-	-
Administrative & General	(2,377,453)	-	-	93,809
Total O&M Expenses	56,809,056	-	-	93,301
Depreciation	(11,998,389)	-	-	-
Amortization	11,403,896	-	-	-
Taxes Other Than Income	2,275,333	-	-	-
Income Taxes - Federal	(2,607,897)	(470,513)	7,079,780	294,635
Income Taxes - State	-	-	-	-
Income Taxes - Def Net	(310,728)	-	-	-
Investment Tax Credit Adj.	-	-	-	-
Misc Revenue & Expense	81,875	-	-	79,538
Total Operating Expenses:	55,653,146	(470,513)	7,079,780	294,635
Operating Rev For Return:	(4,389,527)	(1,770,024)	26,633,457	1,108,387
Rate Base:				
Electric Plant In Service	144,994,742	-	-	-
Plant Held for Future Use	-	-	-	-
Misc Deferred Debits	(9,567,567)	-	-	-
Elec Plant Acq Adj	-	-	-	-
Nuclear Fuel	-	-	-	-
Prepayments	(3,284,761)	-	-	-
Fuel Stock	(9,196,315)	-	-	-
Material & Supplies	(12,260,467)	-	-	-
Working Capital	27,126,509	-	-	-
Weatherization	-	-	-	-
Misc Rate Base	-	-	-	-
Total Electric Plant:	137,812,142	-	-	-
Rate Base Deductions:				
Accum Prov For Deprec	(255,406,119)	-	-	-
Accum Prov For Amort	(9,036,197)	-	-	-
Accum Def Income Tax	(3,079,055)	-	-	-
Unamortized ITC	-	-	-	-
Customer Adv For Const	(1,733,115)	-	-	-
Customer Service Deposits	(408,391)	-	-	-
Misc Rate Base Deductions	81,877,535	-	-	-
Total Rate Base Deductions	(187,785,342)	-	-	-
Total Rate Base:	(49,973,201)	-	-	-
Estimated Return on Equity Impact	-0.255%	-0.300%	4.516%	0.188%
Estimated Price Change	786,842	2,354,319	(35,425,311)	(1,474,272)
TAX CALCULATION:				
Operating Revenue	(7,308,151)	(2,240,537)	33,713,237	1,403,022
Other Deductions	-	-	-	-
Interest (AFUDC)	-	-	-	-
Interest	(2,372,504)	-	-	-
Schedule "M" Additions	27,263,376	-	-	-
Schedule "M" Deductions	5,988,581	-	-	-
Income Before Tax	16,339,148	(2,240,537)	33,713,237	1,403,022
State Income Taxes	-	-	-	-
Taxable Income	16,339,148	(2,240,537)	33,713,237	1,403,022
Federal Income Taxes Before Credits	3,431,221	(470,513)	7,079,780	294,635
Energy & Other Tax Credits	(6,039,118)	-	-	-
Federal Income Taxes	(2,607,897)	(470,513)	7,079,780	294,635

PacifiCorp
Washington 2023 General Rate Case
Summary of Total Adjustments - Rate Year 1

	Tab 4 - Operations & Maintenance					
	4.2	4.3	4.4	4.5	4.6	4.7
	General Wage Increase (Annualizing)	General Wage Increase (Pro Forma) - Year 1	Pension Related Non-Service Expense	Insurance Expense	Advertising	Memberships & Subscriptions
Operating Revenues:						
General Business Revenues	-	-	-	-	-	-
Interdepartmental	-	-	-	-	-	-
Special Sales	-	-	-	-	-	-
Other Operating Revenues	-	-	-	-	-	-
Total Operating Revenues	-	-	-	-	-	-
Operating Expenses:						
Steam Production	64,166	308,328	-	-	-	-
Nuclear Production	-	-	-	-	-	-
Hydro Production	22,956	110,307	-	-	-	-
Other Power Supply	38,260	183,845	-	-	-	-
Transmission	37,087	178,210	-	-	-	-
Distribution	149,317	717,490	-	-	-	-
Customer Accounting	31,668	152,172	-	-	-	-
Customer Service & Info Sales	4,768	22,913	-	-	17,543	-
Administrative & General	27,845	133,802	(609,472)	(3,532,011)	(637)	(768)
Total O&M Expenses	376,068	1,807,066	(609,472)	(3,532,011)	16,907	(768)
Depreciation	-	-	-	-	-	-
Amortization	-	-	-	-	-	-
Taxes Other Than Income	-	-	-	-	-	-
Income Taxes - Federal	(78,974)	(379,484)	127,989	741,722	(3,550)	161
Income Taxes - State	-	-	-	-	-	-
Income Taxes - Def Net	-	-	-	-	-	-
Investment Tax Credit Adj.	-	-	-	-	-	-
Misc Revenue & Expense	-	-	-	-	-	-
Total Operating Expenses:	297,094	1,427,582	(481,483)	(2,790,289)	13,356	(607)
Operating Rev For Return:	(297,094)	(1,427,582)	481,483	2,790,289	(13,356)	607
Rate Base:						
Electric Plant In Service	-	-	-	-	-	-
Plant Held for Future Use	-	-	-	-	-	-
Misc Deferred Debits	-	-	-	-	-	-
Elec Plant Acq Adj	-	-	-	-	-	-
Nuclear Fuel	-	-	-	-	-	-
Prepayments	-	-	-	-	-	-
Fuel Stock	-	-	-	-	-	-
Material & Supplies	-	-	-	-	-	-
Working Capital	-	-	-	-	-	-
Weatherization	-	-	-	-	-	-
Misc Rate Base	-	-	-	-	-	-
Total Electric Plant:	-	-	-	-	-	-
Rate Base Deductions:						
Accum Prov For Deprec	-	-	-	-	-	-
Accum Prov For Amort	-	-	-	-	-	-
Accum Def Income Tax	-	-	-	(2,506,736)	-	-
Unamortized ITC	-	-	-	-	-	-
Customer Adv For Const	-	-	-	-	-	-
Customer Service Deposits	-	-	-	-	-	-
Misc Rate Base Deductions	-	-	-	-	-	-
Total Rate Base Deductions	-	-	-	(2,506,736)	-	-
Total Rate Base:	-	-	-	(2,506,736)	-	-
Estimated Return on Equity Impact	-0.050%	-0.242%	0.082%	0.499%	-0.002%	0.000%
Estimated Price Change	395,166	1,898,835	(640,423)	(3,964,780)	17,766	(807)
TAX CALCULATION:						
Operating Revenue	(376,068)	(1,807,066)	609,472	3,532,011	(16,907)	768
Other Deductions	-	-	-	-	-	-
Interest (AFUDC)	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Schedule "M" Additions	-	-	-	-	-	-
Schedule "M" Deductions	-	-	-	-	-	-
Income Before Tax	(376,068)	(1,807,066)	609,472	3,532,011	(16,907)	768
State Income Taxes	-	-	-	-	-	-
Taxable Income	(376,068)	(1,807,066)	609,472	3,532,011	(16,907)	768
Federal Income Taxes Before Credits	(78,974)	(379,484)	127,989	741,722	(3,550)	161
Energy & Other Tax Credits	-	-	-	-	-	-
Federal Income Taxes	(78,974)	(379,484)	127,989	741,722	(3,550)	161

PacifiCorp
Washington 2023 General Rate Case
Summary of Total Adjustments - Rate Year 1

	Tab 4 - Operations & Maintenance					
	4.8	4.9	4.10	4.11	4.12	4.13
	Revenue-Sensitive/ Uncollectible Expense	Legal Expenses	Remove Non- Recurring Entries	Environmental Remediation	Payment Services Fees	Incremental O&M Expenses
Operating Revenues:						
General Business Revenues	-	-	-	-	-	-
Interdepartmental	-	-	-	-	-	-
Special Sales	-	-	-	-	-	-
Other Operating Revenues	-	-	-	-	-	-
Total Operating Revenues	-	-	-	-	-	-
Operating Expenses:						
Steam Production	-	-	-	-	-	-
Nuclear Production	-	-	-	-	-	-
Hydro Production	-	-	2,006,742	-	-	105,809
Other Power Supply	-	(68,251)	-	-	-	-
Transmission	-	-	-	-	-	395,581
Distribution	-	-	-	-	-	3,628,796
Customer Accounting	(229,407)	-	-	-	73,179	-
Customer Service & Info	-	-	-	-	-	-
Sales	-	-	-	-	-	-
Administrative & General	774,943	(561,028)	-	1,273,483	-	-
Total O&M Expenses	545,536	(629,279)	2,006,742	1,273,483	73,179	4,130,186
Depreciation	-	-	-	-	-	-
Amortization	-	-	-	-	-	-
Taxes Other Than Income	-	-	-	-	-	-
Income Taxes - Federal	(114,563)	132,149	(421,416)	(516,299)	(15,368)	(867,339)
Income Taxes - State	-	-	-	-	-	-
Income Taxes - Def Net	-	-	-	291,371	-	-
Investment Tax Credit Adj.	-	-	-	-	-	-
Misc Revenue & Expense	-	-	-	-	-	-
Total Operating Expenses:	430,973	(497,131)	1,585,326	1,048,556	57,811	3,262,847
Operating Rev For Return:	(430,973)	497,131	(1,585,326)	(1,048,556)	(57,811)	(3,262,847)
Rate Base:						
Electric Plant In Service	-	-	-	-	-	-
Plant Held for Future Use	-	-	-	-	-	-
Misc Deferred Debits	-	-	-	-	-	-
Elec Plant Acq Adj	-	-	-	-	-	-
Nuclear Fuel	-	-	-	-	-	-
Prepayments	-	-	-	-	-	-
Fuel Stock	-	-	-	-	-	-
Material & Supplies	-	-	-	-	-	-
Working Capital	-	-	-	-	-	-
Weatherization	-	-	-	-	-	-
Misc Rate Base	-	-	-	-	-	-
Total Electric Plant:	-	-	-	-	-	-
Rate Base Deductions:						
Accum Prov For Deprec	-	-	-	-	-	-
Accum Prov For Amort	-	-	-	-	-	-
Accum Def Income Tax	-	-	-	1,273,328	-	-
Unamortized ITC	-	-	-	-	-	-
Customer Adv For Const	-	-	-	-	-	-
Customer Service Deposits	-	-	-	-	-	-
Misc Rate Base Deductions	-	-	-	-	-	-
Total Rate Base Deductions	-	-	-	1,273,328	-	-
Total Rate Base:	-	-	-	1,273,328	-	-
Estimated Return on Equity Impact	-0.073%	0.084%	-0.269%	-0.190%	-0.010%	-0.553%
Estimated Price Change	573,240	(661,236)	2,108,652	1,523,409	76,895	4,339,931
TAX CALCULATION:						
Operating Revenue	(545,536)	629,279	(2,006,742)	(1,273,483)	(73,179)	(4,130,186)
Other Deductions	-	-	-	-	-	-
Interest (AFUDC)	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Schedule "M" Additions	-	-	-	(770,947)	-	-
Schedule "M" Deductions	-	-	-	414,134	-	-
Income Before Tax	(545,536)	629,279	(2,006,742)	(2,458,564)	(73,179)	(4,130,186)
State Income Taxes	-	-	-	-	-	-
Taxable Income	(545,536)	629,279	(2,006,742)	(2,458,564)	(73,179)	(4,130,186)
Federal Income Taxes Before Credits	(114,563)	132,149	(421,416)	(516,299)	(15,368)	(867,339)
Energy & Other Tax Credits	-	-	-	-	-	-
Federal Income Taxes	(114,563)	132,149	(421,416)	(516,299)	(15,368)	(867,339)

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	Tab 5 - Net Power Cost					Tab 6 - Depr.
	5.1	5.2	5.3	5.4	5.5	6.1
	Net Power Costs (Restating)	Net Power Costs (Pro Forma) - Year 1	Pryor Mountain REC Revenues	WRAP Fees	AURORA Access Fees	Pro Forma Depreciation & Amortization Expense - Year 1
Operating Revenues:						
General Business Revenues	-	-	-	-	-	-
Interdepartmental	-	-	-	-	-	-
Special Sales	-	19,038,327	-	-	-	-
Other Operating Revenues	-	-	265,774	-	-	-
Total Operating Revenues	-	19,038,327	265,774	-	-	-
Operating Expenses:						
Steam Production	-	(2,185,033)	-	-	-	-
Nuclear Production	-	-	-	-	-	-
Hydro Production	-	-	-	-	-	-
Other Power Supply	(7,141,821)	57,721,260	-	114,141	-	-
Transmission	-	630,177	-	-	-	-
Distribution	-	-	-	-	-	-
Customer Accounting	-	-	-	-	-	-
Customer Service & Info	-	-	-	-	-	-
Sales	-	-	-	-	-	-
Administrative & General	-	-	-	-	37,776	-
Total O&M Expenses	(7,141,821)	56,166,404	-	114,141	37,776	-
Depreciation	-	-	-	-	-	(16,220,473)
Amortization	-	-	-	-	-	615,859
Taxes Other Than Income	-	-	-	-	-	-
Income Taxes - Federal	1,499,782	(7,796,896)	55,813	(23,970)	(7,933)	3,276,969
Income Taxes - State	-	-	-	-	-	-
Income Taxes - Def Net	-	-	-	-	-	-
Investment Tax Credit Adj.	-	-	-	-	-	-
Misc Revenue & Expense	-	-	-	-	-	-
Total Operating Expenses:	(5,642,038)	48,369,508	55,813	90,171	29,843	(12,327,645)
Operating Rev For Return:	5,642,038	(29,331,180)	209,962	(90,171)	(29,843)	12,327,645
Rate Base:						
Electric Plant In Service	-	-	-	-	-	-
Plant Held for Future Use	-	-	-	-	-	-
Misc Deferred Debits	-	-	-	-	-	-
Elec Plant Acq Adj	-	-	-	-	-	-
Nuclear Fuel	-	-	-	-	-	-
Prepayments	-	-	-	-	-	-
Fuel Stock	-	-	-	-	-	-
Material & Supplies	-	-	-	-	-	-
Working Capital	-	-	-	-	-	-
Weatherization	-	-	-	-	-	-
Misc Rate Base	-	-	-	-	-	-
Total Electric Plant:	-	-	-	-	-	-
Rate Base Deductions:						
Accum Prov For Deprec	-	-	-	-	-	-
Accum Prov For Amort	-	-	-	-	-	-
Accum Def Income Tax	-	-	-	-	-	-
Unamortized ITC	-	-	-	-	-	-
Customer Adv For Const	-	-	-	-	-	-
Customer Service Deposits	-	-	-	-	-	-
Misc Rate Base Deductions	-	-	-	-	-	-
Total Rate Base Deductions	-	-	-	-	-	-
Total Rate Base:	-	-	-	-	-	-
Estimated Return on Equity Impact	0.957%	-4.973%	0.036%	-0.015%	-0.005%	2.090%
Estimated Price Change	(7,504,507)	39,013,568	(279,271)	119,937	39,694	(16,397,070)
TAX CALCULATION:						
Operating Revenue	7,141,821	(37,128,077)	265,774	(114,141)	(37,776)	15,604,614
Other Deductions	-	-	-	-	-	-
Interest (AFUDC)	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Schedule "M" Additions	-	-	-	-	-	-
Schedule "M" Deductions	-	-	-	-	-	-
Income Before Tax	7,141,821	(37,128,077)	265,774	(114,141)	(37,776)	15,604,614
State Income Taxes	-	-	-	-	-	-
Taxable Income	7,141,821	(37,128,077)	265,774	(114,141)	(37,776)	15,604,614
Federal Income Taxes Before Credits	1,499,782	(7,796,896)	55,813	(23,970)	(7,933)	3,276,969
Energy & Other Tax Credits	-	-	-	-	-	-
Federal Income Taxes	1,499,782	(7,796,896)	55,813	(23,970)	(7,933)	3,276,969

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	Tab 6 - Depreciation & Amortization			Tab 7 - Taxes	
	6.2	6.3	6.4	7.1	7.2
	Pro Forma Depreciation & Amortization Reserves - Year 1	End-of-Period Reserves - Historical	Decommissioning & Other Plant Closure Costs - Year 1	Interest True Up - Year 1	Property Tax Expense - Year 1
Operating Revenues:					
General Business Revenues	-	-	-	-	-
Interdepartmental	-	-	-	-	-
Special Sales	-	-	-	-	-
Other Operating Revenues	-	-	-	-	-
Total Operating Revenues	-	-	-	-	-
Operating Expenses:					
Steam Production	-	-	2,233,092	-	-
Nuclear Production	-	-	-	-	-
Hydro Production	-	-	-	-	-
Other Power Supply	-	-	-	-	-
Transmission	-	-	-	-	-
Distribution	-	-	-	-	-
Customer Accounting	-	-	-	-	-
Customer Service & Info	-	-	-	-	-
Sales	-	-	-	-	-
Administrative & General	-	-	-	-	-
Total O&M Expenses	-	-	2,233,092	-	-
Depreciation	-	-	-	-	-
Amortization	-	-	3,700,583	-	-
Taxes Other Than Income	-	-	-	-	843,809
Income Taxes - Federal	-	-	(820,080)	498,226	(177,200)
Income Taxes - State	-	-	-	-	-
Income Taxes - Def Net	-	-	(498,746)	-	-
Investment Tax Credit Adj.	-	-	-	-	-
Misc Revenue & Expense	-	-	-	-	-
Total Operating Expenses:	-	-	4,614,849	498,226	666,609
Operating Rev For Return:	-	-	(4,614,849)	(498,226)	(666,609)
Rate Base:					
Electric Plant In Service	-	-	-	-	-
Plant Held for Future Use	-	-	-	-	-
Misc Deferred Debits	-	-	-	-	-
Elec Plant Acq Adj	-	-	-	-	-
Nuclear Fuel	-	-	-	-	-
Prepayments	-	-	-	-	-
Fuel Stock	-	-	-	-	-
Material & Supplies	-	-	-	-	-
Working Capital	-	-	-	-	-
Weatherization	-	-	-	-	-
Misc Rate Base	-	-	-	-	-
Total Electric Plant:	-	-	-	-	-
Rate Base Deductions:					
Accum Prov For Deprec	(80,207,432)	(26,352,745)	-	-	-
Accum Prov For Amort	(7,490,521)	(1,545,676)	-	-	-
Accum Def Income Tax	-	-	4,379,287	-	-
Unamortized ITC	-	-	-	-	-
Customer Adv For Const	-	-	-	-	-
Customer Service Deposits	-	-	-	-	-
Misc Rate Base Deductions	-	-	(16,478,623)	-	-
Total Rate Base Deductions	(87,697,953)	(27,898,421)	(12,099,335)	-	-
Total Rate Base:	(87,697,953)	(27,898,421)	(12,099,335)	-	-
Estimated Return on Equity Impact	0.950%	0.286%	-0.668%	-0.084%	-0.113%
Estimated Price Change	(8,865,213)	(2,820,196)	4,915,138	662,693	886,660
TAX CALCULATION:					
Operating Revenue	-	-	(5,933,675)	-	(843,809)
Other Deductions	-	-	-	-	-
Interest (AFUDC)	-	-	-	-	-
Interest	-	-	-	(2,372,504)	-
Schedule "M" Additions	-	-	2,028,531	-	-
Schedule "M" Deductions	-	-	-	-	-
Income Before Tax	-	-	(3,905,144)	2,372,504	(843,809)
State Income Taxes	-	-	-	-	-
Taxable Income	-	-	(3,905,144)	2,372,504	(843,809)
Federal Income Taxes Before Credits	-	-	(820,080)	498,226	(177,200)
Energy & Other Tax Credits	-	-	-	-	-
Federal Income Taxes	-	-	(820,080)	498,226	(177,200)

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	Tab 7 - Taxes					
	7.3	7.4	7.5	7.6	7.7	7.8
	Production Tax Credit - Year 1	PowerTax ADIT Balance - Year 1	Permanent Schedule M Adjustment - Year 1	Remove Deferred State Tax Expense & Balance - Year 1	Washington Public Utility Tax Adjustment	Removal of TCJA Deferred Balances Adjustment
Operating Revenues:						
General Business Revenues	-	-	-	-	-	-
Interdepartmental	-	-	-	-	-	-
Special Sales	-	-	-	-	-	-
Other Operating Revenues	-	-	-	-	-	-
Total Operating Revenues	-	-	-	-	-	-
Operating Expenses:						
Steam Production	-	-	-	-	-	-
Nuclear Production	-	-	-	-	-	-
Hydro Production	-	-	-	-	-	-
Other Power Supply	-	-	-	-	-	-
Transmission	-	-	-	-	-	-
Distribution	-	-	-	-	-	-
Customer Accounting	-	-	-	-	-	-
Customer Service & Info	-	-	-	-	-	-
Sales	-	-	-	-	-	-
Administrative & General	-	-	-	-	-	-
Total O&M Expenses	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-
Amortization	-	-	-	-	-	-
Taxes Other Than Income	-	-	-	-	1,290,521	-
Income Taxes - Federal	(6,025,906)	(603,661)	302,036	-	(271,009)	-
Income Taxes - State	-	-	-	-	-	-
Income Taxes - Def Net	-	(3,302,496)	-	123,664	-	8,451,410
Investment Tax Credit Adj.	-	-	-	-	-	-
Misc Revenue & Expense	-	-	-	-	-	-
Total Operating Expenses:	(6,025,906)	(3,906,157)	302,036	123,664	1,019,512	8,451,410
Operating Rev For Return:	6,025,906	3,906,157	(302,036)	(123,664)	(1,019,512)	(8,451,410)
Rate Base:						
Electric Plant In Service	-	-	-	-	-	-
Plant Held for Future Use	-	-	-	-	-	-
Misc Deferred Debits	-	-	-	-	-	-
Elec Plant Acq Adj	-	-	-	-	-	-
Nuclear Fuel	-	-	-	-	-	-
Prepayments	-	-	-	-	-	-
Fuel Stock	-	-	-	-	-	-
Material & Supplies	-	-	-	-	-	-
Working Capital	-	-	-	-	-	-
Weatherization	-	-	-	-	-	-
Misc Rate Base	-	-	-	-	-	-
Total Electric Plant:	-	-	-	-	-	-
Rate Base Deductions:						
Accum Prov For Deprec	-	-	-	-	-	-
Accum Prov For Amort	-	-	-	-	-	-
Accum Def Income Tax	-	(32,790,654)	-	28,172,848	-	(13,008,440)
Unamortized ITC	-	-	-	-	-	-
Customer Adv For Const	-	-	-	-	-	-
Customer Service Deposits	-	-	-	-	-	-
Misc Rate Base Deductions	-	-	-	-	-	53,324,397
Total Rate Base Deductions	-	(32,790,654)	-	28,172,848	-	40,315,957
Total Rate Base:	-	(32,790,654)	-	28,172,848	-	40,315,957
Estimated Return on Equity Impact	1.022%	1.019%	-0.051%	-0.296%	-0.173%	-1.774%
Estimated Price Change	(8,015,092)	(8,510,344)	401,739	3,012,424	1,356,058	15,316,728
TAX CALCULATION:						
Operating Revenue	-	-	-	-	(1,290,521)	-
Other Deductions	-	-	-	-	-	-
Interest (AFUDC)	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Schedule "M" Additions	-	5,423,212	(1,400)	-	-	-
Schedule "M" Deductions	-	8,297,790	(1,347,051)	-	-	-
Income Before Tax	-	(2,874,578)	1,345,651	-	(1,290,521)	-
State Income Taxes	-	-	-	-	-	-
Taxable Income	-	(2,874,578)	1,345,651	-	(1,290,521)	-
Federal Income Taxes Before Credits	-	(603,661)	282,587	-	(271,009)	-
Energy & Other Tax Credits	(6,025,906)	-	19,449	-	-	-
Federal Income Taxes	(6,025,906)	(603,661)	302,036	-	(271,009)	-

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	Tab 7 - Taxes		Tab 8 - Rate Base			
	7.9	7.10	8.1	8.2	8.3	8.4
	Washington Low Income Tax Credit	Wyoming Wind Generation Tax	End-of-Period Plant Balances - Historical	Regulatory Assets/ Liabilities Amortization - Year 1	Customer Advances for Construction	Pro Forma Major Plant Additions - Year 1
Operating Revenues:						
General Business Revenues	-	-	-	-	-	-
Interdepartmental	-	-	-	-	-	-
Special Sales	-	-	-	-	-	-
Other Operating Revenues	-	-	-	-	-	-
Total Operating Revenues	-	-	-	-	-	-
Operating Expenses:						
Steam Production	-	-	-	-	-	-
Nuclear Production	-	-	-	-	-	-
Hydro Production	-	-	-	-	-	-
Other Power Supply	-	-	-	-	-	-
Transmission	-	-	-	-	-	-
Distribution	-	-	-	-	-	-
Customer Accounting	-	-	-	-	-	-
Customer Service & Info	-	-	-	-	-	-
Sales	-	-	-	-	-	-
Administrative & General	-	-	-	-	-	-
Total O&M Expenses	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-
Amortization	-	-	-	7,011,258	-	-
Taxes Other Than Income	(16,672)	232,525	-	-	-	-
Income Taxes - Federal	3,501	(48,830)	-	2,508,556	-	468,936
Income Taxes - State	-	-	-	-	-	-
Income Taxes - Def Net	-	-	-	(4,660,823)	-	(549,026)
Investment Tax Credit Adj.	-	-	-	-	-	-
Misc Revenue & Expense	-	-	-	-	-	-
Total Operating Expenses:	(13,171)	183,695	-	4,858,991	-	(80,090)
Operating Rev For Return:	13,171	(183,695)	-	(4,858,991)	-	80,090
Rate Base:						
Electric Plant In Service	-	-	30,000,112	-	-	132,654,631
Plant Held for Future Use	-	-	-	-	-	-
Misc Deferred Debits	-	-	-	49,361	-	-
Elec Plant Acq Adj	-	-	-	-	-	-
Nuclear Fuel	-	-	-	-	-	-
Prepayments	-	-	-	-	-	-
Fuel Stock	-	-	-	-	-	-
Material & Supplies	-	-	-	-	-	-
Working Capital	-	-	-	-	-	-
Weatherization	-	-	-	-	-	-
Misc Rate Base	-	-	-	-	-	-
Total Electric Plant:	-	-	30,000,112	49,361	-	132,654,631
Rate Base Deductions:						
Accum Prov For Deprec	-	-	-	-	-	-
Accum Prov For Amort	-	-	-	-	-	-
Accum Def Income Tax	-	-	-	(8,567,995)	-	289,568
Unamortized ITC	-	-	-	-	-	-
Customer Adv For Const	-	-	-	-	(1,733,115)	-
Customer Service Deposits	-	-	-	-	-	-
Misc Rate Base Deductions	-	-	-	34,836,222	-	-
Total Rate Base Deductions	-	-	-	26,268,227	(1,733,115)	289,568
Total Rate Base:	-	-	30,000,112	26,317,589	(1,733,115)	132,944,199
Estimated Return on Equity Impact	0.002%	-0.031%	-0.293%	-1.063%	0.017%	-1.180%
Estimated Price Change	(17,519)	244,333	3,032,652	9,123,364	(175,197)	13,332,538
TAX CALCULATION:						
Operating Revenue	16,672	(232,525)	-	(7,011,258)	-	-
Other Deductions	-	-	-	-	-	-
Interest (AFUDC)	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Schedule "M" Additions	-	-	-	17,418,111	-	(364,645)
Schedule "M" Deductions	-	-	-	(1,538,649)	-	(2,597,673)
Income Before Tax	16,672	(232,525)	-	11,945,502	-	2,233,028
State Income Taxes	-	-	-	-	-	-
Taxable Income	16,672	(232,525)	-	11,945,502	-	2,233,028
Federal Income Taxes Before Credits	3,501	(48,830)	-	2,508,556	-	468,936
Energy & Other Tax Credits	-	-	-	-	-	-
Federal Income Taxes	3,501	(48,830)	-	2,508,556	-	468,936

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	Tab 8 - Rate Base					
	8.5	8.6	8.7	8.8	8.9	8.10
	Miscellaneous Rate Base	Customer Service Deposits	Investor Supplied Working Capital	Labor Day Wildfire Restoration Capital Removal	WJAM Transmission Reallocation	Klamath Hydroelectric Assets Transfer - Year 1
Operating Revenues:						
General Business Revenues	-	-	-	-	-	-
Interdepartmental	-	-	-	-	-	-
Special Sales	-	-	-	-	-	-
Other Operating Revenues	-	-	-	-	-	-
Total Operating Revenues	-	-	-	-	-	-
Operating Expenses:						
Steam Production	-	-	-	-	-	-
Nuclear Production	-	-	-	-	-	-
Hydro Production	-	-	-	-	-	(253,659)
Other Power Supply	-	-	-	-	-	-
Transmission	-	-	-	-	-	-
Distribution	-	-	-	-	-	-
Customer Accounting	-	-	-	-	-	-
Customer Service & Info	-	-	-	-	-	-
Sales	-	-	-	-	-	-
Administrative & General	-	-	-	-	-	-
Total O&M Expenses	-	-	-	-	-	(253,659)
Depreciation	-	-	-	-	-	-
Amortization	-	-	-	-	-	76,197
Taxes Other Than Income	-	-	-	-	-	-
Income Taxes - Federal	-	(491)	-	-	-	53,268
Income Taxes - State	-	-	-	-	-	-
Income Taxes - Def Net	-	-	-	-	-	(18,734)
Investment Tax Credit Adj.	-	-	-	-	-	-
Misc Revenue & Expense	-	2,337	-	-	-	-
Total Operating Expenses:	-	1,846	-	-	-	(142,928)
Operating Rev For Return:	-	(1,846)	-	-	-	142,928
Rate Base:						
Electric Plant In Service	-	-	-	(17,855,801)	(10,948,499)	(426,746)
Plant Held for Future Use	-	-	-	-	-	-
Misc Deferred Debits	(9,959,814)	-	-	-	-	342,885
Elec Plant Acq Adj	-	-	-	-	-	-
Nuclear Fuel	-	-	-	-	-	-
Prepayments	(3,284,761)	-	-	-	-	-
Fuel Stock	(9,196,315)	-	-	-	-	-
Material & Supplies	(12,260,467)	-	-	-	-	-
Working Capital	(2,747,159)	-	29,873,668	-	-	-
Weatherization	-	-	-	-	-	-
Misc Rate Base	-	-	-	-	-	-
Total Electric Plant:	(37,448,516)	-	29,873,668	(17,855,801)	(10,948,499)	(83,861)
Rate Base Deductions:						
Accum Prov For Deprec	-	-	-	499,944	3,287,281	90,669
Accum Prov For Amort	-	-	-	-	-	-
Accum Def Income Tax	-	-	-	759,932	1,434,110	(84,304)
Unamortized ITC	-	-	-	-	-	-
Customer Adv For Const	-	-	-	-	-	-
Customer Service Deposits	-	(408,391)	-	-	-	-
Misc Rate Base Deductions	10,195,538	-	-	-	-	-
Total Rate Base Deductions	10,195,538	(408,391)	-	1,259,876	4,721,391	6,365
Total Rate Base:	(27,252,977)	(408,391)	29,873,668	(16,595,925)	(6,227,109)	(77,496)
Estimated Return on Equity Impact	0.279%	0.004%	-0.291%	0.169%	0.063%	0.025%
Estimated Price Change	(2,754,950)	(38,828)	3,019,870	(1,677,649)	(629,486)	(197,943)
TAX CALCULATION:						
Operating Revenue	-	(2,337)	-	-	-	177,462
Other Deductions	-	-	-	-	-	-
Interest (AFUDC)	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Schedule "M" Additions	-	-	-	-	-	76,197
Schedule "M" Deductions	-	-	-	-	-	-
Income Before Tax	-	(2,337)	-	-	-	253,659
State Income Taxes	-	-	-	-	-	-
Taxable Income	-	(2,337)	-	-	-	253,659
Federal Income Taxes Before Credits	-	(491)	-	-	-	53,268
Energy & Other Tax Credits	-	-	-	-	-	-
Federal Income Taxes	-	(491)	-	-	-	53,268

PacifiCorp
Washington 2023 General Rate Case
Summary of Total Adjustments - Rate Year 1

	Tab 8 - Rate Base		Tab 9 - Other	Tab 10 - Thermal Generation		
	8.11	8.12	9.1	10.1	10.2	10.3
	Confidential Wind Capital Additions - Year 1	Major Transmission Capital Additions - Year 1	Production Factor Year 1	Removal of Coal- Fired Generation Assets	Jim Bridger SCRs Removal	Colstrip Unit 3 Removal
Operating Revenues:						
General Business Revenues	-	-	-	-	-	-
Interdepartmental	-	-	-	-	-	-
Special Sales	-	-	110,157	-	-	-
Other Operating Revenues	-	-	(5,533)	-	-	-
Total Operating Revenues	-	-	104,624	-	-	-
Operating Expenses:						
Steam Production	-	-	212,943	-	-	(1,201,933)
Nuclear Production	-	-	-	-	-	-
Hydro Production	-	-	573	-	-	-
Other Power Supply	131,145	-	902,275	-	-	-
Transmission	-	-	72,376	-	-	-
Distribution	-	-	-	-	-	-
Customer Accounting	-	-	-	-	-	-
Customer Service & Info	-	-	-	-	-	-
Sales	-	-	-	-	-	-
Administrative & General	-	-	-	-	-	(15,196)
Total O&M Expenses	131,145	-	1,188,168	-	-	(1,217,129)
Depreciation	97,711	646,845	23,210	-	418,475	-
Amortization	-	-	-	-	-	-
Taxes Other Than Income	-	-	1,260	-	-	(76,110)
Income Taxes - Federal	(48,060)	(135,837)	(265,344)	-	-	(198,407)
Income Taxes - State	-	-	-	-	-	-
Income Taxes - Def Net	-	-	-	-	(102,889)	573,609
Investment Tax Credit Adj.	-	-	-	-	-	-
Misc Revenue & Expense	-	-	-	-	-	-
Total Operating Expenses:	180,796	511,008	947,295	-	315,586	(918,036)
Operating Rev For Return:	(180,796)	(511,008)	(842,671)	-	(315,586)	918,036
Rate Base:						
Electric Plant In Service	2,321,669	37,741,372	192,349	(298,414,625)	(49,457,132)	(29,244,710)
Plant Held for Future Use	-	-	-	-	-	-
Misc Deferred Debits	-	-	-	-	-	-
Elec Plant Acq Adj	-	-	-	-	-	-
Nuclear Fuel	-	-	-	-	-	-
Prepayments	-	-	-	-	-	-
Fuel Stock	-	-	-	-	-	-
Material & Supplies	-	-	-	-	-	-
Working Capital	-	-	-	-	-	-
Weatherization	-	-	-	-	-	-
Misc Rate Base	-	-	-	-	-	-
Total Electric Plant:	2,321,669	37,741,372	192,349	(298,414,625)	(49,457,132)	(29,244,710)
Rate Base Deductions:						
Accum Prov For Deprec	(5,246)	(86,079)	(195,150)	153,709,555	24,936,777	18,475,235
Accum Prov For Amort	-	-	-	-	-	-
Accum Def Income Tax	-	-	-	-	1,868,593	792,540
Unamortized ITC	-	-	-	-	-	-
Customer Adv For Const	-	-	-	-	-	-
Customer Service Deposits	-	-	-	-	-	-
Misc Rate Base Deductions	-	-	-	-	-	-
Total Rate Base Deductions	(5,246)	(86,079)	(195,150)	153,709,555	26,805,370	19,267,775
Total Rate Base:	2,316,422	37,655,293	(2,801)	(144,705,070)	(22,651,762)	(9,976,935)
Estimated Return on Equity Impact	-0.054%	-0.449%	-0.143%	1.656%	0.177%	0.258%
Estimated Price Change	474,641	4,486,193	1,120,559	(14,627,950)	(1,870,059)	(2,229,634)
TAX CALCULATION:						
Operating Revenue	(228,856)	(646,845)	(1,108,015)	-	(418,475)	1,293,238
Other Deductions	-	-	-	-	-	-
Interest (AFUDC)	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Schedule "M" Additions	-	-	-	-	418,475	-
Schedule "M" Deductions	-	-	-	-	-	2,238,035
Income Before Tax	(228,856)	(646,845)	(1,108,015)	-	-	(944,797)
State Income Taxes	-	-	-	-	-	-
Taxable Income	(228,856)	(646,845)	(1,108,015)	-	-	(944,797)
Federal Income Taxes Before Credits	(48,060)	(135,837)	(232,683)	-	-	(198,407)
Energy & Other Tax Credits	-	-	(32,660)	-	-	-
Federal Income Taxes	(48,060)	(135,837)	(265,344)	-	-	(198,407)

PacifiCorp
Washington 2023 General Rate Case
Summary of Total Adjustments - Rate Year 1

	Tab 10 - Thermal Generation				
	10.4	10.5	10.6	10.7	10.8
	Jim Bridger Mine Rate Base - Year 1	Existing Coal- Fired Generation Assets - Year 1	Pro Forma JB Units 3, 4 and Colstrip 4 Additions - Year 1	Pro Forma JB Units 1 & 2 Additions - Year 1	Fly Ash Revenues Year 1
Operating Revenues:					
General Business Revenues	-	-	-	-	-
Interdepartmental	-	-	-	-	-
Special Sales	-	-	-	-	-
Other Operating Revenues	-	-	-	-	(1,020,828)
Total Operating Revenues	-	-	-	-	(1,020,828)
Operating Expenses:					
Steam Production	-	-	-	-	-
Nuclear Production	-	-	-	-	-
Hydro Production	-	-	-	-	-
Other Power Supply	-	-	-	-	-
Transmission	-	-	-	-	-
Distribution	-	-	-	-	-
Customer Accounting	-	-	-	-	-
Customer Service & Info	-	-	-	-	-
Sales	-	-	-	-	-
Administrative & General	-	-	-	-	-
Total O&M Expenses	-	-	-	-	-
Depreciation	-	2,952,541	46,520	36,782	-
Amortization	-	-	-	-	-
Taxes Other Than Income	-	-	-	-	-
Income Taxes - Federal	-	-	(61,331)	(48,287)	(214,374)
Income Taxes - State	-	-	-	-	-
Income Taxes - Def Net	-	(725,929)	60,369	47,491	-
Investment Tax Credit Adj.	-	-	-	-	-
Misc Revenue & Expense	-	-	-	-	-
Total Operating Expenses:	-	2,226,611	45,557	35,986	(214,374)
Operating Rev For Return:	-	(2,226,611)	(45,557)	(35,986)	(806,454)
Rate Base:					
Electric Plant In Service	40,072,259	300,463,388	3,803,939	4,092,536	-
Plant Held for Future Use	-	-	-	-	-
Misc Deferred Debits	-	-	-	-	-
Elec Plant Acq Adj	-	-	-	-	-
Nuclear Fuel	-	-	-	-	-
Prepayments	-	-	-	-	-
Fuel Stock	-	-	-	-	-
Material & Supplies	-	-	-	-	-
Working Capital	-	-	-	-	-
Weatherization	-	-	-	-	-
Misc Rate Base	-	-	-	-	-
Total Electric Plant:	40,072,259	300,463,388	3,803,939	4,092,536	-
Rate Base Deductions:					
Accum Prov For Deprec	(34,739,396)	(314,750,593)	(54,559)	(14,379)	-
Accum Prov For Amort	-	-	-	-	-
Accum Def Income Tax	(120,984)	15,084,521	(37,768)	(16,901)	-
Unamortized ITC	-	-	-	-	-
Customer Adv For Const	-	-	-	-	-
Customer Service Deposits	-	-	-	-	-
Misc Rate Base Deductions	-	-	-	-	-
Total Rate Base Deductions	(34,860,380)	(299,666,072)	(92,327)	(31,280)	-
Total Rate Base:	5,211,879	797,315	3,711,612	4,061,256	-
Estimated Return on Equity Impact	-0.052%	-0.385%	-0.045%	-0.047%	-0.137%
Estimated Price Change	526,859	3,042,227	435,796	458,410	1,072,669
TAX CALCULATION:					
Operating Revenue	-	(2,952,541)	(46,520)	(36,782)	(1,020,828)
Other Deductions	-	-	-	-	-
Interest (AFUDC)	-	-	-	-	-
Interest	-	-	-	-	-
Schedule "M" Additions	-	2,952,541	46,520	36,782	-
Schedule "M" Deductions	-	-	292,055	229,940	-
Income Before Tax	-	-	(292,055)	(229,940)	(1,020,828)
State Income Taxes	-	-	-	-	-
Taxable Income	-	-	(292,055)	(229,940)	(1,020,828)
Federal Income Taxes Before Credits	-	-	(61,331)	(48,287)	(214,374)
Energy & Other Tax Credits	-	-	-	-	-
Federal Income Taxes	-	-	(61,331)	(48,287)	(214,374)

	Tab 3 - Revenue			Tab 4 - O&M
	3.1	3.2	3.3	4.1
Total Restating Adjustments	Temperature Normalization	Revenue Normalizing	Wheeling Revenue - Year 1	Miscellaneous Expense & Revenue
Operating Revenues:				
General Business Revenues	31,472,700	(2,240,537)	33,713,237	
Interdepartmental	-			
Special Sales	-			
Other Operating Revenues	(21,607)			(21,607)
Total Operating Revenues	31,451,094	(2,240,537)	33,713,237	(21,607)
Operating Expenses:				
Steam Production	1,095,326			
Nuclear Production	-			
Hydro Production	1,776,039			
Other Power Supply	(7,171,812)			
Transmission	37,087			
Distribution	149,317			
Customer Accounting	(197,739)			
Customer Service & Info Sales	21,803			(509)
Administrative & General	1,397,512			93,809
Total O&M Expenses	(2,892,467)	-	-	93,301
Depreciation	-			
Amortization	3,700,583			
Taxes Other Than Income	1,214,411			
Income Taxes - Federal	18,175,764	(470,513)	7,079,780	(4,537)
Income Taxes - State	-	-	-	-
Income Taxes - Def Net	511,980			
Investment Tax Credit Adj.	-			
Misc Revenue & Expense	81,875			79,538
Total Operating Expenses:	20,792,146	(470,513)	7,079,780	(4,537)
Operating Rev For Return:	10,658,948	(1,770,024)	26,633,457	(136,543)
Rate Base:				
Electric Plant In Service	(337,397,047)			
Plant Held for Future Use	-			
Misc Deferred Debits	(9,959,814)			
Elec Plant Acq Adj	-			
Nuclear Fuel	-			
Prepayments	(3,284,761)			
Fuel Stock	(9,196,315)			
Material & Supplies	(12,260,467)			
Working Capital	27,126,509			
Weatherization	-			
Misc Rate Base	-			
Total Electric Plant:	(344,971,894)	-	-	-
Rate Base Deductions:				
Accum Prov For Deprec	142,190,073			
Accum Prov For Amort	(1,545,676)			
Accum Def Income Tax	(2,150,456)			
Unamortized ITC	-			
Customer Adv For Const	(1,733,115)			
Customer Service Deposits	(408,391)			
Misc Rate Base Deductions	45,480,887			
Total Rate Base Deductions	181,833,323	-	-	-
Total Rate Base:	(163,138,571)	-	-	-
Estimated Return on Equity Impact	4.008%	-0.300%	4.516%	-0.003%
Estimated Price Change	(30,668,882)	2,354,319	(35,425,311)	22,704
TAX CALCULATION:				
Operating Revenue	29,346,691	(2,240,537)	33,713,237	(21,607)
Other Deductions	-			(172,839)
Interest (AFUDC)	-			
Interest	(5,002,404)			
Schedule "M" Additions	1,370,030			
Schedule "M" Deductions	1,328,870			
Income Before Tax	34,390,255	(2,240,537)	33,713,237	(21,607)
State Income Taxes	-	-	-	-
Taxable Income	34,390,255	(2,240,537)	33,713,237	(21,607)
Federal Income Taxes Before Credits	7,221,954	(470,513)	7,079,780	(4,537)
Energy & Other Tax Credits	10,953,810			(36,296)
Federal Income Taxes	18,175,764	(470,513)	7,079,780	(36,296)

	Tab 4 - Operations & Maintenance					
	4.2	4.3	4.4	4.5	4.6	4.7
	General Wage Increase (Annualizing)	General Wage Increase (Pro Forma) - Year 1	Pension Related Non-Service Expense	Insurance Expense	Advertising	Memberships & Subscriptions
Operating Revenues:						
General Business Revenues						
Interdepartmental						
Special Sales						
Other Operating Revenues						
Total Operating Revenues	-	-	-	-	-	-
Operating Expenses:						
Steam Production	64,166					
Nuclear Production						
Hydro Production	22,956					
Other Power Supply	38,260					
Transmission	37,087					
Distribution	149,317					
Customer Accounting	31,668					
Customer Service & Info Sales	4,768				17,543	
Administrative & General	27,845		(194,940)		(637)	(768)
Total O&M Expenses	376,068	-	(194,940)	-	16,907	(768)
Depreciation						
Amortization						
Taxes Other Than Income						
Income Taxes - Federal	(78,974)	-	40,937	-	(3,550)	161
Income Taxes - State	-	-	-	-	-	-
Income Taxes - Def Net						
Investment Tax Credit Adj.						
Misc Revenue & Expense						
Total Operating Expenses:	297,094	-	(154,003)	-	13,356	(607)
Operating Rev For Return:	(297,094)	-	154,003	-	(13,356)	607
Rate Base:						
Electric Plant In Service						
Plant Held for Future Use						
Misc Deferred Debits						
Elec Plant Acq Adj						
Nuclear Fuel						
Prepayments						
Fuel Stock						
Material & Supplies						
Working Capital						
Weatherization						
Misc Rate Base						
Total Electric Plant:	-	-	-	-	-	-
Rate Base Deductions:						
Accum Prov For Deprec						
Accum Prov For Amort						
Accum Def Income Tax						
Unamortized ITC						
Customer Adv For Const						
Customer Service Deposits						
Misc Rate Base Deductions						
Total Rate Base Deductions	-	-	-	-	-	-
Total Rate Base:	-	-	-	-	-	-
Estimated Return on Equity Impact	-0.050%	0.000%	0.026%	0.000%	-0.002%	0.000%
Estimated Price Change	395,166	-	(204,840)	-	17,766	(807)
TAX CALCULATION:						
Operating Revenue	(376,068)	-	194,940	-	(16,907)	768
Other Deductions						
Interest (AFUDC)						
Interest						
Schedule "M" Additions						
Schedule "M" Deductions						
Income Before Tax	(376,068)	-	194,940	-	(16,907)	768
State Income Taxes	-	-	-	-	-	-
Taxable Income	(376,068)	-	194,940	-	(16,907)	768
Federal Income Taxes Before Credits	(78,974)	-	40,937	-	(3,550)	161
Energy & Other Tax Credits						
Federal Income Taxes	(78,974)	-	40,937	-	(3,550)	161

	Tab 4 - Operations & Maintenance					
	4.8	4.9	4.10	4.11	4.12	4.13
	Revenue-Sensitive/ Uncollectible Expense	Legal Expenses	Remove Non- Recurring Entries	Environmental Remediation	Payment Services Fees	Incremental O&M Expenses
Operating Revenues:						
General Business Revenues						
Interdepartmental						
Special Sales						
Other Operating Revenues						
Total Operating Revenues	-	-	-	-	-	-
Operating Expenses:						
Steam Production						
Nuclear Production						
Hydro Production			2,006,742			
Other Power Supply		(68,251)				
Transmission						
Distribution						
Customer Accounting	(229,407)					
Customer Service & Info						
Sales						
Administrative & General	774,943	(561,028)		1,273,483		
Total O&M Expenses	545,536	(629,279)	2,006,742	1,273,483	-	-
Depreciation						
Amortization						
Taxes Other Than Income						
Income Taxes - Federal	(114,563)	132,149	(421,416)	(516,299)	-	-
Income Taxes - State	-	-	-	-	-	-
Income Taxes - Def Net				291,371		
Investment Tax Credit Adj.						
Misc Revenue & Expense						
Total Operating Expenses:	430,973	(497,131)	1,585,326	1,048,556	-	-
Operating Rev For Return:	(430,973)	497,131	(1,585,326)	(1,048,556)	-	-
Rate Base:						
Electric Plant In Service						
Plant Held for Future Use						
Misc Deferred Debits						
Elec Plant Acq Adj						
Nuclear Fuel						
Prepayments						
Fuel Stock						
Material & Supplies						
Working Capital						
Weatherization						
Misc Rate Base						
Total Electric Plant:	-	-	-	-	-	-
Rate Base Deductions:						
Accum Prov For Deprec						
Accum Prov For Amort						
Accum Def Income Tax				1,273,328		
Unamortized ITC						
Customer Adv For Const						
Customer Service Deposits						
Misc Rate Base Deductions						
Total Rate Base Deductions	-	-	-	1,273,328	-	-
Total Rate Base:	-	-	-	1,273,328	-	-
Estimated Return on Equity Impact	-0.073%	0.084%	-0.269%	-0.190%	0.000%	0.000%
Estimated Price Change	573,240	(661,236)	2,108,652	1,523,409	-	-
TAX CALCULATION:						
Operating Revenue	(545,536)	629,279	(2,006,742)	(1,273,483)	-	-
Other Deductions						
Interest (AFUDC)						
Interest						
Schedule "M" Additions				(770,947)		
Schedule "M" Deductions				414,134		
Income Before Tax	(545,536)	629,279	(2,006,742)	(2,458,564)	-	-
State Income Taxes	-	-	-	-	-	-
Taxable Income	(545,536)	629,279	(2,006,742)	(2,458,564)	-	-
Federal Income Taxes Before Credits	(114,563)	132,149	(421,416)	(516,299)	-	-
Energy & Other Tax Credits						
Federal Income Taxes	(114,563)	132,149	(421,416)	(516,299)	-	-

	Tab 5 - Net Power Cost					Tab 6 - Depr.
	5.1	5.2	5.3	5.4	5.5	6.1
	Net Power Costs (Restating)	Net Power Costs (Pro Forma) - Year 1	Pryor Mountain REC Revenues	WRAP Fees	AURORA Access Fees	Pro Forma Depreciation & Amortization Expense - Year 1
Operating Revenues:						
General Business Revenues						
Interdepartmental						
Special Sales						
Other Operating Revenues						
Total Operating Revenues	-	-	-	-	-	-
Operating Expenses:						
Steam Production						
Nuclear Production						
Hydro Production						
Other Power Supply	(7,141,821)					
Transmission						
Distribution						
Customer Accounting						
Customer Service & Info						
Sales						
Administrative & General						
Total O&M Expenses	(7,141,821)	-	-	-	-	-
Depreciation						
Amortization						
Taxes Other Than Income						
Income Taxes - Federal	1,499,782	-	-	-	-	-
Income Taxes - State	-	-	-	-	-	-
Income Taxes - Def Net						
Investment Tax Credit Adj.						
Misc Revenue & Expense						
Total Operating Expenses:	(5,642,038)	-	-	-	-	-
Operating Rev For Return:	5,642,038	-	-	-	-	-
Rate Base:						
Electric Plant In Service						
Plant Held for Future Use						
Misc Deferred Debits						
Elec Plant Acq Adj						
Nuclear Fuel						
Prepayments						
Fuel Stock						
Material & Supplies						
Working Capital						
Weatherization						
Misc Rate Base						
Total Electric Plant:	-	-	-	-	-	-
Rate Base Deductions:						
Accum Prov For Deprec						
Accum Prov For Amort						
Accum Def Income Tax						
Unamortized ITC						
Customer Adv For Const						
Customer Service Deposits						
Misc Rate Base Deductions						
Total Rate Base Deductions	-	-	-	-	-	-
Total Rate Base:						
Estimated Return on Equity Impact	0.957%	0.000%	0.000%	0.000%	0.000%	0.000%
Estimated Price Change	(7,504,507)	-	-	-	-	-
TAX CALCULATION:						
Operating Revenue	7,141,821	-	-	-	-	-
Other Deductions						
Interest (AFUDC)						
Interest						
Schedule "M" Additions						
Schedule "M" Deductions						
Income Before Tax	7,141,821	-	-	-	-	-
State Income Taxes	-	-	-	-	-	-
Taxable Income	7,141,821	-	-	-	-	-
Federal Income Taxes Before Credits	1,499,782	-	-	-	-	-
Energy & Other Tax Credits						
Federal Income Taxes	1,499,782	-	-	-	-	-

	Tab 6 - Depreciation & Amortization			Tab 7 - Taxes	
	6.2	6.3	6.4	7.1	7.2
	Pro Forma Depreciation & Amortization Reserves - Year 1	End-of-Period Reserves - Historical	Decommissioning & Other Plant Closure Costs - Year 1	Interest True Up - Year 1	Property Tax Expense - Year 1
Operating Revenues:					
General Business Revenues					
Interdepartmental					
Special Sales					
Other Operating Revenues					
Total Operating Revenues	-	-	-	-	-
Operating Expenses:					
Steam Production			2,233,092		
Nuclear Production					
Hydro Production					
Other Power Supply					
Transmission					
Distribution					
Customer Accounting					
Customer Service & Info					
Sales					
Administrative & General					
Total O&M Expenses	-	-	2,233,092	-	-
Depreciation					
Amortization			3,700,583		
Taxes Other Than Income					
Income Taxes - Federal	-	-	(820,080)	1,050,505	-
Income Taxes - State	-	-	-	-	-
Income Taxes - Def Net					
Investment Tax Credit Adj.					
Misc Revenue & Expense					
Total Operating Expenses:	-	-	5,113,595	1,050,505	-
Operating Rev For Return:	-	-	(5,113,595)	(1,050,505)	-
Rate Base:					
Electric Plant In Service					
Plant Held for Future Use					
Misc Deferred Debits					
Elec Plant Acq Adj					
Nuclear Fuel					
Prepayments					
Fuel Stock					
Material & Supplies					
Working Capital					
Weatherization					
Misc Rate Base					
Total Electric Plant:	-	-	-	-	-
Rate Base Deductions:					
Accum Prov For Deprec		(26,352,745)			
Accum Prov For Amort		(1,545,676)			
Accum Def Income Tax					
Unamortized ITC					
Customer Adv For Const					
Customer Service Deposits					
Misc Rate Base Deductions					
Total Rate Base Deductions	-	(27,898,421)	-	-	-
Total Rate Base:	-	(27,898,421)	-	-	-
Estimated Return on Equity Impact	0.000%	0.286%	-0.867%	-0.178%	0.000%
Estimated Price Change	-	(2,820,196)	6,801,621	1,397,282	-
TAX CALCULATION:					
Operating Revenue	-	-	(5,933,675)	-	-
Other Deductions					
Interest (AFUDC)					
Interest				(5,002,404)	
Schedule "M" Additions			2,028,531		
Schedule "M" Deductions					
Income Before Tax	-	-	(3,905,144)	5,002,404	-
State Income Taxes	-	-	-	-	-
Taxable Income	-	-	(3,905,144)	5,002,404	-
Federal Income Taxes Before Credits	-	-	(820,080)	1,050,505	-
Energy & Other Tax Credits					
Federal Income Taxes	-	-	(820,080)	1,050,505	-

	Tab 7 - Taxes					
	7.3	7.4	7.5	7.6	7.7	7.8
	Production Tax Credit - Year 1	PowerTax ADIT Balance - Year 1	Permanent Schedule M Adjustment - Year 1	Remove Deferred State Tax Expense & Balance - Year 1	Washington Public Utility Tax Adjustment	Removal of TCJA Deferred Balances Adjustment
Operating Revenues:						
General Business Revenues						
Interdepartmental						
Special Sales						
Other Operating Revenues						
Total Operating Revenues	-	-	-	-	-	-
Operating Expenses:						
Steam Production						
Nuclear Production						
Hydro Production						
Other Power Supply						
Transmission						
Distribution						
Customer Accounting						
Customer Service & Info Sales						
Administrative & General						
Total O&M Expenses	-	-	-	-	-	-
Depreciation						
Amortization						
Taxes Other Than Income					1,290,521	
Income Taxes - Federal	10,953,810	213,627	-	-	(271,009)	-
Income Taxes - State	-	-	-	-	-	-
Income Taxes - Def Net		(250,112)				
Investment Tax Credit Adj.						
Misc Revenue & Expense						
Total Operating Expenses:	10,953,810	(36,485)	-	-	1,019,512	-
Operating Rev For Return:	(10,953,810)	36,485	-	-	(1,019,512)	-
Rate Base:						
Electric Plant In Service						
Plant Held for Future Use						
Misc Deferred Debits						
Elec Plant Acq Adj						
Nuclear Fuel						
Prepayments						
Fuel Stock						
Material & Supplies						
Working Capital						
Weatherization						
Misc Rate Base						
Total Electric Plant:	-	-	-	-	-	-
Rate Base Deductions:						
Accum Prov For Deprec						
Accum Prov For Amort		396,455				(8,675,413)
Accum Def Income Tax						
Unamortized ITC						
Customer Adv For Const						
Customer Service Deposits						35,285,349
Misc Rate Base Deductions						
Total Rate Base Deductions	-	396,455	-	-	-	26,609,936
Total Rate Base:	-	396,455	-	-	-	26,609,936
Estimated Return on Equity Impact	-1.857%	0.002%	0.000%	0.000%	-0.173%	-0.260%
Estimated Price Change	14,569,725	(8,453)	-	-	1,356,058	2,689,946
TAX CALCULATION:						
Operating Revenue	-	-	-	-	(1,290,521)	-
Other Deductions						
Interest (AFUDC)						
Interest						
Schedule "M" Additions		(306,029)				
Schedule "M" Deductions		(1,323,299)				
Income Before Tax	-	1,017,271	-	-	(1,290,521)	-
State Income Taxes	-	-	-	-	-	-
Taxable Income	-	1,017,271	-	-	(1,290,521)	-
Federal Income Taxes Before Credits	-	213,627	-	-	(271,009)	-
Energy & Other Tax Credits	10,953,810					
Federal Income Taxes	10,953,810	213,627	-	-	(271,009)	-

	Tab 7 - Taxes		Tab 8 - Rate Base			
	7.9	7.10	8.1	8.2	8.3	8.4
	Washington Low Income Tax Credit	Wyoming Wind Generation Tax	End-of-Period Plant Balances - Historical	Regulatory Assets/ Liabilities Amortization - Year 1	Customer Advances for Construction	Pro Forma Major Plant Additions - Year 1
Operating Revenues:						
General Business Revenues						
Interdepartmental						
Special Sales						
Other Operating Revenues						
Total Operating Revenues	-	-	-	-	-	-
Operating Expenses:						
Steam Production						
Nuclear Production						
Hydro Production						
Other Power Supply						
Transmission						
Distribution						
Customer Accounting						
Customer Service & Info						
Sales						
Administrative & General						
Total O&M Expenses	-	-	-	-	-	-
Depreciation						
Amortization						
Taxes Other Than Income						
Income Taxes - Federal	-	-	-	-	-	-
Income Taxes - State	-	-	-	-	-	-
Income Taxes - Def Net						
Investment Tax Credit Adj.						
Misc Revenue & Expense						
Total Operating Expenses:	-	-	-	-	-	-
Operating Rev For Return:	-	-	-	-	-	-
Rate Base:						
Electric Plant In Service			30,000,112			
Plant Held for Future Use						
Misc Deferred Debits						
Elec Plant Acq Adj						
Nuclear Fuel						
Prepayments						
Fuel Stock						
Material & Supplies						
Working Capital						
Weatherization						
Misc Rate Base						
Total Electric Plant:	-	-	30,000,112	-	-	-
Rate Base Deductions:						
Accum Prov For Deprec						
Accum Prov For Amort						
Accum Def Income Tax						
Unamortized ITC						
Customer Adv For Const					(1,733,115)	
Customer Service Deposits						
Misc Rate Base Deductions						
Total Rate Base Deductions	-	-	-	-	(1,733,115)	-
Total Rate Base:	-	-	30,000,112	-	(1,733,115)	-
Estimated Return on Equity Impact	0.000%	0.000%	-0.293%	0.000%	0.017%	0.000%
Estimated Price Change	-	-	3,032,652	-	(175,197)	-
TAX CALCULATION:						
Operating Revenue	-	-	-	-	-	-
Other Deductions						
Interest (AFUDC)						
Interest						
Schedule "M" Additions						
Schedule "M" Deductions						
Income Before Tax	-	-	-	-	-	-
State Income Taxes	-	-	-	-	-	-
Taxable Income	-	-	-	-	-	-
Federal Income Taxes Before Credits	-	-	-	-	-	-
Energy & Other Tax Credits	-	-	-	-	-	-
Federal Income Taxes	-	-	-	-	-	-

	Tab 8 - Rate Base					
	8.5	8.6	8.7	8.8	8.9	8.10
	Miscellaneous Rate Base	Customer Service Deposits	Investor Supplied Working Capital	Labor Day Wildfire Restoration Capital Removal	WIJAM Transmission Reallocation	Klamath Hydroelectric Assets Transfer - Year 1
Operating Revenues:						
General Business Revenues						
Interdepartmental						
Special Sales						
Other Operating Revenues						
Total Operating Revenues	-	-	-	-	-	-
Operating Expenses:						
Steam Production						
Nuclear Production						
Hydro Production						(253,659)
Other Power Supply						
Transmission						
Distribution						
Customer Accounting						
Customer Service & Info						
Sales						
Administrative & General						
Total O&M Expenses	-	-	-	-	-	(253,659)
Depreciation						
Amortization						
Taxes Other Than Income						
Income Taxes - Federal	-	(491)	-	-	-	53,268
Income Taxes - State	-	-	-	-	-	-
Income Taxes - Def Net						
Investment Tax Credit Adj.						
Misc Revenue & Expense		2,337				
Total Operating Expenses:	-	1,846	-	-	-	(200,391)
Operating Rev For Return:	-	(1,846)	-	-	-	200,391
Rate Base:						
Electric Plant In Service				(17,855,801)	(10,948,499)	(426,746)
Plant Held for Future Use						
Misc Deferred Debits	(9,959,814)					
Elec Plant Acq Adj						
Nuclear Fuel						
Prepayments	(3,284,761)					
Fuel Stock	(9,196,315)					
Material & Supplies	(12,260,467)					
Working Capital	(2,747,159)		29,873,668			
Weatherization						
Misc Rate Base						
Total Electric Plant:	(37,448,516)	-	29,873,668	(17,855,801)	(10,948,499)	(426,746)
Rate Base Deductions:						
Accum Prov For Deprec				499,944	3,287,281	90,669
Accum Prov For Amort						
Accum Def Income Tax				759,932	1,434,110	
Unamortized ITC						
Customer Adv For Const						
Customer Service Deposits		(408,391)				
Misc Rate Base Deductions	10,195,538					
Total Rate Base Deductions	10,195,538	(408,391)	-	1,259,876	4,721,391	90,669
Total Rate Base:	(27,252,977)	(408,391)	29,873,668	(16,595,925)	(6,227,109)	(336,077)
Estimated Return on Equity Impact	0.279%	0.004%	-0.291%	0.169%	0.063%	0.037%
Estimated Price Change	(2,754,950)	(38,828)	3,019,870	(1,677,649)	(629,486)	(300,514)
TAX CALCULATION:						
Operating Revenue	-	(2,337)	-	-	-	253,659
Other Deductions						
Interest (AFUDC)						
Interest						
Schedule "M" Additions						
Schedule "M" Deductions						
Income Before Tax	-	(2,337)	-	-	-	253,659
State Income Taxes	-	-	-	-	-	-
Taxable Income	-	(2,337)	-	-	-	253,659
Federal Income Taxes Before Credits	-	(491)	-	-	-	53,268
Energy & Other Tax Credits						
Federal Income Taxes	-	(491)	-	-	-	53,268

	Tab 8 - Rate Base		Tab 9 - Other	Tab 10 - Thermal Generation		
	8.11	8.12	9.1	10.1	10.2	10.3
	Confidential Wind Capital Additions - Year 1	Major Transmission Capital Additions - Year 1	Production Factor Year 1	Removal of Coal- Fired Generation Assets	Jim Bridger SCRs Removal	Colstrip Unit 3 Removal
Operating Revenues:						
General Business Revenues						
Interdepartmental						
Special Sales						
Other Operating Revenues						
Total Operating Revenues	-	-	-	-	-	-
Operating Expenses:						
Steam Production						(1,201,933)
Nuclear Production						
Hydro Production						
Other Power Supply						
Transmission						
Distribution						
Customer Accounting						
Customer Service & Info						
Sales						
Administrative & General						(15,196)
Total O&M Expenses	-	-	-	-	-	(1,217,129)
Depreciation						
Amortization						
Taxes Other Than Income						(76,110)
Income Taxes - Federal	-	-	-	-	87,880	(198,407)
Income Taxes - State	-	-	-	-	-	-
Income Taxes - Def Net					(102,889)	573,609
Investment Tax Credit Adj.						
Misc Revenue & Expense						
Total Operating Expenses:	-	-	-	-	(15,009)	(918,036)
Operating Rev For Return:	-	-	-	-	15,009	918,036
Rate Base:						
Electric Plant In Service				(298,414,625)	(49,457,132)	(29,244,710)
Plant Held for Future Use						
Misc Deferred Debits						
Elec Plant Acq Adj						
Nuclear Fuel						
Prepayments						
Fuel Stock						
Material & Supplies						
Working Capital						
Weatherization						
Misc Rate Base						
Total Electric Plant:	-	-	-	(298,414,625)	(49,457,132)	(29,244,710)
Rate Base Deductions:						
Accum Prov For Deprec				153,709,555	24,936,777	18,475,235
Accum Prov For Amort					1,868,593	792,540
Accum Def Income Tax						
Unamortized ITC						
Customer Adv For Const						
Customer Service Deposits						
Misc Rate Base Deductions						
Total Rate Base Deductions	-	-	-	153,709,555	26,805,370	19,267,775
Total Rate Base:	-	-	-	(144,705,070)	(22,651,762)	(9,976,935)
Estimated Return on Equity Impact	0.000%	0.000%	0.000%	1.656%	0.234%	0.258%
Estimated Price Change	-	-	-	(14,627,950)	(2,309,785)	(2,229,634)
TAX CALCULATION:						
Operating Revenue	-	-	-	-	-	1,293,238
Other Deductions						
Interest (AFUDC)						
Interest						
Schedule "M" Additions					418,475	
Schedule "M" Deductions						2,238,035
Income Before Tax	-	-	-	-	418,475	(944,797)
State Income Taxes	-	-	-	-	-	-
Taxable Income	-	-	-	-	418,475	(944,797)
Federal Income Taxes Before Credits	-	-	-	-	87,880	(198,407)
Energy & Other Tax Credits						
Federal Income Taxes	-	-	-	-	87,880	(198,407)

	Tab 10 - Thermal Generation				
	10.4	10.5	10.6	10.7	10.8
	Jim Bridger Mine Rate Base - Year 1	Existing Coal- Fired Generation Assets - Year 1	Pro Forma JB Units 3, 4 and Colstrip 4 Additions - Year 1	Pro Forma JB Units 1 & 2 Additions - Year 1	Fly Ash Revenues Year 1
Operating Revenues:					
General Business Revenues					
Interdepartmental					
Special Sales					
Other Operating Revenues					
Total Operating Revenues	-	-	-	-	-
Operating Expenses:					
Steam Production					
Nuclear Production					
Hydro Production					
Other Power Supply					
Transmission					
Distribution					
Customer Accounting					
Customer Service & Info					
Sales					
Administrative & General					
Total O&M Expenses	-	-	-	-	-
Depreciation					
Amortization					
Taxes Other Than Income					
Income Taxes - Federal	-	-	-	-	-
Income Taxes - State	-	-	-	-	-
Income Taxes - Def Net					
Investment Tax Credit Adj.					
Misc Revenue & Expense					
Total Operating Expenses:	-	-	-	-	-
Operating Rev For Return:	-	-	-	-	-
Rate Base:					
Electric Plant In Service	38,950,354				
Plant Held for Future Use					
Misc Deferred Debits	-				
Elec Plant Acq Adj					
Nuclear Fuel					
Prepayments					
Fuel Stock					
Material & Supplies					
Working Capital					
Weatherization					
Misc Rate Base	-				
Total Electric Plant:	38,950,354	-	-	-	-
Rate Base Deductions:					
Accum Prov For Deprec	(32,456,642)				
Accum Prov For Amort					
Accum Def Income Tax					
Unamortized ITC					
Customer Adv For Const					
Customer Service Deposits					
Misc Rate Base Deductions					
Total Rate Base Deductions	(32,456,642)	-	-	-	-
Total Rate Base:	6,493,711	-	-	-	-
Estimated Return on Equity Impact	-0.065%	0.000%	0.000%	0.000%	0.000%
Estimated Price Change	656,436	-	-	-	-
TAX CALCULATION:					
Operating Revenue	-	-	-	-	-
Other Deductions					
Interest (AFUDC)					
Interest					
Schedule "M" Additions					
Schedule "M" Deductions					
Income Before Tax	-	-	-	-	-
State Income Taxes	-	-	-	-	-
Taxable Income	-	-	-	-	-
Federal Income Taxes Before Credits	-	-	-	-	-
Energy & Other Tax Credits					
Federal Income Taxes	-	-	-	-	-

	Tab 3 - Revenue			Tab 4 - O&M
	3.1	3.2	3.3	4.1
Total Pro Forma Adjustments	Temperature Normalization	Revenue Normalizing	Wheeling Revenue - Year 1	Miscellaneous Expense & Revenue
Operating Revenues:				
General Business Revenues	-			
Interdepartmental	-			
Special Sales	19,148,484			
Other Operating Revenues	664,042		1,424,629	
Total Operating Revenues	19,812,526	-	-	1,424,629
Operating Expenses:				
Steam Production	(1,663,762)			
Nuclear Production	-			
Hydro Production	216,689			
Other Power Supply	59,052,667			
Transmission	1,276,344			
Distribution	4,346,286			
Customer Accounting	225,351			
Customer Service & Info Sales	22,913			
Administrative & General	(3,774,965)			
Total O&M Expenses	59,701,522	-	-	-
Depreciation	(11,998,389)			
Amortization	7,703,314			
Taxes Other Than Income	1,060,922			
Income Taxes - Federal	(20,783,660)		299,172	
Income Taxes - State	-		-	
Income Taxes - Def Net	(822,708)			
Investment Tax Credit Adj.	-			
Misc Revenue & Expense	-			
Total Operating Expenses:	34,861,002	-	299,172	-
Operating Rev For Return:	(15,048,475)	-	1,125,457	-
Rate Base:				
Electric Plant In Service	482,391,790			
Plant Held for Future Use	-			
Misc Deferred Debits	392,247			
Elec Plant Acq Adj	-			
Nuclear Fuel	-			
Prepayments	-			
Fuel Stock	-			
Material & Supplies	-			
Working Capital	-			
Weatherization	-			
Misc Rate Base	-			
Total Electric Plant:	482,784,036	-	-	-
Rate Base Deductions:				
Accum Prov For Deprec	(397,596,192)			
Accum Prov For Amort	(7,490,521)			
Accum Def Income Tax	(928,600)			
Unamortized ITC	-			
Customer Adv For Const	-			
Customer Service Deposits	-			
Misc Rate Base Deductions	36,396,648			
Total Rate Base Deductions	(369,618,665)	-	-	-
Total Rate Base:	113,165,371	-	-	-
Estimated Return on Equity Impact	-3.354%	0.000%	0.000%	0.191%
Estimated Price Change	31,455,726	-	-	(1,496,976)
TAX CALCULATION:				
Operating Revenue	(36,654,843)		1,424,629	
Other Deductions	-			
Interest (AFUDC)	-			
Interest	2,629,900			
Schedule "M" Additions	25,893,346			
Schedule "M" Deductions	4,659,711			
Income Before Tax	(18,051,107)	-	1,424,629	-
State Income Taxes	-			
Taxable Income	(18,051,107)	-	1,424,629	-
Federal Income Taxes Before Credits	(3,790,732)		299,172	
Energy & Other Tax Credits	(16,992,928)			
Federal Income Taxes	(20,783,660)	-	299,172	-

	Tab 4 - Operations & Maintenance					
	4.2	4.3	4.4	4.5	4.6	4.7
	General Wage Increase (Annualizing)	General Wage Increase (Pro Forma) - Year 1	Pension Related Non-Service Expense	Insurance Expense	Advertising	Memberships & Subscriptions
Operating Revenues:						
General Business Revenues						
Interdepartmental						
Special Sales						
Other Operating Revenues						
Total Operating Revenues	-	-	-	-	-	-
Operating Expenses:						
Steam Production		308,328				
Nuclear Production						
Hydro Production		110,307				
Other Power Supply		183,845				
Transmission		178,210				
Distribution		717,490				
Customer Accounting		152,172				
Customer Service & Info Sales		22,913				
Administrative & General		133,802	(414,531)	(3,532,011)		
Total O&M Expenses	-	1,807,066	(414,531)	(3,532,011)	-	-
Depreciation						
Amortization						
Taxes Other Than Income						
Income Taxes - Federal		(379,484)	87,052	741,722	-	-
Income Taxes - State		-	-	-	-	-
Income Taxes - Def Net						
Investment Tax Credit Adj.						
Misc Revenue & Expense						
Total Operating Expenses:	-	1,427,582	(327,480)	(2,790,289)	-	-
Operating Rev For Return:	-	(1,427,582)	327,480	2,790,289	-	-
Rate Base:						
Electric Plant In Service						
Plant Held for Future Use						
Misc Deferred Debits						
Elec Plant Acq Adj						
Nuclear Fuel						
Prepayments						
Fuel Stock						
Material & Supplies						
Working Capital						
Weatherization						
Misc Rate Base						
Total Electric Plant:	-	-	-	-	-	-
Rate Base Deductions:						
Accum Prov For Deprec						
Accum Prov For Amort						
Accum Def Income Tax				(2,506,736)		
Unamortized ITC						
Customer Adv For Const						
Customer Service Deposits						
Misc Rate Base Deductions						
Total Rate Base Deductions	-	-	-	(2,506,736)	-	-
Total Rate Base:	-	-	-	(2,506,736)	-	-
Estimated Return on Equity Impact	0.000%	-0.242%	0.056%	0.499%	0.000%	0.000%
Estimated Price Change	-	1,898,835	(435,583)	(3,964,780)	-	-
TAX CALCULATION:						
Operating Revenue	-	(1,807,066)	414,531	3,532,011	-	-
Other Deductions						
Interest (AFUDC)						
Interest						
Schedule "M" Additions						
Schedule "M" Deductions						
Income Before Tax	-	(1,807,066)	414,531	3,532,011	-	-
State Income Taxes	-	-	-	-	-	-
Taxable Income	-	(1,807,066)	414,531	3,532,011	-	-
Federal Income Taxes Before Credits	-	(379,484)	87,052	741,722	-	-
Energy & Other Tax Credits	-	(379,484)	87,052	741,722	-	-
Federal Income Taxes	-	(379,484)	87,052	741,722	-	-

	Tab 4 - Operations & Maintenance					
	4.8	4.9	4.10	4.11	4.12	4.13
	Revenue-Sensitive/ Uncollectible Expense	Legal Expenses	Remove Non- Recurring Entries	Environmental Remediation	Payment Services Fees	Incremental O&M Expenses
Operating Revenues:						
General Business Revenues						
Interdepartmental						
Special Sales						
Other Operating Revenues						
Total Operating Revenues	-	-	-	-	-	-
Operating Expenses:						
Steam Production						
Nuclear Production						
Hydro Production						105,809
Other Power Supply						
Transmission						395,581
Distribution						3,628,796
Customer Accounting					73,179	
Customer Service & Info Sales						
Administrative & General						
Total O&M Expenses	-	-	-	-	73,179	4,130,186
Depreciation						
Amortization						
Taxes Other Than Income						
Income Taxes - Federal	-	-	-	-	(15,368)	(867,339)
Income Taxes - State	-	-	-	-	-	-
Income Taxes - Def Net						
Investment Tax Credit Adj.						
Misc Revenue & Expense						
Total Operating Expenses:	-	-	-	-	57,811	3,262,847
Operating Rev For Return:	-	-	-	-	(57,811)	(3,262,847)
Rate Base:						
Electric Plant In Service						
Plant Held for Future Use						
Misc Deferred Debits						
Elec Plant Acq Adj						
Nuclear Fuel						
Prepayments						
Fuel Stock						
Material & Supplies						
Working Capital						
Weatherization						
Misc Rate Base						
Total Electric Plant:	-	-	-	-	-	-
Rate Base Deductions:						
Accum Prov For Deprec						
Accum Prov For Amort						
Accum Def Income Tax						
Unamortized ITC						
Customer Adv For Const						
Customer Service Deposits						
Misc Rate Base Deductions						
Total Rate Base Deductions	-	-	-	-	-	-
Total Rate Base:	-	-	-	-	-	-
Estimated Return on Equity Impact	0.000%	0.000%	0.000%	0.000%	-0.010%	-0.553%
Estimated Price Change	-	-	-	-	76,895	4,339,931
TAX CALCULATION:						
Operating Revenue	-	-	-	-	(73,179)	(4,130,186)
Other Deductions						
Interest (AFUDC)						
Interest						
Schedule "M" Additions						
Schedule "M" Deductions						
Income Before Tax	-	-	-	-	(73,179)	(4,130,186)
State Income Taxes	-	-	-	-	-	-
Taxable Income	-	-	-	-	(73,179)	(4,130,186)
Federal Income Taxes Before Credits	-	-	-	-	(15,368)	(867,339)
Energy & Other Tax Credits						
Federal Income Taxes	-	-	-	-	(15,368)	(867,339)

	Tab 5 - Net Power Cost					Tab 6 - Depr.
	5.1	5.2	5.3	5.4	5.5	6.1
	Net Power Costs (Restating)	Net Power Costs (Pro Forma) - Year 1	Pryor Mountain REC Revenues	WRAP Fees	AURORA Access Fees	Pro Forma Depreciation & Amortization Expense - Year 1
Operating Revenues:						
General Business Revenues						
Interdepartmental						
Special Sales		19,038,327				
Other Operating Revenues			265,774			
Total Operating Revenues	-	19,038,327	265,774	-	-	-
Operating Expenses:						
Steam Production		(2,185,033)				
Nuclear Production						
Hydro Production						
Other Power Supply		57,721,260		114,141		
Transmission		630,177				
Distribution						
Customer Accounting						
Customer Service & Info						
Sales						
Administrative & General					37,776	
Total O&M Expenses	-	56,166,404	-	114,141	37,776	-
Depreciation						(16,220,473)
Amortization						615,859
Taxes Other Than Income						
Income Taxes - Federal	-	(7,796,896)	55,813	(23,970)	(7,933)	3,276,969
Income Taxes - State	-	-	-	-	-	-
Income Taxes - Def Net						
Investment Tax Credit Adj.						
Misc Revenue & Expense						
Total Operating Expenses:	-	48,369,508	55,813	90,171	29,843	(12,327,645)
Operating Rev For Return:	-	(29,331,180)	209,962	(90,171)	(29,843)	12,327,645
Rate Base:						
Electric Plant In Service						
Plant Held for Future Use						
Misc Deferred Debits						
Elec Plant Acq Adj						
Nuclear Fuel						
Prepayments						
Fuel Stock						
Material & Supplies						
Working Capital						
Weatherization						
Misc Rate Base						
Total Electric Plant:	-	-	-	-	-	-
Rate Base Deductions:						
Accum Prov For Deprec						
Accum Prov For Amort						
Accum Def Income Tax						
Unamortized ITC						
Customer Adv For Const						
Customer Service Deposits						
Misc Rate Base Deductions						
Total Rate Base Deductions	-	-	-	-	-	-
Total Rate Base:	-	-	-	-	-	-
Estimated Return on Equity Impact	0.000%	-4.973%	0.036%	-0.015%	-0.005%	2.090%
Estimated Price Change	-	39,013,568	(279,271)	119,937	39,694	(16,397,070)
TAX CALCULATION:						
Operating Revenue	-	(37,128,077)	265,774	(114,141)	(37,776)	15,604,614
Other Deductions						
Interest (AFUDC)						
Interest						
Schedule "M" Additions						
Schedule "M" Deductions						
Income Before Tax	-	(37,128,077)	265,774	(114,141)	(37,776)	15,604,614
State Income Taxes	-	-	-	-	-	-
Taxable Income	-	(37,128,077)	265,774	(114,141)	(37,776)	15,604,614
Federal Income Taxes Before Credits	-	(7,796,896)	55,813	(23,970)	(7,933)	3,276,969
Energy & Other Tax Credits						
Federal Income Taxes	-	(7,796,896)	55,813	(23,970)	(7,933)	3,276,969

	Tab 6 - Depreciation & Amortization			Tab 7 - Taxes	
	6.2	6.3	6.4	7.1	7.2
	Pro Forma Depreciation & Amortization Reserves - Year 1	End-of-Period Reserves - Historical	Decommissioning & Other Plant Closure Costs - Year 1	Interest True Up - Year 1	Property Tax Expense - Year 1
Operating Revenues:					
General Business Revenues					
Interdepartmental					
Special Sales					
Other Operating Revenues					
Total Operating Revenues	-	-	-	-	-
Operating Expenses:					
Steam Production					
Nuclear Production					
Hydro Production					
Other Power Supply					
Transmission					
Distribution					
Customer Accounting					
Customer Service & Info					
Sales					
Administrative & General					
Total O&M Expenses	-	-	-	-	-
Depreciation					
Amortization					
Taxes Other Than Income					843,809
Income Taxes - Federal	-	-	-	(552,279)	(177,200)
Income Taxes - State	-	-	-	-	-
Income Taxes - Def Net			(498,746)		
Investment Tax Credit Adj.					
Misc Revenue & Expense					
Total Operating Expenses:	-	-	(498,746)	(552,279)	666,609
Operating Rev For Return:	-	-	498,746	552,279	(666,609)
Rate Base:					
Electric Plant In Service					
Plant Held for Future Use					
Misc Deferred Debits					
Elec Plant Acq Adj					
Nuclear Fuel					
Prepayments					
Fuel Stock					
Material & Supplies					
Working Capital					
Weatherization					
Misc Rate Base					
Total Electric Plant:	-	-	-	-	-
Rate Base Deductions:					
Accum Prov For Deprec	(80,207,432)				
Accum Prov For Amort	(7,490,521)				
Accum Def Income Tax			4,379,287		
Unamortized ITC					
Customer Adv For Const					
Customer Service Deposits					
Misc Rate Base Deductions			(16,478,623)		
Total Rate Base Deductions	(87,697,953)	-	(12,099,335)	-	-
Total Rate Base:	(87,697,953)	-	(12,099,335)	-	-
Estimated Return on Equity Impact	0.950%	0.000%	0.208%	0.094%	-0.113%
Estimated Price Change	(8,865,213)	-	(1,886,483)	(734,589)	886,660
TAX CALCULATION:					
Operating Revenue	-	-	-	-	(843,809)
Other Deductions					
Interest (AFUDC)				2,629,900	
Interest					
Schedule "M" Additions					
Schedule "M" Deductions					
Income Before Tax	-	-	-	(2,629,900)	(843,809)
State Income Taxes	-	-	-	-	-
Taxable Income	-	-	-	(2,629,900)	(843,809)
Federal Income Taxes Before Credits	-	-	-	(552,279)	(177,200)
Energy & Other Tax Credits					
Federal Income Taxes	-	-	-	(552,279)	(177,200)

	Tab 7 - Taxes					
	7.3	7.4	7.5	7.6	7.7	7.8
	Production Tax Credit - Year 1	PowerTax ADIT Balance - Year 1	Permanent Schedule M Adjustment - Year 1	Remove Deferred State Tax Expense & Balance - Year 1	Washington Public Utility Tax Adjustment	Removal of TCJA Deferred Balances Adjustment
Operating Revenues:						
General Business Revenues						
Interdepartmental						
Special Sales						
Other Operating Revenues						
Total Operating Revenues	-	-	-	-	-	-
Operating Expenses:						
Steam Production						
Nuclear Production						
Hydro Production						
Other Power Supply						
Transmission						
Distribution						
Customer Accounting						
Customer Service & Info Sales						
Administrative & General						
Total O&M Expenses	-	-	-	-	-	-
Depreciation						
Amortization						
Taxes Other Than Income						
Income Taxes - Federal	(16,979,716)	(817,288)	302,036	-	-	-
Income Taxes - State	-	-	-	-	-	-
Income Taxes - Def Net		(3,052,383)		123,664		8,451,410
Investment Tax Credit Adj.						
Misc Revenue & Expense						
Total Operating Expenses:	(16,979,716)	(3,869,672)	302,036	123,664	-	8,451,411
Operating Rev For Return:	16,979,716	3,869,672	(302,036)	(123,664)	-	(8,451,411)
Rate Base:						
Electric Plant In Service						
Plant Held for Future Use						
Misc Deferred Debits						
Elec Plant Acq Adj						
Nuclear Fuel						
Prepayments						
Fuel Stock						
Material & Supplies						
Working Capital						
Weatherization						
Misc Rate Base						
Total Electric Plant:	-	-	-	-	-	-
Rate Base Deductions:						
Accum Prov For Deprec						
Accum Prov For Amort						
Accum Def Income Tax		(33,187,109)		28,172,848		(4,333,027)
Unamortized ITC						
Customer Adv For Const						
Customer Service Deposits						18,039,048
Misc Rate Base Deductions						
Total Rate Base Deductions	-	(33,187,109)	-	28,172,848	-	13,706,021
Total Rate Base:	-	(33,187,109)	-	28,172,848	-	13,706,021
Estimated Return on Equity Impact	2.879%	1.018%	-0.051%	-0.296%	0.000%	-1.552%
Estimated Price Change	(22,584,816)	(8,501,892)	401,739	3,012,424	-	12,626,784
TAX CALCULATION:						
Operating Revenue	-	-	-	-	-	-
Other Deductions						
Interest (AFUDC)						
Interest						
Schedule "M" Additions		5,729,240	(1,400)			
Schedule "M" Deductions		9,621,089	(1,347,051)			
Income Before Tax	-	(3,891,849)	1,345,651	-	-	-
State Income Taxes	-	-	-	-	-	-
Taxable Income	-	(3,891,849)	1,345,651	-	-	-
Federal Income Taxes Before Credits	-	(817,288)	282,587	-	-	-
Energy & Other Tax Credits	(16,979,716)		19,449			
Federal Income Taxes	(16,979,716)	(817,288)	302,036	-	-	-

	Tab 7 - Taxes		Tab 8 - Rate Base			
	7.9	7.10	8.1	8.2	8.3	8.4
	Washington Low Income Tax Credit	Wyoming Wind Generation Tax	End-of-Period Plant Balances - Historical	Regulatory Assets/ Liabilities Amortization - Year 1	Customer Advances for Construction	Pro Forma Major Plant Additions - Year 1
Operating Revenues:						
General Business Revenues						
Interdepartmental						
Special Sales						
Other Operating Revenues						
Total Operating Revenues	-	-	-	-	-	-
Operating Expenses:						
Steam Production						
Nuclear Production						
Hydro Production						
Other Power Supply						
Transmission						
Distribution						
Customer Accounting						
Customer Service & Info						
Sales						
Administrative & General						
Total O&M Expenses	-	-	-	-	-	-
Depreciation						
Amortization				7,011,258		
Taxes Other Than Income	(16,672)	232,525				
Income Taxes - Federal	3,501	(48,830)	-	2,508,556	-	468,936
Income Taxes - State	-	-	-	-	-	-
Income Taxes - Def Net				(4,660,823)		(549,026)
Investment Tax Credit Adj.						
Misc Revenue & Expense						
Total Operating Expenses:	(13,171)	183,695	-	4,858,991	-	(80,090)
Operating Rev For Return:	13,171	(183,695)	-	(4,858,991)	-	80,090
Rate Base:						
Electric Plant In Service						132,654,631
Plant Held for Future Use						
Misc Deferred Debits				49,361		
Elec Plant Acq Adj						
Nuclear Fuel						
Prepayments						
Fuel Stock						
Material & Supplies						
Working Capital						
Weatherization						
Misc Rate Base						
Total Electric Plant:	-	-	-	49,361	-	132,654,631
Rate Base Deductions:						
Accum Prov For Deprec						
Accum Prov For Amort						
Accum Def Income Tax				(8,567,995)		289,568
Unamortized ITC						
Customer Adv For Const						
Customer Service Deposits						
Misc Rate Base Deductions				34,836,222		
Total Rate Base Deductions	-	-	-	26,268,227	-	289,568
Total Rate Base:	-	-	-	26,317,589	-	132,944,199
Estimated Return on Equity Impact	0.002%	-0.031%	0.000%	-1.063%	0.000%	-1.180%
Estimated Price Change	(17,519)	244,334	-	9,123,364	-	13,332,538
TAX CALCULATION:						
Operating Revenue	16,672	(232,525)	-	(7,011,258)	-	-
Other Deductions						
Interest (AFUDC)						
Interest						
Schedule "M" Additions				17,418,111		(364,645)
Schedule "M" Deductions				(1,538,649)		(2,597,673)
Income Before Tax	16,672	(232,525)	-	11,945,502	-	2,233,028
State Income Taxes	-	-	-	-	-	-
Taxable Income	16,672	(232,525)	-	11,945,502	-	2,233,028
Federal Income Taxes Before Credits	3,501	(48,830)	-	2,508,556	-	468,936
Energy & Other Tax Credits						
Federal Income Taxes	3,501	(48,830)	-	2,508,556	-	468,936

	Tab 8 - Rate Base					
	8.5	8.6	8.7	8.8	8.9	8.10
	Miscellaneous Rate Base	Customer Service Deposits	Investor Supplied Working Capital	Labor Day Wildfire Restoration Capital Removal	WIJAM Transmission Reallocation	Klamath Hydroelectric Assets Transfer - Year 1
Operating Revenues:						
General Business Revenues						
Interdepartmental						
Special Sales						
Other Operating Revenues						
Total Operating Revenues	-	-	-	-	-	-
Operating Expenses:						
Steam Production						
Nuclear Production						
Hydro Production						
Other Power Supply						
Transmission						
Distribution						
Customer Accounting						
Customer Service & Info						
Sales						
Administrative & General						
Total O&M Expenses	-	-	-	-	-	-
Depreciation						
Amortization						76,197
Taxes Other Than Income						
Income Taxes - Federal	-	-	-	-	-	-
Income Taxes - State	-	-	-	-	-	-
Income Taxes - Def Net						(18,734)
Investment Tax Credit Adj.						
Misc Revenue & Expense						
Total Operating Expenses:	-	-	-	-	-	57,463
Operating Rev For Return:	-	-	-	-	-	(57,463)
Rate Base:						
Electric Plant In Service						
Plant Held for Future Use						
Misc Deferred Debits						342,885
Elec Plant Acq Adj						
Nuclear Fuel						
Prepayments						
Fuel Stock						
Material & Supplies						
Working Capital						
Weatherization						
Misc Rate Base						
Total Electric Plant:	-	-	-	-	-	342,885
Rate Base Deductions:						
Accum Prov For Deprec						
Accum Prov For Amort						
Accum Def Income Tax						(84,304)
Unamortized ITC						
Customer Adv For Const						
Customer Service Deposits						
Misc Rate Base Deductions						
Total Rate Base Deductions	-	-	-	-	-	(84,304)
Total Rate Base:	-	-	-	-	-	258,581
Estimated Return on Equity Impact	0.000%	0.000%	0.000%	0.000%	0.000%	-0.012%
Estimated Price Change	-	-	-	-	-	102,571
TAX CALCULATION:						
Operating Revenue						(76,197)
Other Deductions						
Interest (AFUDC)						
Interest						
Schedule "M" Additions						76,197
Schedule "M" Deductions						
Income Before Tax	-	-	-	-	-	-
State Income Taxes	-	-	-	-	-	-
Taxable Income	-	-	-	-	-	-
Federal Income Taxes Before Credits	-	-	-	-	-	-
Energy & Other Tax Credits	-	-	-	-	-	-
Federal Income Taxes	-	-	-	-	-	-

	Tab 8 - Rate Base		Tab 9 - Other	Tab 10 - Thermal Generation		
	8.11	8.12	9.1	10.1	10.2	10.3
	Confidential Wind Capital Additions - Year 1	Major Transmission Capital Additions - Year 1	Production Factor Year 1	Removal of Coal- Fired Generation Assets	Jim Bridger SCRs Removal	Colstrip Unit 3 Removal
Operating Revenues:						
General Business Revenues						
Interdepartmental						
Special Sales			110,157			
Other Operating Revenues			(5,533)			
Total Operating Revenues	-	-	104,624	-	-	-
Operating Expenses:						
Steam Production			212,943			
Nuclear Production						
Hydro Production			573			
Other Power Supply	131,145		902,275			
Transmission			72,376			
Distribution						
Customer Accounting						
Customer Service & Info						
Sales						
Administrative & General						
Total O&M Expenses	131,145	-	1,188,168	-	-	-
Depreciation	97,711	646,845	23,210		418,475	
Amortization						
Taxes Other Than Income			1,260			
Income Taxes - Federal	(48,060)	(135,837)	(265,344)	-	(87,880)	-
Income Taxes - State	-	-	-	-	-	-
Income Taxes - Def Net						
Investment Tax Credit Adj.						
Misc Revenue & Expense						
Total Operating Expenses:	180,796	511,008	947,295	-	330,595	-
Operating Rev For Return:	(180,796)	(511,008)	(842,671)	-	(330,595)	-
Rate Base:						
Electric Plant In Service	2,321,669	37,741,372	192,349			
Plant Held for Future Use						
Misc Deferred Debits						
Elec Plant Acq Adj						
Nuclear Fuel						
Prepayments						
Fuel Stock						
Material & Supplies						
Working Capital						
Weatherization						
Misc Rate Base						
Total Electric Plant:	2,321,669	37,741,372	192,349	-	-	-
Rate Base Deductions:						
Accum Prov For Deprec	(5,246)	(86,079)	(195,150)			
Accum Prov For Amort						
Accum Def Income Tax						
Unamortized ITC						
Customer Adv For Const						
Customer Service Deposits						
Misc Rate Base Deductions						
Total Rate Base Deductions	(5,246)	(86,079)	(195,150)	-	-	-
Total Rate Base:	2,316,422	37,655,293	(2,801)	-	-	-
Estimated Return on Equity Impact	-0.054%	-0.449%	-0.143%	0.000%	-0.056%	0.000%
Estimated Price Change	474,641	4,486,193	1,120,559	-	439,726	-
TAX CALCULATION:						
Operating Revenue	(228,856)	(646,845)	(1,108,015)	-	(418,475)	-
Other Deductions						
Interest (AFUDC)						
Interest						
Schedule "M" Additions						
Schedule "M" Deductions						
Income Before Tax	(228,856)	(646,845)	(1,108,015)	-	(418,475)	-
State Income Taxes	-	-	-	-	-	-
Taxable Income	(228,856)	(646,845)	(1,108,015)	-	(418,475)	-
Federal Income Taxes Before Credits	(48,060)	(135,837)	(232,683)	-	(87,880)	-
Energy & Other Tax Credits			(32,660)			
Federal Income Taxes	(48,060)	(135,837)	(265,344)	-	(87,880)	-

	Tab 10 - Thermal Generation				
	10.4	10.5	10.6	10.7	10.8
	Jim Bridger Mine Rate Base - Year 1	Existing Coal- Fired Generation Assets - Year 1	Pro Forma JB Units 3, 4 and Colstrip 4 Additions - Year 1	Pro Forma JB Units 1 & 2 Additions - Year 1	Fly Ash Revenues Year 1
Operating Revenues:					
General Business Revenues					
Interdepartmental					
Special Sales					
Other Operating Revenues					(1,020,828)
Total Operating Revenues	-	-	-	-	(1,020,828)
Operating Expenses:					
Steam Production					
Nuclear Production					
Hydro Production					
Other Power Supply					
Transmission					
Distribution					
Customer Accounting					
Customer Service & Info					
Sales					
Administrative & General					
Total O&M Expenses	-	-	-	-	-
Depreciation		2,952,541	46,520	36,782	
Amortization					
Taxes Other Than Income					
Income Taxes - Federal	-	-	(61,331)	(48,287)	(214,374)
Income Taxes - State	-	-	-	-	-
Income Taxes - Def Net		(725,929)	60,369	47,491	
Investment Tax Credit Adj.					
Misc Revenue & Expense					
Total Operating Expenses:	-	2,226,611	45,557	35,986	(214,374)
Operating Rev For Return:	-	(2,226,611)	(45,557)	(35,986)	(806,454)
Rate Base:					
Electric Plant In Service	1,121,906	300,463,388	3,803,939	4,092,536	
Plant Held for Future Use					
Misc Deferred Debits					
Elec Plant Acq Adj					
Nuclear Fuel					
Prepayments					
Fuel Stock					
Material & Supplies					
Working Capital					
Weatherization					
Misc Rate Base					
Total Electric Plant:	1,121,906	300,463,388	3,803,939	4,092,536	-
Rate Base Deductions:					
Accum Prov For Deprec	(2,282,754)	(314,750,593)	(54,559)	(14,379)	
Accum Prov For Amort					
Accum Def Income Tax	(120,984)	15,084,521	(37,768)	(16,901)	
Unamortized ITC					
Customer Adv For Const					
Customer Service Deposits					
Misc Rate Base Deductions					
Total Rate Base Deductions	(2,403,738)	(299,666,072)	(92,327)	(31,280)	-
Total Rate Base:	(1,281,832)	797,315	3,711,612	4,061,256	-
Estimated Return on Equity Impact	0.013%	-0.385%	-0.045%	-0.047%	-0.137%
Estimated Price Change	(129,578)	3,042,227	435,796	458,410	1,072,669
TAX CALCULATION:					
Operating Revenue	-	(2,952,541)	(46,520)	(36,782)	(1,020,828)
Other Deductions					
Interest (AFUDC)					
Interest					
Schedule "M" Additions		2,952,541	46,520	36,782	
Schedule "M" Deductions			292,055	229,940	
Income Before Tax	-	-	(292,055)	(229,940)	(1,020,828)
State Income Taxes	-	-	-	-	-
Taxable Income	-	-	(292,055)	(229,940)	(1,020,828)
Federal Income Taxes Before Credits	-	-	(61,331)	(48,287)	(214,374)
Energy & Other Tax Credits					
Federal Income Taxes	-	-	(61,331)	(48,287)	(214,374)

Tab 2 - Results

**PACIFICORP
RESULTS OF OPERATIONS**

USER SPECIFIC INFORMATION

STATE:	WASHINGTON
PERIOD:	JUNE 2022
FILE:	WA JAM 2023 GRC
PREPARED BY:	Revenue Requirement Department
DATE:	March 11, 2023
TIME:	4:02:25 PM
TYPE OF AVG:	AVERAGE-OF-MONTHLY-AVERAGES
METHODOLOGY:	
FACTOR:	Washington Inter-Jurisdictional Allocation Methodology
FERC:	Separate Jurisdiction
8 OR 12 CP:	12 Coincident 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	0.00%
TAX GROSS UP FACTOR	1.330
FEDERAL/STATE COMBINED RATE	21.000%

CAPITAL STRUCTURE INFORMATION

<u>MERGED COMPANY CAPITAL STRUCTURE</u>			
	<u>CAPITAL STRUCTURE</u>	<u>EMBEDDED COST</u>	<u>WEIGHTED COST</u>
DEBT	48.72%	4.77%	2.32%
PREFERRED	0.01%	6.75%	0.00%
COMMON	51.27%	10.30%	5.28%
	<u>100.00%</u>		<u>7.60%</u>

OTHER INFORMATION

Notes:
- Total Company results only include Washington's share of net power costs consistent with WIJAM MOU signed by Parties.
- Please refer to the testimony of Company Witness Nikki L. Kobilha for discussion of the capital structure in the table above and the testimony of Company Witness Ann E. Bulkley for discussion of the requested ROE.

JUNE 2022 Washington Inter-Jurisdictional Allocation Methodology
AVERAGE-OF-MONTHLY-AVERAGES

RESULTS OF OPERATIONS SUMMARY

Description of Account Summary:		Ref	TOTAL	UNADJUSTED RESULTS OTHER	WASHINGTON	WASHINGTON ADJUSTMENTS	WASHINGTON ADJ TOTAL
1	Operating Revenues						
2	General Business Revenues	2.3	4,868,893,805	4,495,342,190	373,551,616	31,472,700	405,024,316
3	Interdepartmental	2.3	0	0	0	0	0
4	Special Sales	2.3	14,816,463	13,530,635	1,285,829	19,148,484	20,434,313
5	Other Operating Revenues	2.4	266,230,725	246,218,801	20,011,924	642,435	20,654,359
6	Total Operating Revenues	2.4	5,149,940,994	4,755,091,625	394,849,369	51,263,620	446,112,988
7							
8	Operating Expenses:						
9	Steam Production	2.6	332,982,318	273,582,360	59,399,958	(568,436)	58,831,521
10	Nuclear Production	2.7	0	0	0	0	0
11	Hydro Production	2.8	18,196,844	16,744,958	1,451,886	1,992,728	3,444,614
12	Other Power Supply	2.9 & 2.10	136,127,153	11,903,570	124,223,583	51,880,855	176,104,438
13	Transmission	2.12	87,237,705	68,569,030	18,668,675	1,313,431	19,982,106
14	Distribution	2.13	246,240,225	232,144,938	14,095,288	4,495,602	18,590,890
15	Customer Accounts	2.14	73,955,733	67,229,728	6,726,005	27,612	6,753,617
16	Customer Service	2.14	128,703,596	128,038,619	664,977	44,716	709,693
17	Sales	2.15	293	293	0	0	0
18	Administrative & General	2.16	258,556,981	240,982,445	17,574,535	(2,377,453)	15,197,082
19							
20	Total O & M Expenses	2.16	1,282,000,847	1,039,195,942	242,804,906	56,809,056	299,613,962
21							
22	Depreciation	2.17	973,465,268	905,847,343	67,617,925	(11,998,389)	55,619,536
23	Amortization Expense	2.19	77,413,343	73,344,580	4,068,762	11,403,896	15,472,659
24	Taxes Other Than Income	2.19	219,483,507	192,860,681	26,622,827	2,275,333	28,898,160
25	Income Taxes - Federal	2.23	195,068,669	206,653,213	(11,584,544)	(2,607,897)	(14,192,441)
26	Income Taxes - State	2.22	75,787,081	75,787,081	0	0	-
27	Income Taxes - Def Net	2.21	52,060,300	54,461,327	(2,401,026)	(310,728)	(2,711,755)
28	Investment Tax Credit Adj.	2.19	(1,225,606)	(1,225,606)	0	0	0
29	Misc Revenue & Expense	2.5	(2,197,140)	(2,017,006)	(180,134)	81,875	(98,259)
30							
31	Total Operating Expenses	2.23	2,871,856,270	2,544,907,556	326,948,715	55,653,146	382,601,861
32							
33	Operating Revenue for Return		2,278,084,723	2,210,184,070	67,900,654	(4,389,527)	63,511,127
34							
35	Rate Base:						
36	Electric Plant in Service	2.33	31,784,200,759	29,520,653,813	2,263,546,946	144,994,742	2,408,541,689
37	Plant Held for Future Use	2.33	19,148,374	18,681,190	467,185	0	467,185
38	Misc Deferred Debits	2.35	598,150,187	588,190,373	9,959,814	(9,567,567)	392,247
39	Elec Plant Acq Adj	2.33 & 2.34	12,037,478	11,921,634	115,844	0	115,844
40	Pensions	2.34	0	0	0	0	0
41	Prepayments	2.35	76,694,073	73,409,312	3,284,761	(3,284,761)	0
42	Fuel Stock	2.34	187,208,076	178,011,762	9,196,315	(9,196,315)	0
43	Material & Supplies	2.35	283,871,630	271,611,163	12,260,467	(12,260,467)	0
44	Working Capital	2.36	25,165,938	22,418,778	2,747,159	27,126,509	29,873,668
45	Weatherization Loans	2.34	202,994,921	202,991,609	3,312	0	3,312
46	Miscellaneous Rate Base	2.36	0	0	0	0	0
47							
48	Total Electric Plant		33,189,471,435	30,887,889,632	2,301,581,803	137,812,142	2,439,393,945
49							
50	Rate Base Deductions:						
51	Accum Prov For Depr	2.41	(10,010,104,176)	(9,260,009,189)	(750,094,987)	(255,406,119)	(1,005,501,106)
52	Accum Prov For Amort	2.42	(709,511,749)	(653,615,049)	(55,896,700)	(9,036,197)	(64,932,897)
53	Accum Def Income Taxes	2.38	(2,641,481,924)	(2,479,605,071)	(161,876,853)	(3,079,055)	(164,955,908)
54	Unamortized ITC	2.38	(2,403,507)	(2,388,563)	(14,943)	0	(14,943)
55	Customer Adv for Const	2.37	(119,222,098)	(113,130,057)	(6,092,042)	(1,733,115)	(7,825,157)
56	Customer Service Deposits	2.36	0	0	0	(408,391)	(408,391)
57	Misc. Rate Base Deductions	2.36 & 2.37	(2,095,592,572)	(1,918,383,841)	(177,208,730)	81,877,535	(95,331,195)
58							
59	Total Rate Base Deductions		(15,578,316,026)	(14,427,131,770)	(1,151,184,256)	(187,785,342)	(1,338,969,598)
60							
61	Total Rate Base		17,611,155,409	16,460,757,862	1,150,397,547	(49,973,201)	1,100,424,347
62							
63	Return on Rate Base				5.90%		5.77%
64							
65	Return on Equity				6.98%		6.72%
66	Net Power Costs				169,001,161		200,064,144
67	100 Basis Points in Equity:				5,898,088		5,641,876
68	Revenue Requirement Impact				7,465,934		7,141,615
69	Rate Base Decrease				(91,941,218)		(89,778,564)

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FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON	
				TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
211	421	(Gain) / Loss on Sale of Utility Plant						
212		S		343,422	343,422	-	-	-
213		DGP		-	-	-	-	-
214		CAEE		-	-	-	-	-
215		CN		-	-	-	-	-
216		SO		(2,524,188)	(2,345,360)	(178,828)	178,837	8
217		CAGW		-	-	-	-	-
218		CAGE		-	-	-	-	-
219		SG		(16,274)	(14,975)	(1,298)	(99,298)	(100,597)
220			B1	(2,197,040)	(2,016,914)	(180,127)	79,538	(100,588)
221								
222		Total Miscellaneous Revenues		(2,197,140)	(2,017,006)	(180,134)	79,538	(100,596)
223		Miscellaneous Expenses						
224	4311	Interest on Customer Deposits						
225		S		-	-	-	2,337	2,337
226				-	-	-	2,337	2,337
227		Total Miscellaneous Expenses		-	-	-	2,337	2,337
228								
229		Net Misc Revenue and Expense		(2,197,140)	(2,017,006)	(180,134)	81,875	(98,259)
230								
231	500	Operation Supervision & Engineering						
232		SG		12,354	11,369	986	13,694	14,680
233		CAGW		(24,208)	(18,843)	(5,365)	2,856	(2,509)
234		CAGE		787,612	787,612	-	-	-
235		JBG		13,031,111	10,143,028	2,888,083	113,556	3,001,639
236		JBE		-	-	-	-	-
237			B2	13,806,869	10,923,165	2,883,703	130,106	3,013,809
238								
239	501	Fuel Related						
240		SE		(89,329)	(82,525)	(6,804)	489	(6,314)
241		S		-	-	-	2,233,092	2,233,092
242		SE		-	-	-	-	-
243		CAGW		1,330,493	1,035,616	294,877	(156,363)	138,514
244		CAGE		-	-	-	-	-
245		CAEW		-	-	-	-	-
246		CAEE		14,564,666	14,564,666	-	-	-
247		JBE		2,420,307	1,872,994	547,313	-	547,313
248		CAEE		-	-	-	-	-
249		JBG		-	-	-	-	-
250			B2	18,226,137	17,390,751	835,386	2,077,218	2,912,604
251								
252	501NPC	Fuel Related						
253		S		41,439,815	-	41,439,815	(1,938,441)	39,501,373
254		SE		-	-	-	-	-
255		SE		-	-	-	-	-
256		SE		-	-	-	-	-
257		CAGW		-	-	-	-	-
258		CAGE		-	-	-	-	-
259		CAEW		-	-	-	-	-
260		CAEE		-	-	-	-	-
261		JBE		-	-	-	-	-
262		CAEE		-	-	-	-	-
263		JBG		-	-	-	-	-
264			B2	41,439,815	-	41,439,815	(1,938,441)	39,501,373
265								
266		Total Fuel Related		59,665,951	17,390,751	42,275,201	138,777	42,413,978
267								
268	502	Steam Expenses						
269		SG		85,313	78,506	6,807	-	6,807
270		CAGW		457,590	356,174	101,416	(53,777)	47,638
271		CAGE		54,966,661	54,966,661	-	-	-
272		JBG		21,710,599	16,898,882	4,811,716	-	4,811,716
273		CAGE		-	-	-	-	-
274			B2	77,220,163	72,300,224	4,919,939	(53,777)	4,866,162
275								
276	503	Steam From Other Sources						
277		SE		-	-	-	-	-
278		CAEW		-	-	-	-	-
279		CAEE		-	-	-	-	-
280			B2	-	-	-	-	-
281								
282	503NPC	Steam From Other Sources-NPC						
283		S		362,935	-	362,935	(33,649)	329,287
284		SE		-	-	-	-	-
285		CAEE	B2	-	-	-	-	-
286				362,935	-	362,935	(33,649)	329,287

JUNE 2022 Washington Inter-Jurisdictional Allocation Methodology
AVERAGE-OF-MONTHLY-AVERAGES

FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON	
				TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
287								
288	505	Electric Expenses						
289		SG		-	-	-	-	-
290		CAGW		(98,692)	(76,819)	(21,873)	11,599	(10,275)
291		CAGE		856,756	856,756	-	-	-
292		JBG		8,513	6,626	1,887	-	1,887
293		CAGE		-	-	-	-	-
294			B2	766,576	786,563	(19,986)	11,599	(8,388)
295								
296	506	Misc. Steam Expense						
297		SG		1,806,964	1,662,791	144,174	-	144,174
298		SE		-	-	-	-	-
299		CAGW		8,387,191	6,528,339	1,858,852	(400,000)	1,458,852
300		CAGE		40,297,017	40,297,017	-	-	-
301		JBG		(20,468,961)	(15,932,429)	(4,536,532)	-	(4,536,532)
302		CAGE		-	-	-	-	-
303			B2	30,022,210	32,555,718	(2,533,507)	(400,000)	(2,933,507)
304								
305	507	Rents						
306		SG		7,560	6,957	603	-	603
307		CAGW		-	-	-	-	-
308		CAGE		769,951	769,951	-	-	-
309		JBG		296,900	231,098	65,802	-	65,802
310		CAGE		-	-	-	-	-
311			B2	1,074,411	1,008,006	66,405	-	66,405
312								
313	510	Maint Supervision & Engineering						
314		SG		-	-	-	-	-
315		CAGW		350,120	272,523	77,597	(41,147)	36,450
316		CAGE		3,962,665	3,962,665	-	-	-
317		JBG		535,876	417,110	118,766	-	118,766
318		CAGE		-	-	-	-	-
319			B2	4,848,661	4,652,298	196,363	(41,147)	155,216
320								
321								
322								
323	511	Maintenance of Structures						
324		SG		656,101	603,752	52,349	-	52,349
325		CAGW		54,134	42,136	11,998	(6,362)	5,636
326		CAGE		13,105,592	13,105,592	-	-	-
327		JBG		7,843,340	6,105,022	1,738,318	-	1,738,318
328		CAGE		-	-	-	-	-
329			B2	21,659,167	19,856,502	1,802,665	(6,362)	1,796,303
330								
331	512	Maintenance of Boiler Plant						
332		SG		74,706	68,745	5,961	1,170	7,130
333		CAGW		2,914,973	2,268,928	646,045	(345,387)	300,658
334		CAGE		48,158,805	48,158,805	-	-	-
335		JBG		23,311,996	18,145,362	5,166,634	243,574	5,410,208
336		SG-U		-	-	-	-	-
337			B2	74,460,479	68,641,840	5,818,639	(100,643)	5,717,996
338								
339	513	Maintenance of Electric Plant						
340		SG		245,118	225,561	19,557	-	19,557
341		CAGW		1,755,840	1,366,693	389,146	(206,351)	182,795
342		CAGE		26,903,448	26,903,448	-	-	-
343		JBG		11,988,403	9,331,415	2,656,988	-	2,656,988
344		CAGE		-	-	-	-	-
345			B2	40,892,808	37,827,117	3,065,692	(206,351)	2,859,340
346								
347	514	Maintenance of Misc. Steam Plant						
348		SG		37,757	34,744	3,013	-	3,013
349		CAGW		59,468	46,288	13,180	(6,989)	6,191
350		CAGE		5,642,571	5,642,571	-	-	-
351		JBG		2,462,290	1,916,573	545,717	-	545,717
352		CAGE		-	-	-	-	-
353			B2	8,202,086	7,640,177	561,909	(6,989)	554,921
354								
355		Total Steam Power Generation	B2	332,982,318	273,582,360	59,399,958	(568,436)	58,831,521
356	517	Operation Super & Engineering						
357		SG		-	-	-	-	-
358				-	-	-	-	-
359								
360	518	Nuclear Fuel Expense						
361		SE		-	-	-	-	-
362				-	-	-	-	-
363				-	-	-	-	-

JUNE 2022 Washington Inter-Jurisdictional Allocation Methodology
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FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON		
				TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
513	547NPC	Fuel-NPC							
514		S		31,464,377	-	31,464,377	35,643,330	67,107,706	
515		CAEW		-	-	-	-	-	
516		CAEE		-	-	-	-	-	
517		SE		-	-	-	-	-	
518			B2	31,464,377	-	31,464,377	35,643,330	67,107,706	
519									
520	548	Generation Expense							
521		SG		204,984	188,629	16,355	17,101	33,456	
522		CAGW		7,331,402	5,706,544	1,624,857	33,125	1,657,983	
523		CAGE		10,102,549	10,102,549	-	-	-	
524		S		-	-	-	-	-	
525			B2	17,638,935	15,997,722	1,641,212	50,226	1,691,439	
526									
527	549	Miscellaneous Other							
528		S		37,467	37,467	-	-	-	
529		SG		6,575,848	6,051,176	524,672	131,856	656,528	
530		CAGW		1,038,524	808,356	230,168	-	230,168	
531		CAGE		1,437,611	1,437,611	-	-	-	
532		CAGE		-	-	-	-	-	
533			B2	9,089,451	8,334,611	754,840	131,856	886,696	
534									
535									
536									
537									
538	550	Rents							
539		S		375,261	375,261	-	-	-	
540		SG		10,462,072	9,627,327	834,745	-	834,745	
541		CAGW		-	-	-	-	-	
542		CAGE		500	500	-	-	-	
543		CAGE		-	-	-	-	-	
544			B2	10,837,833	10,003,088	834,745	-	834,745	
545									
546	551	Maint Supervision & Engineering							
547		SG		-	-	-	-	-	
548		CAGW		-	-	-	-	-	
549		CAGE		-	-	-	-	-	
550			B2	-	-	-	-	-	
551									
552	552	Maintenance of Structures							
553		SG		-	-	-	-	-	
554		CAGW		20,215	15,735	4,480	-	4,480	
555		CAGE		3,671,901	3,671,901	-	-	-	
556		CAGE		-	-	-	-	-	
557			B2	3,692,117	3,687,636	4,480	-	4,480	
558									
559	553	Maint of Generation & Electric Plant							
560		SG		16,395,625	15,087,455	1,308,170	2,060	1,310,230	
561		CAGW		4,806,454	3,741,201	1,065,254	11,207	1,076,461	
562		CAGE		3,788,915	3,788,915	-	-	-	
563		CAGE		-	-	-	-	-	
564			B2	24,990,995	22,617,571	2,373,424	13,267	2,386,691	
565									
566	554	Maintenance of Misc. Other							
567		SG		1,199,050	1,103,381	95,670	-	95,670	
568		CAGW		-	-	-	-	-	
569		CAGE		208,992	208,992	-	-	-	
570		CAGE		-	-	-	-	-	
571			B2	1,408,042	1,312,373	95,670	-	95,670	
572									
573	Total Other Power Generation			B2	99,489,096	62,285,961	37,203,135	35,838,679	73,041,814
574									
575									
576	555	Purchased Power							
577		S		(89,327,925)	(89,327,925)	-	-	-	
578		CAEW		-	-	-	-	-	
579		CAGW		-	-	-	-	-	
580				(89,327,925)	(89,327,925)	-	-	-	

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FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON	
				TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
581	555NPC	Purchased Power-NPC						
582		SG		-	-	-	-	-
583		SE		-	-	-	-	-
584		CAGW		-	-	-	-	-
585		CAGW		-	-	-	-	-
586		CAGE		-	-	-	-	-
587		CAEW		-	-	-	-	-
588		CAEE		-	-	-	-	-
589		DGP		-	-	-	-	-
590		S		84,296,523	-	84,296,523	15,837,675	100,134,198
591				84,296,523	-	84,296,523	15,837,675	100,134,198
592								
593		Total Purchased Power	B2	(5,031,401)	(89,327,925)	84,296,523	15,837,675	100,134,198
594								
595	556	System Control & Load Dispatch						
596		SG		1,089,056	1,002,163	86,893	-	86,893
597		CAGW		-	-	-	-	-
598		CAGE		-	-	-	-	-
599								
600			B2	1,089,056	1,002,163	86,893	-	86,893
601								
602								
603								
604	557	Other Expenses						
605		S		7,811,318	7,811,318	-	36,586	36,586
606		SG		27,036,403	24,879,228	2,157,174	265,444	2,422,618
607		SGCT		-	-	-	-	-
608		SO		-	-	-	4,913	4,913
609		CAEE		-	-	-	-	-
610		TROJP		-	-	-	-	-
611		CAGW		608,119	473,341	134,777	(102,441)	32,336
612		CAGE		3,567,722	3,567,722	-	-	-
613		JBG		1,548,569	1,205,360	343,209	-	343,209
614		CAEW		-	-	-	-	-
615		JBE		8,271	6,401	1,870	-	1,870
616			B2	40,580,402	37,943,371	2,637,031	204,502	2,841,533
617								
618								
619		Total Other Power Supply	B2	36,638,057	(50,382,391)	87,020,448	16,042,177	103,062,624
620								
621		TOTAL PRODUCTION EXPENSE	B2	487,306,314	302,230,888	185,075,426	53,305,147	238,380,573
622								
623								
624		Summary of Production Expense by Factor						
625		S		76,459,772	(81,103,878)	157,563,650	51,778,592	209,342,243
626		SG		40,737,911	37,487,524	3,250,387	2,290,789	5,541,176
627		SE		(89,329)	(82,525)	(6,804)	489	(6,314)
628		JBG		62,268,635	48,468,048	13,800,587	357,130	14,157,717
629		TROJP		-	-	-	-	-
630		JBE		2,428,578	1,879,395	549,183	-	549,183
631		DGP		-	-	-	-	-
632		DEU		-	-	-	-	-
633		DEP		-	-	-	-	-
634		CAGW		29,146,774	22,686,979	6,459,794	(1,260,030)	5,199,764
635		CAGE		218,441,464	218,441,464	-	-	-
636		CAEW		-	-	-	-	-
637		CAEE		14,564,666	14,564,666	-	-	-
638		SNPPS		-	-	-	-	-
639		SNPPO		-	-	-	-	-
640		DGU		-	-	-	-	-
641		MC		-	-	-	-	-
642		SSGCT		-	-	-	-	-
643		SSECT		-	-	-	-	-
644		SSGC		-	-	-	-	-
645		SSGCH		-	-	-	-	-
646		SSECH		-	-	-	-	-
647		Total Production Expense by Factor	B2	443,958,471	262,341,673	181,616,798	53,166,971	234,783,769

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FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON	
				TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
648	560	Operation Supervision & Engineering						
649		SG		11,487,085	10,570,556	916,529	129,080	1,045,609
650		JBG		-	-	-	-	-
651		CAGW		-	-	-	-	-
652		CAGE		-	-	-	-	-
653			B2	11,487,085	10,570,556	916,529	129,080	1,045,609
654								
655	561	Load Dispatching						
656		SG		17,048,762	15,688,479	1,360,283	-	1,360,283
657		JBG		-	-	-	-	-
658		CAGW		-	-	-	-	-
659		CAGE		-	-	-	-	-
660			B2	17,048,762	15,688,479	1,360,283	-	1,360,283
661	562	Station Expense						
662		SG		3,423,768	3,150,593	273,175	-	273,175
663		JBG		-	-	-	-	-
664		CAGW		-	-	-	-	-
665		CAGE		-	-	-	-	-
666			B2	3,423,768	3,150,593	273,175	-	273,175
667								
668	563	Overhead Line Expense						
669		SG		1,182,099	1,087,782	94,317	-	94,317
670		CAGW		-	-	-	-	-
671		CAGE		-	-	-	-	-
672			B2	1,182,099	1,087,782	94,317	-	94,317
673								
674	564	Underground Line Expense						
675		SG		-	-	-	-	-
676		CAGW		-	-	-	-	-
677		CAGE		-	-	-	-	-
678				-	-	-	-	-
679				-	-	-	-	-
680	565	Transmission of Electricity by Others						
681		SG		-	-	-	-	-
682		SE		-	-	-	-	-
683		CAGW		-	-	-	-	-
684		CAGE		-	-	-	-	-
685		CAEW		-	-	-	-	-
686		CAEE		-	-	-	-	-
687				-	-	-	-	-
688				-	-	-	-	-
689	565NPC	Transmission of Electricity by Others-NPC						
690		S		12,723,339	-	12,723,339	702,553	13,425,892
691		SE		-	-	-	-	-
692		CAGW		-	-	-	-	-
693		CAGE		-	-	-	-	-
694		CAEW		-	-	-	-	-
695		SG		-	-	-	-	-
696			B2	12,723,339	-	12,723,339	702,553	13,425,892
697								
698		Total Transmission of Electricity by Others		12,723,339	-	12,723,339	702,553	13,425,892
699								
700	566	Misc. Transmission Expense						
701		SG		2,272,352	2,091,046	181,306	-	181,306
702		CAGW		-	-	-	-	-
703		CAGE		-	-	-	-	-
704		S		-	-	-	-	-
705			B2	2,272,352	2,091,046	181,306	-	181,306
706								
707	567	Rents - Transmission						
708		SG		2,590,491	2,383,802	206,690	-	206,690
709		JBG		-	-	-	-	-
710		CAGW		-	-	-	-	-
711		CAGE		-	-	-	-	-
712			B2	2,590,491	2,383,802	206,690	-	206,690
713								
714	568	Maint Supervision & Engineering						
715		SG		1,099,331	1,011,617	87,713	-	87,713
716		CAGW		-	-	-	-	-
717		CAGE		-	-	-	-	-
718			B2	1,099,331	1,011,617	87,713	-	87,713
719								
720	569	Maintenance of Structures						
721		SG		6,179,432	5,686,389	493,043	-	493,043
722		CAGW		-	-	-	-	-
723		CAGE		-	-	-	-	-
724			B2	6,179,432	5,686,389	493,043	-	493,043

JUNE 2022 Washington Inter-Jurisdictional Allocation Methodology
AVERAGE-OF-MONTHLY-AVERAGES

FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON	
				TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
1371	41110	Deferred Income Tax - Federal-CR						
1372		S		(75,072,373)	(68,153,154)	(6,919,219)	(25,900)	(6,945,119)
1373		CIAC		(27,014,725)	(25,322,515)	(1,692,210)	370,512	(1,321,698)
1374		SCHMDEXP		(263,425,062)	(245,127,279)	(18,297,783)	196,998	(18,100,785)
1375		SNP		(10,509,515)	(9,786,025)	(723,490)	(2,254,509)	(2,977,999)
1376		SG		(596,403)	(548,817)	(47,586)	171,246	123,661
1377		SNPD		(975,981)	(914,845)	(61,136)	61,136	(0)
1378		SO		1,852,591	1,721,343	131,248	209,419	340,668
1379		TAXDEPR		-	-	-	-	-
1380		JBG		-	-	-	(703,184)	(703,184)
1381		BADDEBT		(231,600)	(200,039)	(31,561)	-	(31,561)
1382		GPS		564,828	524,812	40,016	-	40,016
1383		CN		-	-	-	-	-
1384		JBE		(4,093,808)	(3,168,061)	(925,747)	-	(925,747)
1385		CAGW		(42,221)	(32,864)	(9,357)	(163,382)	(172,739)
1386		CAGE		(877,648)	(877,648)	-	-	-
1387		SE		-	-	-	-	-
1388		CAEE		17,437,462	17,437,462	-	-	-
1389			B7	(362,984,455)	(334,447,630)	(28,536,824)	(2,137,663)	(30,674,487)
1390								
1391		TOTAL DEFERRED INCOME TAXES	B7	52,060,300	54,461,327	(2,401,026)	(310,728)	(2,711,755)
1392	SCHMAF	Additions - Flow Through						
1393		S		-	-	-	-	-
1394		SNP		-	-	-	-	-
1395		SO		-	-	-	-	-
1396		SE		-	-	-	-	-
1397		TROJP		-	-	-	-	-
1398		DGP		-	-	-	-	-
1399			B6	-	-	-	-	-
1400								
1401	SCHMAP	Additions - Permanent						
1402		S		-	-	-	-	-
1403		BADDEBT		-	-	-	-	-
1404		JBE		108,784	84,184	24,600	(20,065)	4,535
1405		SCHMDEXP		107,499	100,032	7,467	-	7,467
1406		CAEE		-	-	-	-	-
1407		CAGW		-	-	-	-	-
1408		CAGE		-	-	-	-	-
1409		SNP		-	-	-	-	-
1410		SO		983,171	913,518	69,654	18,664	88,318
1411								
1412			B6	1,199,454	1,097,734	101,720	(1,400)	100,320
1413								
1414	SCHMAT	Additions - Temporary						
1415		S		(65,397,264)	(52,534,663)	(12,862,601)	18,675,695	5,813,094
1416		JBE		16,650,562	12,885,312	3,765,250	-	3,765,250
1417		CIAC		109,875,810	102,993,159	6,882,651	(1,506,965)	5,375,686
1418		SNP		42,744,891	39,802,270	2,942,620	9,169,664	12,112,284
1419		TROJD		-	-	-	-	-
1420		CN		-	-	-	-	-
1421		SE		-	-	-	-	-
1422		SG		2,488,687	2,290,120	198,567	(696,503)	(497,936)
1423		GPS		(2,297,299)	(2,134,545)	(162,754)	-	(162,754)
1424		SO		(7,534,969)	(7,001,148)	(533,821)	(851,763)	(1,385,584)
1425		SNPD		3,969,565	3,720,910	248,655	(248,655)	0
1426		JBG		-	-	-	2,860,029	2,860,029
1427		BADDEBT		941,978	813,613	128,366	-	128,366
1428		CAGW		171,729	133,668	38,060	664,515	702,575
1429		CAGE		3,569,616	3,569,616	-	-	-
1430		CAEW		-	-	-	-	-
1431		CAEE		(70,922,629)	(70,922,629)	-	-	-
1432		SCHMDEXP		1,071,417,204	996,995,434	74,421,770	(801,241)	73,620,529
1433			B6	1,105,677,880	1,030,611,118	75,066,762	27,264,776	102,331,538
1434								
1435		TOTAL SCHEDULE - M ADDITIONS	B6	1,106,877,334	1,031,708,851	75,168,483	27,263,376	102,431,859
1436								
1437	SCHMDF	Deductions - Flow Through						
1438		S		-	-	-	-	-
1439		CAGW		-	-	-	-	-
1440		CAGE		-	-	-	-	-
1441		DGP		-	-	-	-	-
1442		DGU		-	-	-	-	-
1443			B6	-	-	-	-	-

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FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON	
				TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
1512	Adjustments to Calculated Tax:							
1513	40910	Fed. Credit	SE	-	-	-	-	-
1514	40910	Fed. Credit	JBE	(109,911)	(85,056)	(24,855)	20,332	(4,523)
1515	40910	Fed. Credit	SO	(11,160)	(10,369)	(791)	(883)	(1,674)
1516	40910	Fed. Credit	SG	(137,286,826)	(126,333,016)	(10,953,810)	(6,058,567)	(17,012,377)
1517	40910	Fed. Credit	CAGW	-	-	-	-	-
1518	40910	Fed. Credit	CAEE	-	-	-	-	-
1519	FEDERAL INCOME TAX			195,068,669	206,653,213	(11,584,544)	(2,607,897)	(14,192,441)
1520	TOTAL OPERATING EXPENSES							
1521	310 Land and Land Rights			2,871,856,270	2,544,907,556	326,948,715	55,653,146	382,601,861
1522	310	Land and Land Rights						
1523		DGP		-	-	-	-	-
1524		DGU		-	-	-	-	-
1525		SG		41,195,596	37,908,691	3,286,905	-	3,286,905
1526		CAGW		1,788,644	1,392,227	396,417	-	396,417
1527		CAGE		47,422,384	47,422,384	-	-	-
1528		JBG		1,193,761	929,188	264,573	-	264,573
1529		S		-	-	-	-	-
1530		CAGE		-	-	-	-	-
1531			B8	91,600,385	87,652,490	3,947,895	-	3,947,895
1532								
1533	311	Structures and Improvements						
1534		DGP		-	-	-	-	-
1535		DGU		-	-	-	-	-
1536		SG		8,466,752	7,791,208	675,543	1,584	677,128
1537		CAGW		69,220,033	53,878,809	15,341,224	144,540	15,485,764
1538		CAGE		772,076,006	772,076,006	-	-	-
1539		JBG		150,738,156	117,330,084	33,408,072	93,383	33,501,454
1540		CAGE		-	-	-	-	-
1541			B8	1,000,500,948	951,076,108	49,424,839	239,507	49,664,346
1542								
1543	312	Boiler Plant Equipment						
1544		DGP		-	-	-	-	-
1545		DGU		-	-	-	-	-
1546		SG		60,624,556	55,787,457	4,837,098	91,334	4,928,433
1547		CAGW		123,130,255	95,840,918	27,289,337	(28,192,047)	(902,709)
1548		CAGE		3,151,463,044	3,151,463,044	-	-	-
1549		JBG		1,016,851,159	791,486,610	225,364,549	(41,868,516)	183,496,032
1550		S		-	-	-	-	-
1551			B8	4,352,069,014	4,094,578,029	257,490,984	(69,969,229)	187,521,756
1552								
1553	314	Turbogenerator Units						
1554		DGP		-	-	-	-	-
1555		DGU		-	-	-	-	-
1556		SG		35,521,054	32,686,909	2,834,146	18,829	2,852,975
1557		CAGW		40,016,843	31,147,917	8,868,926	44,116	8,913,042
1558		CAGE		665,661,969	665,661,969	-	-	-
1559		JBG		207,787,927	161,735,924	46,052,003	47,263	46,099,266
1560		CAGE		-	-	-	-	-
1561			B8	948,987,794	891,232,719	57,755,075	110,207	57,865,282
1562								
1563	315	Accessory Electric Equipment						
1564		DGP		-	-	-	-	-
1565		DGU		-	-	-	-	-
1566		SG		8,555,197	7,872,597	682,600	-	682,600
1567		CAGW		9,777,414	7,610,447	2,166,967	22,344	2,189,311
1568		CAGE		343,686,122	343,686,122	-	-	-
1569		JBG		62,247,697	48,451,750	13,795,946	43,843	13,839,789
1570		CAGE		-	-	-	-	-
1571			B8	424,266,429	407,620,916	16,645,513	66,187	16,711,700
1572								
1573								
1574								
1575	316	Misc Power Plant Equipment						
1576		DGP		-	-	-	-	-
1577		DGU		-	-	-	-	-
1578		SG		1,399,587	1,287,917	111,670	2,131	113,801
1579		CAGW		449,691	350,026	99,665	3,917	103,582
1580		CAGE		23,578,057	23,578,057	-	-	-
1581		JBG		5,786,942	4,504,383	1,282,559	54,539	1,337,098
1582		CAGE		-	-	-	-	-
1583			B8	31,214,277	29,720,383	1,493,894	60,587	1,554,481
1584								
1585	317	Steam Plant ARO						
1586		S		-	-	-	-	-
1587				-	-	-	-	-
1588				-	-	-	-	-

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FERC ACCT	DESCRIP	WJAM FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON	
				TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
1735	Summary of Hydraulic Plant by Factor							
1736	S			-	-	-	-	-
1737	SG			-	-	-	(426,746)	(426,746)
1738	CAGW			-	-	-	-	-
1739	CAGE			-	-	-	-	-
1740	SG-P			933,278,219	858,814,027	74,464,192	10,677,189	85,141,381
1741	SG-U			194,865,795	179,317,887	15,547,908	4,252,462	19,800,371
1742	Total Hydraulic Plant by Factor		B8	1,128,144,015	1,038,131,914	90,012,100	14,502,906	104,515,006
1743								
1744	340	Land and Land Rights						
1745		S		74,986	74,986	-	-	-
1746		SG		-	-	-	13,388	13,388
1747		DGU		-	-	-	-	-
1748		CAGW		4,527,456	3,524,036	1,003,419	-	1,003,419
1749		CAGE		34,730,178	34,730,178	-	-	-
1750		SG		11,786,035	10,845,653	940,381	-	940,381
1751			B8	51,118,654	49,174,853	1,943,801	13,388	1,957,189
1752								
1753	341	Structures and Improvements						
1754		SG		-	-	-	52,982	52,982
1755		S		72,572	72,572	-	-	-
1756		CAGW		37,344,075	29,067,514	8,276,561	6,099	8,282,660
1757		CAGE		137,442,039	137,442,039	-	-	-
1758		SG		97,525,470	89,744,130	7,781,340	-	7,781,340
1759			B8	272,384,156	256,326,255	16,057,901	59,081	16,116,982
1760								
1761	342	Fuel Holders, Producers & Accessories						
1762		SG		-	-	-	-	-
1763		DGU		-	-	-	-	-
1764		CAGW		1,816,984	1,414,286	402,698	-	402,698
1765		CAGE		14,581,692	14,581,692	-	-	-
1766		CAGE		-	-	-	-	-
1767			B8	16,398,675	15,995,978	402,698	-	402,698
1768								
1769	343	Prime Movers						
1770		S		-	-	-	-	-
1771		DGU		-	-	-	-	-
1772		SG		-	-	-	12,006,764	12,006,764
1773		CAGW		332,783,497	259,028,747	73,754,750	2,453,110	76,207,859
1774		CAGE		802,427,525	802,427,525	-	-	-
1775		SG		2,883,890,877	2,653,791,642	230,099,235	-	230,099,235
1776			B8	4,019,101,899	3,715,247,914	303,853,984	14,459,874	318,313,858
1777								
1778	344	Generators						
1779		S		282,781	282,781	-	-	-
1780		DGU		-	-	-	-	-
1781		SG		116,955	107,623	9,332	45,100	54,432
1782		CAGW		114,396,523	89,042,841	25,353,682	16,094	25,369,776
1783		CAGE		310,769,633	310,769,633	-	-	-
1784		SG		165,088,467	151,916,426	13,172,041	-	13,172,041
1785			B8	590,654,359	552,119,304	38,535,055	61,195	38,596,249
1786								
1787	345	Accessory Electric Plant						
1788		SG		-	-	-	21,639	21,639
1789		S		310,058	310,058	-	-	-
1790		CAGW		48,320,936	37,611,575	10,709,361	5,367	10,714,727
1791		CAGE		165,936,232	165,936,232	-	-	-
1792		SG		240,853,361	221,636,207	19,217,154	-	19,217,154
1793			B8	455,420,587	425,494,072	29,926,514	27,005	29,953,520
1794								
1795								
1796								
1797	346	Misc. Power Plant Equipment						
1798		SG		-	-	-	6,275	6,275
1799		SG		11,756,127	10,818,131	937,995	-	937,995
1800		CAGW		3,481,452	2,709,858	771,594	-	771,594
1801		CAGE		9,181,860	9,181,860	-	-	-
1802			B8	24,419,439	22,709,850	1,709,589	6,275	1,715,864
1803								
1804	347	Other Production ARO						
1805		S		-	-	-	-	-
1806				-	-	-	-	-
1807				-	-	-	-	-

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FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON	
				TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
2025	391	Office Furniture & Equipment						
2026		S		7,141,973	6,771,146	370,827	61,382	432,210
2027		DGP		-	-	-	-	-
2028		DGU		-	-	-	-	-
2029		CN		3,592,749	3,350,491	242,258	10,025	252,284
2030		SG		1,014,823	933,853	80,970	2,223	83,193
2031		SE		-	-	-	-	-
2032		SO		65,845,922	61,181,015	4,664,908	575,275	5,240,182
2033		CAGW		241,559	188,022	53,537	(94)	53,443
2034		CAGE		2,703,570	2,703,570	-	-	-
2035		JBG		273,249	212,689	60,560	-	60,560
2036		JBE		-	-	-	-	-
2037		CAEE		31,954	31,954	-	-	-
2038		CAGE		-	-	-	-	-
2039		CAGE		-	-	-	-	-
2040			B8	80,845,799	75,372,738	5,473,061	648,811	6,121,872
2041								
2042	392	Transportation Equipment						
2043		S		107,210,461	101,104,307	6,106,154	255,904	6,362,058
2044		SO		7,397,913	6,873,802	524,111	(41,180)	482,931
2045		SG		11,734,003	10,797,773	936,230	11,808	948,038
2046		CN		-	-	-	-	-
2047		DGU		-	-	-	-	-
2048		SE		-	-	-	-	-
2049		DGP		-	-	-	-	-
2050		CAGW		213,777	166,398	47,379	-	47,379
2051		CAGE		9,115,415	9,115,415	-	-	-
2052		JBG		2,873,357	2,236,536	636,822	(8,736)	628,086
2053		CAEW		-	-	-	-	-
2054		CAEE		328,145	328,145	-	-	-
2055		CAGE		-	-	-	-	-
2056		CAGE		-	-	-	-	-
2057			B8	138,873,070	130,622,374	8,250,696	217,795	8,468,491
2058								
2059	393	Stores Equipment						
2060		S		9,245,356	8,555,302	690,054	7,282	697,337
2061		DGP		-	-	-	-	-
2062		DGU		-	-	-	-	-
2063		SO		234,652	218,028	16,624	(1,167)	15,458
2064		SG		1,637,075	1,506,456	130,619	23,374	153,992
2065		CAGW		212,657	165,526	47,131	(6,001)	41,130
2066		CAGE		3,365,265	3,365,265	-	-	-
2067		JBG		962,320	749,042	213,279	-	213,279
2068		CAGE		-	-	-	-	-
2069			B8	15,657,325	14,559,619	1,097,707	23,488	1,121,195
2070								
2071	394	Tools, Shop & Garage Equipment						
2072		S		37,420,319	34,696,579	2,723,740	23,797	2,747,537
2073		DGP		-	-	-	-	-
2074		SG		3,131,799	2,881,919	249,879	22,696	272,575
2075		SO		1,895,974	1,761,652	134,322	(4,357)	129,965
2076		SE		-	-	-	-	-
2077		DGU		-	-	-	-	-
2078		CAGW		726,395	565,404	160,991	3,018	164,009
2079		CAGE		15,082,435	15,082,435	-	-	-
2080		JBG		2,835,298	2,206,911	628,387	(16,638)	611,749
2081		CAEW		-	-	-	-	-
2082		CAEE		125,691	125,691	-	-	-
2083		CAGE		-	-	-	-	-
2084		CAGE		-	-	-	-	-
2085			B8	61,217,911	57,320,593	3,897,318	28,516	3,925,835
2086								
2087	395	Laboratory Equipment						
2088		S		23,586,126	22,140,371	1,445,755	(5,023)	1,440,732
2089		DGP		-	-	-	-	-
2090		DGU		-	-	-	-	-
2091		SO		5,105,751	4,744,030	361,721	3,635	365,356
2092		SE		-	-	-	-	-
2093		SG		2,386,880	2,196,436	190,444	2,672	193,116
2094		CAGW		216,607	168,601	48,007	1,090	49,096
2095		CAGE		3,517,770	3,517,770	-	-	-
2096		JBG		481,323	374,648	106,676	6,137	112,812
2097		CAEW		-	-	-	-	-
2098		CAEE		1,333,377	1,333,377	-	-	-
2099		CAGE		-	-	-	-	-
2100		CAGE		-	-	-	-	-
2101			B8	36,627,836	34,475,234	2,152,602	8,511	2,161,112

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FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON	
				TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
2102								
2103	396	Power Operated Equipment						
2104		S		162,470,616	152,828,944	9,641,672	(54,837)	9,586,835
2105		DGP		-	-	-	-	-
2106		SG		7,143,244	6,573,300	569,944	(17,318)	552,625
2107		SO		6,264,798	5,820,963	443,835	(141,199)	302,635
2108		DGU		-	-	-	-	-
2109		SE		-	-	-	-	-
2110		CAGW		191,644	149,170	42,474	-	42,474
2111		CAGE		28,626,660	28,626,660	-	-	-
2112		JBG		10,463,493	8,144,470	2,319,022	-	2,319,022
2113		CAEW		-	-	-	-	-
2114		CAEE		236,686	236,686	-	-	-
2115		CAGE		-	-	-	-	-
2116		CAGE		-	-	-	-	-
2117			B8	215,397,141	202,380,194	13,016,947	(213,355)	12,803,592
2118	397	Communication Equipment						
2119		S		194,834,562	182,150,836	12,683,726	2,267,181	14,950,906
2120		DGP		-	-	-	-	-
2121		DGU		-	-	-	-	-
2122		SO		93,040,701	86,449,157	6,591,544	3,414,322	10,005,866
2123		CN		3,631,876	3,386,979	244,897	(171,523)	73,374
2124		SG		151,808,410	139,695,954	12,112,455	328,468	12,440,924
2125		SE		-	-	-	-	-
2126		CAGW		1,137,680	885,536	252,144	959,562	1,211,706
2127		CAGE		27,233,850	27,233,850	-	-	-
2128		JBG		4,278,750	3,330,451	948,299	(493,010)	455,288
2129		CAEW		-	-	-	-	-
2130		CAEE		361,776	361,776	-	-	-
2131		JBE		-	-	-	-	-
2132		CAGE		-	-	-	-	-
2133			B8	476,327,605	443,494,541	32,833,064	6,305,000	39,138,064
2134								
2135	398	Misc. Equipment						
2136		S		3,165,036	2,984,621	180,414	8,329	188,744
2137		DGP		-	-	-	-	-
2138		DGU		-	-	-	-	-
2139		CN		78,824	73,509	5,315	(11)	5,304
2140		SO		2,189,602	2,034,477	155,124	(10,484)	144,640
2141		SE		-	-	-	-	-
2142		SG		762,522	701,682	60,840	2,881	63,721
2143		CAGW		24,068	18,734	5,334	-	5,334
2144		CAGE		1,831,679	1,831,679	-	-	-
2145		JBG		266,410	207,365	59,044	-	59,044
2146		CAEW		-	-	-	-	-
2147		CAEE		3,966	3,966	-	-	-
2148		CAGE		-	-	-	-	-
2149			B8	8,322,106	7,856,034	466,072	716	466,788
2150								
2151	399	Coal Mine						
2152		SE		-	-	-	-	-
2153		CAEW		-	-	-	-	-
2154		CAEE		1,822,901	1,822,901	-	-	-
2155	MP	JBE		-	-	-	40,072,259	40,072,259
2156			B8	1,822,901	1,822,901	-	40,072,259	40,072,259
2157								
2158	399L	WIDCO Capital Lease						
2159		SE		-	-	-	-	-
2160				-	-	-	-	-
2161				-	-	-	-	-
2162		Remove Capital Leases		-	-	-	-	-
2163				-	-	-	-	-
2164				-	-	-	-	-
2165	1011390	General Capital Leases						
2166		S		2,132,115	2,132,115	-	-	-
2167		CAGW		2,426,847	1,888,986	537,862	-	537,862
2168		CAGE		6,998,319	6,998,319	-	-	-
2169		SO		-	-	-	-	-
2170			B9	11,557,281	11,019,419	537,862	-	537,862
2171				-	-	-	-	-
2172		Remove Capital Leases		(11,557,281)	(11,019,419)	(537,862)	-	(537,862)
2173			B9	-	-	-	-	-
2174				-	-	-	-	-
2175	1011392	General Vehicles Capital Leases						
2176		SO		-	-	-	-	-
2177				-	-	-	-	-

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FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON	
				TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
2178								
2179	Remove Capital Leases			-	-	-	-	-
2180				-	-	-	-	-
2181								
2182	GP	Unclassified Gen Plant - Acct 300						
2183		S		-	-	-	-	-
2184		SO		66,694,958	61,969,900	4,725,058	(3,873)	4,721,185
2185		CN		-	-	-	-	-
2186		SG		-	-	-	-	-
2187		CAGE		-	-	-	-	-
2188		CAGW		-	-	-	-	-
2189				66,694,958	61,969,900	4,725,058	(3,873)	4,721,185
2190								
2191	399G	Unclassified Gen Plant - Acct 300						
2192		S		-	-	-	-	-
2193		SO		-	-	-	-	-
2194		SG		-	-	-	-	-
2195		DGP		-	-	-	-	-
2196		DGU		-	-	-	-	-
2197				-	-	-	-	-
2198								
2199	TOTAL GENERAL PLANT		B8	1,391,203,364	1,294,536,669	96,666,695	47,456,481	144,123,176
2200								
2201	Summary of General Plant by Factor							
2202		S		702,730,948	653,593,672	49,137,276	2,661,891	51,799,167
2203		JBG		22,434,200	17,462,112	4,972,088	(512,247)	4,459,841
2204		JBE		-	-	-	40,072,259	40,072,259
2205		SG		191,071,991	175,826,782	15,245,209	375,577	15,620,786
2206		SO		360,370,731	334,839,975	25,530,756	4,062,934	29,593,690
2207		SE		-	-	-	-	-
2208		CN		16,639,670	15,517,660	1,122,010	(161,508)	960,502
2209		DEU		-	-	-	-	-
2210		CAGW		5,401,879	4,204,662	1,197,218	957,575	2,154,792
2211		CAGE		98,973,082	98,973,082	-	-	-
2212		CAEW		-	-	-	-	-
2213		CAEE		5,138,143	5,138,143	-	-	-
2214		SSGCT		-	-	-	-	-
2215		SSGCH		-	-	-	-	-
2216		Less Capital Leases		(11,557,281)	(11,019,419)	(537,862)	-	(537,862)
2217	Total General Plant by Factor		B8	1,391,203,364	1,294,536,669	96,666,695	47,456,481	144,123,176
2218	301	Organization						
2219		S		-	-	-	-	-
2220		SO		-	-	-	-	-
2221		CAGW		-	-	-	-	-
2222		CAGE		-	-	-	-	-
2223		SG		-	-	-	-	-
2224			B8	-	-	-	-	-
2225	302	Franchise & Consent						
2226		S		(31,081,215)	(31,081,215)	-	-	-
2227		SG		13,159,840	12,109,846	1,049,994	-	1,049,994
2228		SG-P		177,566,825	163,399,163	14,167,662	(8,934)	14,158,728
2229		SG-U		10,497,825	9,660,227	837,598	(32,360)	805,238
2230		CAGW		-	-	-	-	-
2231		CAGE		-	-	-	-	-
2232		DGP		-	-	-	-	-
2233		DGU		-	-	-	-	-
2234			B8	170,143,275	154,088,021	16,055,254	(41,295)	16,013,960
2235								
2236	303	Miscellaneous Intangible Plant						
2237		S		22,091,529	20,054,543	2,036,986	-	2,036,986
2238		SG		96,846,129	89,118,992	7,727,137	(33,698)	7,693,439
2239		SO		441,349,333	410,081,582	31,267,751	8,943,626	40,211,377
2240		SE		-	-	-	-	-
2241		CN		223,012,159	207,974,491	15,037,668	(84,242)	14,953,426
2242		CAGW		29,282,101	22,792,314	6,489,787	(4,290)	6,485,497
2243		CAGE		69,224,844	69,224,844	-	-	-
2244		JBG		2,634,359	2,050,507	583,853	-	583,853
2245		CAEW		-	-	-	-	-
2246		CAEE		9,106	9,106	-	-	-
2247		SG-P		-	-	-	-	-
2248		CAGE		-	-	-	-	-
2249			B8	884,449,560	821,306,377	63,143,182	8,821,396	71,964,578
2250	303	Less Non-Utility Plant						
2251		S		-	-	-	-	-
2252			B8	884,449,560	821,306,377	63,143,182	8,821,396	71,964,578

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FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON	
				TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
2330	115	Accum Provision for Asset Acquisition Adjustments						
2331		S		(2,781,024)	(2,781,024)	-	-	-
2332		SG		(529,824)	(487,551)	(42,273)	-	(42,273)
2333		CAGW		-	-	-	-	-
2334		CAGE		(139,583,428)	(139,583,428)	-	-	-
2335		DGP		-	-	-	-	-
2336		Total Accum Provision for Asset Acq. Adj.	B15	(142,894,276)	(142,852,003)	(42,273)	-	(42,273)
2337								
2338	128	Pensions						
2339		SO		-	-	-	-	-
2340		Total Pensions		-	-	-	-	-
2341								
2342	124	Weatherization						
2343		S		604,411	601,099	3,312	-	3,312
2344		SO		-	-	-	-	-
2345			B16	604,411	601,099	3,312	-	3,312
2346								
2347	182W	Weatherization						
2348		S		202,390,509	202,390,509	-	-	-
2349		SG		-	-	-	-	-
2350		CAGE		-	-	-	-	-
2351		SO		-	-	-	-	-
2352			B16	202,390,509	202,390,509	-	-	-
2353								
2354	186W	Weatherization						
2355		S		-	-	-	-	-
2356		CN		-	-	-	-	-
2357		CNP		-	-	-	-	-
2358		SG		-	-	-	-	-
2359		SO		-	-	-	-	-
2360				-	-	-	-	-
2361								
2362		Total Weatherization		202,994,921	202,991,609	3,312	-	3,312
2363								
2364	151	Fuel Stock						
2365		DEU		-	-	-	-	-
2366		SE		-	-	-	-	-
2367		CAEW		2,113,565	1,635,617	477,948	(477,948)	0
2368		CAEE		152,130,910	152,130,910	-	-	-
2369		JBE		38,554,067	29,835,700	8,718,367	(8,718,367)	-
2370		CAEE		-	-	-	-	-
2371		CAEE		-	-	-	-	-
2372		Total Fuel Stock	B13	192,798,541	183,602,226	9,196,315	(9,196,315)	0
2373								
2374	152	Fuel Stock - Undistributed						
2375		SE		-	-	-	-	-
2376		CAEW		-	-	-	-	-
2377		CAEE		-	-	-	-	-
2378				-	-	-	-	-
2379								
2380	25316	DG&T Working Capital Deposit						
2381		SE		-	-	-	-	-
2382		CAEW		-	-	-	-	-
2383		CAEE		(2,946,250)	(2,946,250)	-	-	-
2384			B13	(2,946,250)	(2,946,250)	-	-	-
2385								
2386	25317	DG&T Working Capital Deposit						
2387		SE		-	-	-	-	-
2388		CAEW		-	-	-	-	-
2389		CAEE		(2,644,215)	(2,644,215)	-	-	-
2390			B13	(2,644,215)	(2,644,215)	-	-	-
2391								
2392	25319	Provo Working Capital Deposit						
2393		SE		-	-	-	-	-
2394		CAEW		-	-	-	-	-
2395		CAEE		-	-	-	-	-
2396				-	-	-	-	-
2397				-	-	-	-	-
2398		Total Fuel Stock	B13	187,208,076	178,011,762	9,196,315	(9,196,315)	0

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FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON	
				TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
2697								
2698	TOTAL PRODUCTION PLANT DEPR			(4,272,043,351)	(4,007,672,934)	(264,370,417)	(168,477,567)	(432,847,984)
2699								
2700	Summary of Prod Plant Depreciation by Factor							
2701	S			(18,522,232)	(17,633,537)	(888,695)	(444,347)	(1,333,042)
2702	SG-P			(413,266,850)	(380,293,208)	(32,973,642)	(3,776,191)	(36,749,834)
2703	SG-U			(97,872,768)	(90,063,717)	(7,809,050)	(1,565,491)	(9,374,542)
2704	SG			246,746,917	227,059,530	19,687,387	(29,208,143)	(9,520,755)
2705	CAGW			(392,208,245)	(305,283,199)	(86,925,046)	(4,745,263)	(91,670,309)
2706	CAGE			(2,895,474,113)	(2,895,474,113)	-	-	-
2707	JBG			(701,446,060)	(545,984,690)	(155,461,370)	(128,738,131)	(284,199,502)
2708	SSGCT			-	-	-	-	-
2709	Total of Prod Plant Depreciation by Factor			(4,272,043,351)	(4,007,672,934)	(264,370,417)	(168,477,567)	(432,847,984)
2710								
2711								
2712	108TP Transmission Plant Accumulated Depr							
2713	DGP			-	-	-	-	-
2714	DGU			-	-	-	-	-
2715	CAGW			(766,757)	(596,820)	(169,936)	(1,251,577)	(1,421,513)
2716	CAGE			-	-	-	-	-
2717	JBG			-	-	-	(3,120,428)	(3,120,428)
2718	SG			(2,049,040,560)	(1,885,552,174)	(163,488,386)	(15,959,541)	(179,447,927)
2719	TOTAL TRANS PLANT ACCUM DEPR		B17	(2,049,807,317)	(1,886,148,994)	(163,658,322)	(20,331,545)	(183,989,868)
2720	108360 Land and Land Rights							
2721	S			(10,165,828)	(9,961,834)	(203,994)	(212,650)	(416,644)
2722			B17	(10,165,828)	(9,961,834)	(203,994)	(212,650)	(416,644)
2723								
2724	108361 Structures and Improvements							
2725	S			(34,062,627)	(32,630,806)	(1,431,821)	(475,041)	(1,906,861)
2726			B17	(34,062,627)	(32,630,806)	(1,431,821)	(475,041)	(1,906,861)
2727								
2728	108362 Station Equipment							
2729	S			(360,580,732)	(332,669,624)	(27,911,109)	(3,906,134)	(31,817,242)
2730			B17	(360,580,732)	(332,669,624)	(27,911,109)	(3,906,134)	(31,817,242)
2731								
2732	108363 Storage Battery Equipment							
2733	S			-	-	-	-	-
2734			B17	-	-	-	-	-
2735								
2736	108364 Poles, Towers & Fixtures							
2737	S			(689,252,175)	(612,125,350)	(77,126,825)	(5,200,268)	(82,327,093)
2738			B17	(689,252,175)	(612,125,350)	(77,126,825)	(5,200,268)	(82,327,093)
2739								
2740	108365 Overhead Conductors							
2741	S			(354,672,283)	(316,735,586)	(37,936,697)	(3,060,830)	(40,997,527)
2742			B17	(354,672,283)	(316,735,586)	(37,936,697)	(3,060,830)	(40,997,527)
2743								
2744	108366 Underground Conduit							
2745	S			(182,889,758)	(171,578,828)	(11,310,929)	(1,525,255)	(12,836,184)
2746			B17	(182,889,758)	(171,578,828)	(11,310,929)	(1,525,255)	(12,836,184)
2747								
2748	108367 Underground Conductors							
2749	S			(387,848,044)	(373,960,531)	(13,887,512)	(3,319,741)	(17,207,254)
2750			B17	(387,848,044)	(373,960,531)	(13,887,512)	(3,319,741)	(17,207,254)
2751								
2752	108368 Line Transformers							
2753	S			(614,948,422)	(549,047,625)	(65,900,797)	(5,203,930)	(71,104,727)
2754			B17	(614,948,422)	(549,047,625)	(65,900,797)	(5,203,930)	(71,104,727)
2755								
2756	108369 Services							
2757	S			(370,797,077)	(337,131,968)	(33,665,109)	(3,511,613)	(37,176,722)
2758			B17	(370,797,077)	(337,131,968)	(33,665,109)	(3,511,613)	(37,176,722)
2759								
2760	108370 Meters							
2761	S			(109,244,734)	(100,916,106)	(8,328,629)	(1,086,153)	(9,414,781)
2762			B17	(109,244,734)	(100,916,106)	(8,328,629)	(1,086,153)	(9,414,781)
2763								
2764								
2765								
2766	108371 Installations on Customers' Premises							
2767	S			(7,299,880)	(6,871,742)	(428,138)	(21,907)	(450,045)
2768			B17	(7,299,880)	(6,871,742)	(428,138)	(21,907)	(450,045)
2769								
2770	108372 Leased Property							
2771	S			-	-	-	-	-
2772			B17	-	-	-	-	-

JUNE 2022 Washington Inter-Jurisdictional Allocation Methodology
AVERAGE-OF-MONTHLY-AVERAGES

	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON	
					TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
2918	111390	Accum Amtr - Capital Lease							
2919		S			-	-	-	-	-
2920		SG			-	-	-	-	-
2921		CAGE			-	-	-	-	-
2922		CAGW			-	-	-	-	-
2923		SO			-	-	-	-	-
2924					-	-	-	-	-
2925					-	-	-	-	-
2926		Remove Capital Lease Amtr			-	-	-	-	-
2927					-	-	-	-	-
2928		TOTAL ACCUM PROV FOR AMORTIZ		B18	(709,511,749)	(653,615,049)	(55,896,700)	(9,036,197)	(64,932,897)
2929									
2930									
2931									
2932									
2933		Summary of Amortization by Factor							
2934		S			18,284,620	20,200,517	(1,915,897)	(242,451)	(2,158,348)
2935		SG-P			(119,188,408)	(109,678,630)	(9,509,778)	(588,781)	(10,098,559)
2936		SG-U			(6,320,812)	(5,816,489)	(504,324)	(33,425)	(537,748)
2937		SE			-	-	-	-	-
2938		SO			(327,706,415)	(304,489,789)	(23,216,626)	(4,918,153)	(28,134,780)
2939		CN			(166,028,842)	(154,833,549)	(11,195,294)	(2,012,037)	(13,207,331)
2940		SSGCT			-	-	-	-	-
2941		JBG			(1,938,619)	(1,508,963)	(429,656)	(171,088)	(600,743)
2942		CAGW			(20,833,262)	(16,215,989)	(4,617,272)	(281,183)	(4,898,455)
2943		CAGE			(29,279,147)	(29,279,147)	-	-	-
2944		CAEW			-	-	-	-	-
2945		CAEE			(2,808)	(2,808)	-	-	-
2946		SG			(56,498,056)	(51,990,202)	(4,507,854)	(789,079)	(5,296,933)
2947		Less Capital Lease			-	-	-	-	-
2948		Total Provision For Amortization by Factor		B18	(709,511,749)	(653,615,049)	(55,896,700)	(9,036,197)	(64,932,897)

Tab 3 - Revenues (RY1)

WASHINGTON INTER-JURISDICTIONAL ALLOCATION METHODOLOGY
Revenue Adjustments (Tab 3)
TOTAL

	Total Normalized	3.1 Temperature Normalization	3.2 Revenue Normalizing	3.3 Wheeling Revenue - Year 1
1 Operating Revenues:				
2 General Business Revenues	31,472,700	(2,240,537)	33,713,237	-
3 Interdepartmental	-	-	-	-
4 Special Sales	-	-	-	-
5 Other Operating Revenues	1,403,022	-	-	1,403,022
6 Total Operating Revenues	<u>32,875,722</u>	<u>(2,240,537)</u>	<u>33,713,237</u>	<u>1,403,022</u>
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	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
20 Depreciation	-	-	-	-
21 Amortization	-	-	-	-
22 Taxes Other Than Income	-	-	-	-
23 Income Taxes: Federal	6,903,902	(470,513)	7,079,780	294,635
24 State	-	-	-	-
25 Deferred Income Taxes	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-
28 Total Operating Expenses:	<u>6,903,902</u>	<u>(470,513)</u>	<u>7,079,780</u>	<u>294,635</u>
29				
30 Operating Rev For Return:	<u>25,971,821</u>	<u>(1,770,024)</u>	<u>26,633,457</u>	<u>1,108,387</u>
31				
32 Rate Base:				
33 Electric Plant In Service	-	-	-	-
34 Plant Held for Future Use	-	-	-	-
35 Misc Deferred Debits	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-
37 Nuclear Fuel	-	-	-	-
38 Prepayments	-	-	-	-
39 Fuel Stock	-	-	-	-
40 Material & Supplies	-	-	-	-
41 Working Capital	-	-	-	-
42 Weatherization Loans	-	-	-	-
43 Misc Rate Base	-	-	-	-
44 Total Electric Plant:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
45				
46 Deductions:				
47 Accum Prov For Deprec	-	-	-	-
48 Accum Prov For Amort	-	-	-	-
49 Accum Def Income Tax	-	-	-	-
50 Unamortized ITC	-	-	-	-
51 Customer Adv For Const	-	-	-	-
52 Customer Service Deposits	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-
54				
55 Total Deductions:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
56				
57 Total Rate Base:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
58				
59				
60 Estimated ROE impact	4.403%	-0.300%	4.516%	0.188%
61 Estimated Price Change	(34,545,264)	2,354,319	(35,425,311)	(1,474,272)
62				
63				
64 TAX CALCULATION:				
65				
66 Operating Revenue	32,875,722	(2,240,537)	33,713,237	1,403,022
67 Other Deductions	-	-	-	-
68 Interest (AFUDC)	-	-	-	-
69 Interest	-	-	-	-
70 Schedule "M" Additions	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-
72 Income Before Tax	<u>32,875,722</u>	<u>(2,240,537)</u>	<u>33,713,237</u>	<u>1,403,022</u>
73				
74 State Income Taxes	-	-	-	-
75				
76 Taxable Income	<u>32,875,722</u>	<u>(2,240,537)</u>	<u>33,713,237</u>	<u>1,403,022</u>
77				
78 Federal Income Taxes	<u>6,903,902</u>	<u>(470,513)</u>	<u>7,079,780</u>	<u>294,635</u>

WASHINGTON INTER-JURISDICTIONAL ALLOCATION METHODOLOGY
Revenue Adjustments (Tab 3)
RESTATING

	Total Normalized	3.1 Temperature Normalization	3.2 Revenue Normalizing	3.3 Wheeling Revenue - Year 1
1 Operating Revenues:				
2 General Business Revenues	31,472,700	(2,240,537)	33,713,237	-
3 Interdepartmental	-	-	-	-
4 Special Sales	-	-	-	-
5 Other Operating Revenues	(21,607)	-	-	(21,607)
6 Total Operating Revenues	<u>31,451,094</u>	<u>(2,240,537)</u>	<u>33,713,237</u>	<u>(21,607)</u>
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	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
20 Depreciation	-	-	-	-
21 Amortization	-	-	-	-
22 Taxes Other Than Income	-	-	-	-
23 Income Taxes: Federal	6,604,730	(470,513)	7,079,780	(4,537)
24 State	-	-	-	-
25 Deferred Income Taxes	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-
28 Total Operating Expenses:	<u>6,604,730</u>	<u>(470,513)</u>	<u>7,079,780</u>	<u>(4,537)</u>
29				
30 Operating Rev For Return:	<u>24,846,364</u>	<u>(1,770,024)</u>	<u>26,633,457</u>	<u>(17,069)</u>
31				
32 Rate Base:				
33 Electric Plant In Service	-	-	-	-
34 Plant Held for Future Use	-	-	-	-
35 Misc Deferred Debits	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-
37 Nuclear Fuel	-	-	-	-
38 Prepayments	-	-	-	-
39 Fuel Stock	-	-	-	-
40 Material & Supplies	-	-	-	-
41 Working Capital	-	-	-	-
42 Weatherization Loans	-	-	-	-
43 Misc Rate Base	-	-	-	-
44 Total Electric Plant:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
45				
46 Deductions:				
47 Accum Prov For Deprec	-	-	-	-
48 Accum Prov For Amort	-	-	-	-
49 Accum Def Income Tax	-	-	-	-
50 Unamortized ITC	-	-	-	-
51 Customer Adv For Const	-	-	-	-
52 Customer Service Deposits	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-
54				
55 Total Deductions:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
56				
57 Total Rate Base:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
58				
59				
60 Estimated ROE impact	4.213%	-0.300%	4.516%	-0.003%
61 Estimated Price Change	(33,048,288)	2,354,319	(35,425,311)	22,704
62				
63				
64 TAX CALCULATION:				
65				
66 Operating Revenue	31,451,094	(2,240,537)	33,713,237	(21,607)
67 Other Deductions	-	-	-	-
68 Interest (AFUDC)	-	-	-	-
69 Interest	-	-	-	-
70 Schedule "M" Additions	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-
72 Income Before Tax	<u>31,451,094</u>	<u>(2,240,537)</u>	<u>33,713,237</u>	<u>(21,607)</u>
73				
74 State Income Taxes	-	-	-	-
75				
76 Taxable Income	<u>31,451,094</u>	<u>(2,240,537)</u>	<u>33,713,237</u>	<u>(21,607)</u>
77				
78 Federal Income Taxes	<u>6,604,730</u>	<u>(470,513)</u>	<u>7,079,780</u>	<u>(4,537)</u>

WASHINGTON INTER-JURISDICTIONAL ALLOCATION METHODOLOGY
Revenue Adjustments (Tab 3)
PRO FORMA

	Total Normalized	3.1 Temperature Normalization	3.2 Revenue Normalizing	3.3 Wheeling Revenue - Year 1
1 Operating Revenues:				
2 General Business Revenues	-	-	-	-
3 Interdepartmental	-	-	-	-
4 Special Sales	-	-	-	-
5 Other Operating Revenues	1,424,629	-	-	1,424,629
6 Total Operating Revenues	<u>1,424,629</u>	-	-	<u>1,424,629</u>
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	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
20 Depreciation	-	-	-	-
21 Amortization	-	-	-	-
22 Taxes Other Than Income	-	-	-	-
23 Income Taxes: Federal	299,172	-	-	299,172
24 State	-	-	-	-
25 Deferred Income Taxes	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-
28 Total Operating Expenses:	<u>299,172</u>	<u>-</u>	<u>-</u>	<u>299,172</u>
29				
30 Operating Rev For Return:	<u>1,125,457</u>	<u>-</u>	<u>-</u>	<u>1,125,457</u>
31				
32 Rate Base:				
33 Electric Plant In Service	-	-	-	-
34 Plant Held for Future Use	-	-	-	-
35 Misc Deferred Debits	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-
37 Nuclear Fuel	-	-	-	-
38 Prepayments	-	-	-	-
39 Fuel Stock	-	-	-	-
40 Material & Supplies	-	-	-	-
41 Working Capital	-	-	-	-
42 Weatherization Loans	-	-	-	-
43 Misc Rate Base	-	-	-	-
44 Total Electric Plant:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
45				
46 Deductions:				
47 Accum Prov For Deprec	-	-	-	-
48 Accum Prov For Amort	-	-	-	-
49 Accum Def Income Tax	-	-	-	-
50 Unamortized ITC	-	-	-	-
51 Customer Adv For Const	-	-	-	-
52 Customer Service Deposits	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-
54				
55 Total Deductions:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
56				
57 Total Rate Base:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
58				
59				
60 Estimated ROE impact	0.222%	0.000%	0.000%	0.222%
61 Estimated Price Change	(1,496,976)	-	-	(1,496,976)
62				
63				
64 TAX CALCULATION:				
65				
66 Operating Revenue	1,424,629	-	-	1,424,629
67 Other Deductions	-	-	-	-
68 Interest (AFUDC)	-	-	-	-
69 Interest	-	-	-	-
70 Schedule "M" Additions	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-
72 Income Before Tax	<u>1,424,629</u>	<u>-</u>	<u>-</u>	<u>1,424,629</u>
73				
74 State Income Taxes	-	-	-	-
75				
76 Taxable Income	<u>1,424,629</u>	<u>-</u>	<u>-</u>	<u>1,424,629</u>
77				
78 Federal Income Taxes	<u>299,172</u>	<u>-</u>	<u>-</u>	<u>299,172</u>

**PacifiCorp
Washington 2023 General Rate Case
Temperature Normalization**

PAGE 3.1

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Revenue:							
Residential	440	RES	(2,080,954)	WA	Situs	(2,080,954)	3.1.1
Commercial	442	RES	(89,327)	WA	Situs	(89,327)	3.1.1
Industrial ¹	442	RES	(70,256)	WA	Situs	(70,256)	3.1.1
Public Street & Highway	444	RES	-	WA	Situs	-	3.1.1
			<u>(2,240,537)</u>			<u>(2,240,537)</u>	

¹Includes Irrigation

Description of Adjustment:

This restating adjustment normalizes revenues 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. The time period is updated annually, dropping off the first year and adding the most recent.

PacifiCorp
Washington 2023 General Rate Case
Summary of Revenue Adjustments

	A	B	C	D	E	F	G	H	I	J	K	L	M
	Total Revenue	Remove Amounts From 305 Report Not Included in Model Inputs ¹	Revenues in Tab 2	Normalizing Adjustments ²	Temperature Normalization	Total Restating Adjustments	Restating Adjusted Revenue	Annualizing Price Change	Total Annualized Adjustments ³	Annualizing Adjusted Revenue	Pro Forma Price Change	Total Pro Forma Adjustments	Total Washington Revenue
Residential	\$160,225,826	\$9,186,260	\$169,412,086	(\$2,504,768)	(\$2,080,954)	(\$4,585,722)	\$164,826,364	\$13,963,966	\$13,963,966	\$178,790,330	\$0	\$0	\$178,790,330
Commercial	\$135,263,574	(\$3,972,619)	\$131,290,955	\$1,130,065	(\$89,327)	\$1,040,738	\$132,331,693	\$12,957,045	\$12,957,045	\$145,288,738	\$0	\$0	\$145,288,738
Industrial	\$60,847,275	(\$2,209,242)	\$58,638,032	(\$157,186)	\$0	(\$157,186)	\$58,480,846	\$7,290,669	\$7,290,669	\$65,771,515	\$0	\$0	\$65,771,515
Irrigation	\$13,605,813	\$101,532	\$13,707,345	(\$335,898)	(\$70,256)	(\$406,154)	\$13,301,191	\$1,300,505	\$1,300,505	\$14,601,696	\$0	\$0	\$14,601,696
Public St & Hwy	\$514,794	(\$11,596)	\$503,198	\$22,953	\$0	\$22,953	\$526,151	\$45,886	\$45,886	\$572,037	\$0	\$0	\$572,037
Total Washington	\$370,457,281	\$3,094,334	\$373,551,616	(\$1,844,834)	(\$2,240,537)	(\$4,085,370)	\$369,466,245	\$35,558,071	\$35,558,071	\$405,024,316	\$0	\$0	\$405,024,316
Source / Formula	305 Report		A + B	Ref 3.2	Ref 3.1	D + E	C + F	Table 3	Ref 3.2	G + I	Table 3	K	J + L

¹ Amounts included in 305 Report and not unadjusted results relate to Blue Sky revenues, BPA Residential Exchange Credits (Schedule 98), Property Insurance Adj and DSM revenues.

² Adjustments back out Schedule 93 (Decoupling), Schedule 94 (Rate Case Reconciliation Refund), Schedule 191 (System Benefits Charge), and Schedule 197 (Federal Tax Act Adj.). Also reflects normalization adjustments for, Revenue Accounting, Adjustments, Alternate Revenue Program, Customer Bill Credits, Irrigation Demand Charge Accrual, Property Insurance Adjustment, deferred net power costs, unbilled revenues and out-of-period billings.

³ Annualization of price changes that became effective in the 12 months ended June 2022 for Docket UE-210532 (2/1/2022) and UE-210402 (5/1/2022).

PacifiCorp
Washington 2023 General Rate Case
Summary of kWh Adjustments

Class	Booked	Normalizing Adjustments		Normalized
		Temperature	Other	
Residential	1,675,858,425	(19,485,564)	78,973	1,656,451,833
Commercial	1,533,042,516	(1,209,463)	(664,767)	1,531,168,286
Industrial	847,701,494	-	2,232,588	849,934,082
Irrigation	155,540,899	(889,650)	(1,809,762)	152,841,487
Lighting	3,784,347	-	(2,657)	3,781,690
Total	4,215,927,681	(21,584,677)	(165,625)	4,194,177,379

PacifiCorp
Washington 2023 General Rate Case
Summary of Revenue Adjustments

Class	Line	Average Monthly Customers		Kilowatt Hours			Revenue (\$)										
		Booked	Normalized	Booked	Normalizing Adjustments		Normalized	Booked ¹	Accounting ²	Normalizing Adjustments			Annualization of		Other ⁴	Normalized	
					Temperature	Other				Schedule 98	Other	Temperature	2/1/2022 ³	5/1/2022 ⁵			
										Riders ³							
Residential	Alt Rev Program	-	-	-	-	-	-	4,868,923	(4,868,923)	-	-	-	-	-	-	-	-
	Blue Sky	-	-	-	-	-	-	357,146	(357,146)	-	-	-	-	-	-	-	-
	Customer Bill Credits	-	-	-	-	-	-	(239,413)	239,413	-	-	-	-	-	-	-	-
	DSM	-	-	-	-	-	-	5,647,776	(5,647,776)	-	-	-	-	-	-	-	-
	Income Tax Defer Adj	-	-	-	-	-	-	854,934	(854,934)	-	-	-	-	-	-	-	-
	Rev Adj Property Insur	-	-	-	-	-	-	50,186	(50,186)	-	-	-	-	-	-	-	-
	Rev Adj	-	-	-	-	-	-	(2,298,134)	2,298,134	-	-	-	-	-	-	-	-
	BPA Bal Acct	-	-	-	-	-	-	481,076	-	(481,076)	-	-	-	-	-	-	-
	Unbilled	-	-	14,061,000	-	(14,061,000)	-	5,764,000	-	-	-	-	-	-	-	(5,764,000)	-
	Schedule 15	967	967	875,642	-	9,177	884,819	92,878	-	2,223	550	-	(152)	9,193	3,338	108,030	
	Schedule 16,17,18,19	110,959	110,742	1,637,047,248	(19,485,564)	13,905,276	1,631,466,960	142,069,619	-	15,502,952	(799,561)	(2,080,954)	(488,442)	14,193,308	7,674,833	176,071,755	
	Schedule 24	3,502	3,498	21,583,435	-	205,905	21,789,340	2,409,810	-	199,251	(30,633)	-	(7,082)	237,651	75,766	2,884,762	
	Schedule 29,36	4	4	2,291,100	-	19,614	2,310,714	165,869	-	18,018	839	-	(585)	20,075	8,257	212,474	
	AutoPay Bill Credits	-	-	-	-	-	-	-	-	-	-	-	-	-	(256,071)	(256,071)	
	Paperless Bill Credits	-	-	-	-	-	-	-	-	-	-	-	-	-	(231,777)	(231,777)	
	Annual Guarantee Adjustments	-	-	-	-	-	-	1,156	-	-	-	-	-	-	-	1,156	
	Total	115,433	115,211	1,675,858,425	(19,485,564)	78,973	1,656,451,833	160,225,826	(9,241,418)	15,241,368	(828,804)	(2,080,954)	(496,261)	14,460,227	1,510,346	178,790,330	
Commercial	Alt Rev Program	-	-	-	-	-	-	(1,085,030)	1,085,030	-	-	-	-	-	-	-	-
	Blue Sky	-	-	-	-	-	-	30,425	(30,425)	-	-	-	-	-	-	-	-
	DSM	-	-	-	-	-	-	4,534,088	(4,534,088)	-	-	-	-	-	-	-	-
	Income Tax Defer Adj	-	-	-	-	-	-	789,363	(789,363)	-	-	-	-	-	-	-	-
	Rev Adj Property Insur	-	-	-	-	-	-	44,875	(44,875)	-	-	-	-	-	-	-	-
	Rev Adj	-	-	-	-	-	-	(271,170)	271,170	-	-	-	-	-	-	-	-
	BPA Bal Acct	-	-	-	-	-	-	9,185	-	(9,185)	-	-	-	-	-	-	-
	Unbilled	-	-	10,073,000	-	(10,073,000)	-	2,041,000	-	-	-	-	-	-	(2,041,000)	-	
	Schedule 15	1,191	1,191	1,841,785	-	7,355	1,849,140	156,209	-	1,217	739	-	(251)	15,201	4,333	177,448	
	Schedule 24	16,738	16,908	509,089,942	(858,023)	2,531,192	510,763,111	48,599,864	-	258,299	(715,075)	(69,726)	(132,047)	4,430,865	1,115,173	53,487,353	
	Schedule 29,36	974	971	836,855,092	(127,447)	5,492,733	842,220,378	66,763,711	-	386,437	263,226	(7,225)	(213,305)	7,325,370	1,635,450	76,153,665	
	Schedule 48T	38	37	174,870,280	(223,992)	1,374,885	176,021,173	13,160,323	-	-	43,416	(12,377)	(43,691)	1,572,292	315,797	15,035,760	
	Schedule 54	26	26	312,417	-	2,066	314,483	17,643	-	-	342	-	(37)	2,648	676	21,271	
	AutoPay Bill Credits	-	-	-	-	-	-	-	-	-	-	-	-	-	(31,087)	(31,087)	
	Paperless Bill Credits	-	-	-	-	-	-	-	-	-	-	-	-	-	(28,762)	(28,762)	
	Annual Guarantee Adjustments	-	-	-	-	-	-	473,090	-	-	-	-	-	-	-	473,090	
	Total	18,966	19,133	1,533,042,516	(1,209,463)	(664,767)	1,531,168,286	135,263,574	(4,042,550)	636,768	(407,353)	(89,327)	(389,332)	13,346,377	970,581	145,288,738	
Industrial	Alt Rev Program	-	-	-	-	-	-	17,513	(17,513)	-	-	-	-	-	-	-	-
	Blue Sky	-	-	-	-	-	-	26	(26)	-	-	-	-	-	-	-	-
	DSM	-	-	-	-	-	-	2,206,257	(2,206,257)	-	-	-	-	-	-	-	-
	Income Tax Defer Adj	-	-	-	-	-	-	324,831	(324,831)	-	-	-	-	-	-	-	-
	Rev Adj Property Insur	-	-	-	-	-	-	20,011	(20,011)	-	-	-	-	-	-	-	-
	Rev Adj	-	-	-	-	-	-	629,695	(629,695)	-	-	-	-	-	-	-	-
	BPA Bal Acct	-	-	-	-	-	-	(477)	-	477	-	-	-	-	-	-	-
	Unbilled	-	-	6,151,000	-	(6,151,000)	-	1,243,000	-	-	-	-	-	-	(1,243,000)	-	
	Schedule 15	50	50	122,247	-	540	122,787	8,634	-	63	45	-	(14)	840	354	9,921	
	Schedule 24	371	408	15,038,716	-	173,642	15,212,358	1,468,679	-	8,414	(21,126)	-	(3,999)	134,195	45,933	1,632,095	
	Schedule 29,36	96	96	87,611,331	-	454,418	88,065,749	7,426,184	-	8,098	28,907	-	(23,617)	811,063	140,476	8,391,110	
	Schedule 47T	1	1	1,710,000	-	(20,775)	1,689,225	312,627	-	-	409	-	(1,931)	18,310	2,426	331,840	
	Schedule 48T	29	29	196,837,800	-	3,837,597	200,675,397	14,420,276	-	-	1,181,558	-	(51,675)	1,859,599	(684,920)	16,724,838	
	Schedule 48T-DF	1	1	540,230,400	-	3,938,165	544,168,565	32,758,441	-	-	(1,005,576)	-	(107,795)	4,655,693	2,370,543	38,671,305	
	AutoPay Bill Credits	-	-	-	-	-	-	-	-	-	-	-	-	-	(426)	(426)	
	Paperless Bill Credits	-	-	-	-	-	-	-	-	-	-	-	-	-	(748)	(748)	
	Annual Guarantee Adjustments	-	-	-	-	-	-	11,579	-	-	-	-	-	-	-	11,579	
	Total	548	585	847,701,494	-	2,232,588	849,934,082	60,847,275	(3,198,333)	17,052	184,216	-	(189,031)	7,479,700	630,637	65,771,515	

PacifiCorp
Washington 2023 General Rate Case
Summary of Revenue Adjustments

Class	Line	Average Monthly Customers		Kilowatt Hours				Revenue (\$)										
		Booked	Normalized	Booked	Normalizing Adjustments		Normalized	Booked ¹	Accounting ²	Riders ³		Normalizing Adjustments			Annualization of Price Changes Effective		Other ⁴	Normalized
					Temperature	Other				Schedule 98	Other	Temperature	2/1/2022 ⁵	5/1/2022 ⁵				
Irrigation	Alt Rev Program	-	-	-	-	-	-	26,769	(26,769)	-	-	-	-	-	-	-	-	-
	Blue Sky	-	-	-	-	-	-	2,235	(2,235)	-	-	-	-	-	-	-	-	-
	DSM	-	-	-	-	-	-	536,487	(536,487)	-	-	-	-	-	-	-	-	-
	Income Tax Defer Adj	-	-	-	-	-	-	61,977	(61,977)	-	-	-	-	-	-	-	-	-
	Irr Demand Charge Accrual	-	-	-	-	-	-	275,000	(275,000)	-	-	-	-	-	-	-	-	-
	Rev Adj Property Insur	-	-	-	-	-	-	5,509	(5,509)	-	-	-	-	-	-	-	-	-
	Rev Adj	-	-	-	-	-	-	549,519	(549,519)	-	-	-	-	-	-	-	-	-
	BPA Bal Acct	-	-	-	-	-	-	16,810	-	(16,810)	-	-	-	-	-	-	-	-
	BPA Adj Fee	-	-	-	-	-	-	83,580	-	(83,580)	-	-	-	-	-	-	-	-
	Unbilled	-	-	(10,577,000)	-	10,577,000	-	(1,729,000)	-	-	-	-	-	-	-	-	1,729,000	-
	Schedule 40	5,129	5,141	166,117,899	(889,650)	(12,386,762)	152,841,487	13,636,607	-	746,154	502,808	(70,256)	(40,862)	1,341,368	(1,640,802)	14,475,016		
	AutoPay Bill Credits	-	-	-	-	-	-	-	-	-	-	-	-	-	(7,254)	(7,254)		
	Paperless Bill Credits	-	-	-	-	-	-	-	-	-	-	-	-	-	(6,385)	(6,385)		
	Annual Guarantee Adjustments	-	-	-	-	-	-	140,318	-	-	-	-	-	-	-	140,318		
	Total	5,129	5,141	155,540,899	(889,650)	(1,809,762)	152,841,487	13,605,813	(1,457,497)	645,764	502,808	(70,256)	(40,862)	1,341,368	74,559	14,601,696		
Lighting	DSM	-	-	-	-	-	-	11,596	(11,596)	-	-	-	-	-	-	-	-	-
	Income Tax Defer Adj	-	-	-	-	-	-	3,821	(3,821)	-	-	-	-	-	-	-	-	-
	Rev Adj	-	-	-	-	-	-	2,414	(2,414)	-	-	-	-	-	-	-	-	-
	Unbilled	-	-	(290,000)	-	290,000	-	(41,000)	-	-	-	-	-	-	-	41,000	-	-
	Schedule 51	226	226	1,962,495	-	(142,278)	1,820,217	444,222	-	-	2,802	-	(442)	27,989	(10,301)	464,271		
	Schedule 53	233	233	2,111,852	-	(150,379)	1,961,473	93,650	-	-	2,726	-	(335)	18,673	(7,039)	107,675		
	Annual Guarantee Adjustments	-	-	-	-	-	-	91	-	-	-	-	-	-	-	91		
	Total	459	459	3,784,347	-	(2,657)	3,781,690	514,794	(17,831)	-	5,528	-	(776)	46,662	23,660	572,037		
All Classes	Total	140,534	140,528	4,215,927,681	(21,584,677)	(165,625)	4,194,177,379	370,457,281	(17,957,629)	16,540,952	(543,605)	(2,240,537)	(1,116,263)	36,674,334	3,209,783	405,024,316		

1 AutoPay and Paperless Bill Credits booked with Schedule \$

2 Accounting Adjustments:

- Alt Rev Program
- Blue Sky
- Customer Bill Credits
- DSM
- Income Tax Defer Adj
- Irr Demand Charge Accrual
- Rev Adj Property Insur
- Rev Adj (Revenue Accounting Adjustments and Revenue Adjustment - Deferred NPC)

3 Riders:

- Schedule 93
- Schedule 94
- Schedule 98
- Schedule 191
- Schedule 197

4 See Docket UE-210532

5 See Docket UE-210402

6 Other Normalizing Adjustments:

- Adjustments to allocate \$ from Unbilled Lines to Schedule Lines
- Adjustments to move AutoPay and Paperless Bill Credits from Schedule Lines to AutoPay and Paperless Bill Credit Lines
- Adjustments for billings that occurred outside the Booked Period (Out-of-Period Normalizations)

PacifiCorp
Washington 2023 General Rate Case
Summary of Revenue Adjustments

Class	Line	Booked ¹	Normalizing Adjustments							Normalized Revenues excl. Annualization	Total Normalizing Adj. incl. Annualization	Total Normalized Revenues	
			Accounting ²	Riders ³		Temperature	Annualization of Price Change Effective		Other ⁴				
				Schedule 98	Other		2/1/2022 ¹	5/1/2022 ²					
Residential													
	Alt Rev Program	4,868,923	(4,868,923)	-	-	-	-	-	-	-	-	(4,868,923)	-
	Blue Sky	357,146	(357,146)	-	-	-	-	-	-	-	-	(357,146)	-
	Customer Bill Credits	(239,413)	239,413	-	-	-	-	-	-	-	-	239,413	-
	DSM	5,647,776	(5,647,776)	-	-	-	-	-	-	-	-	(5,647,776)	-
	Income Tax Defer Adj	854,934	(854,934)	-	-	-	-	-	-	-	-	(854,934)	-
	Rev Adj Property Insur	50,186	(50,186)	-	-	-	-	-	-	-	-	(50,186)	-
	Rev Adj	(2,298,134)	2,298,134	-	-	-	-	-	-	-	-	2,298,134	-
	BPA Bal Acct	481,076	-	(481,076)	-	-	-	-	-	-	-	(481,076)	-
	Unbilled	5,764,000	-	-	-	-	-	-	(5,764,000)	-	-	(5,764,000)	-
	Schedule 15	92,878	-	2,223	550	-	(152)	9,193	3,338	98,989	15,152	-	108,030
	Schedule 16,17,18,19	142,069,619	-	15,502,952	(799,561)	(2,080,954)	(488,442)	14,193,308	7,674,833	162,366,888	34,002,136	-	176,071,755
	Schedule 24	2,409,810	-	199,251	(30,633)	-	(7,082)	237,651	75,766	2,654,194	474,952	-	2,884,762
	Schedule 29,36	165,869	-	18,018	839	-	(585)	20,075	8,257	192,984	46,605	-	212,474
	AutoPay Bill Credits	-	-	-	-	-	-	-	(256,071)	(256,071)	(256,071)	-	(256,071)
	Paperless Bill Credits	-	-	-	-	-	-	-	(231,777)	(231,777)	(231,777)	-	(231,777)
	Annual Guarantee Adjustments	1,156	-	-	-	-	-	-	-	1,156	-	-	1,156
	Total	160,225,826	(9,241,418)	15,241,368	(828,804)	(2,080,954)	(496,261)	14,460,227	1,510,346	164,826,364	18,564,604	-	178,790,330
Commercial													
	Alt Rev Program	(1,085,030)	1,085,030	-	-	-	-	-	-	-	-	1,085,030	-
	Blue Sky	30,425	(30,425)	-	-	-	-	-	-	-	-	(30,425)	-
	DSM	4,534,088	(4,534,088)	-	-	-	-	-	-	-	-	(4,534,088)	-
	Income Tax Defer Adj	789,363	(789,363)	-	-	-	-	-	-	-	-	(789,363)	-
	Rev Adj Property Insur	44,875	(44,875)	-	-	-	-	-	-	-	-	(44,875)	-
	Rev Adj	(271,170)	271,170	-	-	-	-	-	-	-	-	271,170	-
	BPA Bal Acct	9,185	-	(9,185)	-	-	-	-	-	-	-	(9,185)	-
	Unbilled	2,041,000	-	-	-	-	-	-	(2,041,000)	-	-	(2,041,000)	-
	Schedule 15	156,209	-	1,217	739	-	(251)	15,201	4,333	162,498	21,239	-	177,448
	Schedule 24	48,599,864	-	258,299	(715,075)	(69,726)	(132,047)	4,430,865	1,115,173	49,188,535	4,887,489	-	53,487,353
	Schedule 29,36	66,763,711	-	386,437	263,226	(7,225)	(213,305)	7,325,370	1,635,450	69,041,600	9,389,954	-	76,153,665
	Schedule 48T	13,160,323	-	-	43,416	(12,377)	(43,691)	1,572,292	315,797	13,507,159	1,875,437	-	15,035,760
	Schedule 54	17,643	-	-	342	-	(37)	2,648	676	18,661	3,629	-	21,271
	AutoPay Bill Credits	-	-	-	-	-	-	-	(31,087)	(31,087)	(31,087)	-	(31,087)
	Paperless Bill Credits	-	-	-	-	-	-	-	(28,762)	(28,762)	(28,762)	-	(28,762)
	Annual Guarantee Adjustments	473,090	-	-	-	-	-	-	-	473,090	-	-	473,090
	Total	135,263,574	(4,042,550)	636,768	(407,353)	(89,327)	(389,332)	13,346,377	970,581	132,331,693	10,025,164	-	145,288,738
Industrial													
	Alt Rev Program	17,513	(17,513)	-	-	-	-	-	-	-	-	(17,513)	-
	Blue Sky	26	(26)	-	-	-	-	-	-	-	-	(26)	-
	DSM	2,206,257	(2,206,257)	-	-	-	-	-	-	-	-	(2,206,257)	-
	Income Tax Defer Adj	324,831	(324,831)	-	-	-	-	-	-	-	-	(324,831)	-
	Rev Adj Property Insur	20,011	(20,011)	-	-	-	-	-	-	-	-	(20,011)	-
	Rev Adj	629,695	(629,695)	-	-	-	-	-	-	-	-	(629,695)	-
	BPA Bal Acct	(477)	-	477	-	-	-	-	-	-	-	477	-
	Unbilled	1,243,000	-	-	-	-	-	-	(1,243,000)	-	-	(1,243,000)	-
	Schedule 15	8,634	-	63	45	-	(14)	840	354	9,095	1,287	-	9,921
	Schedule 24	1,468,679	-	8,414	(21,126)	-	(3,999)	134,195	45,933	1,501,900	163,416	-	1,632,095
	Schedule 29,36	7,426,184	-	8,098	28,907	-	(23,617)	811,063	140,476	7,603,664	964,926	-	8,391,110
	Schedule 47T	312,627	-	-	409	-	(1,931)	18,310	2,426	315,461	19,213	-	331,840
	Schedule 48T	14,420,276	-	-	1,181,558	-	(51,675)	1,859,599	(684,920)	14,916,914	2,304,562	-	16,724,838
	Schedule 48T-DF	32,758,441	-	-	(1,005,576)	-	(107,795)	4,655,693	2,370,543	34,123,408	5,912,865	-	38,671,305
	AutoPay Bill Credits	-	-	-	-	-	-	-	(426)	(426)	(426)	-	(426)
	Paperless Bill Credits	-	-	-	-	-	-	-	(748)	(748)	(748)	-	(748)
	Annual Guarantee Adjustments	11,579	-	-	-	-	-	-	-	11,579	-	-	11,579
	Total	60,847,275	(3,198,333)	17,052	184,216	-	(189,031)	7,479,700	630,637	58,480,846	4,924,240	-	65,771,515

PacifiCorp
Washington 2023 General Rate Case
Summary of Revenue Adjustments

Class	Line	Booked ¹	Normalizing Adjustments							Normalized Revenues excl. Annualization	Total Normalizing Adj. incl. Annualization	Total Normalized Revenues
			Accounting ²	Riders ³		Temperature	Annualization of Price Change Effective		Other ⁴			
				Schedule 98	Other		2/1/2022 ⁵	5/1/2022 ⁵				
Irrigation												
	Alt Rev Program	26,769	(26,769)	-	-	-	-	-	-	-	(26,769)	-
	Blue Sky	2,235	(2,235)	-	-	-	-	-	-	-	(2,235)	-
	DSM	536,487	(536,487)	-	-	-	-	-	-	-	(536,487)	-
	Income Tax Defer Adj	61,977	(61,977)	-	-	-	-	-	-	-	(61,977)	-
	Irr Demand Charge Accrual	275,000	(275,000)	-	-	-	-	-	-	-	(275,000)	-
	Rev Adj Property Insur	5,509	(5,509)	-	-	-	-	-	-	-	(5,509)	-
	Rev Adj	549,519	(549,519)	-	-	-	-	-	-	-	(549,519)	-
	BPA Bal Acct	16,810	-	(16,810)	-	-	-	-	-	-	(16,810)	-
	BPA Adj Fee	83,580	-	(83,580)	-	-	-	-	-	-	(83,580)	-
	Unbilled	(1,729,000)	-	-	-	-	-	-	1,729,000	-	1,729,000	-
	Schedule 40	13,636,607	-	746,154	502,808	(70,256)	(40,862)	1,341,368	(1,640,802)	13,174,511	838,409	14,475,016
	AutoPay Bill Credits	-	-	-	-	-	-	-	(7,254)	(7,254)	(7,254)	(7,254)
	Paperless Bill Credits	-	-	-	-	-	-	-	(6,385)	(6,385)	(6,385)	(6,385)
	Annual Guarantee Adjustments	140,318	-	-	-	-	-	-	-	140,318	-	140,318
	Total	13,605,813	(1,457,497)	645,764	502,808	(70,256)	(40,862)	1,341,368	74,559	13,301,191	995,883	14,601,696
Lighting												
	DSM	11,596	(11,596)	-	-	-	-	-	-	-	(11,596)	-
	Income Tax Defer Adj	3,821	(3,821)	-	-	-	-	-	-	-	(3,821)	-
	Rev Adj	2,414	(2,414)	-	-	-	-	-	-	-	(2,414)	-
	Unbilled	(41,000)	-	-	-	-	-	-	41,000	-	41,000	-
	Schedule 51	444,222	-	-	2,802	-	(442)	27,989	(10,301)	436,724	20,049	464,271
	Schedule 53	93,650	-	-	2,726	-	(335)	18,673	(7,039)	89,337	14,025	107,675
	Annual Guarantee Adjustments	91	-	-	-	-	-	-	-	91	-	91
	Total	514,794	(17,831)	-	5,528	-	(776)	46,662	23,660	526,151	57,243	572,037
All Classes	Total	370,457,281	(17,957,629)	16,540,952	(543,605)	(2,240,537)	(1,116,263)	36,674,334	3,209,783	369,466,245	34,567,035	405,024,316

1 AutoPay and Paperless Bill Credits booked with Schedule \$

2 Accounting Adjustments:

- Alt Rev Program
- Blue Sky
- Customer Bill Credits
- DSM
- Income Tax Defer Adj
- Irr Demand Charge Accrual
- Rev Adj Property Insur
- Rev Adj (Revenue Accounting Adjustments and Revenue Adjustment - Deferred NPC)

3 Riders:

- Schedule 93
- Schedule 94
- Schedule 98
- Schedule 191
- Schedule 197

4 See Docket UE-210532

5 See Docket UE-210402

6 Other Normalizing Adjustments:

- Adjustments to allocate \$ from Unbilled Lines to Schedule Lines
- Adjustments to move AutoPay and Paperless Bill Credits from Schedule Lines to AutoPay and Paperless Bill Credit Lines
- Adjustments for billings that occurred outside the Booked Period (Out-of-Period Normalizations)

**PacifiCorp
Washington 2023 General Rate Case
Revenue Normalizing**

PAGE 3.2

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR</u> <u>%</u>	<u>WASHINGTON</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Revenue:							
Revenue Normalizing:							
Residential	440	RES	(2,504,768)	WA	Situs	(2,504,768)	3.1.1
Commercial	442	RES	1,130,065	WA	Situs	1,130,065	3.1.1
Industrial ¹	442	RES	(493,084)	WA	Situs	(493,084)	3.1.1
Public Street & Highway	444	RES	22,953	WA	Situs	22,953	3.1.1
			<u>(1,844,834)</u>			<u>(1,844,834)</u>	
Revenue Annualizing:							
Residential	440	RES	13,963,966	WA	Situs	13,963,966	3.1.1
Commercial	442	RES	12,957,045	WA	Situs	12,957,045	3.1.1
Industrial ¹	442	RES	8,591,174	WA	Situs	8,591,174	3.1.1
Public Street & Highway	444	RES	45,886	WA	Situs	45,886	3.1.1
			<u>35,558,071</u>			<u>35,558,071</u>	

¹ Includes Irrigation

Description of Adjustment:

This restating adjustment removes revenue adjustment items that should not be included in regulatory results. The revenues for the 12-months ended June 2022 are normalized by excluding revenues from Schedule 93 (Decoupling), Schedule 94 (Rate Case Reconciliation Refund), Schedule 98 (BPA Columbia River Benefits Credit), Schedule 191 (System Benefits Charge), and Schedule 197 (FTAA). Also included are other normalization adjustments, as well as unbilled items, and out-of period billings.

Revenues impact of price changes that became effective in the 12 months ended June 2022 period (2/1/2022 and 5/1/2022) are also annualized in this adjustment.

**PacifiCorp
Washington 2023 General Rate Case
Wheeling Revenue - Year 1**

PAGE 3.3

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Revenues:							
Other Electric Revenues	456	RES	(270,565)	SG	7.979%	(21,588)	3.3.2
Other Electric Revenues	456	RES	(249)	SE	7.616%	(19)	3.3.2
Other Electric Revenues	456	PRO	17,855,226	SG	7.979%	1,424,629	3.3.2
			<u>17,584,412</u>			<u>1,403,022</u>	
Adjustment Detail:							
Actual Wheeling Revenues 12 ME June 2022			177,162,456				3.3.2
Total Adjustments			<u>17,584,412</u>				Above
Adjusted Wheeling Revenues 12 ME December 2024			<u>194,746,868</u>				3.3.2

Description of Adjustment:

This adjustment removes out-of-period and one-time wheeling revenue adjustments from the 12 months ended June 2022 and adds in pro forma wheeling revenue changes through calendar year 2024.

**PacifiCorp
Washington 2023 General Rate Case
Wheeling Revenue - Year 1**

Customer	Total
3 Phase Renewables	2
Airport Solar LLC	(2,267,512)
Arizona Electric Power Cooperative, Inc.	(141,454)
Arizona Public Service Company	0
Avangrid Renewables, LLC	(6,656,561)
Avista	(15,783)
Basin Electric Power Cooperative	(1,211,388)
BHG	(669)
Black Hills Corporation	(3,941,115)
Black Hills/Colorado Electric Utility Company	(8,832)
Bonneville Power Administration	(24,602,874)
Brookfield Renewable Trading & Marketing LP	(201,288)
Calpine Energy Solutions	(744,736)
City of Roseville	(1,896,544)
Clatskanie Peoples Utility District	(615,330)
Conoco Phillips Company	(1,252)
Constellation Energy Generation, LLC (ESS)	(53,314)
Constellation Energy Generation, LLC (Stateline)	(3,325,606)
CP Energy Marketing (US) Inc.	(1,638)
Deseret Generation & Trans.	(7,887,503)
Dynasty Power Inc.	(1,688,945)
EDF Trading North America, LLC	(2,553,941)
Enel Trading North America	(6,858)
Energy Keepers, Inc	(245,388)
Eugene Water & Electric Board	47
Evergreen Biopower	(460,082)
Fall River Rural Electric Cooperative	(151,308)
Falls Creek H.P. LP	(191,181)
Foote Creek IV, LLC	0
Garrett Solar LLC	(474,234)
Guzman Energy, LLC	(2,684,511)
Idaho Power Company	(3,011,368)
Idaho Power Company - Power Supply Merchant	(3,676)
Imperial Irrigation District	(859,002)
Intermountain Power Agency	0
Los Angeles Department of Water & Power	(31,243)
Macquarie Energy, LLC	(1,246,317)
MAG Energy Solutions, Inc.	(51,469)
Marysville Hydro Partners	0
Mercuria Energy America, LLC	(3,646,393)
Moon Lake Electric Association	(20,424)
Morgan Stanley	(9,981,238)
Municipal Energy Nebraska, Inc.	0
Navajo Tribal Utility Authority	(97,320)
Nevada Power Company	(464,019)
NextEra Energy Resources, LLC	(4,514,315)
Obsidian Renewables LLC	227
Pacific Gas & Electric Company	(5,868)
PACIFICORP	0
PACIFICORP TRANSFER	0
Portland General Electric Company	(740,394)
Powerex Corporation	(41,644,428)
Public Services Company of Colorado	(33,391)
Rainbow Energy Marketing	(662,294)
Sacramento Municipal Utility District	(779,478)
Salt River Project	(1,029,759)
Shell Energy North America	(4,377,241)
Sierra Pacific Power Company	(36,159)

**PacifiCorp
Washington 2023 General Rate Case
Wheeling Revenue - Year 1**

Customer	Total
Southern California Edison Company	(4,375,930)
Southern California Public Power Authority	(64,472)
State of South Dakota	(164,096)
TEC Energy Inc.	(6,388)
Tenaska Power Services Co	(1,412,760)
The Energy Authority, Inc.	(1,007,719)
Thermo No. 1 BE-01, LLC	(504,926)
TransAlta Energy Marketing (U.S.) Inc.	(984,767)
Tri-State Generation & Trans.	(764,401)
U.S. Bureau of Reclamation CR	(10,972)
U.S. Bureau of Reclamation FNO	(21,668)
U.S. Bureau of Reclamation WB	(42,148)
Uniper Global Commodities North America LLC	(98,629)
Utah Associated Municipal Power Sys OM	0
Utah Associated Municipal Power Systems	(24,729,173)
Utah Municipal Power Agency	(3,678,411)
Vitol Inc.	(7,303)
Warm Springs Power Enterprises	(119,700)
Westar Energy, Inc.	0
Western Area Power Adm CO River	(16,868)
Western Area Power Adm FNO	(86,006)
Western Area Power Adm LAP	(1,689)
Western Area Power Administration	(3,031,461)
SAP Adjustments	(767,606)

Total **(177,162,456)**
Ref 3.3

Type		
RES	Remove refunds and other out of period adjustments*	270,814
PRO	PWX SA 1040 (100 MW Effective 05/01/2022 - 09/30/2023)	3,268,333
PRO	Forecasted New Contracts	(12,739,581)
PRO	Forecasted Price/Volume Increase/Decreases	(8,383,978)

Incremental Adjustments **(17,584,412)**

Accum Totals **(194,746,868)**

Ref 3.3

Tab 4 - O&M (RY1)

WASHINGTON INTER-JURISDICTIONAL ALLOCATION METHODOLOGY
O&M Adjustments (Tab 4)
TOTAL

	4.1	4.2	4.3	4.4	4.5	4.6	
	Total Normalized	Miscellaneous Expense & Revenue	General Wage Increase (Annualizing)	General Wage Increase (Pro Forma) - Year 1	Pension Related Non-Service Expense	Insurance Expense	Advertising
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	372,494	-	64,166	308,328	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	2,245,814	-	22,956	110,307	-	-	-
12 Other Power Supply	153,854	-	38,260	183,845	-	-	-
13 Transmission	610,878	-	37,087	178,210	-	-	-
14 Distribution	4,495,602	-	149,317	717,490	-	-	-
15 Customer Accounting	27,612	-	31,668	152,172	-	-	-
16 Customer Service & Info	44,716	(509)	4,768	22,913	-	-	17,543
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	(2,400,033)	93,809	27,845	133,802	(609,472)	(3,532,011)	(637)
19 Total O&M Expenses	5,550,938	93,301	376,068	1,807,066	(609,472)	(3,532,011)	16,907
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	(1,431,267)	(36,296)	(78,974)	(379,484)	127,989	741,722	(3,550)
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	291,371	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	79,538	79,538	-	-	-	-	-
28 Total Operating Expenses:	4,490,581	136,543	297,094	1,427,582	(481,483)	(2,790,289)	13,356
29							
30 Operating Rev For Return:	(4,490,581)	(136,543)	(297,094)	(1,427,582)	481,483	2,790,289	(13,356)
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 Nuclear Fuel	-	-	-	-	-	-	-
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	(1,233,408)	-	-	-	-	(2,506,736)	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	(1,233,408)	-	-	-	-	(2,506,736)	-
56							
57 Total Rate Base:	(1,233,408)	-	-	-	-	(2,506,736)	-
58							
59							
60 Estimated ROE impact	-0.750%	-0.023%	-0.050%	-0.242%	0.082%	0.499%	-0.002%
61 Estimated Price Change	5,848,264	181,616	395,166	1,898,835	(640,423)	(3,964,780)	17,766
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(5,630,476)	(172,839)	(376,068)	(1,807,066)	609,472	3,532,011	(16,907)
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	(770,947)	-	-	-	-	-	-
71 Schedule "M" Deductions	414,134	-	-	-	-	-	-
72 Income Before Tax	(6,815,557)	(172,839)	(376,068)	(1,807,066)	609,472	3,532,011	(16,907)
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	(6,815,557)	(172,839)	(376,068)	(1,807,066)	609,472	3,532,011	(16,907)
77							
78 Federal Income Taxes	(1,431,267)	(36,296)	(78,974)	(379,484)	127,989	741,722	(3,550)

WASHINGTON INTER-JURISDICTIONAL ALLOCATION METHODOLOGY
O&M Adjustments (Tab 4)
TOTAL

	4.7	4.8	4.9	4.10	4.11	4.12	4.13
	Memberships & Subscriptions	Revenue-Sensitive/Uncollectible Expense	Legal Expenses	Remove Non-Recurring Entries	Environmental Remediation	Payment Services Fees	Incremental O&M Expenses
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	-	-	-	2,006,742	-	-	105,809
12 Other Power Supply	-	-	(68,251)	-	-	-	-
13 Transmission	-	-	-	-	-	-	395,581
14 Distribution	-	-	-	-	-	-	3,628,796
15 Customer Accounting	-	(229,407)	-	-	-	73,179	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	(768)	774,943	(561,028)	-	1,273,483	-	-
19 Total O&M Expenses	(768)	545,536	(629,279)	2,006,742	1,273,483	73,179	4,130,186
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	161	(114,563)	132,149	(421,416)	(516,299)	(15,368)	(867,339)
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	291,371	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	(607)	430,973	(497,131)	1,585,326	1,048,556	57,811	3,262,847
29							
30 Operating Rev For Return:	607	(430,973)	497,131	(1,585,326)	(1,048,556)	(57,811)	(3,262,847)
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 Nuclear Fuel	-	-	-	-	-	-	-
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	-	-	-	-	1,273,328	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	-	-	-	-	1,273,328	-	-
56							
57 Total Rate Base:	-	-	-	-	1,273,328	-	-
58							
59							
60 Estimated ROE impact	0.000%	-0.073%	0.084%	-0.269%	-0.190%	-0.010%	-0.553%
61 Estimated Price Change	(807)	573,240	(661,236)	2,108,652	1,523,409	76,895	4,339,931
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	768	(545,536)	629,279	(2,006,742)	(1,273,483)	(73,179)	(4,130,186)
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	(770,947)	-	-
71 Schedule "M" Deductions	-	-	-	-	414,134	-	-
72 Income Before Tax	768	(545,536)	629,279	(2,006,742)	(2,458,564)	(73,179)	(4,130,186)
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	768	(545,536)	629,279	(2,006,742)	(2,458,564)	(73,179)	(4,130,186)
77							
78 Federal Income Taxes	161	(114,563)	132,149	(421,416)	(516,299)	(15,368)	(867,339)

WASHINGTON INTER-JURISDICTIONAL ALLOCATION METHODOLOGY
O&M Adjustments (Tab 4)
RESTATING

	4.1	4.2	4.3	4.4	4.5	4.6	
	Total Normalized	Miscellaneous Expense & Revenue	General Wage Increase (Annualizing)	General Wage Increase (Pro Forma) - Year 1	Pension Related Non-Service Expense	Insurance Expense	Advertising
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	64,166	-	64,166	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	2,029,698	-	22,956	-	-	-	-
12 Other Power Supply	(29,991)	-	38,260	-	-	-	-
13 Transmission	37,087	-	37,087	-	-	-	-
14 Distribution	149,317	-	149,317	-	-	-	-
15 Customer Accounting	(197,739)	-	31,668	-	-	-	-
16 Customer Service & Info	21,803	(509)	4,768	-	-	-	17,543
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	1,412,708	93,809	27,845	-	(194,940)	-	(637)
19 Total O&M Expenses	3,487,050	93,301	376,068	-	(194,940)	-	16,907
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	(997,850)	(36,296)	(78,974)	-	40,937	-	(3,550)
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	291,371	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	79,538	79,538	-	-	-	-	-
28 Total Operating Expenses:	2,860,109	136,543	297,094	-	(154,003)	-	13,356
29							
30 Operating Rev For Return:	(2,860,109)	(136,543)	(297,094)	-	154,003	-	(13,356)
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 Nuclear Fuel	-	-	-	-	-	-	-
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	1,273,328	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	1,273,328	-	-	-	-	-	-
56							
57 Total Rate Base:	1,273,328	-	-	-	-	-	-
58							
59							
60 Estimated ROE impact	-0.497%	-0.023%	-0.050%	0.000%	0.026%	0.000%	-0.002%
61 Estimated Price Change	3,932,965	181,616	395,166	-	(204,840)	-	17,766
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(3,566,588)	(172,839)	(376,068)	-	194,940	-	(16,907)
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	(770,947)	-	-	-	-	-	-
71 Schedule "M" Deductions	414,134	-	-	-	-	-	-
72 Income Before Tax	(4,751,669)	(172,839)	(376,068)	-	194,940	-	(16,907)
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	(4,751,669)	(172,839)	(376,068)	-	194,940	-	(16,907)
77							
78 Federal Income Taxes	(997,850)	(36,296)	(78,974)	-	40,937	-	(3,550)

WASHINGTON INTER-JURISDICTIONAL ALLOCATION METHODOLOGY
O&M Adjustments (Tab 4)
RESTATING

	4.7	4.8	4.9	4.10	4.11	4.12	4.13
	Memberships & Subscriptions	Revenue-Sensitive/Uncollectible Expense	Legal Expenses	Remove Non-Recurring Entries	Environmental Remediation	Payment Services Fees	Incremental O&M Expenses
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	-	-	-	2,006,742	-	-	-
12 Other Power Supply	-	-	(68,251)	-	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	(229,407)	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	(768)	774,943	(561,028)	-	1,273,483	-	-
19 Total O&M Expenses	(768)	545,536	(629,279)	2,006,742	1,273,483	-	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	161	(114,563)	132,149	(421,416)	(516,299)	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	291,371	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	(607)	430,973	(497,131)	1,585,326	1,048,556	-	-
29							
30 Operating Rev For Return:	607	(430,973)	497,131	(1,585,326)	(1,048,556)	-	-
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 Nuclear Fuel	-	-	-	-	-	-	-
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	-	-	-	-	1,273,328	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	-	-	-	-	1,273,328	-	-
56							
57 Total Rate Base:	-	-	-	-	1,273,328	-	-
58							
59							
60 Estimated ROE impact	0.000%	-0.073%	0.084%	-0.269%	-0.190%	0.000%	0.000%
61 Estimated Price Change	(807)	573,240	(661,236)	2,108,652	1,523,409	-	-
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	768	(545,536)	629,279	(2,006,742)	(1,273,483)	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	(770,947)	-	-
71 Schedule "M" Deductions	-	-	-	-	414,134	-	-
72 Income Before Tax	768	(545,536)	629,279	(2,006,742)	(2,458,564)	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	768	(545,536)	629,279	(2,006,742)	(2,458,564)	-	-
77							
78 Federal Income Taxes	161	(114,563)	132,149	(421,416)	(516,299)	-	-

WASHINGTON INTER-JURISDICTIONAL ALLOCATION METHODOLOGY
O&M Adjustments (Tab 4)
PRO FORMA

	4.1	4.2	4.3	4.4	4.5	4.6	
	Total Normalized	Miscellaneous Expense & Revenue	General Wage Increase (Annualizing)	General Wage Increase (Pro Forma) - Year 1	Pension Related Non-Service Expense	Insurance Expense	Advertising
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	308,328	-	-	308,328	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	216,115	-	-	110,307	-	-	-
12 Other Power Supply	183,845	-	-	183,845	-	-	-
13 Transmission	573,791	-	-	178,210	-	-	-
14 Distribution	4,346,286	-	-	717,490	-	-	-
15 Customer Accounting	225,351	-	-	152,172	-	-	-
16 Customer Service & Info	22,913	-	-	22,913	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	(3,812,741)	-	-	133,802	(414,531)	(3,532,011)	-
19 Total O&M Expenses	2,063,888	-	-	1,807,066	(414,531)	(3,532,011)	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	(433,417)	-	-	(379,484)	87,052	741,722	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	1,630,472	-	-	1,427,582	(327,480)	(2,790,289)	-
29							
30 Operating Rev For Return:	(1,630,472)	-	-	(1,427,582)	327,480	2,790,289	-
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 Nuclear Fuel	-	-	-	-	-	-	-
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	(2,506,736)	-	-	-	-	(2,506,736)	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	(2,506,736)	-	-	-	-	(2,506,736)	-
56							
57 Total Rate Base:	(2,506,736)	-	-	-	-	(2,506,736)	-
58							
59							
60 Estimated ROE impact	-0.283%	0.000%	0.000%	-0.282%	0.065%	0.592%	0.000%
61 Estimated Price Change	1,915,299	-	-	1,898,835	(435,583)	(3,964,780)	-
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(2,063,888)	-	-	(1,807,066)	414,531	3,532,011	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	(2,063,888)	-	-	(1,807,066)	414,531	3,532,011	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	(2,063,888)	-	-	(1,807,066)	414,531	3,532,011	-
77							
78 Federal Income Taxes	(433,417)	-	-	(379,484)	87,052	741,722	-

WASHINGTON INTER-JURISDICTIONAL ALLOCATION METHODOLOGY
O&M Adjustments (Tab 4)
PRO FORMA

	4.7	4.8	4.9	4.10	4.11	4.12	4.13
	Memberships & Subscriptions	Revenue-Sensitive/Uncollectible Expense	Legal Expenses	Remove Non-Recurring Entries	Environmental Remediation	Payment Services Fees	Incremental O&M Expenses
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	-	-	-	-	-	-	105,809
12 Other Power Supply	-	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	395,581
14 Distribution	-	-	-	-	-	-	3,628,796
15 Customer Accounting	-	-	-	-	-	73,179	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	73,179	4,130,186
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	-	-	-	-	-	(15,368)	(867,339)
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	-	-	-	-	-	57,811	3,262,847
29							
30 Operating Rev For Return:	-	-	-	-	-	(57,811)	(3,262,847)
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 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	-	-	-	-	-	-	-
56							
57 Total Rate Base:	-	-	-	-	-	-	-
58							
59							
60 Estimated ROE impact	0.000%	0.000%	0.000%	0.000%	0.000%	-0.011%	-0.645%
61 Estimated Price Change	-	-	-	-	-	76,895	4,339,931
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	-	-	-	-	-	(73,179)	(4,130,186)
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	-	-	-	-	-	(73,179)	(4,130,186)
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	-	-	-	-	-	(73,179)	(4,130,186)
77							
78 Federal Income Taxes	-	-	-	-	-	(15,368)	(867,339)

PacifiCorp
Washington 2023 General Rate Case
Miscellaneous General Expense & Revenue

PAGE 4.1

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Revenue:							
Gain on Property Sales	421	RES	(14,699)	UT	Situs	-	
Gain on Property Sales	421	RES	2,524,307	SO	7.085%	178,837	
Gain on Property Sales	421	RES	(1,244,532)	SG	7.979%	(99,298)	
Gain on Property Sales	421	RES	<u>(1,265,076)</u>	NUTIL	0.000%	<u>-</u>	
			<u>-</u>			<u>79,538</u>	4.1.1
Adjustment to Expense:							
Administrative & General Salaries	920	RES	(5,257)	SO	7.085%	(372)	
Office Supplies and Expenses	921	RES	(19,127)	SO	7.085%	(1,355)	
Office Supplies and Expenses	921	RES	(9,112)	SO	7.085%	(646)	
Regulatory Commission Expenses	928	RES	22,978	SG	7.979%	1,833	
Regulatory Commission Expenses	928	RES	(22,978)	OR	Situs	-	
Credit Facility Fees	921	RES	1,328,817	SO	7.085%	94,141	
Customer Records	903	RES	(10,772)	OR	Situs	-	
Informational Advertising	909	RES	(21,013)	CN	6.743%	(1,417)	
Informational Advertising	909	RES	(298)	ID	Situs	-	
Informational Advertising	909	RES	7,867	OR	Situs	-	
Informational Advertising	909	RES	715	UT	Situs	-	
Informational Advertising	909	RES	908	WA	Situs	908	
Informational Advertising	909	RES	19,575	CA	Situs	-	
Informational Advertising	909	RES	85	WY-ALL	Situs	-	
Informational Advertising	929	RES	2,932	SO	7.085%	208	
			<u>1,295,321</u>			<u>93,301</u>	4.1.1

Description of Adjustment:

This adjustment reallocates gains and losses on property sales to reflect the appropriate allocation. In addition, this adjustment corrects the accounts and allocations of certain revenues and miscellaneous expenses.

**PacifiCorp
Washington 2023 General Rate Case
Miscellaneous General Expense & Revenue
Items to Adjust**

Description	FERC	Factor	Amount	
FERC 421 - (Gain)/Loss on Sale of Utility Plant				
Gain on Property Sales	421	UT	(14,699)	
Gain on Property Sales	421	SO	2,524,307	
Gain on Property Sales	421	SG	(1,244,532)	
Gain on Property Sales	421	NUTIL	(1,265,076)	
			<u>-</u>	Ref 4.1
Non Regulated Flights				
Administrative & General Salaries	920	SO	(5,257)	
Office Supplies and Expenses	921	SO	(19,127)	
			<u>(24,383)</u>	
FERC 921 - Office Supplies & Expenses				
Expense removal	921	SO	(9,112)	
			<u>(9,112)</u>	
FERC 928 - Regulatory Commission Expenses				
Reallocate system function costs from situs	928	OR	(22,978)	
Reallocate system function costs from situs	928	SG	22,978	
			<u>-</u>	
Credit Facility Fee Adjustment				
Reallocate credit facility fees interest expense	921	SO	1,328,817	
Informational & Instructional Advertising				
Blue Sky	909	CN	(24)	
Blue Sky	909	OR	7,864	
Blue Sky	903	OR	(10,772)	
Blue Sky	929	SO	2,932	
DSM	909	CN	-	
Reallocation	909	CN	(20,989)	
Reallocation	909	UT	(35)	
Reallocation	909	ID	(332)	
Reallocation	909	WA	(952)	
Reallocation	909	WY-ALL	(192)	
Reallocation	909	ID	35	
Reallocation	909	UT	750	
Reallocation	909	WY-ALL	277	
Reallocation	909	WA	1,860	
Reallocation	909	CA	19,575	
Reallocation	909	OR	3	
			<u>(0)</u>	
Total Expense Adjustment			<u>1,295,321</u>	Ref 4.1

PacifiCorp
Washington 2023 General Rate Case
General Wage Increase (Annualizing)

PAGE 4.2

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Steam Operations	500	RES	615,201	CAGE	0.000%	-	
Steam Operations	500	RES	8	CAGW	22.163%	2	
Steam Operations	500	RES	88,261	JBG	22.163%	19,561	
Steam Operations	500	RES	29,565	SG	7.979%	2,359	
Fuel Related-Non NPC	501	RES	1,107	SE	7.616%	84	
Steam Maintenance	512	RES	372,302	CAGE	0.000%	-	
Steam Maintenance	512	RES	189,317	JBG	22.163%	41,958	
Steam Maintenance	512	RES	2,526	SG	7.979%	202	
Hydro Operations	535	RES	153,253	SG-P	7.979%	12,228	
Hydro Operations	535	RES	102,810	SG-U	7.979%	8,203	
Hydro Maintenance	545	RES	26,469	SG-P	7.979%	2,112	
Hydro Maintenance	545	RES	5,181	SG-U	7.979%	413	
Other Operations	548	RES	68,269	CAGE	0.000%	-	
Other Operations	548	RES	25,747	CAGW	22.163%	5,706	
Other Operations	548	RES	36,920	SG	7.979%	2,946	
Other Operations	549	RES	290	WA	Situs	-	
Other Maintenance	553	RES	24,980	CAGE	0.000%	-	
Other Maintenance	553	RES	8,711	CAGW	22.163%	1,931	
Other Maintenance	553	RES	4,448	SG	7.979%	355	
Other Power Supply Expense	557	RES	3,024	CAGE	0.000%	-	
Other Power Supply Expense	557	RES	342,442	SG	7.979%	27,323	
Other Power Supply Expense	557	RES	828	WA	Situs	-	
Transmission Operations	560	RES	278,681	SG	7.979%	22,235	
Transmission Maintenance	571	RES	186,142	SG	7.979%	14,852	
Distribution Operations	580	RES	328,554	WA	Situs	22,429	
Distribution Operations	580	RES	476,563	SNPD	6.264%	29,852	
Distribution Maintenance	593	RES	993,116	WA	Situs	83,156	
Distribution Maintenance	593	RES	221,577	SNPD	6.264%	13,880	
Customer Accounts	903	RES	304,378	CN	6.743%	20,524	
Customer Accounts	903	RES	144,991	WA	Situs	11,144	
Customer Services	908	RES	42,005	CN	6.743%	2,832	
Customer Services	908	RES	75,371	WA	Situs	1,936	
Administrative & General	920	RES	8,186	WA	Situs	(94)	
Administrative & General	920	RES	367,208	SO	7.085%	26,015	
Administrative & General	935	RES	201	WA	Situs	6	
Administrative & General	935	RES	27,075	SO	7.085%	1,918	
			<u>5,555,706</u>			<u>376,068</u>	4.3.2

Description of Adjustment:

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

PacifiCorp
Washington 2023 General Rate Case
General Wage Increase (Pro Forma) - Year 1

PAGE 4.3

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
Adjustment to Expense:							
Steam Operations	500	PRO	2,956,138	CAGE	0.000%	-	
Steam Operations	500	PRO	41	CAGW	22.163%	9	
Steam Operations	500	PRO	424,109	JBG	22.163%	93,995	
Steam Operations	500	PRO	142,063	SG	7.979%	11,335	
Fuel Related-Non NPC	501	PRO	5,318	SE	7.616%	405	
Steam Maintenance	512	PRO	1,788,968	CAGE	0.000%	-	
Steam Maintenance	512	PRO	909,696	JBG	22.163%	201,616	
Steam Maintenance	512	PRO	12,136	SG	7.979%	968	
Hydro Operations	535	PRO	736,404	SG-P	7.979%	58,756	
Hydro Operations	535	PRO	494,017	SG-U	7.979%	39,417	
Hydro Maintenance	545	PRO	127,188	SG-P	7.979%	10,148	
Hydro Maintenance	545	PRO	24,895	SG-U	7.979%	1,986	
Other Operations	548	PRO	328,043	CAGE	0.000%	-	
Other Operations	548	PRO	123,716	CAGW	22.163%	27,419	
Other Operations	548	PRO	177,407	SG	7.979%	14,155	
Other Operations	549	PRO	1,393	WA	Situs	-	
Other Maintenance	553	PRO	120,033	CAGE	0.000%	-	
Other Maintenance	553	PRO	41,856	CAGW	22.163%	9,276	
Other Maintenance	553	PRO	21,371	SG	7.979%	1,705	
Other Power Supply Expense	557	PRO	14,533	CAGE	0.000%	-	
Other Power Supply Expense	557	PRO	1,645,486	SG	7.979%	131,290	
Other Power Supply Expense	557	PRO	3,981	WA	Situs	-	
Transmission Operations	560	PRO	1,339,107	SG	7.979%	106,844	
Transmission Maintenance	571	PRO	894,440	SG	7.979%	71,365	
Distribution Operations	580	PRO	1,578,755	WA	Situs	107,775	
Distribution Operations	580	PRO	2,289,958	SNPD	6.264%	143,444	
Distribution Maintenance	593	PRO	4,772,078	WA	Situs	399,577	
Distribution Maintenance	593	PRO	1,064,710	SNPD	6.264%	66,694	
Customer Accounts	903	PRO	1,462,585	CN	6.743%	98,622	
Customer Accounts	903	PRO	696,704	WA	Situs	53,550	
Customer Services	908	PRO	201,841	CN	6.743%	13,610	
Customer Services	908	PRO	362,170	WA	Situs	9,303	
Administrative & General	920	PRO	39,335	WA	Situs	(452)	
Administrative & General	920	PRO	1,764,493	SO	7.085%	125,007	
Administrative & General	935	PRO	966	WA	Situs	29	
Administrative & General	935	PRO	130,100	SO	7.085%	9,217	
			<u>26,696,034</u>			<u>1,807,066</u>	4.3.2

Description of Adjustment:

This adjustment recognizes wage and benefit increases that have occurred, or are projected to occur during calendar year 2024 for labor charged to operation & maintenance accounts. See page 4.3.1 or more information on how this adjustment was calculated. Please refer to Confidential Exhibit No. SLC-6C for further documentation pages containing confidential information that supports the calculation of this adjustment.

PacifiCorp
Washington 2023 General Rate Case
General Wage Increase Adjustment

PAGE 4.3.1

The unadjusted and restated (12 months ended June 2022) labor expenses are summarized on page 4.3.2. The following is an explanation of the procedures used to develop the labor expenses used in this adjustment.

1. Actual 12 months ended June 2022 total labor related expenses are identified on page 4.3.2.
2. Actual 12 months ended June 2022 expenses for regular time, overtime, and premium pay were identified by labor group and restated to reflect wage increases during the base period. The restatement of labor calculations can be found on page 4.3.4, Exhibit No. SLC-6C.
3. The restated 12 months ended June 2022 regular time, overtime, and premium pay expenses were then escalated prospectively by labor group to December 2024 (see page 4.3.5, Exhibit No. SLC-6C). Union and non-union costs were escalated using the contractual and target rates found on page 4.3.5, Exhibit No. SLC-6C.
4. Compensation related to the Annual Incentive Plan is calculated by escalating the base period amount by the overall non-union wage increase percentage. 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. Payroll taxes have been updated as result of the labor calculations in parts 3 and 4 above. These payroll tax calculations can be found on page 4.3.7, Exhibit No. SLC-6C.

PacifiCorp
Washington 2023 General Rate Case
General Wage Increase Adjustment

Description	Actual 12 Months Ended June 2022	Restatement 12 Months Ended June 2022	Adjustment	Pro Forma 12 Months Ending December 2024	Adjustment	Ref Exh. SLC-6C
Regular Ordinary Time	430,865,222	437,510,936	6,645,714	465,794,594	28,283,658	
Overtime	76,879,725	78,065,527	1,185,802	83,112,209	5,046,682	
Premium Pay	13,956,954	14,172,228	215,274	15,088,417	916,188	
Subtotal for Escalation	521,701,902	529,748,691	8,046,789	563,995,219	34,246,528	4.3.3&4
Annual Incentive Plan	32,713,508	32,713,508	-	35,365,526	2,652,018	
Payroll Tax Expense	38,800,779	39,367,507	566,728	42,009,991	2,642,484	4.3.7
Payroll Tax Expense-Unemployment	3,153,346	3,153,346	-	3,153,346	-	
Total Payroll Taxes	41,954,125	42,520,853	566,728	45,163,337	2,642,484	
SERP Plan	-	-	-	-	-	
Medical	58,024,607	58,024,607	-	58,024,607	-	
Pensions	5,707,720	5,707,720	-	9,202,624	3,494,904	4.3.6
Pension Administration	836,131	836,131	-	836,131	-	4.3.6
Post Retirement Benefits	856,324	856,324	-	(35,544)	(891,868)	4.3.6
Post Employment Benefits	5,454,165	5,454,165	-	4,699,391	(754,774)	4.3.6
401(k)	40,696,820	40,696,820	-	40,696,820	-	
All Other Labor and Benefit Items	25,769,675	25,769,675	-	25,769,675	-	
Total Other Labor	53,551,161	53,551,161	-	55,399,422	1,848,261	
Total Labor	733,714,977	742,328,495	8,613,517	783,717,786	41,389,291	4.3.8
Non-Utility and Capitalized Labor	260,469,861	263,527,672	3,057,811	278,220,929	14,693,257	4.3.8
Total Utility Labor	473,245,117	478,800,823	5,555,706	505,496,857	26,696,034	4.3.8
			Ref 4.2		Ref 4.3	

**PacifiCorp
Washington 2023 General Rate Case
Pension Related Non-Service Expense**

PAGE 4.4

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
SERP Non-Service Expense	926	RES	(2,751,615)	SO	7.085%	(194,940)	4.4.1
Pension Non-Service Expense	926	PRO	(9,738,911)	SO	7.085%	(689,961)	4.4.1
Post-Retirement Non-Service Exp.	926	PRO	2,402,755	SO	7.085%	170,225	4.4.1
Pension Settlement Loss Amort.	926	PRO	1,484,979	SO	7.085%	105,205	4.4.2

Description of Adjustment:

This adjustment removes the 12 months ended June 2022 SERP non-service expenses from results and includes the non-service pension and post-retirement expenses at the calendar year 2024 level. In Docket UE-181042, the Commission authorized the Company to defer a 2018 pension settlement loss and amortize the deferral amount over the average remaining life of the pension plan participants. In the 2020 Rate Case (UE-191024), the Company then included projected pension settlement loss amortization on a pro forma basis. Similarly, this adjustment adds into rates the pension settlement loss amortization expense on losses incurred between the end of the Test Period and calendar year 2024.

PacifiCorp
Washington 2023 General Rate Case
Pension Related Non-Service Expense

PAGE 4.4.1

Description	GL 554012	GL 554022	GL 554032	FERC Acct	Factor
	Post-Retirement				
	Pension Non-Service Expense	Non-Service Expense	SERP Non-Service Expense		
	Actual	Actual	Actual		
	Twelve Months Ended June 2022	Twelve Months Ended June 2022	Calendar Year 2021		
Jul-2021	(701,505)	(113,658)	229,730	926	SO
Aug-2021	8,981,732	(113,658)	229,730	926	SO
Sep-2021	34,689	(113,658)	229,730	926	SO
Oct-2021	34,689	(108,440)	229,730	926	SO
Nov-2021	34,689	(61,472)	229,730	926	SO
Dec-2021	7,090,311	(108,440)	229,730	926	SO
Jan-2022	(460,186)	(178,493)	228,873	926	SO
Feb-2022	(103,907)	(178,493)	228,873	926	SO
Mar-2022	(103,907)	(178,493)	228,873	926	SO
Apr-2022	(103,907)	(178,493)	228,873	926	SO
May-2022	(103,907)	(178,493)	228,873	926	SO
Jun-2022	(103,907)	(178,493)	228,873	926	SO
Total Actual	14,494,882	(1,690,283)	2,751,615		

Description	GL 554012	GL 554022	GL 554032	FERC Acct	Factor
	Post-Retirement				
	Pension Non-Service Expense	Non-Service Expense	SERP Non-Service Expense		
	Actual	Actual	Actual		
	Twelve Months Ending December 2024	Twelve Months Ending December 2024	Twelve Months Ending December 2024		
Jan-2024	396,331	59,373	-	926	SO
Feb-2024	396,331	59,373	-	926	SO
Mar-2024	396,331	59,373	-	926	SO
Apr-2024	396,331	59,373	-	926	SO
May-2024	396,331	59,373	-	926	SO
Jun-2024	396,331	59,373	-	926	SO
Jul-2024	396,331	59,373	-	926	SO
Aug-2024	396,331	59,373	-	926	SO
Sep-2024	396,331	59,373	-	926	SO
Oct-2024	396,331	59,373	-	926	SO
Nov-2024	396,331	59,373	-	926	SO
Dec-2024	396,331	59,373	-	926	SO
	4,755,971	712,472	-		
	(9,738,911)	2,402,755	(2,751,615)		
	Ref 4.4	Ref 4.4	Ref 4.4		

**PacifiCorp
Washington 2023 General Rate Case
Pension Settlement Losses
GL Account 554012**

PAGE 4.4.2

Description	Actual	Current Period	FERC Acct	Factor
	12 Months Ended June 2022	Amortization		
Pension Settlement Losses:				
Jul-2021	-	-	926	SO
Aug-2021	8,947,043	-	926	SO
Sep-2021	-	37,279	926	SO
Oct-2021	-	37,279	926	SO
Nov-2021	-	37,279	926	SO
Dec-2021	7,055,622	37,279	926	SO
Jan-2022	-	66,678	926	SO
Feb-2022	-	66,678	926	SO
Mar-2022	-	66,678	926	SO
Apr-2022	-	66,678	926	SO
May-2022	-	66,678	926	SO
Jun-2022	-	66,678	926	SO
Total Incurred	<u>16,002,665</u>	<u>549,184</u>		

Description	Forecasted	Current Period	FERC Acct	Factor
	July 2022 to December 2023	Amortization (over 20 Years):		
Pension Settlement Losses:				
Jul-2022	-	66,678	926	SO
Aug-2022	-	66,678	926	SO
Sep-2022	-	66,678	926	SO
Oct-2022	-	66,678	926	SO
Nov-2022	-	66,678	926	SO
Dec-2022	24,680,587	66,678	926	SO
Jan-2023	-	169,514	926	SO
Feb-2023	-	169,514	926	SO
Mar-2023	-	169,514	926	SO
Apr-2023	-	169,514	926	SO
May-2023	-	169,514	926	SO
Jun-2023	-	169,514	926	SO
Jul-2023	-	169,514	926	SO
Aug-2023	-	169,514	926	SO
Sep-2023	-	169,514	926	SO
Oct-2023	-	169,514	926	SO
Nov-2023	-	169,514	926	SO
Dec-2023	-	169,514	926	SO
Total Incurred	<u>24,680,587</u>	<u>2,434,229</u>		

Description	Forecasted	Current Period	FERC Acct	Factor
	12 Months Ended December 2024	Amortization (over 20 Years):		
Pension Settlement Losses:				
Jan-2024	-	169,514	926	SO
Feb-2024	-	169,514	926	SO
Mar-2024	-	169,514	926	SO
Apr-2024	-	169,514	926	SO
May-2024	-	169,514	926	SO
Jun-2024	-	169,514	926	SO
Jul-2024	-	169,514	926	SO
Aug-2024	-	169,514	926	SO
Sep-2024	-	169,514	926	SO
Oct-2024	-	169,514	926	SO
Nov-2024	-	169,514	926	SO
Dec-2024	-	169,514	926	SO
Total Incurred	<u>-</u>	<u>2,034,163</u>		

Pro Forma Adjustment 1,484,979 Ref 4.4

**PacifiCorp
Washington 2023 General Rate Case
Insurance Expense**

PAGE 4.5

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Adjust I & D Expense to three-year avg.	925	PRO	(60,172,330)	SO	7.085%	(4,262,957)	4.5.1
<u>Adjust property damage expense to 6-year average</u>							
Property Insurance - Transmission	924	PRO	(63,404)	WA	Situs	(63,404)	4.5.2
Property Insurance - Washington Distribution	924	PRO	395,600	WA	Situs	395,600	4.5.2
Property Insurance - Non-T&D	924	PRO	(99,119)	WA	Situs	(99,119)	4.5.2
Adjust Liability Insurance Premium	925	PRO	7,124,664	SO	7.085%	504,753	4.5.3
Adjust Property Insurance Premium	924	PRO	(97,162)	SO	7.085%	(6,884)	4.5.3
Adjustment to Tax:							
Accumulated Deferred Income Tax Balance	190	PRO	(35,382,985)	SO	7.085%	(2,506,736)	

Description of Adjustment

This adjustment normalizes injuries and damage expense to reflect a three-year average of gross expense net of insurance using the cash method. The adjustment also recalculates the historical six-year average Washington-allocated property damage amount using the most recent six-year time period. The insurance premiums in the Test Period have been adjusted to reflect the Company's most current renewal levels.

PacifiCorp
Washington 2023 General Rate Case
Insurance Expense
Injuries & Damages - Three Year Average

	July 19 - June 20 Cash	July 20 - June 21 Cash	July 21 - June 22 Cash	Total Cash
Cash paid on claims	11,469,351	2,929,134	2,576,288	16,974,772
Remove amounts not requested	-	-	-	0
Net Paid	11,469,351	2,929,134	2,576,288	16,974,772
Third Party Insurance Claim Proceeds	-	-	-	-
Remove amounts not requested	-	-	-	-
Net Reimbursement from Commercial Insurance	-	-	-	-
Net Paid				16,974,772
Three-Year Average				5,658,257 Below

Adjustment Detail:

Included in Unadjusted Results

Net Accrued Expense	65,830,588
Three-Year Average - Cash Basis	5,658,257 Above
Regulatory Adjustment	(60,172,330) Ref 4.5

**PacifiCorp
Washington 2023 General Rate Case
Insurance Expense
Property Damage Based on a Six-Year Average**

Property damage based on a six-year average of actual property damage

	<u>WA Dist.</u>	<u>Transmission</u>	<u>System Non T&D</u>
<u>Six-year average</u>			
July 2016 - June 2017	760,769	1,138,848	1,274,291
July 2017 - June 2018	1,340,541	1,087,346	39,747
July 2018 - June 2019	728,310	2,589,430	481,817
July 2019 - June 2020	2,199,474	976,712	90,409
July 2020 - June 2021	967,349	1,519,768	-
July 2021 - June 2022	1,392,422	1,812,229	-
6-Year Average	1,231,477	1,520,722	314,377
Washington Allocation Factor	Situs	SG	SG
Washington Allocation %	100%	7.979%	7.979%
June 2022 - Washington Allocated 6 Year Average	1,231,477	121,335	25,083
Docket No. UE-191024 WA Allocated 6 Year Average	835,877	184,739	124,203
Adjustment	395,600	(63,404)	(99,119)
	Ref 4.5	Ref 4.5	Ref 4.5

PacifiCorp
Washington 2023 General Rate Case
Insurance Expense
Adjust Liability Insurance Premium to Expected CY 2022/2023 Level

Adjusting insurance premium to the renewed amount effective August 15, 2022

	Premium Renewal <u>2022/2023</u>	Included in Results 12 Months Ended <u>Jun-22</u>	<u>Adjustment</u>	
Liability Insurance Premium	32,151,306	25,026,642	7,124,664	Ref 4.5
Property Insurance Premium	4,842,427	4,939,589	(97,162)	Ref 4.5
	<u>36,993,733</u>			

**PacifiCorp
Washington 2023 General Rate Case
Advertising**

PAGE 4.6

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Advertising Expense - Reallocation	909	RES	(110,058)	CN	6.743%	(7,421)	4.6.1
Advertising Expense - Reallocation	930	RES	(8,984)	SO	7.085%	(637)	4.6.1
California Advertising Expense	909	RES	(6,664)	CA	Situs	-	4.6.1
Idaho Advertising Expense	909	RES	46,874	ID	Situs	-	4.6.1
Oregon Advertising Expense	909	RES	(16,439)	OR	Situs	-	4.6.1
Utah Advertising Expense	909	RES	58,330	UT	Situs	-	4.6.1
Washington Advertising Expense	909	RES	24,803	WA	Situs	24,803	4.6.1
Wyoming Advertising Expense	909	RES	1,597	WY-ALL	Situs	-	4.6.1
PP Advertising Expense	909	RES	731	CAGW	22.163%	162	4.6.1
RMP Advertising Expense	909	RES	825	CAGE	0.000%	-	4.6.1
Oregon Advertising Expense	930	RES	7,393	OR	Situs	-	4.6.1
Utah Advertising Expense	930	RES	756	UT	Situs	-	4.6.1
Wyoming Advertising Expense	930	RES	836	WY-ALL	Situs	-	4.6.1
			-			16,907	

Description of Adjustment:

Per Order 06 in Docket UE-100749 (the 2010 Rate Case), the Commission encouraged the Company to engage in a dialogue with Commission Staff, Public Counsel, and the Industrial Customers of Northwest Utilities (collectively referred to as the "Joint Parties") to explore effective means to refine the allocation of certain system allocated costs. Compliant with this directive, on May 19, 2011, the Company held a conference call with Staff and the Joint Parties to discuss potential refinements to the allocation of certain costs. As a result of this meeting, all parties agreed that to the extent possible, advertising expenses should be situs assigned to specific states instead of system allocated.

For all system-allocated advertising expenses incurred during the 12 months ended June 2022, this adjustment situs-assigns any costs that can be attributed to a specific jurisdiction. This adjustment has been included in final revenue requirement calculations approved by the Commission in rate filings since, including the Company's latest General Rate Case in Washington, Docket No. UE-191024.

**PacifiCorp
Washington 2023 General Rate Case
Advertising
Re-allocate System Costs**

Page 4.6.1

1) Remove system allocated costs that should be situs assigned.

TYPE	FERC Acct	SAP Acct	SAP Acct description	Factor	Total Company
RES	9090000	530022	Informational Advertising Services	CN	109,553
RES	9090000	530019	Legally Mandated Advertising Services	CN	504
RES	9301000	530020	Advertising Services	SO	8,984
					119,042

2) Reallocate system costs on a situs basis where possible.

TYPE	FERC Acct	SAP Acct	SAP Acct description	Factor	Total Company
RES	9090000	530019	Legally Mandated Advertising Services	CA	48
RES	9090000	530019	Legally Mandated Advertising Services	OR	456
RES	9090000	530022	Informational Advertising Services	CA	(6,712)
RES	9090000	530022	Informational Advertising Services	CAGE	825
RES	9090000	530022	Informational Advertising Services	CAGW	731
RES	9090000	530022	Informational Advertising Services	ID	46,874
RES	9090000	530022	Informational Advertising Services	OR	(16,895)
RES	9090000	530022	Informational Advertising Services	UT	58,330
RES	9090000	530022	Informational Advertising Services	WA	24,803
RES	9090000	530022	Informational Advertising Services	WY-ALL	1,597
RES	9301000	530020	Advertising Services	OR	7,393
RES	9301000	530020	Advertising Services	UT	756
RES	9301000	530020	Advertising Services	WY-ALL	836
					119,042

**PacifiCorp
Washington 2023 General Rate Case
Memberships & Subscriptions**

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Remove Memberships As Booked	930	RES	(1,830,028)	SO	7.085%	(129,650)	4.7.3
Remove Memberships As Booked	930	RES	(77,429)	WY-ALL	Situs	-	4.7.3
Remove Memberships As Booked	930	RES	-	WA	Situs	-	4.7.3
			<u>(1,907,457)</u>			<u>(129,650)</u>	
Add Back Memberships on State Specific Factors	930	RES	1,552,597	SO	7.085%	109,995	4.7.3
Add Back Memberships on State Specific Factors	930	RES	698	CA	Situs	-	4.7.3
Add Back Memberships on State Specific Factors	930	RES	146,706	OR	Situs	-	4.7.3
Add Back Memberships on State Specific Factors	930	RES	18,887	WA	Situs	18,887	4.7.3
Add Back Memberships on State Specific Factors	930	RES	99,772	UT	Situs	-	4.7.3
Add Back Memberships on State Specific Factors	930	RES	10,823	ID	Situs	-	4.7.3
Add Back Memberships on State Specific Factors	930	RES	77,974	WY-ALL	Situs	-	4.7.3
			<u>1,907,457</u>			<u>128,882</u>	
			<u>-</u>			<u>(768)</u>	

Description of Adjustment:

Per Order 06 in Docket UE-100749 (the 2010 Rate Case), the Commission encouraged the Company to engage in a dialogue with Commission Staff, Public Counsel and the Industrial Customers of Northwest Utilities (collectively referred to as the "Joint Parties") to explore effective means to refine the allocation of certain system allocated costs. Compliant with this directive, on May 19, 2011, the Company held a conference call with Staff and the Joint Parties to discuss potential refinements to the allocation of certain costs. As a result of this meeting, all parties agreed that to the extent possible, membership expenses should be situs assigned to specific states instead of system allocated.

For all system-allocated membership and subscription expenses incurred during the 12 months ended June 2022, this adjustment situs-assigns any costs attributable to a specific jurisdiction.

**PacifiCorp
Washington 2023 General Rate Case
Memberships & Subscriptions**

FERC Account	SAP Account	Vendor Name	Factor As Booked	Corrected Factor	Booked Amount
National and Regional Trade Memberships					
930.2	553110	Advance Casper	WY-ALL	WY-ALL	\$ 10,000
930.2	545550	Albany Area Chamber of Commerce	SO	OR	\$ 2,150
930.2	545550	Albany Downtown Association & Park Wise	SO	OR	\$ 180
930.2	545550	Albany-Millersburg Economic Development Corporation	SO	OR	\$ 3,000
930.2	545550	American Fork Chamber of Commerce	SO	UT	\$ 4,000
930.2	545550	Arlington Club	SO	OR	\$ 824
930.2	545550	Associated Taxpayers of Idaho	SO	ID	\$ 600
930.2	545550	Association of Idaho Cities	SO	ID	\$ 1,500
930.2	545550	Association of Washington Cities	SO	WA	\$ 1,000
930.2	545550	Astoria Downtown Historic District Association	SO	OR	\$ 500
930.2	545550	Basin Area Chamber of Commerce	WY-ALL	WY-ALL	\$ 185
930.2	545550	Bay Area Chamber of Commerce	SO	OR	\$ 1,050
930.2	545550	Bend Chamber of Commerce	SO	OR	\$ 1,790
930.2	545550	Box Elder Chamber of Commerce	SO	UT	\$ 432
930.2	545550	Breakfast Exchange Club of Ogden	SO	UT	\$ 600
930.2	545550	Cache Valley Chamber of Commerce	SO	UT	\$ 720
930.2	545550	Cannon Beach Chamber of Commerce	SO	OR	\$ 310
930.2	545550	Carbon County Chamber of Commerce	SO	UT	\$ 200
930.2	553110	Carbon County Economic Development Corporation	WY-ALL	WY-ALL	\$ 5,000
930.2	545550	Casper Area Chamber of Commerce	WY-ALL	WY-ALL	\$ 4,500
930.2	545550	Cedar City Chamber of Commerce	SO	UT	\$ 800
930.2	545550	Central Washington Hispanic Chamber	SO	WA	\$ 700
930.2	545550	Central Washington Homebuilders, Inc.	SO	WA	\$ 559
930.2	545550	Clatsop Economic Development Resources	SO	OR	\$ 5,000
930.2	545550	Cody Country Chamber of Commerce	WY-ALL	WY-ALL	\$ 550
930.2	545550	Columbia Corridor Association	SO	OR	\$ 3,000
930.2	545550	Columbia River Maritime Museum	SO	OR	\$ 500
930.2	545550	Corvallis Chamber of Commerce	SO	OR	\$ 3,500
930.2	545550	Cottage Grove Chamber of Commerce	SO	OR	\$ 300
930.2	545550	Crescent City/Del Norte Chamber of Commerce	SO	CA	\$ 583
930.2	545550	Creswell Chamber of Commerce	SO	OR	\$ 290
930.2	545550	Dallas Area Visitors Center	SO	OR	\$ 600
930.2	545550	Davis Chamber of Commerce	SO	UT	\$ 7,925
930.2	545550	Douglas Timber Operators	SO	OR	\$ 600
930.2	545550	Eagle Mountain Chamber of Commerce	SO	UT	\$ 1,200
930.2	545550	Economic Development Alliance for Lincoln County	SO	OR	\$ 100
930.2	553110	Energy Capital Economic Development	WY-ALL	WY-ALL	\$ 150
930.2	545550	Energy Systems Integration Group	SO	SO	\$ 1,544
930.2	545550	Evanston Chamber of Commerce	WY-ALL	WY-ALL	\$ 1,025
930.2	553110	Four County Alliance of Southeast Idaho	SO	ID	\$ 2,000
930.2	545550	Granger Chamber of Commerce	SO	WA	\$ 230
930.2	545550	Grants Pass Josephine County Chamber of Commerce	SO	OR	\$ 3,775
930.2	545550	Greater Portland Inc	SO	OR	\$ 5,000
930.2	545550	Greater Yakima Chamber of Commerce	SO	WA	\$ 5,000
930.2	545550	Green River Chamber of Commerce	WY-ALL	WY-ALL	\$ 550
930.2	545550	Grid Forward	SO	OR	\$ 3,167
930.2	545550	Heber Valley Chamber of Commerce	SO	UT	\$ 250
930.2	545550	Idaho Association of Counties	SO	ID	\$ 1,000
930.2	545550	Idaho Economic Development Association	SO	ID	\$ 250
930.2	553110	Idaho Economic Development Association	SO	ID	\$ 3,000
930.2	545550	Illinois Valley Chamber, Cave Junction OR	SO	OR	\$ 300
930.2	553110	International Economic Development Council (IEDC)	WY-ALL	SO	\$ 455
930.2	545550	Jordan River Commission	SO	UT	\$ 7,500
930.2	545550	Klamath County Chamber of Commerce	SO	OR	\$ 799
930.2	545550	Klamath County Economic Development Association	SO	OR	\$ 5,000
930.2	545550	Klamath Falls Downtown Association	SO	OR	\$ 500
930.2	545550	Lake County Chamber of Commerce	SO	OR	\$ 500
930.2	545550	Lander Chamber of Commerce	WY-ALL	WY-ALL	\$ 5,835
930.2	545550	Lane Utilities Coordinating Council	SO	OR	\$ 225
930.2	545550	Laramie Chamber of Business Alliance	WY-ALL	WY-ALL	\$ 10,000
930.2	545550	Leadership Wyoming	SO	WY-ALL	\$ 500
930.2	545550	League of Oregon Cities	SO	OR	\$ 600
930.2	545550	Lebanon Area Chamber of Commerce	SO	OR	\$ 850
930.2	545550	Lincoln City Chamber of Commerce	SO	OR	\$ 450
930.2	545550	Linkville Kiwanis Club	SO	CA	\$ 115
930.2	545550	Linn-Benton Utilities Coordinating Council	SO	OR	\$ 125
930.2	545550	Lions Club, Richmond	SO	UT	\$ 200

**PacifiCorp
Washington 2023 General Rate Case
Memberships & Subscriptions**

FERC Account	SAP Account	Vendor Name	Factor As Booked	Corrected Factor	Booked Amount
National and Regional Trade Memberships					
930.2	545550	Lovell Area Chamber of Commerce	WY-ALL	WY-ALL	\$ 300
930.2	545550	Monmouth- Independence Chamber of Commerce	SO	OR	\$ 1,200
930.2	545550	Morgan County Chamber of Commerce	SO	UT	\$ 200
930.2	545550	Myrtle Creek-Tri City Area Chamber of Commerce	SO	OR	\$ 105
930.2	545550	Ogden-Weber Chamber of Commerce	SO	UT	\$ 6,000
930.2	545550	Oregon Business Council	SO	OR	\$ 19,297
930.2	545550	Oregon Economic Development Association	SO	OR	\$ 5,000
930.2	545550	Oregon Energy Fund	SO	OR	\$ 75
930.2	545550	Oregon State University, Utility Pole Research Cooperative	SO	OR	\$ 15,000
930.2	545550	Philomath Chamber of Commerce, Philomath OR	SO	OR	\$ 375
930.2	545550	Pilot Rock Chamber of Commerce	SO	OR	\$ 50
930.2	545550	Portland Business Alliance	SO	OR	\$ 37,310
930.2	545550	Powell Chamber of Commerce	WY-ALL	WY-ALL	\$ 1,000
930.2	545550	Prineville Chamber of Commerce	SO	OR	\$ 1,000
930.2	545550	Rawlins Chamber of Commerce	WY-ALL	WY-ALL	\$ 2,500
930.2	545550	Redmond Chamber of Commerce	SO	OR	\$ 230
930.2	553110	Regional Economic Development for Eastern Idaho	SO	ID	\$ 2,000
930.2	545550	Rexburg Area Chamber of Commerce	SO	ID	\$ 473
930.2	545550	Richfield Area Chamber of Commerce	SO	UT	\$ 275
930.2	545550	Rock Springs Chamber of Commerce	WY-ALL	WY-ALL	\$ 2,575
930.2	545550	Rotary Club of Albina	SO	OR	\$ 325
930.2	545550	Rotary Club of Casper	SO	WY-ALL	\$ 500
930.2	545550	Rotary Club of Casper	WY-ALL	WY-ALL	\$ 969
930.2	545550	Rotary Club of Cheyenne	WY-ALL	WY-ALL	\$ 1,750
930.2	545550	Rotary Club of Roseburg	SO	OR	\$ 747
930.2	545550	Salina Area Chamber of Commerce	SO	UT	\$ 75
930.2	545550	Salt Lake Chamber	SO	UT	\$ 30,000
930.2	545550	Seaside Chamber of Commerce	SO	OR	\$ 395
930.2	545550	Seaside Downtown Development Association	SO	OR	\$ 175
930.2	545550	Selah Chamber of Commerce	SO	WA	\$ 250
930.2	545500	South Coast Development Council, Inc	SO	OR	\$ 5,000
930.2	553110	South Lincoln County Economic Development Corporation	WY-ALL	WY-ALL	\$ 1,000
930.2	545550	South Valley Chamber	SO	UT	\$ 6,000
930.2	545550	Southern Oregon Regional Economic Development, Inc.	SO	OR	\$ 2,500
930.2	545550	Sport Oregon	SO	OR	\$ 5,000
930.2	545550	Stayton-Sublimity Chamber of Commerce	SO	OR	\$ 2,500
930.2	545550	Strategic Economic Development Corporation	SO	OR	\$ 2,400
930.2	545550	Sublette County Chamber of Commerce	WY-ALL	WY-ALL	\$ 330
930.2	545550	Sutherlin Chamber of Commerce	SO	OR	\$ 125
930.2	545550	Takena Kiwanis	SO	OR	\$ 260
930.2	545550	The Chamber of Medford/Jackson County	SO	OR	\$ 2,247
930.2	545550	The Enterprise	WY-ALL	WY-ALL	\$ 750
930.2	545550	Thermopolis-Hot Springs Chamber of Commerce	WY-ALL	WY-ALL	\$ 415
930.2	545550	Tooele County Chamber of Commerce	SO	UT	\$ 1,200
930.2	545550	Toppenish Chamber of Commerce	SO	WA	\$ 825
930.2	545550	Tri-County Chamber of Commerce	SO	OR	\$ 255
930.2	545550	Utah Manufacturers Association	SO	UT	\$ 7,220
930.2	545550	Utah Taxpayers Association	SO	UT	\$ 18,700
930.2	545550	Utah Valley Chamber of Commerce	SO	UT	\$ 6,000
930.2	545550	Vernal Area Chamber of Commerce	SO	UT	\$ 275
930.2	545550	Wallowa County Chamber of Commerce, Enterprise OR	SO	OR	\$ 150
930.2	553110	Washakie Development Association	WY-ALL	WY-ALL	\$ 500
930.2	545550	Washington Economic Development Association	SO	WA	\$ 900
930.2	545550	Western Labor And Management Public Affairs Committee	SO	SO	\$ 2,000
930.2	545550	Women's Energy Network	SO	SO	\$ 2,100
930.2	545550	Woodland Chamber of Commerce & Tourism Info. Center	SO	WA	\$ 350
930.2	545550	Wyoming Business Alliance	WY-ALL	WY-ALL	\$ 5,000
930.2	545550	Wyoming Capitol Club	WY-ALL	WY-ALL	\$ 500
930.2	545550	Wyoming Construction Coalition, Inc.	WY-ALL	WY-ALL	\$ 5,000
930.2	545550	Wyoming County Commissioners Association	WY-ALL	WY-ALL	\$ 10,000
930.2	553110	Wyoming County Commissioners Association	WY-ALL	WY-ALL	\$ 3,000
930.2	553110	Wyoming Economic Development Association	WY-ALL	WY-ALL	\$ 465
930.2	545550	Wyoming Press Association	WY-ALL	WY-ALL	\$ 125
930.2	545550	Wyoming State Chamber of Commerce	WY-ALL	WY-ALL	\$ 3,000
930.2	545550	Yakima County Development Association	SO	WA	\$ 7,500
930.2	545550	Yakima Valley Tourism	SO	WA	\$ 1,223
930.2	545550	Zillah Chamber of Commerce	SO	WA	\$ 350
					<u>\$ 360,959</u>

**PacifiCorp
Washington 2023 General Rate Case
Memberships & Subscriptions**

FERC Account	SAP Account	Vendor Name	Factor As Booked	Corrected Factor	Booked Amount
National and Regional Trade Memberships					
Industry Association Dues					
930.2	545550	Edison Electric Institute	SO	SO	1,031,230
930.2	545550	Intermountain Electrical Association	SO	SO	9,500
930.2	545550	Rocky Mountain Electrical League	SO	SO	18,000
930.2	545500	Western Energy Supply Transmission Associates	SO	SO	22,831
930.2	545550	North American Transmission Forum	SO	SO	99,347
930.2	545550	Northwest Public Power Association	SO	SO	1,625
930.2	545550	The National Hydropower Association, Inc.	SO	SO	42,880
930.2	530026	American Clean Power	SO	SO	(20,161)
930.2	545550	American Clean Power	SO	SO	212,500
930.2	545550	UMS Group	SO	SO	42,000
930.2	545150	American Arbitration Association	SO	SO	150
930.2	545550	Association of Edison Illuminating Companies	SO	SO	9,195
930.2	545550	AMERICAN COUNCIL ON RENEWABLE ENERGY	SO	SO	22,500
930.2	545550	RENEWABLE ENERGY WILDLIFE INSTITUTE	SO	SO	30,000
930.2	545550	RENEWABLE ENERGY WILDLIFE INSTITUTE	SO	SO	24,900
					1,546,498

SUMMARY			
Memberships as Booked			
<u>Account</u>	<u>Factor</u>	<u>Amount</u>	
930.2	SO	1,830,028	Ref. 4.7
930.2	WY-ALL	77,429	
930.2	WA	-	Ref. 4.7
		1,907,457	
Reallocated Memberships			
<u>Account</u>	<u>Factor</u>	<u>Amount</u>	
930.2	SO	1,552,597	Ref. 4.7
930.2	CA	698	Ref. 4.7
930.2	OR	146,706	Ref. 4.7
930.2	WA	18,887	Ref. 4.7
930.2	UT	99,772	Ref. 4.7
930.2	ID	10,823	Ref. 4.7
930.2	WY-ALL	77,974	Ref. 4.7
		1,907,457	Ref. 4.7

**PacifiCorp
Washington 2023 General Rate Case
Revenue-Sensitive/ Uncollectible Expense**

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Uncollectible Expense	904	RES	(229,407)	WA	Situs	(229,407)	4.8.1
Regulatory Fees	928	RES	774,943	WA	Situs	774,943	4.8.1

Description of Adjustment:

This adjustment adjusts the Company's actual June 2022 uncollectible accounts to a four-year average by applying the four-year average unadjusted uncollectible rate (unadjusted uncollectible accounts expense/unadjusted general business revenues) to the normalized level of general business revenues. The use of the four-year average uncollectible rate was agreed to by the Company in rebuttal of the 2013 Rate Case Docket UE-130043 and this methodology has been used in all subsequent general rate case filings.

This adjustment also reflects an adjustment to restate regulatory fees to be consistent with normalized revenues reflected in this general rate case, calculated at the currently approved regulatory fee rate of 0.4%.

PacifiCorp
Washington 2023 General Rate Case
Revenue-Sensitive/ Uncollectible Expense

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12 Months Ended	WA FERC Account 904	General Business Revenues
Jun-19	1,670,265	326,549,202
Jun-20	1,867,001	301,562,774
Jun-21	1,723,319	350,738,131
Jun-22	2,307,191	373,551,616

Line	Description	4 year Average	
1	Unadjusted Revenue	338,100,431	
2	Per Books Uncollectible Expense	1,891,944	
3	Uncollectible % (Line 2 / Line 1)	0.560%	
4	Normalized & Annualized Revenue	405,024,316	Ref 3.1.1, Col. J
5	Normalizing Adjustments	33,713,237	Ref 3.1.1, Col. D
6	General Business Revenues before Normalization Adj.	371,311,079	
7	Normalized Uncollectible Expense (Line 3 * Line 6)	2,077,784	
8	Per Books Uncollectible Expense	2,307,191	Above
9	Restating Adjustment to Uncollectible Expense	(229,407)	Ref. 4.8
10	Accrued Regulatory Fees - 12 Months Ended Jun-22	710,301	Ref 4.8.2
11	General Business Revenues before Normalization Adj.	371,311,079	Line 6
12	Approved WUTC Regulatory Fee Rate	0.4000%	
13	Normalized WUTC Regulatory Fees	1,485,244	
14	Restating Adjustment to WA WUTC Fees	774,943	Ref 4.8

PacifiCorp
Washington 2023 General Rate Case
Revenue-Sensitive/ Uncollectible Expense
GL Account 582500 - Regulatory Commission Fees

	<u>Amount</u>
Jul-21	60,000
Aug-21	64,000
Sep-21	62,000
Oct-21	62,000
Nov-21	62,000
Dec-21	62,000
Jan-22	62,000
Feb-22	62,000
Mar-22	62,000
Apr-22	33,918
May-22	59,192
Jun-22	59,192
12 months ended June 2022	<u>710,301</u>

**PacifiCorp
Washington 2023 General Rate Case
Legal Expenses**

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	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Reallocate Per Books Legal Expenses							
	545	RES	-	SG-P	7.979%	-	
	557	RES	4,529	CAGE	0.000%	-	
	557	RES	(462,216)	CAGW	22.163%	(102,441)	
	557	RES	(91,614)	SG	7.979%	(7,310)	
	560	RES	-	SG	7.979%	-	
	588	RES	-	SNPD	6.264%	-	
	594	RES	-	UT	Situs	-	
	923	RES	-	CA	Situs	-	
	923	RES	11,229	OR	Situs	-	
	923	RES	(937,399)	SO	7.085%	(66,411)	
	923	RES	(493,951)	UT	Situs	-	
	923	RES	-	WY-ALL	Situs	-	
	923	RES	-	WY-ALL	Situs	-	
	925	RES	(8,551,201)	SO	7.085%	(605,817)	
	928	RES	-	CA	Situs	-	
	928	RES	-	ID	Situs	-	
	928	RES	-	OR	Situs	-	
	928	RES	(1,076,287)	SO	7.085%	(76,250)	
	928	RES	1,076,287	UT	Situs	-	
	928	RES	-	WA	Situs	-	
	928	RES	-	WY-ALL	Situs	-	
	557	RES	17,735	CAEE	0.000%	-	
	557	RES	425,629	OR	Situs	-	
	557	RES	69,350	SO	7.085%	4,913	
	557	RES	36,586	WA	Situs	36,586	
	923	RES	613,676	CAGE	0.000%	-	
	923	RES	794,452	CAGW	22.163%	176,074	
	923	RES	618	ID	Situs	-	
	923	RES	11,376	WA	Situs	11,376	
	925	RES	1,233,723	CA	Situs	-	
	925	RES	7,176,770	OR	Situs	-	
	925	RES	140,708	UT	Situs	-	
			<u>-</u>			<u>(629,279)</u>	4.9.1

Description of Adjustment:

This adjustment reallocates per books legal expenses in accordance with the stipulation in Docket No. UE-111190 where legal costs are situs assigned to the state to which they pertain to the extent possible. Underlying legal matters are reviewed on a case by case basis to verify whether per books allocation is appropriate. This adjustment then removes any legal expenses deemed to be inaccurately assigned as booked in the base period and reallocates them on a situs basis back to the state to which the underlying legal matter pertains. This adjustment has been included in final revenue requirement calculations approved by the Commission in rate filings since, including the Company's 2015 Limited Rate Filing in Washington, Docket No. UE-152253 and most recent general rate case, Docket No. UE-191024.

PacifiCorp
Washington 2023 General Rate Case
Legal Expenses

FERC	Factor	Total Company			WA-allocated	
		Legal Expenses As Booked	Legal Expenses Reallocated	Legal Expenses to Re-allocate	Legal Expenses to Re-allocate	
				Alloc. Factors %		
418	NUTIL	2,711	2,711	-	0.000%	-
426	NUTIL	23,500	23,500	-	0.000%	-
545	SG-P	363	363	-	7.979%	-
557	CAGE	10,569	15,098	4,529	0.000%	-
557	CAGW	476,554	14,339	(462,216)	22.163%	(102,441)
557	SG	1,200,345	1,108,731	(91,614)	7.979%	(7,310)
560	SG	1,503	1,503	-	7.979%	-
588	SNPD	12,780	12,780	-	6.264%	-
594	UT	3,370	3,370	-	0.000%	-
923	CA	16,633	16,633	-	0.000%	-
923	OR	82,600	93,829	11,229	0.000%	-
923	SO	980,265	42,866	(937,399)	7.085%	(66,411)
923	UT	492,642	(1,309)	(493,951)	0.000%	-
923	WY-ALL	5,090	5,090	-	0.000%	-
923	WY-ALL	368,600	368,600	-	0.000%	-
925	SO	9,417,696	866,494	(8,551,201)	7.085%	(605,817)
928	CA	734,995	734,995	-	0.000%	-
928	ID	15,708	15,708	-	0.000%	-
928	OR	995,498	995,498	-	0.000%	-
928	SO	2,228,930	1,152,643	(1,076,287)	7.085%	(76,250)
928	UT	51,656	1,127,943	1,076,287	0.000%	-
928	WA	65,799	65,799	-	100.000%	-
928	WY-ALL	112,889	112,889	-	0.000%	-
557	CAEE	-	17,735	17,735	0.000%	-
557	OR	-	425,629	425,629	0.000%	-
557	SO	-	69,350	69,350	7.085%	4,913
557	WA	-	36,586	36,586	100.000%	36,586
923	CAGE	-	613,676	613,676	0.000%	-
923	CAGW	-	794,452	794,452	22.163%	176,074
923	ID	-	618	618	0.000%	-
923	WA	-	11,376	11,376	100.000%	11,376
925	CA	-	1,233,723	1,233,723	0.000%	-
925	OR	-	7,176,770	7,176,770	0.000%	-
925	UT	-	140,708	140,708	0.000%	-
Total		17,274,483	17,274,483	(0)		(629,279)
				Ref. 4.9		Ref. 4.9

**PacifiCorp
Washington 2023 General Rate Case
Remove Non-Recurring Entries**

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	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Reversal of envir. settlement accrual	545	RES	25,151,000	SG	7.979%	2,006,742	4.10.1

Description of Adjustment:

This adjustment removes the reversal of an environmental costs accrual entry recorded in a prior reporting period related to the Klamath Settlement.

**PacifiCorp
Washington 2023 General Rate Case
Remove Non-Recurring Entries**

PAGE 4.10.1

FERC Account	Description	Amount	Alloc	REF
5459000	Reversal of Klamath Settlement Obligation Accrual	(25,151,000)	SG	Ref. 4.10

**PacifiCorp
Washington 2023 General Rate Case
Environmental Remediation**

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	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Add Remediation Projects Cost	925	RES	17,975,423	SO	7.085%	1,273,483	4.11.1
Adjustment to Tax:							
Schedule M adjustment	SCHMDT	RES	5,845,566	SO	7.085%	414,134	
Schedule M adjustment	SCHMAT	RES	(770,947)	WA	Situs	(770,947)	
Deferred Income Tax Expense	41010	RES	1,437,226	SO	7.085%	101,821	
Deferred Income Tax Expense	41110	RES	189,550	WA	Situs	189,550	
Accumulated Def Income Tax Balance	283	RES	27,951,902	SO	7.085%	1,980,275	
Accumulated Def Income Tax Balance	283	RES	(706,947)	WA	Situs	(706,947)	

Description of Adjustment:

On April 27, 2005, the Commission granted a request by the Company for an accounting order relating to the Company's treatment of environmental remediation costs in Docket UE-031658, authorizing the Company to record and defer costs prudently incurred in connection with its environmental remediation program. Costs of projects expected to exceed \$3 million system-wide and incurred from October 13, 2003, the date the petition was submitted, through fiscal year 2005, were to be deferred and amortized over a 10-year period. The only project, per the 2005 order, that can be deferred has since been fully amortized, so no amortization amounts need to be added back into results. All deferred environmental remediation costs balances and environmental amortization is excluded from regulatory results in unadjusted data. This restating adjustment adds into results actual environmental remediation project costs incurred in the 12 months period ended June 2022.

PacifiCorp
Washington 2023 General Rate Case
Environmental Remediation

Non-PERCO

Total Environmental Expense	Account	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	12 ME June-22
Detail By Project:														
Astoria / Unocal (Downtown) MGP	288616	4,450	3,535	194	35,611	2,904	8,854	(25,275)	1,108	3,748	7,751	3,300	7,419	53,599
Astoria Young's Bay MGP	288618	31,744	12,741	795	3,954	3,880	244,957	26,498	4,086	245	14,591	436	7,762	351,689
Big Fork Hydro	288620	1,802	92,531	81,143	615	155,704	126,895	127	145	9,908	4,256	599	8,131	481,856
Eugene MGP (50%)	288632	54	80	8	95	80	48	40	110	245	4,788	-	14	5,561
Everett MGP (2/3)	288634	11	-	11	-	-	16	10	7	36	1,655	-	16	1,761
Klamath Falls	288635	-	-	-	-	304,484	22,565	14,833	10,921	21,607	83,361	502,058	53,547	1,013,377
Olympia MGP	288652	6	-	16	-	-	16	16	11	54	272	-	27	419
Portland Harbor Source Control	288656	217,359	133,309	128,275	43,450	163,814	241,989	32,604	190,236	138,427	303,922	224,947	68,961	1,887,292
Tacoma A Street MGP (25%)	288664	72	293	76	367	127	2,903	(706)	1,036	796	251	109	181	5,505
Colstrip Pond	288608	78,434	136,623	130,399	98,351	99,810	98,475	196,363	37,665	19,646	33,157	29,864	220,507	1,179,293
Cholla Ash-Fly Ash Pond	288609	173,743	182,839	(9,003)	5,825	17,503	32,310	35,390	14,810	15,599	(10,738)	80,438	52,856	591,571
American Barrel	288614	2,671	7,967	868	9,063	13,812	36,326	20,241	4,182	28,562	1,246	3,535	4,561	133,034
Bridger Coal Fuel Oil Spill	288622	3,668	14,311	(299)	8,746	16,555	10,366	246	11,210	336	2,636	7,272	10,631	85,677
Bridger Plant-FGD Pond 1	288623	824	36,101	322,946	514,628	589,167	664,232	(7,379)	96,690	575	16,212	1,265	95,522	2,330,784
Bridger FGD Pond 1 Closure	288624	4,529	8,788	5,920	3,892	7,433	1,243	11,645	445	4,795	273	1,735	1,700	52,396
Bridger Plant-FGD Pond 2	288625	-	15,735	-	-	-	-	-	-	-	-	-	-	15,735
Bridger Oil Spill (New Releases)	288626	4,338	8,477	10,446	5,050	10,279	7,270	1,840	5,464	280	2,972	7,799	2,825	67,040
Carbon Ash Spill	288627	9,268	33,793	24,381	2,421	11,912	3,618	366	9,422	8,628	2,680	871	11,413	118,773
Cedar Steam Plant	288628	824	-	-	-	3,609	21,445	1,750	1,467	-	-	-	-	712
Dave Johnston Oil Spill	288630	-	14,997	11,132	-	3,118	10,031	-	95	-	-	-	-	39,373
Dave Johnston-Pond 4A&4B	288633	138,466	11,212	11,438	(1,394)	1,040	906,781	(7,624)	12,966	97,436	44,943	1,041	25,413	1,241,719
Hunter Fuel Oil	288636	551	-	184	-	-	-	-	-	-	-	-	-	735
Huntington Ground Water Action/Landfill	288638	22,084	13,280	759	10,314	6,144	53,941	1,408	31,397	2,238	25,795	89	41,102	208,550
Idaho Falls Pole Yard (100%)	288640	16,279	40,954	14,759	5,995	41,941	25,216	27,730	26,292	18,609	8,090	5,427	49,177	280,468
Jordan Plant (Substation)	288642	-	-	-	-	-	-	-	220	2,278	1,102	-	486	4,087
Naughton Plant-FGD Pond 1	288645	-	26,063	483,986	650,829	125,086	718,675	567	1,331,724	258,225	12,353	518,440	80,704	4,206,651
Ogden	288650	13,047	23,208	2,315	52,419	1,085	32,128	1,926	13,879	14,683	7,415	762	17,325	180,191
Naughton Plant-FGD Pond 2	288653	206	132,983	483,986	652,060	125,086	339,960	87	171,024	77	5,824	33	88,212	1,999,538
Hunter Plant-Ash Landfill	288655	4,285	13,959	643	8,269	918	23,763	183	115,273	56,702	12,831	2,141	5,393	244,360
Silver Bell / Telluride	288660	36,227	283,760	90,615	38,803	112,559	314,437	3,599	(28,985)	95,334	66,099	6,278	17,572	1,036,299
Wyodak Fuel Oil	288668	-	-	-	-	-	13,609	-	10,335	-	-	-	-	23,944
Naughton North Ash Pond	288675	-	-	-	-	-	-	-	2,006	306	255	255	153	2,975
Naughton South Ash Pond	288676	-	(18,039)	-	-	-	-	-	2,507	1,122	765	561	408	(12,676)
North Temple Office	288678	-	108	2,170	1,302	-	5,424	2,865	1,647	11,046	15,757	1,246	11,181	52,743
Coos Bay (50%)	288680	3	-	8	8	-	8	8	196	150	-	27	14	422
Coos Bay (50%)	288681	3	-	8	8	-	8	8	196	150	-	27	14	422
Everett MGP (1/3)	288682	5	-	5	-	-	16	6	5	19	827	-	11	894
Eugene MGP (50%)	288684	54	80	8	95	80	48	103	155	245	4,788	-	13	5,669
Tacoma A Street MGP (75%)	288686	215	878	228	382	382	7,045	256	3,180	2,392	753	327	541	16,577
Thea Foss (75%)	288688	4,019	3,414	1,377	1,317	1,317	1,329	1,544	2,418	1,991	1,745	2,660	4,773	27,903
Thea Foss (25%)	288689	1,340	1,138	459	439	439	443	515	806	664	582	887	1,700	9,410
Total		770,585	1,235,119	1,800,254	2,152,912	1,820,267	3,976,389	341,787	2,086,350	817,152	679,206	1,404,427	890,974	17,975,423

**PacifiCorp
Washington 2023 General Rate Case
Payment Services Fees**

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Adjustment to Expense:	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Payment Services Fees	903	PRO	73,179	WA	Situs	73,179	4.12.1

Description of Adjustment:

Vendor fees for payment processing will be raised effective March 2023. This adjustment adds into results the expected increase in annual payment services fees expense.

PacifiCorp
Washington 2023 General Rate Case
Payment Services Fees

PAGE 4.12.1

	12 ME Jun-22	12 ME Dec-24	Adjustment	
	Amount	Amount		
Payment Services Fees	\$ 294,716	\$ 367,895	\$ 73,179	Ref 4.12

**PacifiCorp
Washington 2023 General Rate Case
Incremental O&M Expenses**

PAGE 4.13

Adjustment to Expense:	ACCOUNT	Type	TOTAL	FACTOR	FACTOR %	WASHINGTON	REF#
			COMPANY			ALLOCATED	
PP Veg. - Admin.	593	PRO	561,305	SNPD	6.264%	35,160	4.13.1
PP Veg. - Admin.	580	PRO	2,681,579	SNPD	6.264%	167,975	4.13.1
Distribution	593	PRO	3,425,661	WA	Situs	3,425,661	4.13.1
Transmission	571	PRO	4,957,920	SG	7.979%	395,581	4.13.1
			<u>11,626,465</u>			<u>4,024,378</u>	
Klamath Hatchery Funding	545	PRO	1,326,125	SG	7.979%	105,809	4.13.1

Description of Adjustment

This adjustment reflects expected changes to operations & maintenance (O&M) expenses from the historical period into calendar year 2024. Included in this adjustment are costs associated with the Company's obligation to fund hatchery production post-dam removal pursuant to the Klamath settlement. Also included in this adjustment is expected increases to Transmission and Distribution (T&D) expenses, which are discussed in further detail in the testimony of Company Witness Allen Berreth.

PacifiCorp
Washington 2023 General Rate Case
Incremental O&M Expenses Summary

PAGE 4.13.1

Description	Function	FERC	Base Period	Test Period	Incremental	Ref.
			12 ME Jun 2022	12 ME Dec 2024	Adjustment	
PP Vegetation - Admin.	System	593SNPD	1,569,444	2,130,749	561,305	4.13
	System	580SNPD	2,278,239	4,959,818	2,681,579	4.13
Wildfire & Vegetation Management Activity	Distribution	593WA	3,457,552	5,232,185	1,774,633	4.13
	Transmission	571SG	5,751,706	10,559,572	4,807,866	4.13
Contractor Costs Increase & NESC 'B'	Distribution	593WA	8,384,003	10,035,031	1,651,028	4.13
Condition Correction Implementation	Transmission	571SG	1,384,515	1,534,569	150,054	4.13
			22,825,459	34,451,924	11,626,465	

Description	Function	FERC	Incremental Expense	Ref.
Klamath Hatchery Funding	Hydro	545SG	1,326,125	4.13

Tab 5 - Net Power Costs (RY1)

WASHINGTON INTER-JURISDICTIONAL ALLOCATION METHODOLOGY
Net Power Cost Adjustments (Tab 5)
TOTAL

	5.1	5.2	5.3	5.4	5.5
	Net Power Costs (Restating)	Net Power Costs (Pro Forma) - Year 1	Pryor Mountain REC Revenues - Year 1	WRAP Fees	Aurora Access Fees
	Total Normalized				
1 Operating Revenues:					
2 General Business Revenues	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-
4 Special Sales	19,038,327	19,038,327	-	-	-
5 Other Operating Revenues	265,774	-	265,774	-	-
6 Total Operating Revenues	19,304,101	19,038,327	265,774	-	-
7					
8 Operating Expenses:					
9 Steam Production	(2,185,033)	(2,185,033)	-	-	-
10 Nuclear Production	-	-	-	-	-
11 Hydro Production	-	-	-	-	-
12 Other Power Supply	50,693,580	57,721,260	-	114,141	-
13 Transmission	630,177	630,177	-	-	-
14 Distribution	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-
17 Sales	-	-	-	-	-
18 Administrative & General	37,776	-	-	-	37,776
19 Total O&M Expenses	49,176,500	56,166,404	-	114,141	37,776
20 Depreciation	-	-	-	-	-
21 Amortization	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-
23 Income Taxes: Federal	(6,273,204)	(7,796,896)	55,813	(23,970)	(7,933)
24 State	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-
28 Total Operating Expenses:	42,903,296	48,369,508	55,813	90,171	29,843
29					
30 Operating Rev For Return:	(23,599,195)	(29,331,180)	209,962	(90,171)	(29,843)
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 Nuclear Fuel	-	-	-	-	-
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	-4.001%	0.957%	-4.973%	0.036%	-0.015%
61 Estimated Price Change	31,389,421	(7,504,507)	39,013,568	(279,271)	119,937
62					
63					
64 TAX CALCULATION:					
65					
66 Operating Revenue	(29,872,399)	(37,128,077)	265,774	(114,141)	(37,776)
67 Other Deductions	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-
69 Interest	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-
72 Income Before Tax	(29,872,399)	(37,128,077)	265,774	(114,141)	(37,776)
73					
74 State Income Taxes	-	-	-	-	-
75					
76 Taxable Income	(29,872,399)	(37,128,077)	265,774	(114,141)	(37,776)
77					
78 Federal Income Taxes	(6,273,204)	(7,796,896)	55,813	(23,970)	(7,933)

WASHINGTON INTER-JURISDICTIONAL ALLOCATION METHODOLOGY
Net Power Cost Adjustments (Tab 5)
RESTATING

	5.1	5.2	5.3	5.4	5.5	
	Total Normalized	Net Power Costs (Restating)	Net Power Costs (Pro Forma) - Year 1	Pryor Mountain REC Revenues - Year 1	WRAP Fees	Aurora Access 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	(7,141,821)	(7,141,821)	-	-	-	-
13 Transmission	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-
19 Total O&M Expenses	(7,141,821)	(7,141,821)	-	-	-	-
20 Depreciation	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-
23 Income Taxes: Federal	1,499,782	1,499,782	-	-	-	-
24 State	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-
28 Total Operating Expenses:	(5,642,038)	(5,642,038)	-	-	-	-
29						
30 Operating Rev For Return:	5,642,038	5,642,038	-	-	-	-
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 Nuclear Fuel	-	-	-	-	-	-
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	0.957%	0.957%	0.000%	0.000%	0.000%	0.000%
61 Estimated Price Change	(7,504,507)	(7,504,507)	-	-	-	-
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	7,141,821	7,141,821	-	-	-	-
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-
72 Income Before Tax	7,141,821	7,141,821	-	-	-	-
73						
74 State Income Taxes	-	-	-	-	-	-
75						
76 Taxable Income	7,141,821	7,141,821	-	-	-	-
77						
78 Federal Income Taxes	1,499,782	1,499,782	-	-	-	-

WASHINGTON INTER-JURISDICTIONAL ALLOCATION METHODOLOGY
Net Power Cost Adjustments (Tab 5)
PRO FORMA

	5.1	5.2	5.3	5.4	5.5	
	Total Normalized	Net Power Costs (Restating)	Net Power Costs (Pro Forma) - Year 1	Pryor Mountain REC Revenues - Year 1	WRAP Fees	Aurora Access Fees
1 Operating Revenues:						
2 General Business Revenues	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-
4 Special Sales	19,038,327	-	19,038,327	-	-	-
5 Other Operating Revenues	265,774	-	-	265,774	-	-
6 Total Operating Revenues	19,304,101	-	19,038,327	265,774	-	-
7						
8 Operating Expenses:						
9 Steam Production	(2,185,033)	-	(2,185,033)	-	-	-
10 Nuclear Production	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-
12 Other Power Supply	57,835,401	-	57,721,260	-	114,141	-
13 Transmission	630,177	-	630,177	-	-	-
14 Distribution	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-
18 Administrative & General	37,776	-	-	-	-	37,776
19 Total O&M Expenses	56,318,321	-	56,166,404	-	114,141	37,776
20 Depreciation	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-
23 Income Taxes: Federal	(7,772,986)	-	(7,796,896)	55,813	(23,970)	(7,933)
24 State	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-
28 Total Operating Expenses:	48,545,335	-	48,369,508	55,813	90,171	29,843
29						
30 Operating Rev For Return:	(29,241,233)	-	(29,331,180)	209,962	(90,171)	(29,843)
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 Nuclear Fuel	-	-	-	-	-	-
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	-5.777%	0.000%	-5.795%	0.041%	-0.018%	-0.006%
61 Estimated Price Change	38,893,928	-	39,013,568	(279,271)	119,937	39,694
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	(37,014,219)	-	(37,128,077)	265,774	(114,141)	(37,776)
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-
72 Income Before Tax	(37,014,219)	-	(37,128,077)	265,774	(114,141)	(37,776)
73						
74 State Income Taxes	-	-	-	-	-	-
75						
76 Taxable Income	(37,014,219)	-	(37,128,077)	265,774	(114,141)	(37,776)
77						
78 Federal Income Taxes	(7,772,986)	-	(7,796,896)	55,813	(23,970)	(7,933)

PacifiCorp
Washington 2023 General Rate Case
Net Power Costs (Restating)

PAGE 5.1

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON</u> <u>ALLOCATED</u>	<u>REF #</u>
Normalizing Adjustment:							
Sales for Resale (Account 447)							
Existing Firm Sales - Pacific	447NPC	RES	-	WA	Situs	-	5.1.1
Post-Merger Firm Sales	447NPC	RES	-	WA	Situs	-	5.1.1
Non-Firm Sales	447NPC	RES	-	WA	Situs	-	5.1.1
Total Sales for Resale			<u>-</u>			<u>-</u>	
Purchased Power (Account 555)							
Existing Firm Demand - Pacific	555NPC	RES	-	WA	Situs	-	5.1.1
Existing Firm Energy - Pacific	555NPC	RES	-	WA	Situs	-	5.1.1
WA Qualifying Facilities	555NPC	RES	-	WA	Situs	-	5.1.1
Post-Merger Firm Energy	555NPC	RES	(7,141,821)	WA	Situs	(7,141,821)	5.1.1
Other Generation Expenses	555NPC	RES	-	WA	Situs	-	5.1.1
Total Purchased Power			<u>(7,141,821)</u>			<u>(7,141,821)</u>	
Wheeling (Account 565)							
Existing Firm - Pacific	565NPC	RES	-	WA	Situs	-	5.1.1
Post Merger Firm	565NPC	RES	-	WA	Situs	-	5.1.1
Non Firm	565NPC	RES	-	WA	Situs	-	5.1.1
Total Wheeling Expense			<u>-</u>			<u>-</u>	
Fuel Expense (Accounts 501 and 547)							
Fuel Consumed - Coal	501NPC	RES	-	WA	Situs	-	5.1.1
Fuel Consumed - Natural Gas	547NPC	RES	-	WA	Situs	-	5.1.1
Total Fuel and Other Expense			<u>-</u>			<u>-</u>	
Total Net Power Cost Adjustment - Restating			<u>(7,141,821)</u>			<u>(7,141,821)</u>	

Description of Adjustment

The net power cost adjustment normalizes power costs by adjusting sales for resale, purchase power, wheeling and fuel in a manner consistent with the contractual terms of sales and purchase agreements, and normal hydro and temperature conditions on a WIJAM basis.

PacifiCorp
Washington 2023 General Rate Case
Net Power Costs - WIJAM Allocated

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
				UNADJUSTED / PER BOOKS NPC (1) 12 Months Ended June 2022	NORMALIZED NPC 12 Months Ended June 2022	NORMALIZING ADJUSTMENT 12 Months Ended June 2022	PRO FORMA NPC 12 Months Ended December 2024	PRO FORMA ADJUSTMENT 12 Months Ended December 2024
Description	FERC Account	Alloc. Factor	WA Alloc. %	Washington Allocated	Washington Allocated	Washington Allocated	Washington Allocated	Washington Allocated
Sales for Resale (Account 447)								
Existing Firm Sales - Pacific	447NPC	WA	100.0000%	-	-	-	-	-
Post-Merger Firm Sales	447NPC	WA	100.0000%	1,285,829	1,285,829	-	20,324,156	19,038,327
Non-Firm Sales	447NPC	WA	100.0000%	-	-	-	-	-
Total Sales for Resale				1,285,829	1,285,829	-	20,324,156	19,038,327
Purchased Power (Account 555)								
Existing Firm Demand - Pacific	555NPC	WA	100.0000%	(63,061)	(63,061)	-	1,361,163	1,424,224
Existing Firm Energy - Pacific	555NPC	WA	100.0000%	(143,169)	(143,169)	-	3,179,340	3,322,509
Existing Firm Energy - Utah	555NPC	WA	100.0000%	138,803	138,803	-	1,088	(137,715)
WA Qualifying Facilities	555NPC	WA	100.0000%	261,013	261,013	-	595,442	334,429
WA Qualifying Facilities	555NPC	WA	100.0000%	-	-	-	-	-
Post-Merger Firm Energy	555NPC	WA	100.0000%	84,102,937	76,961,116	(7,141,821)	94,457,363	17,496,247
Other Generation Expenses	555NPC	WA	100.0000%	-	-	-	-	-
Total Purchased Power				84,296,523	77,154,703	(7,141,821)	99,594,396	22,439,694
Wheeling (Account 565)								
Existing Firm - Pacific	565NPC	WA	100.0000%	-	-	-	13,353,516	13,353,516
Existing Firm - Utah	565NPC	WA	100.0000%	-	-	-	-	-
Post Merger Firm	565NPC	WA	100.0000%	11,927,606	11,927,606	-	-	(11,927,606)
Non Firm	565NPC	WA	100.0000%	795,733	795,733	-	-	(795,733)
Total Wheeling Expense				12,723,339	12,723,339	-	13,353,516	630,177
Fuel Expense (Accounts 501 and 547)								
Fuel Consumed - Coal	501NPC	WA	100.0000%	41,439,815	41,439,815	-	39,288,430	(2,151,385)
Steam from Other Sources	503NPC	WA	100.0000%	362,935	362,935	-	329,287	(33,649)
Fuel Consumed - Natural Gas	547NPC	WA	100.0000%	31,464,377	31,464,377	-	66,745,943	35,281,567
Total Fuel and Other Expense				73,267,127	73,267,127	-	106,363,660	33,096,533
Total Net Power Cost				169,001,161	161,859,340	(7,141,821)	198,987,417	37,128,077
				Ref. 2.2 Line 66	Ref. 5.1.3	Ref. 5.1	Ref. 5.1.4	Ref. 5.2

Study Results
MERGED PEAK/ENERGY SPLIT
(\$)

Period Ending
Jun-22

	<u>Total</u>	<u>Pre-Merger Demand</u>	<u>Pre-Merger Energy</u>	<u>Non-Firm</u>	<u>Post-Merger</u>
SPECIAL SALES FOR RESALE					
Pacific Pre Merger	-	-			
Post Merger	1,285,829				1,285,829
Utah Pre Merger	-	-			
NonFirm Sub Total	-			-	
TOTAL SPECIAL SALES	1,285,829	-	-	-	1,285,829
PURCHASED POWER & NET INTERCHANGE					
Mid Columbia	(219,096)	(65,729)	(153,367)		
Misc/Pacific	12,867	2,668	10,199		
Q.F. Contracts/PPL	261,013	-	-		261,013
Pacific Sub Total	54,783	(63,061)	(143,169)	-	261,013
Gemstate	137,362		137,362		
Small Purchases east	1,441		1,441		
Utah Sub Total	138,803	-	138,803	-	-
Cedar Springs Wind	1,060,053				1,060,053
Cedar Springs III Wind	828,218				828,218
Combine Hills Wind	397,819				397,819
Cove Mountain Solar	343,785				343,785
Hunter Solar	549,299				549,299
MagCorp Reserves	237,148				237,148
Milford Solar	545,379				545,379
Millican Solar	189,914				189,914
Monsanto Reserves (P4 Production)	1,629,173				1,629,173
Nucor	609,453				609,453
Prineville Solar	140,481				140,481
Rock River Wind	118,444				118,444
Sigurd Solar	448,259				448,259
Three Buttes Wind	1,765,887				1,765,887
Top of the World Wind	3,543,149				3,543,149
Wolverine Creek Wind	831,569				831,569
PSCo Exchange	433,269				433,269
Short Term Firm Purchases	70,431,638				70,431,638
New Firm Sub Total	84,102,937	-	-	-	84,102,937
TOTAL PURCHASED POWER & NET INTERCHANGE	84,296,523	(63,061)	(4,365)	-	84,363,949
WHEELING & U. OF F. EXPENSE					
Pacific Firm Wheeling and Use of Facilities	-	-			
Utah Firm Wheeling and Use of Facilities	-	-			
Post Merger	11,927,606				11,927,606
Non-Firm Wheeling	795,733			795,733	
TOTAL WHEELING & U. OF F. EXPENSE	12,723,339	-	-	795,733	11,927,606
THERMAL FUEL BURN EXPENSE					
Colstrip	2,053,894			2,053,894	
Chehalis	18,935,131			18,935,131	
Hermiston	12,529,245			12,529,245	
Jim Bridger	39,385,921			39,385,921	
TOTAL FUEL BURN EXPENSE	72,904,191	-	-	72,904,191	-
OTHER GENERATION EXPENSE					
Blundell	362,935			362,935	
TOTAL OTHER GEN. EXPENSE	362,935	-	-	362,935	-
NET POWER COST	169,001,161	(63,061)	(4,365)	74,062,860	95,005,727

Ref 5.1.1

Period Ending Jun-22	Study Results MERGED PEAK/ENERGY SPLIT (\$)				
	Total	Pre-Merger Demand	Pre-Merger Energy	Non-Firm	Post-Merger
SPECIAL SALES FOR RESALE					
Pacific Pre Merger	-	-			
Post Merger	1,285,829				1,285,829
Utah Pre Merger	-	-			
NonFirm Sub Total	-			-	
TOTAL SPECIAL SALES	1,285,829	-	-	-	1,285,829
PURCHASED POWER & NET INTERCHANGE					
Mid Columbia	(219,096)	(65,729)	(153,367)		
Misc/Pacific	12,867	2,668	10,199		
Q.F. Contracts/PPL	261,013	-	-		261,013
Pacific Sub Total	54,783	(63,061)	(143,169)	-	261,013
Gemstate	137,362		137,362		
Small Purchases east	1,441		1,441		
Utah Sub Total	138,803	-	138,803	-	-
Cedar Springs Wind	1,060,053				1,060,053
Cedar Springs III Wind	828,218				828,218
Combine Hills Wind	397,819				397,819
Cove Mountain Solar	343,785				343,785
Hunter Solar	549,299				549,299
MagCorp Reserves	237,148				237,148
Milford Solar	545,379				545,379
Millican Solar	189,914				189,914
Monsanto Reserves (P4 Production)	1,629,173				1,629,173
Nucor	609,453				609,453
Prineville Solar	140,481				140,481
Rock River Wind	118,444				118,444
Sigurd Solar	448,259				448,259
Three Buttes Wind	1,765,887				1,765,887
Top of the World Wind	3,543,149				3,543,149
Wolverine Creek Wind	831,569				831,569
PSCo Exchange	433,269				433,269
Short Term Firm Purchases	63,289,817				63,289,817
New Firm Sub Total	76,961,116	-	-	-	76,961,116
TOTAL PURCHASED POWER & NET INTERCHANGE	77,154,703	(63,061)	(4,365)	-	77,222,129
WHEELING & U. OF F. EXPENSE					
Pacific Firm Wheeling and Use of Facilities	-	-			
Utah Firm Wheeling and Use of Facilities	-	-			
Post Merger	11,927,606				11,927,606
Non-Firm Wheeling	795,733			795,733	
TOTAL WHEELING & U. OF F. EXPENSE	12,723,339	-	-	795,733	11,927,606
THERMAL FUEL BURN EXPENSE					
Colstrip	2,053,894			2,053,894	
Chehalis	18,935,131			18,935,131	
Hermiston	12,529,245			12,529,245	
Jim Bridger	39,385,921			39,385,921	
TOTAL FUEL BURN EXPENSE	72,904,191	-	-	72,904,191	-
OTHER GENERATION EXPENSE					
Blundell	362,935			362,935	
TOTAL OTHER GEN. EXPENSE	362,935	-	-	362,935	-
NET POWER COST	161,859,340	(63,061)	(4,365)	74,062,860	87,863,906

Ref 5.1.1

Period Ending Dec-24	Study Results MERGED PEAK/ENERGY SPLIT (\$)				
	Merged 01/24-12/24	Pre-Merger Demand	Pre-Merger Energy	Non-Firm	Post-Merger
SPECIAL SALES FOR RESALE					
Pacific Pre Merger	-	-			
Post Merger	20,324,156				20,324,156
Utah Pre Merger	-	-			
NonFirm Sub Total	-			-	
TOTAL SPECIAL SALES	20,324,156	-	-	-	20,324,156
PURCHASED POWER & NET INTERCHANGE					
Mid Columbia	4,529,840	1,358,952	3,170,888		
Misc/Pacific	10,663	2,211	8,452		
Q.F. Contracts/PPL	595,442	-	-		595,442
Pacific Sub Total	5,135,945	1,361,163	3,179,340	-	595,442
Gemstate	-		-		
Small Purchases east	1,088		1,088		
Utah Sub Total	1,088	-	1,088	-	-
Cedar Springs Wind	938,684				938,684
Cedar Springs Wind III	713,272				713,272
Cedar Springs Wind IV	3,484				3,484
Cove Mountain Solar	305,176				305,176
Hunter Solar	561,006				561,006
MagCorp Reserves	260,439				260,439
Milican Solar	231,296				231,296
Milford Solar	553,529				553,529
Nucor	568,873				568,873
Monsanto Reserves	1,643,633				1,643,633
Prineville Solar	154,101				154,101
Sigurd Solar	470,784				470,784
Three Buttes Wind	1,664,239				1,664,239
Top of the World Wind	3,086,963				3,086,963
Wolverine Creek Wind	856,554				856,554
Anticline Wind	1,488				1,488
Boswell Springs Wind	4,556				4,556
Cedar Creek	783,902				783,902
UT Schedule Adjustment	650,922				650,922
Short Term Firm Purchases	81,004,465				81,004,465
New Firm Sub Total	94,457,363	-	-	-	94,457,363
TOTAL PURCHASED PW & NET INT.	99,594,396	1,361,163	3,180,428	-	95,052,805
WHEELING & U. OF F. EXPENSE					
Pacific Firm Wheeling and Use of Facilities	13,353,516	13,353,516			
TOTAL WHEELING & U. OF F. EXPENSE	13,353,516	13,353,516	-	-	-
THERMAL FUEL BURN EXPENSE					
Colstrip	2,291,937			2,291,937	
Chehalis	29,232,484			29,232,484	
Hermiston	11,224,147			11,224,147	
Jim Bridger	36,996,494			36,996,494	
Jim Bridger - Gas	26,289,313			26,289,313	
TOTAL FUEL BURN EXPENSE	106,034,374	-	-	106,034,374	-
OTHER GENERATION EXPENSE					
Blundell	329,287			329,287	
TOTAL OTHER GEN. EXPENSE	329,286.68	-	-	329,287	-
NET POWER COST	198,987,417	14,714,679	3,180,428	106,363,660	74,728,649

Ref 5.1.1

PacifiCorp
Washington 2023 General Rate Case
Net Power Costs (Pro Forma) - Year 1

PAGE 5.2

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON</u> <u>ALLOCATED</u>	<u>REF #</u>
Adjustment to Expense:							
Sales for Resale (Account 447)							
Existing Firm Sales - Pacific	447NPC	PRO	-	WA	Situs	-	5.1.1
Post-Merger Firm Sales	447NPC	PRO	19,038,327	WA	Situs	19,038,327	5.1.1
Non-Firm Sales	447NPC	PRO	-	WA	Situs	-	5.1.1
Total Sales for Resale			<u>19,038,327</u>			<u>19,038,327</u>	
Purchased Power (Account 555)							
Existing Firm Demand - Pacific	555NPC	PRO	1,424,224	WA	Situs	1,424,224	5.1.1
Existing Firm Energy - Pacific	555NPC	PRO	3,322,509	WA	Situs	3,322,509	5.1.1
Existing Firm Energy - Utah	555NPC	PRO	(137,715)	WA	Situs	(137,715)	5.1.1
Remove - WA Qualifying Facilities	555NPC	PRO	334,429	WA	Situs	334,429	5.1.1
Post-Merger Firm Energy	555NPC	PRO	17,496,247	WA	Situs	17,496,247	5.1.1
Other Generation Expenses	555NPC	PRO	-	WA	Situs	-	5.1.1
Total Purchased Power			<u>22,439,694</u>			<u>22,439,694</u>	
Wheeling (Account 565)							
Existing Firm - Pacific	565NPC	PRO	13,353,516	WA	Situs	13,353,516	5.1.1
Existing Firm - Utah	565NPC	PRO	-	WA	Situs	-	5.1.1
Post Merger Firm	565NPC	PRO	(11,927,606)	WA	Situs	(11,927,606)	5.1.1
Non Firm	565NPC	PRO	(795,733)	WA	Situs	(795,733)	5.1.1
Total Wheeling Expense			<u>630,177</u>			<u>630,177</u>	
Fuel Expense (Accounts 501 and 547)							
Fuel Consumed - Coal	501NPC	PRO	(2,151,385)	WA	Situs	(2,151,385)	5.1.1
Steam from Other Sources	503NPC	PRO	(33,649)	WA	Situs	(33,649)	5.1.1
Fuel Consumed - Natural Gas	547NPC	PRO	35,281,567	WA	Situs	35,281,567	5.1.1
Total Fuel and Other Expense			<u>33,096,533</u>			<u>33,096,533</u>	
Total Net Power Cost Adjustment - Pro Forma			<u>37,128,077</u>			<u>37,128,077</u>	

Description of Adjustment

The adjustment projects power costs by adjusting sales for resale, purchase power, wheeling and fuel in a manner consistent with the contractual terms of sales and purchase agreements, and normal hydro and weather conditions and incorporating changes agreed to in the WIJAM MOU. This adjustment reflects pro forma power costs for the calendar year 2024. The use of pro forma net power costs in results is consistent with approved treatment in Docket UE-191024. Company Witness Ramon J. Mitchell provides detail testimony on projected net power costs reflected in this filing.

**PacifiCorp
Washington 2023 General Rate Case
Pryor Mountain REC Revenues - Year 1**

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Revenues:							Exh. SLC-6C
REC Revenues	456	PRO	265,774	WA	Situs	265,774	5.3.2

Description of Adjustment

This adjustment adds into results the proposed amortization of Washington's share of Pryor Mountain REC Revenues deferred in 2021, 2022 and forecasted to be deferred through 2023. The Company is requesting a one-year amortization period. This adjustment also adds into Washington's base rates an annual level of projected revenues expected from the sales of REC from Pryor Mountain into the rate year. Please refer to Confidential Exhibit No. SLC-6C for further documentation pages containing confidential information that supports the calculation of this adjustment.

**PacifiCorp
Washington 2023 General Rate Case
WRAP Fees**

PAGE 5.4

Adjustment to Expense:	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
WRAP Fee	557	PRO	1,430,555	SG	7.979%	114,141	5.4.1

Description of Adjustment:

This adjustment annualizes a new Western Resource Adequacy Program (WRAP) fee in O&M costs to reflect expected levels for the rate years. Given the recent trend in decommissioning coal plants and increasing renewable integration, the resource adequacy group works to coordinate activities related to a comprehensive review of resource adequacy in the NWPP region, through the development and implementation of a WRAP.

**PacifiCorp
Washington 2023 General Rate Case
WRAP Fees**

PAGE 5.4.1

	12 ME Jun-22	12 ME Dec-24	Adjustment	
	Amount	Amount		
Western Resource Adequacy Program	\$ 638,232	\$ 2,068,787	\$ 1,430,555	Ref 5.4

**PacifiCorp
Washington 2023 General Rate Case
Aurora Access Fees**

Adjustment to Expense:	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Aurora Fees	921	PRO	16,976	WA	Situs	16,976	5.5.1
Gurobi Solver	921	PRO	20,800	WA	Situs	20,800	5.5.1

Description of Adjustment:

This adjustment adds Aurora and Gurobi access fees for 4 participants.

PacifiCorp
Washington 2023 General Rate Case
Aurora Access Fees

PAGE 5.5.1

Incremental O&M	CY 2024	
	Amount	
Aurora Fees	\$ 16,976	Ref. 5.5
Gurobi Solver	\$ 20,800	Ref. 5.5
	\$ 37,776	

Tab 6 - Depreciation & Amortization (RY1)

WASHINGTON INTER-JURISDICTIONAL ALLOCATION METHODOLOGY
Depreciation & Amortization (Tab 6)
TOTAL

	6.1	6.1.1	6.2	6.2.1	6.3	6.3.1
	Pro Forma Depreciation and Amortization Expense - Year 1	(cont.) Pro Forma Depreciation and Amortization Expense - Year 1	Pro Forma Depreciation and Amortization Reserve - Year 1	(cont.) Pro Forma Depreciation and Amortization Reserve - Year 1	End-of-Period Plant Reserves - Historical	(cont.) End-of- Period Plant Reserves - Historical
	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	2,233,092	-	-	-	-	-
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	2,233,092	-	-	-	-	-
20 Depreciation	(16,220,473)	(16,220,473)	-	-	-	-
21 Amortization	4,316,442	-	615,859	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-
23 Income Taxes: Federal	2,456,889	3,406,299	(129,330)	-	-	-
24 State	-	-	-	-	-	-
25 Deferred Income Taxes	(498,746)	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-
28 Total Operating Expenses:	(7,712,797)	(12,814,174)	486,529	-	-	-
29						
30 Operating Rev For Return:	7,712,797	12,814,174	(486,529)	-	-	-
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 Nuclear Fuel	-	-	-	-	-	-
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	(106,560,177)	-	(80,207,432)	-	(2,420,576)	(2,308,693)
48 Accum Prov For Amort	(9,036,197)	-	-	(7,490,521)	-	-
49 Accum Def Income Tax	4,379,287	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-
53 Miscellaneous Deductions	(16,478,623)	-	-	-	-	-
54						
55 Total Deductions:	(127,695,709)	-	(80,207,432)	(7,490,521)	(2,420,576)	(2,308,693)
56						
57 Total Rate Base:	(127,695,709)	-	(80,207,432)	(7,490,521)	(2,420,576)	(2,308,693)
58						
59						
60 Estimated ROE impact	2.908%	2.173%	-0.082%	0.863%	0.075%	0.024%
61 Estimated Price Change	(23,167,341)	(17,044,205)	647,135	(8,108,011)	(757,202)	(244,691)
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	9,670,939	16,220,473	(615,859)	-	-	-
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	2,028,531	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-
72 Income Before Tax	11,699,470	16,220,473	(615,859)	-	-	-
73						
74 State Income Taxes	-	-	-	-	-	-
75						
76 Taxable Income	11,699,470	16,220,473	(615,859)	-	-	-
77						
78 Federal Income Taxes	2,456,889	3,406,299	(129,330)	-	-	-

WASHINGTON INTER-JURISDICTIONAL ALLOCATION METHODOLOGY
Depreciation & Amortization (Tab 6)
TOTAL

	6.3.2	6.3.3	6.4
	(cont. 2) End-of- Period Plant Reserves - Historical	(cont. 3) End-of- Period Plant Reserves - Historical	Decommissioning and Other Plant Closure Costs - Year 1
1 Operating Revenues:			
2 General Business Revenues	-	-	-
3 Interdepartmental	-	-	-
4 Special Sales	-	-	-
5 Other Operating Revenues	-	-	-
6 Total Operating Revenues	<u>-</u>	<u>-</u>	<u>-</u>
7			
8 Operating Expenses:			
9 Steam Production	-	-	2,233,092
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	<u>-</u>	<u>-</u>	<u>2,233,092</u>
20 Depreciation	-	-	-
21 Amortization	-	-	3,700,583
22 Taxes Other Than Income	-	-	-
23 Income Taxes: Federal	-	-	(820,080)
24 State	-	-	-
25 Deferred Income Taxes	-	-	(498,746)
26 Investment Tax Credit Adj.	-	-	-
27 Misc Revenue & Expense	-	-	-
28 Total Operating Expenses:	<u>-</u>	<u>-</u>	<u>4,614,849</u>
29			
30 Operating Rev For Return:	<u>-</u>	<u>-</u>	<u>(4,614,849)</u>
31			
32 Rate Base:			
33 Electric Plant In Service	-	-	-
34 Plant Held for Future Use	-	-	-
35 Misc Deferred Debits	-	-	-
36 Elec Plant Acq Adj	-	-	-
37 Nuclear Fuel	-	-	-
38 Prepayments	-	-	-
39 Fuel Stock	-	-	-
40 Material & Supplies	-	-	-
41 Working Capital	-	-	-
42 Weatherization Loans	-	-	-
43 Misc Rate Base	-	-	-
44 Total Electric Plant:	<u>-</u>	<u>-</u>	<u>-</u>
45			
46 Deductions:			
47 Accum Prov For Deprec	(21,623,477)	-	-
48 Accum Prov For Amort	(64,435)	(1,481,241)	-
49 Accum Def Income Tax	-	-	4,379,287
50 Unamortized ITC	-	-	-
51 Customer Adv For Const	-	-	-
52 Customer Service Deposits	-	-	-
53 Miscellaneous Deductions	-	-	(16,478,623)
54			
55 Total Deductions:	<u>(21,687,912)</u>	<u>(1,481,241)</u>	<u>(12,099,335)</u>
56			
57 Total Rate Base:	<u>(21,687,912)</u>	<u>(1,481,241)</u>	<u>(12,099,335)</u>
58			
59			
60 Estimated ROE impact	0.221%	0.015%	-0.668%
61 Estimated Price Change	(2,192,388)	(149,736)	4,915,138
62			
63			
64 TAX CALCULATION:			
65			
66 Operating Revenue	-	-	(5,933,675)
67 Other Deductions	-	-	-
68 Interest (AFUDC)	-	-	-
69 Interest	-	-	-
70 Schedule "M" Additions	-	-	2,028,531
71 Schedule "M" Deductions	-	-	-
72 Income Before Tax	<u>-</u>	<u>-</u>	<u>(3,905,144)</u>
73			
74 State Income Taxes	-	-	-
75			
76 Taxable Income	<u>-</u>	<u>-</u>	<u>(3,905,144)</u>
77			
78 Federal Income Taxes	<u>-</u>	<u>-</u>	<u>(820,080)</u>

WASHINGTON INTER-JURISDICTIONAL ALLOCATION METHODOLOGY
Depreciation & Amortization (Tab 6)
RESTATING

	6.1	6.1.1	6.2	6.2.1	6.3	6.3.1
	Pro Forma Depreciation and Amortization Expense - Year 1	(cont.) Pro Forma Depreciation and Amortization Expense - Year 1	Pro Forma Depreciation and Amortization Reserve - Year 1	(cont.) Pro Forma Depreciation and Amortization Reserve - Year 1	End-of-Period Plant Reserves - Historical	(cont.) End-of- Period Plant Reserves - Historical
	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	2,233,092	-	-	-	-	-
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	2,233,092	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-
21 Amortization	3,700,583	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-
23 Income Taxes: Federal	(820,080)	-	-	-	-	-
24 State	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-
28 Total Operating Expenses:	5,113,595	-	-	-	-	-
29						
30 Operating Rev For Return:	(5,113,595)	-	-	-	-	-
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 Nuclear Fuel	-	-	-	-	-	-
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	(26,352,745)	-	-	-	(2,420,576)	(2,308,693)
48 Accum Prov For Amort	(1,545,676)	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-
54						
55 Total Deductions:	(27,898,421)	-	-	-	(2,420,576)	(2,308,693)
56						
57 Total Rate Base:	(27,898,421)	-	-	-	(2,420,576)	(2,308,693)
58						
59						
60 Estimated ROE impact	-0.602%	0.000%	0.000%	0.000%	0.000%	0.024%
61 Estimated Price Change	3,981,425	-	-	-	(244,691)	(233,381)
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	(5,933,675)	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	2,028,531	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-
72 Income Before Tax	(3,905,144)	-	-	-	-	-
73						
74 State Income Taxes	-	-	-	-	-	-
75						
76 Taxable Income	(3,905,144)	-	-	-	-	-
77						
78 Federal Income Taxes	(820,080)	-	-	-	-	-

WASHINGTON INTER-JURISDICTIONAL ALLOCATION METHODOLOGY
Depreciation & Amortization (Tab 6)
RESTATING

	6.3.2	6.3.3	6.4
	(cont. 2) End-of- Period Plant Reserves - Historical	(cont. 3) End-of- Period Plant Reserves - Historical	Decommissioning and Other Plant Closure Costs - Year 1
1 Operating Revenues:			
2 General Business Revenues	-	-	-
3 Interdepartmental	-	-	-
4 Special Sales	-	-	-
5 Other Operating Revenues	-	-	-
6 Total Operating Revenues	<u>-</u>	<u>-</u>	<u>-</u>
7			
8 Operating Expenses:			
9 Steam Production	-	-	2,233,092
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	<u>-</u>	<u>-</u>	<u>2,233,092</u>
20 Depreciation	-	-	-
21 Amortization	-	-	3,700,583
22 Taxes Other Than Income	-	-	-
23 Income Taxes: Federal	-	-	(820,080)
24 State	-	-	-
25 Deferred Income Taxes	-	-	-
26 Investment Tax Credit Adj.	-	-	-
27 Misc Revenue & Expense	-	-	-
28 Total Operating Expenses:	<u>-</u>	<u>-</u>	<u>5,113,595</u>
29			
30 Operating Rev For Return:	<u>-</u>	<u>-</u>	<u>(5,113,595)</u>
31			
32 Rate Base:			
33 Electric Plant In Service	-	-	-
34 Plant Held for Future Use	-	-	-
35 Misc Deferred Debits	-	-	-
36 Elec Plant Acq Adj	-	-	-
37 Nuclear Fuel	-	-	-
38 Prepayments	-	-	-
39 Fuel Stock	-	-	-
40 Material & Supplies	-	-	-
41 Working Capital	-	-	-
42 Weatherization Loans	-	-	-
43 Misc Rate Base	-	-	-
44 Total Electric Plant:	<u>-</u>	<u>-</u>	<u>-</u>
45			
46 Deductions:			
47 Accum Prov For Deprec	(21,623,477)	-	-
48 Accum Prov For Amort	(64,435)	(1,481,241)	-
49 Accum Def Income Tax	-	-	-
50 Unamortized ITC	-	-	-
51 Customer Adv For Const	-	-	-
52 Customer Service Deposits	-	-	-
53 Miscellaneous Deductions	-	-	-
54			
55 Total Deductions:	<u>(21,687,912)</u>	<u>(1,481,241)</u>	<u>-</u>
56			
57 Total Rate Base:	<u>(21,687,912)</u>	<u>(1,481,241)</u>	<u>-</u>
58			
59			
60 Estimated ROE impact	0.221%	0.015%	-0.867%
61 Estimated Price Change	(2,192,388)	(149,736)	6,801,621
62			
63			
64 TAX CALCULATION:			
65			
66 Operating Revenue	-	-	(5,933,675)
67 Other Deductions	-	-	-
68 Interest (AFUDC)	-	-	-
69 Interest	-	-	-
70 Schedule "M" Additions	-	-	2,028,531
71 Schedule "M" Deductions	-	-	-
72 Income Before Tax	<u>-</u>	<u>-</u>	<u>(3,905,144)</u>
73			
74 State Income Taxes	-	-	-
75			
76 Taxable Income	<u>-</u>	<u>-</u>	<u>(3,905,144)</u>
77			
78 Federal Income Taxes	<u>-</u>	<u>-</u>	<u>(820,080)</u>

WASHINGTON INTER-JURISDICTIONAL ALLOCATION METHODOLOGY
Depreciation & Amortization (Tab 6)
PRO FORMA

	6.1	6.1.1	6.2	6.2.1	6.3	6.3.1
	Pro Forma Depreciation and Amortization Expense - Year 1	(cont.) Pro Forma Depreciation and Amortization Expense - Year 1	Pro Forma Depreciation and Amortization Reserve - Year 1	(cont.) Pro Forma Depreciation and Amortization Reserve - Year 1	End-of-Period Plant Reserves - Historical	(cont.) End-of- Period Plant Reserves - Historical
	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	(16,220,473)	(16,220,473)	-	-	-	-
21 Amortization	615,859	-	615,859	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-
23 Income Taxes: Federal	3,276,969	3,406,299	(129,330)	-	-	-
24 State	-	-	-	-	-	-
25 Deferred Income Taxes	(498,746)	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-
28 Total Operating Expenses:	(12,826,391)	(12,814,174)	486,529	-	-	-
29						
30 Operating Rev For Return:	12,826,391	12,814,174	(486,529)	-	-	-
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 Nuclear Fuel	-	-	-	-	-	-
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	(80,207,432)	-	-	(80,207,432)	-	-
48 Accum Prov For Amort	(7,490,521)	-	-	-	(7,490,521)	-
49 Accum Def Income Tax	4,379,287	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-
53 Miscellaneous Deductions	(16,478,623)	-	-	-	-	-
54						
55 Total Deductions:	(99,797,288)	-	-	(80,207,432)	(7,490,521)	-
56						
57 Total Rate Base:	(99,797,288)	-	-	(80,207,432)	(7,490,521)	-
58						
59						
60 Estimated ROE impact	4.564%	2.532%	-0.096%	1.372%	0.119%	0.000%
61 Estimated Price Change	(27,148,766)	(17,044,205)	647,135	(8,108,011)	(757,202)	-
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	15,604,614	16,220,473	(615,859)	-	-	-
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-
72 Income Before Tax	15,604,614	16,220,473	(615,859)	-	-	-
73						
74 State Income Taxes	-	-	-	-	-	-
75						
76 Taxable Income	15,604,614	16,220,473	(615,859)	-	-	-
77						
78 Federal Income Taxes	3,276,969	3,406,299	(129,330)	-	-	-

WASHINGTON INTER-JURISDICTIONAL ALLOCATION METHODOLOGY
Depreciation & Amortization (Tab 6)
PRO FORMA

	6.3.2	6.3.3	6.4
	(cont. 2) End-of- Period Plant Reserves - Historical	(cont. 3) End-of- Period Plant Reserves - Historical	Decommissioning and Other Plant Closure Costs - Year 1
1 Operating Revenues:			
2 General Business Revenues	-	-	-
3 Interdepartmental	-	-	-
4 Special Sales	-	-	-
5 Other Operating Revenues	-	-	-
6 Total Operating Revenues	<u>-</u>	<u>-</u>	<u>-</u>
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	<u>-</u>	<u>-</u>	<u>-</u>
20 Depreciation	-	-	-
21 Amortization	-	-	-
22 Taxes Other Than Income	-	-	-
23 Income Taxes: Federal	-	-	-
24 State	-	-	-
25 Deferred Income Taxes	-	-	(498,746)
26 Investment Tax Credit Adj.	-	-	-
27 Misc Revenue & Expense	-	-	-
28 Total Operating Expenses:	<u>-</u>	<u>-</u>	<u>(498,746)</u>
29			
30 Operating Rev For Return:	<u>-</u>	<u>-</u>	<u>498,746</u>
31			
32 Rate Base:			
33 Electric Plant In Service	-	-	-
34 Plant Held for Future Use	-	-	-
35 Misc Deferred Debits	-	-	-
36 Elec Plant Acq Adj	-	-	-
37 Nuclear Fuel	-	-	-
38 Prepayments	-	-	-
39 Fuel Stock	-	-	-
40 Material & Supplies	-	-	-
41 Working Capital	-	-	-
42 Weatherization Loans	-	-	-
43 Misc Rate Base	-	-	-
44 Total Electric Plant:	<u>-</u>	<u>-</u>	<u>-</u>
45			
46 Deductions:			
47 Accum Prov For Deprec	-	-	-
48 Accum Prov For Amort	-	-	-
49 Accum Def Income Tax	-	-	4,379,287
50 Unamortized ITC	-	-	-
51 Customer Adv For Const	-	-	-
52 Customer Service Deposits	-	-	-
53 Miscellaneous Deductions	-	-	(16,478,623)
54			
55 Total Deductions:	<u>-</u>	<u>-</u>	<u>(12,099,335)</u>
56			
57 Total Rate Base:	<u>-</u>	<u>-</u>	<u>(12,099,335)</u>
58			
59			
60 Estimated ROE impact	0.000%	0.000%	0.292%
61 Estimated Price Change	-	-	(1,886,483)
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	<u>-</u>	<u>-</u>	<u>-</u>
73			
74 State Income Taxes	-	-	-
75			
76 Taxable Income	<u>-</u>	<u>-</u>	<u>-</u>
77			
78 Federal Income Taxes	<u>-</u>	<u>-</u>	<u>-</u>

PacifiCorp
Washington 2023 General Rate Case
Pro Forma Depreciation and Amortization Expense - Year 1

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
Adjustment to Expense:							
Steam Depreciation Expense	403SP	PRO	4,228,629	CAGE	0.0000%	-	
Steam Depreciation Expense	403SP	PRO	(19,904,020)	CAGW	22.1630%	(4,411,324)	
Steam Depreciation Expense	403SP	PRO	2,071,456	SG	7.9788%	165,277	
Steam Depreciation Expense	403SP	PRO	-	OTHER	0.0000%	-	
Steam Depreciation Expense	403SP	PRO	(67,755,234)	JBG	22.1630%	(15,016,581)	
Hydro Depreciation Expense	403HP	PRO	2,138,144	SG-P	7.9788%	170,598	
Hydro Depreciation Expense	403HP	PRO	2,133,599	SG-U	7.9788%	170,235	
Other Depreciation Expense	403OP	PRO	(757,381)	CAGE	0.0000%	-	
Other Depreciation Expense	403OP	PRO	(740,583)	CAGW	22.1630%	(164,135)	
Other Depreciation Expense	403OP	PRO	(82,812)	SG	7.9788%	(6,607)	
Other Depreciation Expense	403OP	PRO	4,960,257	SG-W	7.9788%	395,768	
Other Depreciation Expense	403OP	PRO	(19,905)	Situs	WA	-	
Transmission Depreciation Expense	403TP	PRO	2,893,921	CAGE	0.0000%	-	
Transmission Depreciation Expense	403TP	PRO	280,597	CAGW	22.1630%	62,189	
Transmission Depreciation Expense	403TP	PRO	3,944,756	SG	7.9788%	314,743	
Transmission Depreciation Expense	403TP	PRO	-	JBG	22.1630%	-	
Distribution Depreciation Expense	403360	PRO	266,548	WA	Situs	13,051	
Distribution Depreciation Expense	403361	PRO	516,116	WA	Situs	25,270	
Distribution Depreciation Expense	403362	PRO	4,270,851	WA	Situs	209,112	
Distribution Depreciation Expense	403364	PRO	5,247,180	WA	Situs	256,916	
Distribution Depreciation Expense	403365	PRO	3,282,083	WA	Situs	160,699	
Distribution Depreciation Expense	403366	PRO	1,652,316	WA	Situs	80,902	
Distribution Depreciation Expense	403367	PRO	3,809,787	WA	Situs	186,537	
Distribution Depreciation Expense	403368	PRO	5,675,129	WA	Situs	277,869	
Distribution Depreciation Expense	403369	PRO	3,571,133	WA	Situs	174,852	
Distribution Depreciation Expense	403370	PRO	968,711	WA	Situs	47,431	
Distribution Depreciation Expense	403371	PRO	31,998	WA	Situs	1,567	
Distribution Depreciation Expense	403373	PRO	229,333	WA	Situs	11,229	
General Depreciation Expense	403GP	PRO	39,615	CA	0.0000%	-	
General Depreciation Expense	403GP	PRO	(31,107)	OR	0.0000%	-	
General Depreciation Expense	403GP	PRO	95,468	WA	100.0000%	95,468	
General Depreciation Expense	403GP	PRO	640,719	WYP	0.0000%	-	
General Depreciation Expense	403GP	PRO	783,747	UT	0.0000%	-	
General Depreciation Expense	403GP	PRO	144,358	ID	0.0000%	-	
General Depreciation Expense	403GP	PRO	(32,216)	WYU	0.0000%	-	
General Depreciation Expense	403GP	PRO	361,718	CAGE	0.0000%	-	
General Depreciation Expense	403GP	PRO	167,167	CAGW	22.1630%	37,049	
General Depreciation Expense	403GP	PRO	245,656	SG	7.9788%	19,600	
General Depreciation Expense	403GP	PRO	7,310,663	SO	7.0846%	517,930	
General Depreciation Expense	403GP	PRO	(44,997)	JBG	22.1630%	(9,973)	
General Depreciation Expense	403GP	PRO	-	JBE	22.6134%	-	
General Depreciation Expense	403GP	PRO	(91,116)	CN	6.7430%	(6,144)	
General Depreciation Expense	403GP	PRO	(4,266)	CAEE	0.0000%	-	
Total Depreciation Expense			<u>(27,501,983)</u>			<u>(16,220,473)</u>	6.1.2

Description of Adjustment:

Incremental depreciation expense is calculated on the plant additions included in this filing in adjustment 8.4. This adjustment reflects the incremental depreciation expense into results for calendar year 2024. This adjustment also normalizes out of results the depreciation expense associated with coal-fired resources in the Test Period.

PacifiCorp
Washington 2023 General Rate Case
Pro Forma Depreciation and Amortization Expense - Year 1

PAGE 6.1.1

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Intangible Amortization	404IP	PRO	(1,673)	CA	0.0000%	-	
Intangible Amortization	404IP	PRO	(979,011)	CN	6.7430%	(66,015)	
Intangible Amortization	404IP	PRO	(10,558)	JBG	22.1630%	(2,340)	
Intangible Amortization	404IP	PRO	-	OTHER	0.0000%	-	
Intangible Amortization	404IP	PRO	(348)	ID	0.0000%	-	
Intangible Amortization	404IP	PRO	(190)	OR	0.0000%	-	
Intangible Amortization	404IP	PRO	(1,864)	CAEE	0.0000%	-	
Intangible Amortization	404IP	PRO	(8,156,932)	SG	7.9788%	(650,823)	
Intangible Amortization	404IP	PRO	476,975	CAGE	0.0000%	-	
Intangible Amortization	404IP	PRO	49,580	CAGW	22.1630%	10,988	
Intangible Amortization	404IP	PRO	(17,642)	SG-P	7.9788%	(1,408)	
Intangible Amortization	404IP	PRO	(14,046)	SG-U	7.9788%	(1,121)	
Intangible Amortization	404IP	PRO	18,767,848	SO	7.0846%	1,329,623	
Intangible Amortization	404IP	PRO	74	UT	0.0000%	-	
Intangible Amortization	404IP	PRO	(3,024)	WA	100.0000%	(3,024)	
Intangible Amortization	404IP	PRO	16,407	WYP	0.0000%	-	
Intangible Amortization	404IP	PRO	-	WYU	0.0000%	-	
Hydro Amortization	404HP	PRO	-	SG-U	7.9788%	-	
Hydro Amortization	404HP	PRO	444	SG-P	7.9788%	35	
Other Amortization	404OP	PRO	-	CAGE	0.0000%	-	
General Amortization	404GP	PRO	-	CA	0.0000%	-	
General Amortization	404GP	PRO	-	CN	6.7430%	-	
General Amortization	404GP	PRO	(58,282)	OR	0.0000%	-	
General Amortization	404GP	PRO	-	ID	0.0000%	-	
General Amortization	404GP	PRO	0	SO	7.0846%	0	
General Amortization	404GP	PRO	-	UT	0.0000%	-	
General Amortization	404GP	PRO	(58)	WA	100.0000%	(58)	
General Amortization	404GP	PRO	20,371	WYP	0.0000%	-	
General Amortization	404GP	PRO	-	WYU	0.0000%	-	
			<u>10,088,070</u>			<u>615,859</u>	6.1.3
			<u>(17,413,913)</u>			<u>(15,604,614)</u>	

Description of Adjustment:

Incremental amortization expense is calculated on the plant additions included in this filing in adjustment 8.4. This adjustment reflects the incremental amortization expense into results for the calendar year 2024. This adjustment also normalizes out of results the depreciation expense associated with coal-fired resources in the Test Period.

**PacifiCorp
Washington 2023 General Rate Case
Depreciation and Amortization Expense Summary**

Description	Account	Factor	12 ME Jun 2022 Expense	12 ME Dec 2024 Expense	Adjustment
DEPRECIATION EXPENSE					
Steam Production Plant:					
Control Area Generation - East	403SP	CAGE	255,757,188	259,985,817	4,228,629
Control Area Generation - West	403SP	CAGW	19,904,020	(0)	(19,904,020)
System Generation	403SP	SG	5,417,070	2,889,058	(2,528,013)
Renewable - Blundell	403SP	SG	-	4,599,469	4,599,469
Jim Bridger Generation	403SP	JBG	67,755,234	(0)	(67,755,234)
Total Steam Plant			<u>348,833,512</u>	<u>267,474,343</u>	<u>(81,359,169)</u>
Hydro Production Plant:					
System Generation	403HP	SG-U	8,645,147	10,778,746	2,133,599
System Generation	403HP	SG-P	22,827,473	24,965,618	2,138,144
Klamath	403HP	SG	-	-	-
Total Hydro Plant			<u>31,472,621</u>	<u>35,744,364</u>	<u>4,271,743</u>
Other Production Plant:					
Control Area Generation - East	403OP	CAGE	53,940,944	53,183,563	(757,381)
Control Area Generation - West	403OP	CAGW	21,140,242	20,399,659	(740,583)
System Generation - Wind	403OP	SG-W	143,742,355	148,702,612	4,960,257
System Generation	403OP	SG	83,040	228	(82,812)
Oregon	403OP	OR	152	-	(152)
Utah	403OP	UT	19,753	-	(19,753)
Total Other Production Plant			<u>218,926,486</u>	<u>222,286,062</u>	<u>3,359,576</u>
Transmission Plant:					
Control Area Generation - East	403TP	CAGE	-	2,893,921	2,893,921
Control Area Generation - West	403TP	CAGW	35,065	315,662	280,597
Jim Bridger Generation	403TP	JBG	-	-	-
System Generation	403TP	SG	136,394,908	140,339,663	3,944,756
Total Transmission Plant			<u>136,429,973</u>	<u>143,549,246</u>	<u>7,119,273</u>
Distribution Plant:					
California	403364	CA	8,461,476	11,801,003	3,339,526
Oregon	403364	OR	55,842,937	61,214,711	5,371,774
Washington	403364	WA	15,106,942	16,552,377	1,445,435
Eastern Wyoming	403364	WYP	19,036,519	20,388,536	1,352,017
Utah	403364	UT	87,377,377	103,778,330	16,400,953
Idaho	403364	ID	10,416,030	11,778,573	1,362,543
Western Wyoming	403364	WYU	3,685,104	3,934,041	248,937
Total Distribution Plant			<u>199,926,386</u>	<u>229,447,571</u>	<u>29,521,185</u>
General Plant:					
California	403GP	CA	432,836	472,452	39,615
Oregon	403GP	OR	5,246,534	5,215,426	(31,107)
Washington	403GP	WA	1,069,644	1,165,112	95,468
Eastern Wyoming	403GP	WYP	2,056,628	2,697,346	640,719
Utah	403GP	UT	5,434,295	6,218,042	783,747
Idaho	403GP	ID	1,073,062	1,217,419	144,358
Western Wyoming	403GP	WYU	414,149	381,933	(32,216)
Control Area Generation - East	403GP	CAGE	2,419,541	2,781,259	361,718
Control Area Generation - West	403GP	CAGW	180,245	347,412	167,167
System Generation	403GP	SG	7,300,424	7,546,080	245,656
General Office	403GP	SO	17,979,123	25,289,786	7,310,663
Jim Bridger Generation	403GP	JBG	435,903	390,906	(44,997)
Jim Bridger Generation	403GP	JBE	-	-	-
Customer Service	403GP	CN	916,818	825,702	(91,116)
Control Area Energy - East	403GP	CAEE	114,149	109,884	(4,266)
Total General Plant			<u>45,073,350</u>	<u>54,658,759</u>	<u>9,585,408</u>
Total Depreciation Expense			<u>980,662,328</u>	<u>953,160,345</u>	<u>(27,501,983)</u>

PacifiCorp
Washington 2023 General Rate Case
Depreciation and Amortization Expense Summary

Description	Account	Factor	12 ME Jun 2022 Expense	12 ME Dec 2024 Expense	Adjustment
AMORTIZATION EXPENSE					
Intangible Plant:					
California	404IP	CA	1,765	92	(1,673)
Customer Service	404IP	CN	15,710,630	14,731,619	(979,011)
Jim Bridger Generation	404IP	JBG	317,366	306,808	(10,558)
Idaho	404IP	ID	22,912	22,564	(348)
Oregon	404IP	OR	11,660	11,470	(190)
Control Area Energy - East	404IP	CAEE	1,821	(43)	(1,864)
System Generation	404IP	SG	11,722,127	3,565,195	(8,156,932)
Control Area Generation - East	404IP	CAGE	2,367,908	2,844,883	476,975
Control Area Generation - West	404IP	CAGW	472,144	521,723	49,580
Klamath Hydro Relicensing	404IP	CAGW	-	-	-
General Office	404IP	SO	21,446,143	40,213,991	18,767,848
System Generation	404IP	SG-U	336,688	322,641	(14,046)
System Generation	404IP	SG-P	2,697,182	2,679,539	(17,642)
Utah	404IP	UT	36,672	36,746	74
Washington	404IP	WA	3,148	125	(3,024)
Eastern Wyoming	404IP	WYP	111,654	128,061	16,407
Western Wyoming	404IP	WYU	-	-	-
Total Intangible Plant			<u>55,259,819</u>	<u>65,385,414</u>	<u>10,125,595</u>
Hydro Production Plant:					
System Generation	404HP	SG-U	-	-	-
System Generation	404HP	SG-P	311,932	312,376	444
Total Hydro Plant			<u>311,932</u>	<u>312,376</u>	<u>444</u>
Other Production Plant:					
Control Area Generation - East	404OP	CAGE	-	-	-
Total Other Plant			<u>-</u>	<u>-</u>	<u>-</u>
General Plant:					
California	404GP	CA	-	-	-
General Office	404GP	CN	-	-	-
Oregon	404GP	OR	201,923	143,641	(58,282)
Idaho	404GP	ID	-	-	-
General Office	404GP	SO	108,292	108,292	0
Utah	404GP	UT	-	-	-
Washington	404GP	WA	96,298	96,240	(58)
Eastern Wyoming	404GP	WYP	56,728	77,099	20,371
Western Wyoming	404GP	WYU	-	-	-
Total General Plant			<u>463,241</u>	<u>425,272</u>	<u>(37,969)</u>
Total Amortization			<u>56,034,992</u>	<u>66,123,062</u>	<u>10,088,070</u>
					Ref 6.1.1
Total Depreciation and Amortization			<u>1,036,697,320</u>	<u>1,019,283,407</u>	<u>(17,413,913)</u>
					Ref. 6.1.20

PacifiCorp
 Washington 2023 General Rate Case
 Jun 2022 - Dec 2025 Depreciation & Amortization Expense

Description	Factor	Depreciation Rate	Adjusted EPIS Balance			Adjusted EPIS Balance			Adjusted EPIS Balance			Adjusted EPIS Balance			Adjusted EPIS Balance		
			Jun 2022	Jun 2022	Adjustments	Jul 2022	Jul 2022	Adjustments	Aug 2022	Aug 2022	Adjustments	Sep 2022	Sep 2022	Adjustments	Oct 2022	Oct 2022	Adjustments
DEPRECIATION EXPENSE																	
Steam Production Plant:																	
Control Area Generation - Eas	CAGE	5.071%	5,026,172,275	21,238,641	1,222,080	5,027,394,354	21,241,223	(917,143)	5,026,477,212	21,241,867	583,882	5,027,061,094	21,241,163	3,357,627	5,030,418,720	21,249,491	9,726,402
Control Area Generation - Wes	CAGW	17.616%	-	(0)	-	-	(0)	-	-	(0)	-	(0)	-	(0)	-	(0)	-
System Generator	SG	2.898%	101,248,385	244,486	(64,380)	101,184,005	244,408	(64,380)	101,119,625	244,253	(64,380)	101,055,245	244,097	(64,380)	100,990,865	243,942	(64,380)
Renewable - Blundell	SG	2.898%	126,514,962	305,497	-	126,514,962	305,497	-	126,514,962	305,497	-	126,514,962	305,497	-	126,514,962	305,497	121,193
Renewable - Blundell 2	SG	2.898%	29,848,130	72,075	-	29,848,130	72,075	-	29,848,130	72,075	-	29,848,130	72,075	-	29,848,130	72,075	-
Pollution Control Equipmen	SG	2.898%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Pollution Control Equipmen	CAGE	5.071%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Pollution Control Equipmen	CAGW	17.616%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Pollution Control Equipmen	JBG	20.210%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Jim Bridger Generator	JBG	20.210%	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
Total Steam Plan			5,283,783,752	21,860,699	1,157,700	5,284,941,452	21,863,203	(981,523)	5,283,959,929	21,863,692	519,502	5,284,479,431	21,862,832	3,293,247	5,287,772,678	21,871,005	9,783,215
Hydro Production Plant:																	
System Generator	SG-P	2.619%	827,071,585	1,805,187	1,697,711	828,769,295	1,807,040	1,793,787	830,563,082	1,810,850	12,877,664	843,440,746	1,826,861	5,608,942	849,049,687	1,847,036	12,400,783
System Generator	SG-U	4.348%	198,751,006	720,155	(131,020)	198,619,985	719,917	3,591,603	202,211,588	726,187	992,857	203,204,445	734,492	1,425,799	204,630,244	738,874	1,650,349
Klamath	SG-P	0.000%	98,522,128	-	-	98,522,128	-	-	98,522,128	-	-	98,522,128	-	-	98,522,128	-	-
Total Hydro Plan			1,124,344,718	2,525,342	1,566,690	1,125,911,408	2,526,957	5,385,390	1,131,296,798	2,537,037	13,870,520	1,145,167,319	2,561,354	7,034,741	1,152,202,059	2,585,910	14,051,132
Other Production Plant:																	
Control Area Generation - Eas	CAGE	3.517%	1,480,021,002	4,337,454	(1,635,405)	1,478,385,597	4,335,058	(1,635,405)	1,476,750,192	4,330,265	(1,437,584)	1,475,312,608	4,325,762	(1,531,224)	1,473,781,384	4,321,412	(1,634,798)
Control Area Generation - Wes	CAGW	3.684%	543,279,730	1,667,658	(89,784)	543,189,946	1,667,520	554,297	543,744,242	1,668,233	(89,794)	543,654,448	1,668,946	8,315	543,662,763	1,668,821	(89,794)
System Generation - Winc	SG-W	4.209%	3,421,364,172	11,999,412	23,199	3,421,387,371	11,999,453	(95,124)	3,421,292,247	11,999,327	71,880	3,421,364,127	11,999,286	(170,827)	3,421,193,300	11,999,113	(170,827)
System Generator	SG	0.195%	116,955	19	-	116,955	19	-	116,955	19	-	116,955	19	-	116,955	19	-
Total Other Plan			5,444,781,858	18,004,543	(1,701,990)	5,443,079,868	18,002,050	(1,176,232)	5,441,903,636	17,997,844	(1,455,498)	5,440,448,139	17,994,013	(1,693,736)	5,438,754,403	17,989,364	(1,895,419)
Transmission Plant:																	
Control Area Generation - Eas	CAGE	1.714%	168,851,161	241,160	-	168,851,161	241,160	-	168,851,161	241,160	-	168,851,161	241,160	-	168,851,161	241,160	-
Control Area Generation - Wes	CAGW	1.780%	17,801,179	26,405	(2,807)	17,798,372	26,403	(2,807)	17,792,565	26,399	(2,807)	17,789,758	26,395	(2,807)	17,785,951	26,391	(2,807)
Jim Bridger Generator	JBG	0.000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
System Generator	SG	1.714%	7,520,512,176	10,741,100	3,897,252	7,524,409,429	10,743,883	17,137,666	7,541,547,095	10,758,904	7,627,596	7,549,174,691	10,776,590	21,034,031	7,570,208,722	10,797,058	47,511,315
Total Transmission Plan			7,707,164,516	11,008,665	3,894,445	7,711,058,962	11,011,446	17,134,859	7,728,193,820	11,026,463	7,624,789	7,735,818,610	11,044,144	21,031,224	7,756,849,834	11,064,608	47,508,508
Distribution Plant:																	
California	CA	2.715%	320,828,679	725,876	2,154,448	322,983,127	728,314	2,550,237	325,533,363	733,636	2,396,723	327,930,086	739,232	3,983,346	331,913,431	746,450	17,290,300
Oregon	OR	2.274%	2,475,862,628	4,692,593	5,910,363	2,481,772,991	4,698,194	7,399,489	2,489,172,480	4,710,808	6,842,082	2,496,014,561	4,724,304	7,163,032	2,503,177,593	4,737,576	10,318,684
Washington	WA	2.583%	800,413,327	1,292,263	803,614	801,316,942	1,293,235	1,894,926	803,211,867	1,296,247	712,465	803,924,333	1,299,053	878,987	804,803,319	1,300,765	583,392
Eastern Wyoming	WYP	2.656%	719,378,226	1,593,106	1,234,763	720,972,988	1,594,473	2,784,721	723,577,709	1,598,921	1,958,277	725,515,986	1,604,171	1,865,922	727,581,908	1,608,403	2,174,898
Utah	UT	2.539%	3,519,711,367	7,446,002	30,257,447	3,549,968,814	7,478,007	15,212,683	3,565,181,498	7,526,104	17,143,335	3,582,324,833	7,560,329	30,726,642	3,613,051,474	7,610,963	20,352,752
Idaho	ID	2.535%	412,551,494	871,383	4,714,743	417,266,237	876,363	2,328,551	419,594,788	883,801	4,464,093	424,058,880	890,975	4,067,789	428,126,670	899,985	1,498,790
Western Wyoming	WYU	2.648%	149,318,047	329,499	(31,377)	149,286,670	329,464	(31,377)	149,255,293	329,395	(31,377)	149,223,916	329,325	(31,377)	149,192,539	329,256	(31,377)
Total Distribution Plan			8,198,423,768	16,950,723	45,144,001	8,243,567,769	16,998,050	32,139,229	8,275,706,998	17,076,911	33,485,597	8,309,192,595	17,147,388	48,654,340	8,357,846,935	17,233,399	52,187,438
General Plant:																	
California	CA	2.016%	22,041,070	37,035	(20,442)	22,020,628	37,018	(38,779)	21,981,848	36,968	17,409	21,999,257	36,950	20,947	22,020,204	36,982	(427)
Oregon	OR	2.323%	211,441,883	409,294	1,116,464	212,558,147	410,375	(335,357)	212,222,790	411,131	1,462,723	213,685,512	412,222	1,345,465	215,030,977	414,940	1,606,030
Washington	WA	2.365%	46,969,917	92,567	23,195	46,993,111	92,590	2,069	46,995,180	92,615	404,651	47,399,831	93,015	374,633	47,774,464	93,783	327,745
Eastern Wyoming	WYP	2.476%	87,527,763	180,566	344,155	87,871,918	180,921	1,665,593	88,038,511	181,448	555,632	88,594,143	182,193	288,448	88,882,591	183,063	64,878
Utah	UT	2.108%	260,860,386	458,220	1,057,106	261,917,493	459,148	1,365,684	263,283,176	461,276	2,576,009	265,859,185	464,738	1,945,188	267,804,373	468,709	1,793,737
Idaho	ID	1.986%	56,499,673	93,528	42,631	56,542,304	93,563	43,892	56,586,195	93,635	250,756	56,836,951	93,879	143,511	56,980,462	94,205	183,638
Western Wyoming	WYU	2.091%	18,912,655	32,954	(26,923)	18,885,732	32,930	(26,923)	18,858,810	32,883	(26,923)	18,831,887	32,836	(26,923)	18,804,964	32,789	(26,923)
Control Area Generation - Eas	CAGE	2.913%	92,389,463	224,306	(268,507)	92,120,975	223,980	199,706	92,320,681	223,897	(281,964)	92,038,728	223,797	(283,004)	91,755,724	223,111	497,678
Control Area Generation - Wes	CAGW	4.762%	2,917,373	11,577	(16,338)	2,901,035	11,544	(16,338)	2,884,697	11,480	(16,338)	2,868,359	11,415	(16,338)	2,852,022	11,350	(16,338)
System Generator	SG	3.854%	197,318,568	633,784	(87,273)	197,231,295	633,644	649,095	197,880,389	634,547	112,143	197,992,532	635,769	(165,982)	197,826,550	635,635	(327,930)
General Office	SG	6.081%	368,476,317	1,867,153	488,664	368,964,982	1,868,392	828,947	369,793,929	1,871,730	3,913,223	373,707,152	1,883,745	1,501,536	375,208,688	1,897,644	(452,078)
Jim Bridger Generator	JBG	1.961%	22,418,750	36,629	(103,369)	22,315,381	36,544	(103,369)	22,212,013	36,376	(103,369)	22,108,644	36,207	(103,369)	22,005,275	36,038	(103,369)
Jim Bridger Energy	JBE	0.000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Customer Service	CN	5.797%	16,604,870	80,211	(98,350)	16,506,520	79,973	(98,350)	16,408,169	79,498	(98,350)	16,309,819	79,023	(98,350)	16,211,469	78,548	(98,350)
Control Area Energy - Eas	CAEE	3.623%	3,307,331	9,987	(11,448)	3,295,883	9,969	(11,448)	3,284,435	9,935	(11,448)	3,272,988	9,900	(11,448)	3,261,540	9,866	(11,448)
Total General Plan			1,407,685,838	4,167,810	2,439,565	1,410,125,403	4,170,592	2,625,422	1,412,750,825	4,177,416	8,754,165	1,421,504,990	4,195,688	4,914,314	1,426,419,304	4,216,530	3,436,845
Mining Plant:																	
Control Area Energy - Eas	CAEE	0.000%	1,822														

PacifiCorp
Washington 2023 General Rate Case
Jun 2022 - Dec 2025 Depreciation & Amortization Expense

Description	Factor	Depreciation Rate	Adjusted EPIS Balance			Depreciation Expense			Adjusted EPIS Balance			Depreciation Expense			Adjusted EPIS Balance			Depreciation Expense		
			Jun 2022	Jun 2022	Adjustments	Jul 2022	Jul 2022	Adjustments	Aug 2022	Aug 2022	Adjustments	Sep 2022	Sep 2022	Adjustments	Oct 2022	Oct 2022	Adjustments			
AMORTIZATION EXPENSE																				
Intangible Plant:																				
California	CA	0.019%	481,167	8	-	481,167	8	-	481,167	8	-	481,167	8	-	481,167	8	-			
Customer Service	CN	6.843%	225,843,744	1,250,226	(170,038)	225,673,706	1,249,755	(170,038)	225,503,668	1,248,814	(170,038)	225,333,630	1,247,873	(170,038)	225,163,592	1,246,931	(170,038)			
Jim Bridger Generator	JBG	11.646%	2,634,359	25,567	-	2,634,359	25,567	-	2,634,359	25,567	-	2,634,359	25,567	-	2,634,359	25,567	-			
Idaho	ID	0.517%	4,369,418	1,881	(86)	4,369,332	1,881	(86)	4,369,246	1,881	(86)	4,369,160	1,881	(86)	4,369,073	1,881	(86)			
Oregon	OR	0.249%	4,615,415	958	(363)	4,615,052	958	(363)	4,614,689	958	(363)	4,614,325	957	(363)	4,613,962	957	(363)			
Control Area Energy - Eas	CAEE	20.000%	9,106	152	(388)	8,717	149	(388)	8,329	142	(388)	7,941	136	(388)	7,552	129	(388)			
System Generation	SG	3.253%	110,425,702	299,383	(35,087)	110,390,616	299,335	(35,087)	110,355,529	299,240	(35,087)	110,320,443	299,145	(35,087)	110,285,356	299,050	(35,087)			
Control Area Generation - Eas	CAGE	4.120%	69,448,695	238,464	(16,871)	69,431,825	238,435	(16,871)	69,414,954	238,377	(16,871)	69,398,084	238,319	(16,871)	69,381,213	238,261	(16,871)			
Control Area Generation - Wes	CAGW	1.783%	29,296,316	43,527	(1,399)	29,294,917	43,526	(1,399)	29,293,518	43,524	(1,399)	29,292,119	43,522	(1,399)	29,290,720	43,520	(1,399)			
General Office	SO	7.085%	451,886,805	2,668,031	14,658,063	466,544,868	2,711,303	9,127,440	475,672,308	2,781,520	6,362,149	482,034,457	2,827,247	762,490	482,796,948	2,848,279	(191,996)			
System Generation	SG-P	2.593%	103,455,075	223,537	(4,666)	103,450,409	223,532	(4,666)	103,445,744	223,522	(4,666)	103,441,078	223,512	(4,666)	103,436,412	223,502	(4,666)			
Utah	UT	-0.140%	(26,167,501)	3,060	(771)	(26,168,272)	3,060	(771)	(26,169,043)	3,060	(771)	(26,169,814)	3,060	(771)	(26,170,585)	3,060	(771)			
Washington	WA	0.006%	2,036,986	10	-	2,036,986	10	-	2,036,986	10	-	2,036,986	10	-	2,036,986	10	-			
Eastern Wyoming	WYP	2.227%	5,750,431	10,672	-	5,750,431	10,672	-	5,750,431	10,672	-	5,750,431	10,672	-	5,750,431	10,672	-			
System Generation	SG-U	3.197%	10,499,692	27,972	(16,977)	10,482,715	27,950	(16,977)	10,465,738	27,904	(16,977)	10,448,761	27,859	(16,977)	10,431,784	27,814	(16,977)			
Klamath Hydro Relicensing	SG-P	0.000%	74,111,750	-	-	74,111,750	-	-	74,111,750	-	-	74,111,750	-	-	74,111,750	-	-			
Total Intangible Plan			1,068,697,162	4,793,447	14,411,417	1,083,108,580	4,836,140	8,880,794	1,091,989,374	4,905,199	6,115,504	1,098,104,878	4,949,767	515,845	1,098,620,723	4,969,642	(438,642)			
Hydro Production Plant:																				
System Generation	SG-U	0.000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
System Generation	SG-P	2.125%	14,697,018	26,031	-	14,697,018	26,031	-	14,697,018	26,031	-	14,697,018	26,031	-	14,697,018	26,031	-			
Total Hydro Plan			14,697,018	26,031	-	14,697,018	26,031	-	14,697,018	26,031	-	14,697,018	26,031	-	14,697,018	26,031	-			
Other Production Plant:																				
Control Area Generation - Eas	CAGE	0.000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Total Other Plan			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
General Plant:																				
California	CA	0.000%	505,860	-	-	505,860	-	-	505,860	-	-	505,860	-	-	505,860	-	-			
General Office	CN	0.000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Oregon	OR	2.540%	5,654,454	11,970	-	5,654,454	11,970	-	5,654,454	11,970	-	5,654,454	11,970	-	5,654,454	11,970	-			
Idaho	ID	0.000%	333,771	-	-	333,771	-	-	333,771	-	-	333,771	-	-	333,771	-	-			
General Office	SO	5.965%	1,815,339	9,024	-	1,815,339	9,024	-	1,815,339	9,024	-	1,815,339	9,024	-	1,815,339	9,024	-			
Utah	UT	0.000%	33,127	-	-	33,127	-	-	33,127	-	-	33,127	-	-	33,127	-	-			
Washington	WA	3.900%	2,532,816	8,020	-	2,532,816	8,020	-	2,532,816	8,020	-	2,532,816	8,020	-	2,532,816	8,020	-			
Eastern Wyoming	WYP	1.674%	4,605,142	6,425	-	4,605,142	6,425	-	4,605,142	6,425	-	4,605,142	6,425	-	4,605,142	6,425	-			
Western Wyoming	WYU	0.000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Total General Plan			15,480,508	35,439	-	15,480,508	35,439	-	15,480,508	35,439	-	15,480,508	35,439	-	15,480,508	35,439	-			
Total Amortization			1,098,874,688	4,854,917	14,411,417	1,113,286,105	4,897,610	8,880,794	1,122,166,899	4,966,669	6,115,504	1,128,282,403	5,011,238	515,845	1,128,798,248	5,031,112	(438,642)			
Total Depreciation & Amortization			30,266,882,039	79,372,700	66,911,829	30,333,793,868	79,469,908	64,007,940	30,397,801,807	79,648,033	68,914,580	30,466,716,387	79,816,658	83,749,975	30,550,466,362	79,991,929	124,633,077			

PacifiCorp
Washington 2023 General Rate Case
Jun 2022 - Dec 2025 Depreciation & Amortization Expense

Description	Factor	Depreciation Rate	Adjusted EPIS Balance			Depreciation Expense			Adjusted EPIS Balance			Depreciation Expense			Adjusted EPIS Balance			Depreciation Expense		
			Nov 2022	Nov 2022	Adjustments	Dec 2022	Dec 2022	Adjustments	Jan 2023	Jan 2023	Adjustments	Feb 2023	Feb 2023	Adjustments	Mar 2023	Mar 2023	Adjustments			
DEPRECIATION EXPENSE																				
Steam Production Plant:																				
Control Area Generation - Eas	CAGE	5.071%	5,040,145.122	21,277.135	28,668,511	5,068,813.633	21,358,256	(1,425,951)	5,067,387.682	21,415,814	(1,672,252)	5,065,715.430	21,409,268	6,129,374	5,071,844.804	21,418,685	14,634,059			
Control Area Generation - Wes	CAGW	17.616%	(0)	(0)	-	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)			
System Generator	SG	2.898%	100,926,485	243,786	(64,380)	100,862,105	243,631	(64,380)	100,797,725	243,475	(64,380)	100,733,345	243,320	(64,380)	100,668,965	243,164	(64,380)			
Renewable - Blundell	SG	2.898%	126,636,155	305,644	228,669	126,864,824	306,066	12,884	126,877,708	306,358	12,884	126,890,592	306,389	12,884	126,903,476	306,420	1,546,857			
Renewable - Blundell 2	SG	2.898%	29,848,130	72,075	-	29,848,130	72,075	-	29,848,130	72,075	-	29,848,130	72,075	-	29,848,130	72,075	-			
Pollution Control Equipment	SG	2.898%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Pollution Control Equipment	CAGE	5.071%	-	-	252,341	252,341	533	-	252,341	1,066	-	252,341	1,066	-	252,341	1,066	335,165			
Pollution Control Equipment	CAGW	17.616%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Pollution Control Equipment	JBG	20.210%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Jim Bridger Generator	JBG	20.210%	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)			
Total Steam Plant			5,297,555,893	21,898,640	29,085,141	5,326,641,034	21,980,561	(1,477,447)	5,325,163,587	22,038,788	(1,723,748)	5,323,439,839	22,032,118	6,077,878	5,329,517,716	22,041,411	16,451,701			
Hydro Production Plant:																				
System Generator	SG-P	2.619%	861,450,471	1,866,690	12,240,271	873,690,741	1,893,581	(285,702)	873,405,039	1,906,628	(329,765)	873,075,274	1,905,956	946,913	874,022,187	1,906,629	1,518,678			
System Generator	SG-U	4.348%	206,280,593	744,447	7,878,354	214,158,947	761,711	(150,843)	214,008,103	775,711	2,686,165	216,694,269	780,304	(150,843)	216,543,425	784,897	(150,843)			
Klamath	SG-P	0.000%	98,522,128	-	-	98,522,128	-	-	98,522,128	-	-	98,522,128	-	-	98,522,128	-	-			
Total Hydro Plant			1,166,253,192	2,611,138	20,118,624	1,186,371,816	2,655,292	(436,545)	1,185,935,271	2,682,338	2,356,400	1,188,291,670	2,686,260	796,070	1,189,087,741	2,691,526	1,367,834			
Other Production Plant:																				
Control Area Generation - Eas	CAGE	3.517%	1,472,146,586	4,316,772	(1,149,032)	1,470,997,555	4,312,693	(1,582,884)	1,469,414,671	4,308,690	(1,582,884)	1,467,831,786	4,304,051	(1,399,188)	1,466,432,598	4,299,681	(1,115,310)			
Control Area Generation - Wes	CAGW	3.684%	543,572,969	1,668,696	6,379,973	549,952,942	1,678,350	(82,161)	549,870,780	1,688,016	(82,161)	549,788,619	1,687,764	(73,163)	549,715,456	1,687,525	(62,990)			
System Generator - Winc	SG-W	4.209%	3,421,022,473	11,998,514	2,637,671	3,423,660,145	12,002,839	(87,325)	3,423,572,820	12,007,312	(87,325)	3,423,485,495	12,007,006	3,508,643	3,426,994,138	12,013,005	(87,325)			
System Generator	SG	0.195%	116,955	19	-	116,955	19	-	116,955	19	-	116,955	19	-	116,955	19	-			
Total Other Plan			5,436,858,984	17,984,001	7,868,612	5,444,727,596	17,993,902	(1,752,370)	5,442,975,226	18,004,037	(1,752,370)	5,441,222,855	17,998,839	2,036,292	5,443,259,147	18,000,231	(1,265,625)			
Transmission Plant:																				
Control Area Generation - Eas	CAGE	1.714%	168,851,161	241,160	-	168,851,161	241,160	-	168,851,161	241,160	-	168,851,161	241,160	-	168,851,161	241,160	-			
Control Area Generation - Wes	CAGW	1.780%	17,787,144	26,386	(2,807)	17,784,337	26,382	(2,807)	17,781,530	26,378	(2,807)	17,778,723	26,374	(2,807)	17,775,915	26,370	(2,807)			
Jim Bridger Generator	JBG	0.000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
System Generator	SG	1.714%	7,617,720,037	10,846,007	44,956,602	7,662,676,639	10,912,040	2,791,758	7,665,468,397	10,946,138	2,251,766	7,667,720,163	10,949,740	17,255,284	7,684,975,447	10,963,671	7,219,588			
Total Transmission Plant			7,804,358,342	11,113,554	44,953,795	7,849,312,137	11,179,583	2,788,951	7,852,101,088	11,213,677	2,248,959	7,854,350,047	11,217,274	17,252,477	7,871,602,523	11,231,200	7,216,781			
Distribution Plant:																				
California	CA	2.715%	349,203,731	770,515	10,060,056	359,263,786	801,456	567,740	359,831,526	813,478	763,607	360,595,134	814,984	2,727,961	363,323,095	818,934	739,558			
Oregon	OR	2.274%	2,513,496,278	4,754,143	13,318,307	2,526,814,584	4,776,543	85,912	2,526,880,496	4,789,227	419,375	2,527,299,871	4,789,687	12,339,475	2,539,639,346	4,801,778	5,764,189			
Washington	WA	2.583%	605,386,711	1,302,339	8,380,582	613,767,293	1,311,986	338,725	614,106,018	1,321,369	451,956	614,557,974	1,322,220	1,851,908	616,409,882	1,324,699	1,475,525			
Eastern Wyoming	WYP	2.656%	729,756,806	1,612,875	2,603,807	732,360,613	1,618,164	1,108,969	733,469,582	1,622,273	1,215,623	734,685,205	1,624,645	1,500,750	736,185,955	1,627,852	1,566,007			
Utah	UT	2.539%	3,633,404,226	7,664,993	26,271,691	3,659,675,917	7,714,310	11,587,367	3,671,263,284	7,754,356	17,996,376	3,689,259,660	7,785,649	12,936,333	3,702,195,994	7,818,368	13,169,495			
Idaho	ID	2.535%	429,625,459	905,864	2,217,057	431,842,517	909,788	1,047,473	432,889,990	913,236	1,079,122	433,969,113	915,482	1,468,662	435,437,775	918,172	1,500,741			
Western Wyoming	WYU	2.648%	149,161,163	329,187	(31,377)	149,129,786	329,118	(31,377)	149,098,409	329,048	(31,377)	149,067,032	328,979	(31,377)	149,035,655	328,910	(31,377)			
Total Distribution Plant			8,410,034,374	17,339,916	62,820,123	8,472,854,496	17,461,364	14,884,809	8,487,539,305	17,542,987	21,894,683	8,509,433,989	17,581,846	32,793,712	8,542,227,701	17,638,713	24,184,140			
General Plant:																				
California	CA	2.016%	22,019,777	36,999	(6,140)	22,013,637	36,994	(49,413)	21,964,224	36,947	(50,604)	21,913,620	36,863	(47,529)	21,866,090	36,781	(52,400)			
Oregon	OR	2.323%	216,637,008	417,797	2,192,544	218,829,552	421,473	(508,069)	218,281,483	423,046	(572,198)	217,689,284	421,942	(548,509)	217,140,775	420,857	(557,459)			
Washington	WA	2.365%	48,102,209	94,475	462,543	48,564,752	95,254	(99,721)	48,465,031	95,612	(101,496)	48,363,535	95,413	(96,947)	48,266,588	95,218	(102,822)			
Eastern Wyoming	WYP	2.476%	88,947,468	183,428	6,493,980	95,441,448	190,193	408,624	95,850,072	197,133	88,344	95,938,416	197,825	131,545	96,069,961	198,052	129,768			
Utah	UT	2.108%	269,598,110	471,993	9,416,200	279,014,311	481,838	1,266,544	280,280,854	491,221	117,894	280,398,749	492,437	538,998	280,937,747	493,013	234,070			
Idaho	ID	1.986%	57,164,100	94,476	1,096,395	58,260,495	95,535	230,717	58,491,212	96,634	125,232	58,616,444	96,928	64,704	58,681,147	97,085	63,742			
Western Wyoming	WYU	2.091%	18,778,041	32,743	(26,923)	18,751,119	32,696	(26,923)	18,724,196	32,649	(26,923)	18,697,273	32,602	(26,923)	18,670,350	32,555	(26,923)			
Control Area Generation - Eas	CAGE	2.913%	92,253,402	223,372	(174,496)	92,078,906	223,764	(255,833)	91,823,073	223,242	(205,843)	91,617,230	222,681	(261,405)	91,355,825	222,114	(263,308)			
Control Area Generation - Wes	CAGW	4.762%	2,835,684	11,285	6,270	2,842,954	11,263	(16,336)	2,824,618	11,241	(16,336)	2,808,278	11,176	(16,336)	2,791,941	11,112	26,733			
System Generator	SG	3.854%	197,498,621	634,889	1,559,599	199,058,219	636,867	552,502	199,610,722	640,250	(234,607)	199,376,115	640,770	(168,865)	199,207,249	640,122	(234,607)			
General Office	SGO	6.081%	374,756,610	1,900,123	6,392,528	381,149,138	1,915,173	(929,420)	380,219,718	1,929,015	6,161,609	386,381,328	1,942,271	1,529,553	387,910,881	1,961,758	369,280			
Jim Bridger Generator	JBG	1.961%	21,901,907	35,869	(103,369)	21,798,538	35,700	(103,369)	21,695,169	35,531	(103,369)	21,591,801	35,362	(103,369)	21,488,432	35,193	(103,369)			
Jim Bridger Energy	JBE	0.000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Customer Service	CN	5.797%	16,113,119	78,073	(98,350)	16,014,769	77,598	(98,350)	15,916,419	77,122	(98,350)	15,818,069	76,647	(98,350)	15,719,719	76,172	(98,350)			
Control Area Energy - Eas	CAEE	3.623%	3,250,092	9,831	(11,448)	3,238,644	9,796	(11,448)	3,227,196	9,762	(11,448)	3,215,748	9,727	(11,448)	3,204,300	9,693	(11,448)			
Total General Plan			1,429,856,149	4,225,351	27,198,334	1,457,054,483	4,264,145	299,503	1,457,353,986	4,299,593	5,071,904	1,462,425,689	4,312,646	885,117	1,463,311,007	4,329,725	(625,094)			
Mining Plant:																				
Control Area Energy - Eas	CAEE	0.000%	1,822,901	-	-	1,822,901	-	-	1,822,901	-	-	1,822,901	-	-	1,822,901	-	-			
Total Mining Plant			1,822,901	-	-	1,822,901	-	-	1,822,901	-	-									

PacifiCorp
Washington 2023 General Rate Case
Jun 2022 - Dec 2025 Depreciation & Amortization Expense

Description	Factor	Depreciation Rate	Adjusted EPIS Balance			Depreciation Expense			Adjusted EPIS Balance			Depreciation Expense			Adjusted EPIS Balance			Depreciation Expense		
			Nov 2022	Nov 2022	Adjustments	Dec 2022	Dec 2022	Adjustments	Jan 2023	Jan 2023	Adjustments	Feb 2023	Feb 2023	Adjustments	Mar 2023	Mar 2023	Adjustments			
AMORTIZATION EXPENSE																				
Intangible Plant:																				
California	CA	0.019%	481,167	8	-	481,167	8	-	481,167	8	-	481,167	8	-	481,167	8	-			
Customer Service	CN	6.843%	224,993,554	1,245,990	(170,038)	224,823,516	1,245,049	(170,038)	224,653,478	1,244,108	(170,038)	224,483,440	1,243,166	(170,038)	224,313,402	1,242,225	(170,038)			
Jim Bridger Generator	JBG	11.646%	2,634,359	25,567	-	2,634,359	25,567	-	2,634,359	25,567	-	2,634,359	25,567	-	2,634,359	25,567	-			
Idaho	ID	0.517%	4,368,987	1,881	(86)	4,368,901	1,881	(86)	4,368,815	1,881	(86)	4,368,728	1,881	(86)	4,368,642	1,881	(86)			
Oregon	OR	0.249%	4,613,599	957	(363)	4,613,235	957	(363)	4,612,872	957	(363)	4,612,509	957	(363)	4,612,146	957	(363)			
Control Area Energy - Eas	CAEE	20.000%	7,164	123	(388)	6,776	116	(388)	6,387	110	(388)	5,999	103	(388)	5,611	97	(388)			
System Generation	SG	3.253%	110,250,270	298,955	(35,087)	110,215,183	298,859	(35,087)	110,180,096	298,764	(35,087)	110,145,010	298,669	(35,087)	110,109,923	298,574	(35,087)			
Control Area Generation - Eas	CAGE	4.120%	69,364,343	238,203	(16,871)	69,347,472	238,145	(16,871)	69,330,602	238,087	(16,871)	69,313,731	238,029	(16,871)	69,296,860	237,971	(16,871)			
Control Area Generation - Wes	CAGW	1.783%	29,289,322	43,517	(1,399)	29,287,923	43,515	(1,399)	29,286,524	43,513	(1,399)	29,285,125	43,511	(1,399)	29,283,726	43,509	(1,399)			
General Office	SO	7.085%	482,604,951	2,849,964	6,844,388	489,449,339	2,869,602	49,996	489,499,334	2,889,955	1,522,518	491,021,853	2,894,597	6,521,230	497,543,083	2,918,343	2,242,848			
System Generation	SG-P	2.593%	103,431,747	223,492	(4,666)	103,427,081	223,481	(4,666)	103,422,416	223,471	(4,666)	103,417,750	223,461	(4,666)	103,413,085	223,451	(4,666)			
Utah	UT	-0.140%	(26,171,356)	3,060	(771)	(26,172,127)	3,060	(771)	(26,172,898)	3,061	(771)	(26,173,669)	3,061	(771)	(26,174,441)	3,061	(771)			
Washington	WA	0.006%	2,036,986	10	-	2,036,986	10	-	2,036,986	10	-	2,036,986	10	-	2,036,986	10	-			
Eastern Wyoming	WYP	2.227%	5,750,431	10,672	-	5,750,431	10,672	-	5,750,431	10,672	-	5,750,431	10,672	-	5,750,431	10,672	-			
System Generation	SG-U	3.197%	10,414,807	27,769	(16,977)	10,397,830	27,724	(16,977)	10,380,853	27,678	(16,977)	10,363,876	27,633	(16,977)	10,346,899	27,588	(16,977)			
Klamath Hydro Relicensing	SG-P	0.000%	74,111,750	-	-	74,111,750	-	-	74,111,750	-	-	74,111,750	-	-	74,111,750	-	-			
Total Intangible Plan			1,098,182,081	4,970,168	6,597,742	1,104,779,823	4,988,648	(196,650)	1,104,583,173	5,007,843	1,275,873	1,105,859,046	5,011,327	6,274,584	1,112,133,630	5,033,914	1,996,202			
Hydro Production Plant:																				
System Generation	SG-U	0.000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
System Generation	SG-P	2.125%	14,697,018	26,031	-	14,697,018	26,031	-	14,697,018	26,031	-	14,697,018	26,031	-	14,697,018	26,031	-			
Total Hydro Plan			14,697,018	26,031	-	14,697,018	26,031	-	14,697,018	26,031	-	14,697,018	26,031	-	14,697,018	26,031	-			
Other Production Plant:																				
Control Area Generation - Eas	CAGE	0.000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Total Other Plan			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
General Plant:																				
California	CA	0.000%	505,860	-	-	505,860	-	-	505,860	-	-	505,860	-	-	505,860	-	-			
General Office	CN	0.000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Oregon	OR	2.540%	5,654,454	11,970	-	5,654,454	11,970	-	5,654,454	11,970	-	5,654,454	11,970	-	5,654,454	11,970	-			
Idaho	ID	0.000%	333,771	-	-	333,771	-	-	333,771	-	-	333,771	-	-	333,771	-	-			
General Office	SO	5.965%	1,815,339	9,024	-	1,815,339	9,024	-	1,815,339	9,024	-	1,815,339	9,024	-	1,815,339	9,024	-			
Utah	UT	0.000%	33,127	-	-	33,127	-	-	33,127	-	-	33,127	-	-	33,127	-	-			
Washington	WA	3.900%	2,532,816	8,020	-	2,532,816	8,020	-	2,532,816	8,020	-	2,532,816	8,020	-	2,532,816	8,020	-			
Eastern Wyoming	WYP	1.674%	4,605,142	6,425	-	4,605,142	6,425	-	4,605,142	6,425	-	4,605,142	6,425	-	4,605,142	6,425	-			
Western Wyoming	WYU	0.000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Total General Plan			15,480,508	35,439	-	15,480,508	35,439	-	15,480,508	35,439	-	15,480,508	35,439	-	15,480,508	35,439	-			
Total Amortization			1,128,359,606	5,031,638	6,597,742	1,134,957,348	5,050,119	(196,650)	1,134,760,699	5,069,313	1,275,873	1,136,036,572	5,072,797	6,274,584	1,142,311,156	5,095,385	1,996,202			
Total Depreciation & Amortization			30,675,099,439	80,204,238	198,642,372	30,873,741,811	80,584,965	13,910,250	30,887,652,061	80,850,732	29,371,700	30,917,023,761	80,901,780	66,116,131	30,983,139,892	81,028,191	49,325,939			

PacifiCorp
Washington 2023 General Rate Case
Jun 2022 - Dec 2025 Depreciation & Amortization Expense

Description	Factor	Depreciation Rate	Adjusted EPIS Balance			Depreciation Expense			Adjusted EPIS Balance			Depreciation Expense			Adjusted EPIS Balance			Depreciation Expense		
			Apr 2023	Apr 2023	Adjustments	May 2023	May 2023	Adjustments	Jun 2023	Jun 2023	Adjustments	Jul 2023	Jul 2023	Adjustments	Aug 2023	Aug 2023	Adjustments			
DEPRECIATION EXPENSE																				
Steam Production Plant:																				
Control Area Generation - Eas	CAGE	5.071%	5,086,478,863	21,462,554	557,247	5,087,036,110	21,494,651	1,346,779	5,088,382,889	21,498,673	(1,861,827)	5,086,521,062	21,497,585	(1,931,451)	5,084,589,611	21,489,571	(1,651,670)			
Control Area Generation - Wes	CAGW	17.616%	(0)	(0)	-	(0)	(0)	-	(0)	(0)	-	(0)	(0)	-	(0)	(0)	-			
System Generator	SG	2.898%	100,604,585	243,009	(64,380)	100,540,205	242,853	(64,380)	100,475,825	242,698	(64,380)	100,411,445	242,543	(64,380)	100,347,065	242,387	(64,380)			
Renewable - Blundell	SG	2.898%	128,450,333	308,303	12,884	128,463,217	310,186	153,823	128,617,040	310,388	12,884	128,629,924	310,589	12,884	128,642,808	310,620	12,884			
Renewable - Blundell 2	SG	2.898%	29,848,130	72,075	-	29,848,130	72,075	-	29,848,130	72,075	-	29,848,130	72,075	-	29,848,130	72,075	-			
Pollution Control Equipment	SG	2.898%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Pollution Control Equipment	CAGE	5.071%	587,506	1,774	-	587,506	2,483	-	587,506	2,483	-	587,506	2,483	-	587,506	2,483	-			
Pollution Control Equipment	CAGW	17.616%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Pollution Control Equipment	JBG	20.210%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Jim Bridger Generator	JBG	20.210%	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)			
Total Steam Plant			5,345,969,418	22,087,715	505,751	5,346,475,169	22,122,248	1,436,222	5,347,911,391	22,126,316	(1,913,323)	5,345,998,068	22,125,274	(1,982,947)	5,344,015,121	22,117,135	(1,703,166)			
Hydro Production Plant:																				
System Generator	SG-P	2.619%	875,540,865	1,909,320	19,408	875,560,273	1,910,999	1,281,142	876,841,416	1,912,418	(329,765)	876,511,650	1,913,456	(329,765)	876,181,885	1,912,737	(329,765)			
System Generator	SG-U	4.348%	216,392,582	784,350	(150,843)	216,241,739	783,804	474,808	216,716,547	784,391	1,169,037	217,885,584	787,369	(150,843)	217,734,741	789,214	(150,843)			
Klamath	SG-P	0.000%	98,522,128	-	-	98,522,128	-	-	98,522,128	-	-	98,522,128	-	-	98,522,128	-	-			
Total Hydro Plant			1,190,455,575	2,693,671	(131,435)	1,190,324,140	2,694,803	1,755,950	1,192,080,091	2,696,809	839,272	1,192,919,363	2,700,825	(480,609)	1,192,438,754	2,701,950	(480,609)			
Other Production Plant:																				
Control Area Generation - Eas	CAGE	3.517%	1,465,317,288	4,295,997	(1,494,592)	1,463,822,695	4,292,172	(1,547,618)	1,462,275,077	4,287,714	(1,582,884)	1,460,692,193	4,283,127	(1,582,884)	1,459,109,309	4,278,488	(1,582,884)			
Control Area Generation - Wes	CAGW	3.684%	549,652,466	1,687,316	147,321	549,799,787	1,687,446	184,009	549,983,796	1,687,954	(18,994)	549,964,801	1,688,208	(66,223)	549,898,578	1,688,077	(66,223)			
System Generator - Winc	SG-W	4.209%	3,426,906,814	12,019,005	(87,325)	3,426,819,489	12,018,699	3,508,643	3,430,328,132	12,024,698	(87,325)	3,430,240,807	12,030,698	(87,325)	3,430,153,483	12,030,391	3,508,643			
System Generator	SG	0.195%	116,955	19	-	116,955	19	-	116,955	19	-	116,955	19	-	116,955	19	-			
Total Other Plant			5,441,993,522	18,002,337	(1,434,596)	5,440,558,926	17,998,336	2,145,034	5,442,703,960	18,000,386	(1,689,203)	5,441,014,756	18,002,052	(1,736,432)	5,439,278,324	17,998,976	1,859,536			
Transmission Plant:																				
Control Area Generation - Eas	CAGE	1.714%	168,851,161	241,160	-	168,851,161	241,160	-	168,851,161	241,160	-	168,851,161	241,160	-	168,851,161	241,160	-			
Control Area Generation - Wes	CAGW	1.780%	17,773,108	26,366	(2,807)	17,770,301	26,361	(2,807)	17,767,494	26,357	(2,807)	17,764,687	26,353	(2,807)	17,761,880	26,349	(2,807)			
Jim Bridger Generator	JBG	0.000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
System Generator	SG	1.714%	7,692,195,035	10,981,149	29,669,113	7,721,864,147	11,007,492	21,780,601	7,743,644,749	11,044,233	7,490,944	7,751,135,692	11,065,136	13,365,715	7,764,501,407	11,080,030	3,697,687			
Total Transmission Plant			7,878,819,304	11,248,674	29,666,305	7,908,485,609	11,275,013	21,777,794	7,930,263,404	11,311,750	7,488,137	7,937,751,540	11,332,649	13,362,908	7,951,114,448	11,347,539	3,694,880			
Distribution Plant:																				
California	CA	2.715%	364,062,653	822,857	4,210,217	368,272,869	828,456	4,912,406	373,185,275	838,776	3,827,601	377,012,877	848,663	550,316	377,563,193	853,616	433,874			
Oregon	OR	2.274%	2,545,403,535	4,818,934	13,130,665	2,558,534,220	4,836,840	12,880,974	2,571,215,195	4,861,301	15,076,905	2,586,292,100	4,887,006	4,806,134	2,590,898,234	4,906,259	1,905,064			
Washington	WA	2.583%	617,885,407	1,328,280	2,576,874	620,462,281	1,332,641	2,591,752	623,054,033	1,338,203	4,254,519	627,308,552	1,345,571	1,106,269	628,414,821	1,351,339	574,729			
Eastern Wyoming	WYP	2.656%	737,751,963	1,631,246	1,573,281	739,325,243	1,634,720	1,918,224	741,243,467	1,638,584	1,670,974	742,914,441	1,642,557	1,897,002	744,811,443	1,646,505	1,822,692			
Utah	UT	2.539%	3,715,365,489	7,845,981	78,731,267	3,794,096,755	7,943,190	25,515,046	3,819,611,801	8,053,458	13,146,366	3,832,758,166	8,094,352	14,232,936	3,846,991,103	8,123,313	15,294,997			
Idaho	ID	2.535%	436,938,516	921,308	1,420,009	438,358,525	924,393	3,761,440	442,119,965	929,865	1,437,185	443,557,150	935,355	1,640,882	445,198,032	938,606	1,747,445			
Western Wyoming	WYU	2.646%	149,004,278	328,841	(31,377)	148,972,902	328,772	(31,377)	148,941,525	328,702	(31,377)	148,910,148	328,633	(31,377)	148,878,771	328,564	(31,377)			
Total Distribution Plant			8,566,411,841	17,697,447	101,610,955	8,668,022,795	17,829,012	51,348,465	8,719,371,260	17,988,889	39,382,173	8,758,753,434	18,082,737	24,002,163	8,782,755,597	18,148,202	21,747,423			
General Plant:																				
California	CA	2.016%	21,813,690	36,697	(44,498)	21,769,192	36,615	(36,867)	21,732,325	36,547	(22,148)	21,710,177	36,497	(43,098)	21,667,079	36,443	245,774			
Oregon	OR	2.323%	216,583,316	419,787	(492,456)	216,090,860	418,771	(498,001)	215,592,858	417,812	(346,138)	215,246,720	416,995	(318,134)	214,928,586	416,352	(111,741)			
Washington	WA	2.365%	48,163,766	95,021	(90,582)	48,073,184	94,930	(82,397)	47,990,787	94,660	(58,130)	47,932,657	94,522	(87,541)	47,845,116	94,378	(65,335)			
Eastern Wyoming	WYP	2.476%	96,198,729	198,322	1,307,616	97,507,345	199,804	416,440	97,923,785	201,583	4,149,415	102,073,200	206,292	413,537	102,486,737	210,999	252,629			
Utah	UT	2.108%	281,171,817	493,692	503,786	281,675,603	494,341	1,129,323	282,804,925	495,775	428,149	283,233,075	497,143	885,317	284,118,391	498,296	729,398			
Idaho	ID	1.986%	58,744,890	97,192	103,478	58,848,368	97,330	157,456	59,005,824	97,546	90,497	59,096,321	97,751	156,593	59,252,914	97,956	104,987			
Western Wyoming	WYU	2.091%	18,643,428	32,508	(26,923)	18,616,505	32,461	(26,923)	18,589,582	32,414	(26,923)	18,562,659	32,367	(26,923)	18,535,737	32,320	(26,923)			
Control Area Generation - Eas	CAGE	2.913%	91,092,517	221,477	(223,786)	90,868,731	220,886	(265,212)	90,603,519	220,292	(256,316)	90,347,203	219,699	407,042	90,154,245	219,042	(103,684)			
Control Area Generation - Wes	CAGW	4.762%	2,820,874	11,136	(16,338)	2,804,336	11,161	(16,338)	2,787,998	11,096	(16,338)	2,771,660	11,031	(16,338)	2,755,322	10,966	92,118			
System Generator	SG	3.854%	198,972,642	639,474	(234,607)	198,738,035	638,720	(234,607)	198,503,428	637,967	(234,607)	198,268,820	637,213	(234,607)	198,034,213	636,460	(234,607)			
General Office	SO	6.081%	388,280,160	1,966,568	(134,343)	388,145,817	1,967,164	11,813,953	399,959,770	1,996,755	3,057,040	403,016,810	2,034,433	624,908	403,641,718	2,043,761	282,839			
Jim Bridger Generator	JBG	1.961%	21,385,063	35,024	(103,369)	21,281,695	34,856	(103,369)	21,178,326	34,687	(103,369)	21,074,957	34,518	(103,369)	20,971,589	34,349	(103,369)			
Jim Bridger Energy	JBE	0.000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Customer Service	CN	5.797%	15,621,369	75,697	(98,350)	15,523,019	75,222	(98,350)	15,424,669	74,747	(98,350)	15,326,318	74,272	(98,350)	15,227,968	73,797	(98,350)			
Control Area Energy - Eas	CAEE	3.623%	3,192,853	9,658	(11,448)	3,181,405	9,624	(11,448)	3,169,957	9,589	(11,448)	3,158,509	9,554	(11,448)	3,147,061	9,520	(11,448)			
Total General Plant			1,462,685,912	4,332,254	438,182	1,463,124,094	4,331,785	12,143,660	1,475,267,754	4,361,470	6,551,334	1,481,819,088	4,402,248	1,547,589	1,483,366,678	4,415,439	952,288			
Mining Plant:																				

PacifiCorp
Washington 2023 General Rate Case
Jun 2022 - Dec 2025 Depreciation & Amortization Expense

Description	Factor	Depreciation Rate	Adjusted EPIS Balance			Depreciation Expense			Adjusted EPIS Balance			Depreciation Expense			Adjusted EPIS Balance			Depreciation Expense		
			Apr 2023	Apr 2023	Adjustments	May 2023	May 2023	Adjustments	Jun 2023	Jun 2023	Adjustments	Jul 2023	Jul 2023	Adjustments	Aug 2023	Aug 2023	Adjustments			
AMORTIZATION EXPENSE																				
Intangible Plant:																				
California	CA	0.019%	481,167	8	-	481,167	8	-	481,167	8	-	481,167	8	-	481,167	8	-			
Customer Service	CN	6.843%	224,143,364	1,241,284	(170,038)	223,973,327	1,240,342	(170,038)	223,803,289	1,239,401	(170,038)	223,633,251	1,238,460	(170,038)	223,463,213	1,237,519	(170,038)			
Jim Bridger Generator	JBG	11.846%	2,634,359	25,567	-	2,634,359	25,567	-	2,634,359	25,567	-	2,634,359	25,567	-	2,634,359	25,567	-			
Idaho	ID	0.517%	4,368,556	1,881	(86)	4,368,470	1,881	(86)	4,368,383	1,881	(86)	4,368,297	1,881	(86)	4,368,211	1,881	(86)			
Oregon	OR	0.249%	4,611,782	957	(363)	4,611,419	957	(363)	4,611,056	957	(363)	4,610,692	957	(363)	4,610,329	957	(363)			
Control Area Energy - Eas	CAEE	20.000%	5,223	90	(388)	4,834	84	(388)	4,446	77	(388)	4,058	71	(388)	3,669	64	(388)			
System Generation	SG	3.253%	110,074,837	298,479	(35,087)	110,039,750	298,384	(35,087)	110,004,664	298,289	(35,087)	109,969,577	298,194	(35,087)	109,934,491	298,098	(35,087)			
Control Area Generation - Eas	CAGE	4.120%	69,279,990	237,914	(16,871)	69,263,119	237,856	(16,871)	69,246,249	237,798	(16,871)	69,229,378	237,740	(16,871)	69,212,508	237,682	(16,871)			
Control Area Generation - Wes	CAGW	1.783%	29,282,327	43,507	(1,399)	29,280,929	43,505	(1,399)	29,279,530	43,503	(1,399)	29,278,131	43,501	(1,399)	29,276,732	43,499	(1,399)			
General Office	SO	7.085%	499,785,930	2,944,216	1,744,836	501,530,766	2,955,988	6,145,899	507,676,665	2,979,282	8,224,766	515,901,431	3,021,706	1,909,320	517,810,751	3,051,622	2,762,740			
System Generation	SG-P	2.593%	103,408,419	223,441	(4,666)	103,403,753	223,431	(4,666)	103,399,088	223,421	(4,666)	103,394,422	223,411	(4,666)	103,389,757	223,401	(4,666)			
Utah	UT	-0.140%	(26,175,212)	3,061	(771)	(26,175,983)	3,061	(771)	(26,176,754)	3,061	(771)	(26,177,525)	3,061	(771)	(26,178,296)	3,061	(771)			
Washington	WA	0.006%	2,036,986	10	-	2,036,986	10	-	2,036,986	10	-	2,036,986	10	-	2,036,986	10	-			
Eastern Wyoming	WYP	2.227%	5,750,431	10,672	-	5,750,431	10,672	-	5,750,431	10,672	-	5,750,431	10,672	-	5,750,431	10,672	-			
System Generation	SG-U	3.197%	10,329,922	27,543	(16,977)	10,312,945	27,497	(16,977)	10,295,968	27,452	(16,977)	10,278,991	27,407	(16,977)	10,262,014	27,362	(16,977)			
Klamath Hydro Relicensing	SG-P	0.000%	74,111,750	-	-	74,111,750	-	-	74,111,750	-	-	74,111,750	-	-	74,111,750	-	-			
Total Intangible Plan			1,114,129,833	5,058,629	1,498,191	1,115,628,023	5,069,242	5,899,253	1,121,527,276	5,091,378	7,978,120	1,129,505,397	5,132,644	1,662,675	1,131,168,071	5,161,402	2,516,094			
Hydro Production Plant:																				
System Generation	SG-U	0.000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
System Generation	SG-P	2.125%	14,697,018	26,031	-	14,697,018	26,031	-	14,697,018	26,031	-	14,697,018	26,031	-	14,697,018	26,031	-			
Total Hydro Plan			14,697,018	26,031	-	14,697,018	26,031	-	14,697,018	26,031	-	14,697,018	26,031	-	14,697,018	26,031	-			
Other Production Plant:																				
Control Area Generation - Eas	CAGE	0.000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Total Other Plan			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
General Plant:																				
California	CA	0.000%	505,860	-	-	505,860	-	-	505,860	-	-	505,860	-	-	505,860	-	-			
General Office	CN	0.000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Oregon	OR	2.540%	5,654,454	11,970	-	5,654,454	11,970	-	5,654,454	11,970	-	5,654,454	11,970	-	5,654,454	11,970	-			
Idaho	ID	0.000%	333,771	-	-	333,771	-	-	333,771	-	-	333,771	-	-	333,771	-	-			
General Office	SO	5.965%	1,815,339	9,024	-	1,815,339	9,024	-	1,815,339	9,024	-	1,815,339	9,024	-	1,815,339	9,024	-			
Utah	UT	0.000%	33,127	-	-	33,127	-	-	33,127	-	-	33,127	-	-	33,127	-	-			
Washington	WA	3.900%	2,532,816	8,020	-	2,532,816	8,020	-	2,532,816	8,020	-	2,532,816	8,020	-	2,532,816	8,020	-			
Eastern Wyoming	WYP	1.674%	4,605,142	6,425	-	4,605,142	6,425	-	4,605,142	6,425	-	4,605,142	6,425	-	4,605,142	6,425	-			
Western Wyoming	WYU	0.000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Total General Plan			15,480,508	35,439	-	15,480,508	35,439	-	15,480,508	35,439	-	15,480,508	35,439	-	15,480,508	35,439	-			
Total Amortization			1,144,307,358	5,120,099	1,498,191	1,145,805,549	5,130,713	5,899,253	1,151,704,802	5,152,849	7,978,120	1,159,682,922	5,194,114	1,662,675	1,161,345,597	5,222,873	2,516,094			
Total Depreciation & Amortization			31,032,465,831	81,182,197	132,153,353	31,164,619,183	81,381,908	96,506,379	31,261,125,562	81,638,469	58,636,510	31,319,762,073	81,839,899	36,375,347	31,356,137,420	81,950,115	28,586,447			

PacifiCorp
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Jun 2022 - Dec 2025 Depreciation & Amortization Expense

Table with columns: Description, Factor, Depreciation Rate, Adjusted EPIS Balance, Depreciation Expense, Adjustments, and various monthly dates from Sep 2023 to Jan 2024. Rows are categorized by plant type (Steam, Hydro, Other, Transmission, Distribution, General, Mining).

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Description	Factor	Depreciation Rate	Adjusted EPIS Balance			Depreciation Expense			Adjusted EPIS Balance			Depreciation Expense			Adjusted EPIS Balance			Depreciation Expense		
			Sep 2023	Sep 2023	Adjustments	Oct 2023	Oct 2023	Adjustments	Nov 2023	Nov 2023	Adjustments	Dec 2023	Dec 2023	Adjustments	Jan 2024	Jan 2024	Adjustments			
AMORTIZATION EXPENSE																				
Intangible Plant:																				
California	CA	0.019%	481,167	8	-	481,167	8	-	481,167	8	-	481,167	8	-	481,167	8	-			
Customer Service	CN	6.843%	223,293,175	1,236,577	(170,038)	223,123,137	1,235,636	(170,038)	222,953,099	1,234,695	(170,038)	222,783,061	1,233,753	(170,038)	222,613,023	1,232,812	(170,038)			
Jim Bridger Generator	JBG	11.846%	2,634,359	25,567	-	2,634,359	25,567	-	2,634,359	25,567	-	2,634,359	25,567	-	2,634,359	25,567	-			
Idaho	ID	0.517%	4,368,125	1,881	(86)	4,368,038	1,881	(86)	4,367,952	1,881	(86)	4,367,866	1,881	(86)	4,367,780	1,881	(86)			
Oregon	OR	0.249%	4,609,966	957	(363)	4,609,603	956	(363)	4,609,239	956	(363)	4,608,876	956	(363)	4,608,513	956	(363)			
Control Area Energy - Eas	CAEE	20.000%	3,281	58	(388)	2,893	51	(388)	2,504	45	(388)	2,116	39	(388)	1,728	32	(388)			
System Generation	SG	3.253%	109,899,404	298,003	(35,087)	109,864,317	297,908	(35,087)	109,829,231	297,813	(35,087)	109,794,144	297,718	(35,087)	109,759,058	297,623	(35,087)			
Control Area Generation - Eas	CAGE	4.120%	69,195,637	237,624	(16,871)	69,178,767	237,566	(16,871)	69,161,896	237,508	(16,871)	69,145,026	237,450	(16,871)	69,128,155	237,392	(16,871)			
Control Area Generation - Wes	CAGW	1.783%	29,275,333	43,497	(1,399)	29,273,934	43,495	(1,399)	29,272,536	43,493	(1,399)	29,271,137	43,490	(1,399)	29,269,738	43,488	(1,399)			
General Office	SO	7.085%	520,573,491	3,065,415	1,893,327	522,466,818	3,079,160	2,071,110	524,537,928	3,090,863	15,220,977	539,758,906	3,141,911	3,205,555	542,964,461	3,196,308	2,187,607			
System Generation	SG-P	2.593%	103,385,091	223,391	(4,666)	103,380,425	223,381	(4,666)	103,375,760	223,371	(4,666)	103,371,094	223,360	(4,666)	103,366,429	223,350	(4,666)			
Utah	UT	-0.140%	(26,179,067)	3,061	(771)	(26,179,838)	3,061	(771)	(26,180,609)	3,061	(771)	(26,181,380)	3,062	(771)	(26,182,152)	3,062	(771)			
Washington	WA	0.006%	2,036,986	10	-	2,036,986	10	-	2,036,986	10	-	2,036,986	10	-	2,036,986	10	-			
Eastern Wyoming	WYP	2.227%	5,750,431	10,672	-	5,750,431	10,672	-	5,750,431	10,672	-	5,750,431	10,672	-	5,750,431	10,672	-			
System Generation	SG-U	3.197%	10,245,037	27,316	(16,977)	10,228,060	27,271	(16,977)	10,211,083	27,226	(16,977)	10,194,106	27,181	(16,977)	10,177,128	27,136	(16,977)			
Klamath Hydro Relicensing	SG-P	0.000%	74,111,750	-	-	74,111,750	-	-	74,111,750	-	-	74,111,750	-	-	74,111,750	-	-			
Total Intangible Plan			1,133,684,166	5,174,037	1,646,682	1,135,330,847	5,186,624	1,824,465	1,137,155,312	5,197,169	14,974,332	1,152,129,644	5,247,058	2,958,910	1,155,088,553	5,300,297	1,940,962			
Hydro Production Plant:																				
System Generation	SG-U	0.000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
System Generation	SG-P	2.125%	14,697,018	26,031	-	14,697,018	26,031	-	14,697,018	26,031	-	14,697,018	26,031	-	14,697,018	26,031	-			
Total Hydro Plan			14,697,018	26,031	-	14,697,018	26,031	-	14,697,018	26,031	-	14,697,018	26,031	-	14,697,018	26,031	-			
Other Production Plant:																				
Control Area Generation - Eas	CAGE	0.000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Total Other Plan			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
General Plant:																				
California	CA	0.000%	505,860	-	-	505,860	-	-	505,860	-	-	505,860	-	-	505,860	-	-			
General Office	CN	0.000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Oregon	OR	2.540%	5,654,454	11,970	-	5,654,454	11,970	-	5,654,454	11,970	-	5,654,454	11,970	-	5,654,454	11,970	-			
Idaho	ID	0.000%	333,771	-	-	333,771	-	-	333,771	-	-	333,771	-	-	333,771	-	-			
General Office	SO	5.965%	1,815,339	9,024	-	1,815,339	9,024	-	1,815,339	9,024	-	1,815,339	9,024	-	1,815,339	9,024	-			
Utah	UT	0.000%	33,127	-	-	33,127	-	-	33,127	-	-	33,127	-	-	33,127	-	-			
Washington	WA	3.900%	2,532,816	8,020	-	2,532,816	8,020	-	2,532,816	8,020	-	2,532,816	8,020	-	2,532,816	8,020	-			
Eastern Wyoming	WYP	1.674%	4,605,142	6,425	-	4,605,142	6,425	-	4,605,142	6,425	-	4,605,142	6,425	-	4,605,142	6,425	-			
Western Wyoming	WYU	0.000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Total General Plan			15,480,508	35,439	-	15,480,508	35,439	-	15,480,508	35,439	-	15,480,508	35,439	-	15,480,508	35,439	-			
Total Amortization			1,163,861,691	5,235,507	1,646,682	1,165,508,373	5,248,094	1,824,465	1,167,332,838	5,258,639	14,974,332	1,182,307,169	5,308,529	2,958,910	1,185,266,079	5,361,768	1,940,962			
Total Depreciation & Amortization			31,384,723,867	82,018,343	129,786,499	31,514,510,366	82,205,621	208,396,070	31,722,906,437	82,627,060	428,285,218	32,151,191,655	83,379,666	12,993,723	32,164,185,378	83,880,979	24,810,325			

PacifiCorp
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Description	Factor	Depreciation Rate	Adjusted EPIS Balance			Depreciation Expense			Adjusted EPIS Balance			Depreciation Expense			Adjusted EPIS Balance			Depreciation Expense		
			Feb 2024	Feb 2024	Adjustments	Mar 2024	Mar 2024	Adjustments	Apr 2024	Apr 2024	Adjustments	May 2024	May 2024	Adjustments	Jun 2024	Jun 2024	Adjustments			
DEPRECIATION EXPENSE																				
Steam Production Plant:																				
Control Area Generation - Eas	CAGE	5.071%	5,107,839,152	21,587,627	1,289,494	5,109,128,647	21,586,458	25,168,863	5,134,297,510	21,642,359	(1,222,827)	5,133,074,683	21,692,953	2,362,563	5,135,437,246	21,695,361	(1,855,650)			
Control Area Generation - Wes	CAGW	17.616%	-	(0)	-	(0)	-	(0)	-	(0)	-	(0)	-	(0)	-	(0)				
System Generator	SG	2.898%	99,960,786	241,454	(64,380)	99,836,406	241,299	(64,380)	99,832,026	241,143	(64,380)	99,767,646	240,988	(64,380)	99,703,266	240,833	(64,380)			
Renewable - Blundell	SG	2.898%	128,773,931	310,936	13,271	128,787,202	310,968	13,271	128,800,472	311,000	13,271	128,813,743	311,032	115,778	128,929,521	311,188	13,271			
Renewable - Blundell 2	SG	2.898%	29,848,130	72,075	-	29,848,130	72,075	-	29,848,130	72,075	-	29,848,130	72,075	-	29,848,130	72,075	-			
Pollution Control Equipmen	SG	2.898%	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
Pollution Control Equipmen	CAGE	5.071%	1,408,338	5,951	-	1,408,338	5,951	-	1,408,338	5,951	-	1,408,338	5,951	-	1,408,338	5,951	689,026			
Pollution Control Equipmen	CAGW	17.616%	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
Pollution Control Equipmen	JBG	20.210%	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
Jim Bridger Generator	JBG	20.210%	(0)	(0)	-	(0)	-	(0)	(0)	-	(0)	(0)	-	(0)	-	(0)				
Total Steam Plan			5,367,830,337	22,218,043	1,238,385	5,369,068,722	22,216,751	25,117,754	5,394,186,476	22,272,529	(1,273,936)	5,392,912,540	22,322,999	2,413,961	5,395,326,502	22,325,407	(1,217,734)			
Hydro Production Plant:																				
System Generator	SG-P	2.619%	941,737,941	2,055,821	(329,765)	941,408,175	2,055,101	3,413,159	944,821,335	2,058,466	1,212,469	946,033,803	2,063,514	3,188,582	949,222,386	2,068,317	(329,765)			
System Generator	SG-U	4.348%	241,996,569	877,124	(150,843)	241,845,726	876,577	(150,843)	241,694,883	876,031	(150,843)	241,544,040	875,484	3,377,276	244,921,316	881,330	(150,843)			
Klamath	SG-P	0.000%	98,522,128	-	-	98,522,128	-	-	98,522,128	-	-	98,522,128	-	-	98,522,128	-	-			
Total Hydro Plan			1,282,256,638	2,932,945	(480,609)	1,281,776,029	2,931,678	3,262,316	1,285,038,346	2,934,497	1,061,625	1,286,099,971	2,938,998	6,565,858	1,292,665,829	2,949,647	(480,609)			
Other Production Plant:																				
Control Area Generation - Eas	CAGE	3.517%	1,497,525,519	4,391,071	(1,581,117)	1,495,944,402	4,386,437	27,454,896	1,523,399,297	4,424,351	(951,294)	1,522,448,003	4,463,188	(1,544,793)	1,520,903,210	4,459,530	(1,396,101)			
Control Area Generation - Wes	CAGW	3.684%	553,523,030	1,699,209	-	553,452,759	1,698,993	(70,271)	553,382,489	1,698,777	(70,271)	553,312,218	1,698,562	920,997	554,233,215	1,699,867	(70,271)			
System Generator - Winc	SG-W	4.209%	3,520,550,029	12,346,140	6,616,429	3,527,166,457	12,358,880	648,698	3,527,815,155	12,371,620	648,698	3,528,463,853	12,373,895	6,616,429	3,535,080,282	12,386,635	968,298			
System Generator	SG	0.195%	116,955	19	-	116,955	19	-	116,955	19	-	116,955	19	-	116,955	19	-			
Total Other Plan			5,571,715,533	18,436,438	4,965,040	5,576,680,573	18,444,329	28,033,323	5,604,713,896	18,494,767	(372,867)	5,604,341,029	18,533,663	5,992,632	5,610,333,661	18,546,051	(498,073)			
Transmission Plant:																				
Control Area Generation - Eas	CAGE	1.714%	168,851,161	241,160	-	168,851,161	241,160	-	168,851,161	241,160	-	168,851,161	241,160	-	168,851,161	241,160	-			
Control Area Generation - Wes	CAGW	1.780%	17,745,038	26,324	(2,807)	17,742,231	26,320	(2,807)	17,739,424	26,316	(2,807)	17,736,617	26,311	(2,807)	17,733,809	26,307	(2,807)			
Jim Bridger Generator	JBG	0.000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
System Generator	SG	1.714%	8,008,869,362	11,433,640	2,993,484	8,011,862,846	11,440,729	3,094,543	8,014,957,389	11,445,077	67,806,561	8,082,763,949	11,495,708	162,186,515	8,244,950,464	11,659,951	9,199,721			
Total Transmission Plan			8,195,465,561	11,701,124	2,990,677	8,198,458,238	11,708,209	3,091,736	8,201,547,973	11,712,552	67,803,753	8,269,351,727	11,763,180	162,183,707	8,431,535,434	11,927,418	9,196,914			
Distribution Plant:																				
California	CA	2.715%	434,475,440	983,125	46,928	434,522,368	983,056	31,875	434,554,242	983,145	46,939	434,601,182	983,234	44,576	434,645,758	983,338	142,717			
Oregon	OR	2.274%	2,638,596,438	4,998,245	12,061,167	2,650,657,605	5,012,459	5,866,210	2,656,523,816	5,029,448	23,147,601	2,679,671,416	5,056,943	20,122,328	2,699,793,744	5,097,949	17,722,191			
Washington	WA	2.583%	637,684,678	1,372,431	574,863	638,259,541	1,373,100	633,240	638,892,780	1,374,400	630,811	639,523,592	1,375,760	630,011	640,153,615	1,377,011	840,195			
Eastern Wyoming	WYP	2.656%	752,864,943	1,665,189	1,436,077	754,301,020	1,668,020	1,500,100	755,801,120	1,671,270	14,602,856	770,403,976	1,689,091	1,847,072	772,251,048	1,707,297	1,595,121			
Utah	UT	2.539%	3,997,468,051	8,441,456	9,983,178	4,007,451,229	8,467,264	19,230,847	4,026,682,076	8,498,165	45,668,006	4,072,350,082	8,566,812	24,946,155	4,097,296,237	8,641,505	18,043,826			
Idaho	ID	2.535%	452,954,496	955,624	1,451,959	454,406,456	958,255	1,497,390	455,903,846	961,370	10,438,723	466,342,569	973,976	1,588,084	467,930,653	986,677	1,453,726			
Western Wyoming	WYU	2.648%	148,690,510	328,148	(31,377)	148,659,133	328,079	(31,377)	148,627,756	328,010	(31,377)	148,596,379	327,941	(31,377)	148,565,002	327,871	(31,377)			
Total Distribution Plan			9,062,734,556	18,744,219	25,522,796	9,088,257,351	18,790,233	28,728,285	9,116,985,636	18,845,808	94,503,560	9,211,489,196	18,973,758	49,046,861	9,260,536,057	19,121,646	39,766,399			
General Plant:																				
California	CA	2.016%	23,507,468	39,541	(47,095)	23,460,373	39,459	(52,008)	23,408,365	39,376	(43,532)	23,364,833	39,296	(36,054)	23,328,778	39,229	(20,026)			
Oregon	OR	2.323%	223,820,329	433,803	(537,273)	223,283,056	432,736	(503,577)	222,779,479	431,729	(419,409)	222,360,070	430,835	(446,130)	221,913,940	429,988	(263,968)			
Washington	WA	2.365%	49,362,496	97,380	(92,947)	49,269,549	97,191	(96,472)	49,173,077	97,004	(59,562)	49,113,495	96,850	(52,355)	49,051,140	96,740	(24,709)			
Eastern Wyoming	WYP	2.476%	105,198,900	216,939	3,326,756	108,525,655	220,452	122,128	108,647,783	224,009	248,229	108,896,012	224,391	418,607	109,314,619	225,079	208,298			
Utah	UT	2.108%	292,671,900	514,027	185,948	292,857,848	514,262	184,634	293,042,482	514,588	481,628	293,224,111	515,173	880,695	294,404,806	516,369	387,505			
Idaho	ID	1.986%	60,711,531	100,450	75,506	60,787,037	100,563	74,517	60,861,554	100,687	115,826	60,977,380	100,844	171,982	61,149,362	101,082	102,461			
Western Wyoming	WYU	2.091%	18,374,200	32,039	(26,923)	18,347,277	31,992	(26,923)	18,320,355	31,945	(26,923)	18,293,432	31,898	(26,923)	18,266,509	31,851	(26,923)			
Control Area Generation - Eas	CAGE	2.913%	94,280,890	229,226	(270,101)	94,010,789	228,570	(270,101)	93,740,689	227,915	(228,216)	93,512,473	227,310	2,946,962	96,459,424	230,610	(260,411)			
Control Area Generation - Wes	CAGW	4.762%	5,432,840	21,581	(7,751)	5,425,089	21,544	(3,323)	5,421,766	21,522	7,739	5,429,504	21,530	3,110,206	8,539,710	27,717	16,898			
System Generator	SG	3.854%	196,649,580	631,994	(223,102)	196,426,478	631,277	(192,013)	196,234,465	630,611	(223,102)	196,011,363	629,944	(223,102)	195,788,261	629,232	(223,102)			
General Office	SO	6.081%	411,885,384	2,084,245	863,983	412,749,367	2,089,306	879,505	413,628,872	2,093,723	(505,184)	413,123,688	2,094,672	3,975,310	417,098,998	2,103,646	509,514			
Jim Bridger Generator	JBG	1.961%	20,351,377	33,336	(103,369)	20,248,008	33,167	(103,369)	20,144,640	32,998	(103,369)	20,041,271	32,829	-	19,937,902	32,660	(103,369)			
Jim Bridger Energy	JBE	0.000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
Customer Service	CN	5.797%	14,637,868	70,946	(98,350)	14,539,518	70,471	(98,350)	14,441,168	69,996	(98,350)	14,342,818	69,521	(98,350)	14,244,468	69,046	(98,350)			
Control Area Energy - Eas	CAEE	3.623%	3,078,374	9,313	(11,448)	3,066,926	9,278	(11,448)	3,055,478	9,243	(11,448)	3,044,030	9,209	-	3,032,583	9,174	(11,448)			
Total General Plan			1,519,963,137	4,514,820	3,033,834	1,522,996,971	4,520,268	(96,799)	1,522,900,172	4,525,345	(865,693)	1,522,034,479	4,524,302	10,506,021	1,532,540,500	4,542,247	194,371			
Mining Plant:																				
Control Area Energy - Eas	CAEE	0.000%	1,822,901	-	-															

PacifiCorp
Washington 2023 General Rate Case
Jun 2022 - Dec 2025 Depreciation & Amortization Expense

Description	Factor	Depreciation Rate	Adjusted EPIS Balance			Depreciation Expense			Adjusted EPIS Balance			Depreciation Expense			Adjusted EPIS Balance			Depreciation Expense		
			Feb 2024	Feb 2024	Adjustments	Mar 2024	Mar 2024	Adjustments	Apr 2024	Apr 2024	Adjustments	May 2024	May 2024	Adjustments	Jun 2024	Jun 2024	Adjustments			
AMORTIZATION EXPENSE																				
Intangible Plant:																				
California	CA	0.019%	481,167	8	-	481,167	8	-	481,167	8	-	481,167	8	-	481,167	8	-			
Customer Service	CN	6.843%	222,442,985	1,231,871	(170,038)	222,272,947	1,230,929	(170,038)	222,102,909	1,229,988	(170,038)	221,932,871	1,229,047	(170,038)	221,762,833	1,228,106	(170,038)			
Jim Bridger Generator	JBG	11.846%	2,634,359	25,567	-	2,634,359	25,567	-	2,634,359	25,567	-	2,634,359	25,567	-	2,634,359	25,567	-			
Idaho	ID	0.517%	4,367,693	1,881	(86)	4,367,607	1,880	(86)	4,367,521	1,880	(86)	4,367,435	1,880	(86)	4,367,348	1,880	(86)			
Oregon	OR	0.249%	4,608,149	956	(363)	4,607,786	956	(363)	4,607,423	956	(363)	4,607,059	956	(363)	4,606,696	956	(363)			
Control Area Energy - Eas	CAEE	20.000%	1,339	26	(388)	951	19	(388)	563	13	(388)	174	6	(388)	(214)	(0)	(388)			
System Generation	SG	3.253%	109,723,971	297,528	(35,087)	109,688,885	297,433	(35,087)	109,653,798	297,337	(35,087)	109,618,712	297,242	(35,087)	109,583,625	297,147	(35,087)			
Control Area Generation - Eas	CAGE	4.120%	69,111,285	237,334	(16,871)	69,094,414	237,276	(16,871)	69,077,544	237,218	(16,871)	69,060,673	237,160	(16,871)	69,043,803	237,103	(16,871)			
Control Area Generation - Wes	CAGW	1.783%	29,268,339	43,486	(1,399)	29,266,940	43,484	(1,399)	29,265,541	43,482	(1,399)	29,264,142	43,480	(1,399)	29,262,744	43,478	(1,399)			
General Office	SO	7.085%	545,152,068	3,212,230	10,730,409	555,882,477	3,250,365	2,477,681	558,360,158	3,289,356	768,805	559,128,963	3,298,940	15,911,461	575,040,424	3,348,182	1,027,227			
System Generation	SG-P	2.593%	103,361,763	223,340	(4,666)	103,357,098	223,330	(4,666)	103,352,432	223,320	(4,666)	103,347,766	223,310	(4,666)	103,343,101	223,300	(4,666)			
Utah	UT	-0.140%	(26,182,923)	3,062	(771)	(26,183,694)	3,062	(771)	(26,184,465)	3,062	(771)	(26,185,236)	3,062	(771)	(26,186,007)	3,062	(771)			
Washington	WA	0.006%	2,036,986	10	-	2,036,986	10	-	2,036,986	10	-	2,036,986	10	-	2,036,986	10	-			
Eastern Wyoming	WYP	2.227%	5,750,431	10,672	-	5,750,431	10,672	-	5,750,431	10,672	-	5,750,431	10,672	-	5,750,431	10,672	-			
System Generation	SG-U	3.197%	10,160,151	27,090	(16,977)	10,143,174	27,045	(16,977)	10,126,197	27,000	(16,977)	10,109,220	26,955	(16,977)	10,092,243	26,909	(16,977)			
Klamath Hydro Relicensing	SG-P	0.000%	74,111,750	-	-	74,111,750	-	-	74,111,750	-	-	74,111,750	-	-	74,111,750	-	-			
Total Intangible Plan			1,157,029,515	5,315,060	10,483,763	1,167,513,278	5,352,037	2,231,036	1,169,744,314	5,389,871	522,160	1,170,266,474	5,398,296	15,664,816	1,185,931,290	5,446,380	780,582			
Hydro Production Plant:																				
System Generation	SG-U	0.000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
System Generation	SG-P	2.125%	14,697,018	26,031	-	14,697,018	26,031	-	14,697,018	26,031	-	14,697,018	26,031	-	14,697,018	26,031	-			
Total Hydro Plan			14,697,018	26,031	-	14,697,018	26,031	-	14,697,018	26,031	-	14,697,018	26,031	-	14,697,018	26,031	-			
Other Production Plant:																				
Control Area Generation - Eas	CAGE	0.000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Total Other Plan			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
General Plant:																				
California	CA	0.000%	505,860	-	-	505,860	-	-	505,860	-	-	505,860	-	-	505,860	-	-			
General Office	CN	0.000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Oregon	OR	2.540%	5,654,454	11,970	-	5,654,454	11,970	-	5,654,454	11,970	-	5,654,454	11,970	-	5,654,454	11,970	-			
Idaho	ID	0.000%	333,771	-	-	333,771	-	-	333,771	-	-	333,771	-	-	333,771	-	-			
General Office	SO	5.965%	1,815,339	9,024	-	1,815,339	9,024	-	1,815,339	9,024	-	1,815,339	9,024	-	1,815,339	9,024	-			
Utah	UT	0.000%	33,127	-	-	33,127	-	-	33,127	-	-	33,127	-	-	33,127	-	-			
Washington	WA	3.900%	2,532,816	8,020	-	2,532,816	8,020	-	2,532,816	8,020	-	2,532,816	8,020	-	2,532,816	8,020	-			
Eastern Wyoming	WYP	1.674%	4,605,142	6,425	-	4,605,142	6,425	-	4,605,142	6,425	-	4,605,142	6,425	-	4,605,142	6,425	-			
Western Wyoming	WYU	0.000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Total General Plan			15,480,508	35,439	-	15,480,508	35,439	-	15,480,508	35,439	-	15,480,508	35,439	-	15,480,508	35,439	-			
Total Amortization			1,187,207,041	5,376,531	10,483,763	1,197,690,804	5,413,508	2,231,036	1,199,921,840	5,451,341	522,160	1,200,443,999	5,459,767	15,664,816	1,216,108,815	5,507,851	780,582			
Total Depreciation & Amortization			32,188,995,703	83,924,120	47,753,886	32,236,749,589	84,024,975	90,367,650	32,327,117,239	84,236,838	161,378,603	32,488,495,842	84,518,667	252,373,857	32,740,869,699	84,920,267	47,741,850			

PacifiCorp
Washington 2023 General Rate Case
Jun 2022 - Dec 2025 Depreciation & Amortization Expense

Description	Factor	Depreciation Rate	Adjusted EPIS Balance			Depreciation Expense			Adjusted EPIS Balance			Depreciation Expense			Adjusted EPIS Balance			Depreciation Expense		
			Jul 2024	Jul 2024	Adjustments	Aug 2024	Aug 2024	Adjustments	Sep 2024	Sep 2024	Adjustments	Oct 2024	Oct 2024	Adjustments	Nov 2024	Nov 2024	Adjustments			
DEPRECIATION EXPENSE																				
Steam Production Plant:																				
Control Area Generation - Eas	CAGE	5.071%	5,133,581,596	21,696,432	(1,827,973)	5,131,753,624	21,688,649	(1,806,832)	5,130,146,792	21,681,392	(904,171)	5,129,242,620	21,676,086	(76,444)	5,129,166,176	21,674,015	3,750,738			
Control Area Generation - Wes	CAGW	17.616%	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)			
System Generator	SG	2.898%	99,638,886	240,677	(64,380)	99,574,506	240,522	(64,380)	99,510,126	240,366	(64,380)	99,445,746	240,211	(64,380)	99,381,366	240,055	(64,380)			
Renewable - Blundell	SG	2.898%	128,942,792	311,344	13,271	128,956,062	311,376	13,271	128,969,333	311,408	13,271	128,982,603	311,440	13,271	128,995,874	311,472	13,271			
Renewable - Blundell 2	SG	2.898%	29,848,130	72,075	-	29,848,130	72,075	-	29,848,130	72,075	-	29,848,130	72,075	-	29,848,130	72,075	-			
Pollution Control Equipment	SG	2.898%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Pollution Control Equipmen	CAGE	5.071%	2,097,364	7,407	-	2,097,364	8,863	-	2,097,364	8,863	-	2,097,364	8,863	-	2,097,364	8,863	-			
Pollution Control Equipmen	CAGW	17.616%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Pollution Control Equipmen	JBG	20.210%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Jim Bridger Generator	JBG	20.210%	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)			
Total Steam Plant			5,394,108,767	22,327,934	(1,879,082)	5,392,229,685	22,321,484	(1,657,941)	5,390,571,744	22,314,103	(955,281)	5,389,616,463	22,308,674	(127,553)	5,389,488,910	22,306,479	3,699,628			
Hydro Production Plant:																				
System Generator	SG-P	2.619%	948,892,620	2,071,437	(329,765)	948,562,855	2,070,717	5,530,155	954,093,009	2,076,392	3,946,513	958,039,522	2,086,734	7,497,215	965,536,737	2,099,223	87,921,948			
System Generator	SG-U	4.348%	244,770,472	887,175	(150,843)	244,619,629	886,628	4,504,948	249,124,577	894,517	634,453	249,759,030	903,828	20,345,949	270,104,979	941,838	12,057,748			
Klamath	SG-P	0.000%	98,522,128	-	-	98,522,128	-	-	98,522,128	-	-	98,522,128	-	-	98,522,128	-	-			
Total Hydro Plant			1,292,185,221	2,958,612	(480,609)	1,291,704,612	2,957,345	10,035,103	1,301,739,715	2,970,909	4,580,965	1,306,320,680	2,990,562	27,843,164	1,334,163,844	3,041,061	99,979,695			
Other Production Plant:																				
Control Area Generation - Eas	CAGE	3.517%	1,519,507,109	4,455,221	(1,581,117)	1,517,925,992	4,450,858	(1,581,117)	1,516,344,875	4,446,224	(1,581,117)	1,514,763,757	4,441,591	(1,581,117)	1,513,182,640	4,436,957	(1,507,208)			
Control Area Generation - Wes	CAGW	3.684%	554,162,944	1,701,173	(70,271)	554,092,673	1,700,957	(70,271)	554,022,403	1,700,742	(70,271)	553,952,132	1,700,526	(70,271)	553,881,861	1,700,310	597,746			
System Generation - Winc	SG-W	4.209%	3,536,048,580	12,399,936	648,698	3,536,697,278	12,402,771	6,616,429	3,543,313,706	12,415,511	6,889,851	3,544,003,558	12,428,324	6,889,851	3,544,693,409	12,430,743	7,036,550			
System Generator	SG	0.195%	116,955	19	-	116,955	19	-	116,955	19	-	116,955	19	-	116,955	19	-			
Total Other Plan			5,609,835,588	18,556,348	(1,002,690)	5,608,832,898	18,554,606	4,965,040	5,613,797,938	18,562,496	(961,537)	5,612,836,401	18,570,459	(961,537)	5,611,874,864	18,568,029	6,127,088			
Transmission Plant:																				
Control Area Generation - Eas	CAGE	1.714%	168,851,161	241,160	-	168,851,161	241,160	-	168,851,161	241,160	-	168,851,161	241,160	-	168,851,161	241,160	-			
Control Area Generation - Wes	CAGW	1.780%	17,731,002	26,303	(2,807)	17,728,195	26,299	(2,807)	17,725,388	26,295	(2,807)	17,722,581	26,291	(2,807)	17,719,774	26,286	(2,807)			
Jim Bridger Generator	JBG	0.000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
System Generator	SG	1.714%	8,254,150,185	11,782,342	64,883,860	8,318,834,046	11,835,103	25,672,218	8,344,506,264	11,899,628	16,185,172	8,360,691,435	11,929,520	21,911,349	8,382,602,784	11,956,725	85,997,178			
Total Transmission Plant			8,440,732,348	12,049,805	64,881,053	8,505,413,402	12,102,582	25,669,411	8,531,082,813	12,167,083	16,182,364	8,547,265,177	12,196,970	21,908,542	8,569,173,719	12,224,172	85,994,371			
Distribution Plant:																				
California	CA	2.715%	434,788,475	983,549	46,448	434,834,922	983,763	(22,390)	434,812,532	983,791	(57,062)	434,755,471	983,701	(79,085)	434,676,386	983,547	(20,469)			
Oregon	OR	2.274%	2,717,515,935	5,133,813	4,790,393	2,722,306,328	5,155,147	2,606,053	2,724,912,381	5,162,157	4,664,055	2,729,576,436	5,169,046	10,836,675	2,740,415,111	5,183,738	29,963,623			
Washington	WA	2.583%	640,893,809	1,378,484	571,104	641,464,914	1,380,003	235,442	641,700,355	1,380,871	3,378,131	645,078,487	1,384,760	1,846,494	646,924,980	1,390,382	441,386			
Eastern Wyoming	WYP	2.656%	773,846,169	1,711,106	1,817,784	775,663,953	1,714,884	1,740,298	777,404,251	1,718,821	1,352,395	778,756,646	1,722,244	1,249,491	780,006,137	1,725,124	5,544,770			
Utah	UT	2.539%	4,115,340,063	8,686,978	24,545,100	4,139,885,162	8,732,027	16,406,891	4,156,292,053	8,775,344	17,366,482	4,173,658,535	8,811,068	10,278,699	4,183,937,234	8,840,310	44,958,205			
Idaho	ID	2.535%	469,384,379	989,890	1,693,626	471,078,005	993,213	1,788,899	472,866,904	996,891	1,410,839	474,277,743	1,000,270	1,278,904	475,556,647	1,003,111	1,282,384			
Western Wyoming	WYU	2.648%	148,533,626	327,802	(31,377)	148,502,249	327,733	(31,377)	148,470,872	327,664	(31,377)	148,439,495	327,594	(31,377)	148,408,118	327,525	(31,377)			
Total Distribution Plan			9,300,302,456	19,211,623	33,433,078	9,333,735,534	19,286,770	22,723,815	9,356,459,349	19,345,539	28,083,463	9,384,542,812	19,398,684	25,381,801	9,409,924,613	19,453,737	82,138,523			
General Plant:																				
California	CA	2.016%	23,308,753	39,182	(41,981)	23,266,772	39,130	(23,798)	23,242,974	39,074	(14,205)	23,228,769	39,042	(33,456)	23,195,313	39,002	1,812,447			
Oregon	OR	2.323%	221,649,972	429,310	(167,584)	221,482,408	428,893	(349,952)	221,132,456	428,392	574,866	221,707,322	428,610	(200,799)	221,506,522	428,972	50,076,379			
Washington	WA	2.365%	49,036,431	96,664	(58,024)	48,978,407	96,582	(34,125)	48,944,282	96,492	(38,423)	48,905,859	96,420	(63,380)	48,842,479	96,320	3,691,267			
Eastern Wyoming	WYP	2.476%	109,522,917	225,726	418,807	109,941,724	226,373	253,805	110,195,529	227,067	420,647	110,616,176	227,762	1,326,831	111,943,007	229,565	2,530,989			
Utah	UT	2.108%	294,792,310	517,483	881,383	295,673,694	518,597	830,699	296,504,392	520,101	883,642	297,388,035	521,607	2,056,108	299,444,142	524,189	2,782,601			
Idaho	ID	1.986%	61,251,823	101,310	171,112	61,422,935	101,536	258,379	61,681,314	101,892	171,374	61,938,689	102,247	239,957	62,198,645	102,588	1,420,032			
Western Wyoming	WYU	2.091%	18,239,586	31,804	(26,923)	18,212,664	31,757	(26,923)	18,185,741	31,710	(26,923)	18,158,818	31,664	(26,923)	18,131,895	31,617	(26,923)			
Control Area Generation - Eas	CAGE	2.913%	96,199,014	233,871	65,081	96,264,095	233,634	(102,255)	96,161,840	233,589	542,878	96,704,717	234,124	751,549	97,456,266	235,695	184,656			
Control Area Generation - Wes	CAGW	4.762%	8,558,608	33,925	179,364	8,737,972	34,319	18,869	8,756,841	34,712	(3,271)	8,753,571	34,743	246,805	9,000,375	35,226	1,637,321			
System Generator	SG	3.854%	195,565,159	628,511	(223,102)	195,342,057	627,794	(223,102)	195,118,954	627,102	(223,102)	194,895,852	626,361	(223,102)	194,672,750	625,614	(223,102)			
General Office	SO	6.081%	417,608,512	2,114,827	736,172	418,344,684	2,117,983	813,743	419,158,428	2,121,910	236,611	419,995,038	2,124,571	510,650	419,955,868	2,126,644	4,126,234			
Jim Bridger Generator	JBG	1.961%	19,834,534	32,491	(103,369)	19,731,165	32,322	-	19,627,796	32,153	-	19,524,428	31,984	-	19,421,059	31,816	-			
Jim Bridger Energy	JBE	0.000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Customer Service	CN	5.797%	14,146,117	68,571	(98,350)	14,047,767	68,096	(98,350)	13,949,417	67,621	(98,350)	13,851,067	67,146	(98,350)	13,752,717	66,671	(98,350)			
Control Area Energy - Eas	CAEE	3.623%	3,021,135	9,140	(11,448)	3,009,687	9,105	(11,448)	2,998,239	9,071	(11,448)	2,986,791	9,036	(11,448)	2,975,343	9,001	(11,448)			
Total General Plan			1,532,734,871	4,562,814	1,721,159	1,534,456,030	4,566,121	1,202,173	1,535,658,204	4,570,860	2,310,928	1,537,969,132	4,575,317	4,371,071	1,542,340,203	4,582,769	67,			

PacifiCorp
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Jun 2022 - Dec 2025 Depreciation & Amortization Expense

Description	Factor	Depreciation Rate	Adjusted Jul 2024			Adjusted Aug 2024			Adjusted Sep 2024			Adjusted Oct 2024			Adjusted Nov 2024		
			EPIS Balance	Depreciation Expense	Adjustments	EPIS Balance	Depreciation Expense	Adjustments	EPIS Balance	Depreciation Expense	Adjustments	EPIS Balance	Depreciation Expense	Adjustments	EPIS Balance	Depreciation Expense	Adjustments
AMORTIZATION EXPENSE																	
Intangible Plant:																	
California	CA	0.019%	481,167	8	-	481,167	8	-	481,167	8	-	481,167	8	-	481,167	8	
Customer Service	CN	6.843%	221,592,795	1,227,164	(170,038)	221,422,757	1,226,223	(170,038)	221,252,719	1,225,282	(170,038)	221,082,681	1,224,340	(170,038)	220,912,643	1,223,399	
Jim Bridger Generator	JBG	11.846%	2,634,359	25,567	-	2,634,359	25,567	-	2,634,359	25,567	-	2,634,359	25,567	-	2,634,359	25,567	
Idaho	ID	0.517%	4,367,262	1,880	(86)	4,367,176	1,880	(86)	4,367,090	1,880	(86)	4,367,003	1,880	(86)	4,366,917	1,880	
Oregon	OR	0.249%	4,606,333	956	(363)	4,605,970	956	(363)	4,605,606	956	(363)	4,605,243	956	(363)	4,604,880	955	
Control Area Energy - Eas	CAEE	20.000%	(602)	(7)	(388)	(991)	(13)	(388)	(1,379)	(20)	(388)	(1,767)	(28)	(388)	(2,156)	(33)	
System Generation	SG	3.253%	109,548,538	297,052	(35,087)	109,513,452	296,957	(35,087)	109,478,365	296,862	(35,087)	109,443,279	296,767	(35,087)	109,408,192	296,672	
Control Area Generation - Eas	CAGE	4.120%	69,026,932	237,045	(16,871)	69,010,061	236,987	(16,871)	68,993,191	236,929	(16,871)	68,976,320	236,871	(16,871)	68,959,450	236,813	
Control Area Generation - Wes	CAGW	1.783%	29,261,345	43,476	(1,399)	29,259,946	43,474	(1,399)	29,258,547	43,472	(1,399)	29,257,148	43,470	(1,399)	29,255,749	43,468	
General Office	SO	7.085%	576,067,652	3,398,187	3,485,962	579,553,614	3,411,510	2,456,161	582,009,775	3,429,052	939,558	582,949,334	3,439,077	2,653,221	585,602,555	3,449,683	
System Generation	SG-P	2.593%	103,338,435	223,290	(4,666)	103,333,770	223,280	(4,666)	103,329,104	223,270	(4,666)	103,324,438	223,260	(4,666)	103,319,773	223,250	
Utah	UT	-0.140%	(26,186,778)	3,062	(771)	(26,187,549)	3,062	(771)	(26,188,320)	3,062	(771)	(26,189,091)	3,062	(771)	(26,189,862)	3,063	
Washington	WA	0.006%	2,036,986	10	-	2,036,986	10	-	2,036,986	10	-	2,036,986	10	-	2,036,986	10	
Eastern Wyoming	WYP	2.227%	5,750,431	10,672	-	5,750,431	10,672	-	5,750,431	10,672	-	5,750,431	10,672	-	5,750,431	10,672	
System Generation	SG-U	3.197%	10,075,266	26,864	(16,977)	10,058,289	26,819	(16,977)	10,041,312	26,774	(16,977)	10,024,335	26,728	(16,977)	10,007,358	26,683	
Klamath Hydro Relicensing	SG-P	0.000%	74,111,750	-	-	74,111,750	-	-	74,111,750	-	-	74,111,750	-	-	74,111,750	-	
Total Intangible Plan			1,186,711,872	5,495,226	3,239,317	1,189,951,189	5,507,392	2,209,515	1,192,160,704	5,523,775	692,913	1,192,853,617	5,532,641	2,406,576	1,195,260,192	5,542,089	
Hydro Production Plant:																	
System Generation	SG-U	0.000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
System Generation	SG-P	2.125%	14,697,018	26,031	-	14,697,018	26,031	-	14,697,018	26,031	-	14,697,018	26,031	-	14,697,018	26,031	
Total Hydro Plan			14,697,018	26,031	-	14,697,018	26,031	-	14,697,018	26,031	-	14,697,018	26,031	-	14,697,018	26,031	
Other Production Plant:																	
Control Area Generation - Eas	CAGE	0.000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Other Plan			-	-	-	-	-	-	-	-	-	-	-	-	-	-	
General Plant:																	
California	CA	0.000%	505,860	-	-	505,860	-	-	505,860	-	-	505,860	-	-	505,860	-	
General Office	CN	0.000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Oregon	OR	2.540%	5,654,454	11,970	-	5,654,454	11,970	-	5,654,454	11,970	-	5,654,454	11,970	-	5,654,454	11,970	
Idaho	ID	0.000%	333,771	-	-	333,771	-	-	333,771	-	-	333,771	-	-	333,771	-	
General Office	SO	5.965%	1,815,339	9,024	-	1,815,339	9,024	-	1,815,339	9,024	-	1,815,339	9,024	-	1,815,339	9,024	
Utah	UT	0.000%	33,127	-	-	33,127	-	-	33,127	-	-	33,127	-	-	33,127	-	
Washington	WA	3.900%	2,532,816	8,020	-	2,532,816	8,020	-	2,532,816	8,020	-	2,532,816	8,020	-	2,532,816	8,020	
Eastern Wyoming	WYP	1.674%	4,605,142	6,425	-	4,605,142	6,425	-	4,605,142	6,425	-	4,605,142	6,425	-	4,605,142	6,425	
Western Wyoming	WYU	0.000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total General Plan			15,480,508	35,439	-	15,480,508	35,439	-	15,480,508	35,439	-	15,480,508	35,439	-	15,480,508	35,439	
Total Amortization			1,216,889,397	5,556,697	3,239,317	1,220,128,714	5,568,862	2,209,515	1,222,338,229	5,585,246	692,913	1,223,031,142	5,594,112	2,406,576	1,225,437,718	5,603,560	
Total Depreciation & Amortization			32,788,611,549	85,223,833	99,712,227	32,888,323,776	85,357,751	65,147,116	32,953,470,892	85,516,236	49,933,817	33,003,404,709	85,634,778	80,822,064	33,084,226,772	85,779,806	

PacifiCorp
Washington 2023 General Rate Case
Jun 2022 - Dec 2025 Depreciation & Amortization Expense

Description	Factor	Depreciation Rate	Adjusted EPIS Balance			Depreciation Expense			Adjusted EPIS Balance			Depreciation Expense			Adjusted EPIS Balance			Depreciation Expense		
			Dec 2024	Dec 2024	Adjustments	Jan 2025	Jan 2025	Adjustments	Feb 2025	Feb 2025	Adjustments	Mar 2025	Mar 2025	Adjustments	Apr 2025	Apr 2025	Adjustments			
DEPRECIATION EXPENSE																				
Steam Production Plant:																				
Control Area Generation - Eas	CAGE	5.071%	5,132,916,914	21,681,778	(1,839,864)	5,131,077,050	21,685,815	(1,839,864)	5,129,237,186	21,678,040	(1,839,864)	5,127,397,323	21,670,266	(1,543,825)	5,125,853,498	21,663,117	(602,276)			
Control Area Generation - Wes	CAGW	17.616%	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)			
System Generator	SG	2.898%	99,316,986	239,900	(64,380)	99,252,606	239,744	(64,380)	99,188,226	239,589	(64,380)	99,123,846	239,433	(64,380)	99,059,466	239,278	(64,380)			
Renewable - Blundell	SG	2.898%	129,009,144	311,504	13,603	129,022,747	311,537	13,603	129,036,350	311,569	13,603	129,049,953	311,602	612,776	129,662,729	312,358	44,281			
Renewable - Blundell 2	SG	2.898%	29,848,130	72,075	-	29,848,130	72,075	-	29,848,130	72,075	-	29,848,130	72,075	-	29,848,130	72,075	-			
Pollution Control Equipment	SG	2.898%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Pollution Control Equipment	CAGE	5.071%	2,097,364	8,863	-	2,097,364	8,863	-	2,097,364	8,863	-	2,097,364	8,863	-	2,097,364	8,863	-			
Pollution Control Equipment	CAGW	17.616%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Pollution Control Equipment	JBG	20.210%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Jim Bridger Generator	JBG	20.210%	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)			
Total Steam Plan			5,393,188,538	22,314,119	(1,890,641)	5,391,297,897	22,318,033	(1,890,641)	5,389,407,257	22,310,136	(1,890,641)	5,387,516,616	22,302,239	(995,429)	5,386,521,187	22,295,691	(622,375)			
Hydro Production Plant:																				
System Generator	SG-P	2.619%	1,053,458,684	2,203,355	(329,765)	1,053,128,919	2,298,946	2,344,396	1,055,473,315	2,301,144	951,731	1,056,425,046	2,304,741	6,487,291	1,062,912,337	2,312,860	(304,969)			
System Generator	SG-U	4.348%	282,162,727	1,000,544	(150,843)	282,011,883	1,022,115	(150,843)	281,861,040	1,021,569	(150,843)	281,710,197	1,021,022	(150,843)	281,559,354	1,020,476	2,780,684			
Klamath	SG-P	0.000%	98,522,128	-	-	98,522,128	-	-	98,522,128	-	-	98,522,128	-	-	98,522,128	-	-			
Total Hydro Plan			1,434,143,539	3,203,899	(480,609)	1,433,662,930	3,321,061	2,193,553	1,435,856,483	3,322,713	800,888	1,436,657,371	3,325,764	6,336,448	1,442,993,819	3,333,335	2,475,715			
Other Production Plant:																				
Control Area Generation - Eas	CAGE	3.517%	1,511,675,432	4,432,431	(1,579,598)	1,510,095,834	4,427,908	(1,579,598)	1,508,516,236	4,423,279	47,986,786	1,556,503,022	4,491,281	30,263,151	1,586,766,173	4,605,943	17,762,455			
Control Area Generation - Wes	CAGW	3.684%	554,479,607	1,701,120	(69,646)	554,409,961	1,701,930	(69,646)	554,340,315	1,701,716	(69,646)	554,270,669	1,701,503	456,991	554,727,660	1,702,097	(69,646)			
System Generator - Winc	SG-W	4.209%	3,551,729,958	12,444,292	1,604,017	3,553,333,976	12,459,444	1,604,017	3,554,937,993	12,465,070	9,762,830	3,564,700,823	12,485,003	1,604,017	3,566,304,840	12,504,936	1,604,017			
System Generator - JBG	SG	0.195%	116,955	19	-	116,955	19	-	116,955	19	-	116,955	19	-	116,955	19	-			
Total Other Plan			5,618,001,952	18,577,862	(45,227)	5,617,956,726	18,589,302	(45,227)	5,617,911,499	18,590,084	57,679,970	5,675,591,468	18,677,805	32,324,159	5,707,915,627	18,812,995	19,296,827			
Transmission Plant:																				
Control Area Generation - Eas	CAGE	1.714%	168,851,161	241,160	-	168,851,161	241,160	-	168,851,161	241,160	-	168,851,161	241,160	-	168,851,161	241,160	-			
Control Area Generation - Wes	CAGW	1.780%	17,716,967	26,282	(2,807)	17,711,160	26,278	(2,807)	17,711,353	26,274	(2,807)	17,708,546	26,270	(2,807)	17,705,739	26,266	(2,807)			
Jim Bridger Generator	JBG	0.000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
System Generator	SG	1.714%	8,468,599,962	12,033,785	68,745,560	8,537,345,522	12,144,290	3,976,597	8,541,322,119	12,196,222	60,948,106	8,602,270,225	12,242,586	6,295,714	8,608,565,939	12,290,606	65,991,003			
Total Transmission Plan			8,655,168,090	12,301,227	68,742,753	8,723,910,843	12,411,728	3,973,789	8,727,884,632	12,463,656	60,945,299	8,788,829,932	12,510,016	6,292,907	8,795,122,839	12,558,032	65,988,196			
Distribution Plant:																				
California	CA	2.715%	434,655,916	983,434	553,460	435,209,377	984,037	440,969	435,650,346	985,162	775,302	436,425,647	986,538	940,543	437,366,190	988,479	2,234,414			
Oregon	OR	2.274%	2,770,378,734	5,222,405	143,900,855	2,914,279,589	5,387,171	10,005,553	2,924,285,142	5,533,023	21,095,930	2,945,381,072	5,562,497	17,014,688	2,962,395,741	5,598,613	37,477,054			
Washington	WA	2.583%	647,366,367	1,392,844	1,108,495	648,474,862	1,394,512	1,133,776	649,608,638	1,396,925	2,369,230	651,977,867	1,400,695	2,652,349	654,630,216	1,406,099	10,903,714			
Eastern Wyoming	WYP	2.656%	785,550,907	1,732,643	1,176,072	786,726,979	1,740,081	1,271,771	787,998,750	1,742,790	1,650,471	789,649,221	1,746,024	4,152,898	793,802,118	1,752,447	2,666,353			
Utah	UT	2.539%	4,228,895,439	8,898,737	8,972,314	4,237,867,753	8,955,782	9,471,155	4,247,338,908	8,975,291	22,470,569	4,269,809,477	9,009,078	17,498,374	4,287,307,852	9,051,355	50,405,116			
Idaho	ID	2.535%	476,839,031	1,005,816	1,220,694	478,059,726	1,008,460	1,230,109	479,289,835	1,011,048	1,704,279	480,994,114	1,014,147	1,730,889	482,725,003	1,017,775	1,686,508			
Western Wyoming	WYU	2.648%	148,376,741	327,456	(31,377)	148,345,365	327,387	(31,377)	148,313,988	327,317	(31,377)	148,282,611	327,248	(31,377)	148,251,234	327,179	(31,377)			
Total Distribution Plan			9,492,063,136	19,563,335	156,900,513	9,648,963,650	19,797,430	23,521,956	9,672,485,606	19,971,557	50,034,403	9,722,520,009	20,046,227	43,958,344	9,766,478,353	20,141,947	105,341,782			
General Plant:																				
California	CA	2.016%	25,007,760	40,497	(26,239)	24,981,521	41,998	(32,499)	24,949,022	41,948	(24,033)	24,924,990	41,901	(47,389)	24,877,601	41,841	(22,485)			
Oregon	OR	2.323%	271,582,902	477,244	(676,386)	271,006,516	525,154	(969,161)	270,437,355	524,045	(947,724)	269,889,630	522,964	(900,074)	269,389,557	521,950	(415,082)			
Washington	WA	2.365%	52,533,746	99,895	(76,991)	52,456,755	103,456	(83,501)	52,373,254	103,298	(73,735)	52,299,518	103,143	(97,913)	52,201,605	102,974	(67,961)			
Eastern Wyoming	WYP	2.476%	114,473,996	233,544	961,836	115,435,832	237,147	194,823	115,830,655	238,340	295,063	115,925,717	238,845	4,440,010	120,365,727	243,729	1,117,970			
Utah	UT	2.108%	302,226,743	528,439	2,159,909	304,386,653	532,780	355,954	304,742,607	535,924	591,813	305,334,420	535,822	591,235	305,925,655	536,861	1,282,186			
Idaho	ID	1.986%	63,512,677	103,962	354,203	63,866,880	105,430	99,066	63,965,946	105,805	132,628	64,098,575	105,997	131,638	64,230,212	106,216	227,860			
Western Wyoming	WYU	2.091%	18,104,973	31,570	(26,923)	18,078,050	31,523	(26,923)	18,051,127	31,476	(26,923)	18,024,204	31,429	(26,923)	17,997,282	31,382	(26,923)			
Control Area Generation - Eas	CAGE	2.913%	97,640,922	236,832	(268,889)	97,372,032	236,730	(268,889)	97,103,143	236,077	(268,889)	96,834,253	235,424	(268,889)	96,565,364	234,771	(225,955)			
Control Area Generation - Wes	CAGW	4.762%	10,637,697	38,964	(14,333)	10,623,363	42,185	(14,333)	10,609,030	42,128	(14,333)	10,594,697	42,071	(14,333)	10,580,363	42,014	(14,333)			
System Generator	SG	3.854%	194,449,648	624,928	(219,261)	194,230,387	624,217	(219,261)	194,011,126	623,515	(219,261)	193,791,866	622,809	(219,261)	193,572,603	622,100	(219,261)			
General Office	SG	6.081%	424,031,922	2,138,212	6,577,418	430,609,340	2,165,331	576,680	431,186,200	2,183,457	32,593,677	463,779,697	2,267,498	275,408	464,055,104	2,350,775	469,355			
Jim Bridger Generator	JBG	1.961%	19,317,690	31,647	(103,369)	19,214,322	31,478	-	19,110,953	31,309	(103,369)	19,007,585	31,140	-	18,904,216	30,971	(103,369)			
Jim Bridger Energy	JBE	0.000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Customer Service	CN	5.797%	13,654,367	66,196	(98,350)	13,556,017	65,720	(98,350)	13,457,667	65,245	(98,350)	13,359,317	64,770	(98,350)	13,260,967	64,295	(98,350)			
Control Area Energy - Eas	CAEE	3.623%	2,963,895	8,967	(11,448)	2,952,448	8,932	(11,448)	2,941,000	8,898	(11,448)	2,929,552	8,863	(11,448)	2,918,104	8,829	(11,448)			
Total General Plan			1,610,138,938	4,860,895	8,631,177	1,618,770,115	4,752,080	(201,210)	1,618,568,905	4,770,528	32,225,116	1,650,794,021	4,852,675	4,050,342	1,654,844,363	4,938,712	1,892,205			
Mining Plant:																				
Control Area Energy - Eas	CAEE	0.000%	1,822,901	-	-	1,822,901	-	-	1,822,901	-	-	1,822,901	-	-	1,822,901	-	-			
Total Mining Plan			1,822,901	-	-	1,822,901	-	-	1,822,901	-	-	1,822,901	-	-	1,822,901	-	-			
Total Depreciation Expense			32,204,627,064	80,621,338	231,857,967	32,436,385,062	81,189,633	27,552,221	32,463,937,282	81,428,674	199,795,035	32,663,732,317	81,714,726	91,966,772	32,755,699,089	82,080,712	194,372,350			

PacifiCorp
Washington 2023 General Rate Case
Jun 2022 - Dec 2025 Depreciation & Amortization Expense

Description	Factor	Depreciation Rate	Adjusted EPIS Balance			Depreciation Expense			Adjusted EPIS Balance			Depreciation Expense			Adjusted EPIS Balance			Depreciation Expense		
			Dec 2024	Dec 2024	Adjustments	Jan 2025	Jan 2025	Adjustments	Feb 2025	Feb 2025	Adjustments	Mar 2025	Mar 2025	Adjustments	Apr 2025	Apr 2025	Adjustments			
AMORTIZATION EXPENSE																				
Intangible Plant:																				
California	CA	0.019%	481,167	8	-	481,167	8	-	481,167	8	-	481,167	8	-	481,167	8	-			
Customer Service	CN	6.843%	220,742,605	1,222,458	(170,038)	220,572,567	1,221,516	(170,038)	220,402,529	1,220,575	(170,038)	220,232,491	1,219,634	(170,038)	220,062,453	1,218,693	(170,038)			
Jim Bridger Generator	JBG	11.646%	2,634,359	25,567	-	2,634,359	25,567	-	2,634,359	25,567	-	2,634,359	25,567	-	2,634,359	25,567	-			
Idaho	ID	0.517%	4,366,831	1,880	(86)	4,366,745	1,880	(86)	4,366,658	1,880	(86)	4,366,572	1,880	(86)	4,366,486	1,880	(86)			
Oregon	OR	0.249%	4,604,516	955	(363)	4,604,153	955	(363)	4,603,790	955	(363)	4,603,427	955	(363)	4,603,063	955	(363)			
Control Area Energy - Eas	CAEE	20.000%	(2,544)	(39)	(388)	(2,932)	(46)	(388)	(3,321)	(52)	(388)	(3,709)	(59)	(388)	(4,097)	(65)	(388)			
System Generation	SG	3.253%	109,373,106	296,576	(35,087)	109,338,019	296,481	(35,087)	109,302,933	296,386	(35,087)	109,267,846	296,291	(35,087)	109,232,759	296,196	(35,087)			
Control Area Generation - Eas	CAGE	4.120%	68,942,579	236,755	(16,871)	68,925,709	236,697	(16,871)	68,908,838	236,639	(16,871)	68,891,968	236,581	(16,871)	68,875,097	236,523	(16,871)			
Control Area Generation - Wes	CAGW	1.783%	29,254,351	43,466	(1,399)	29,252,952	43,463	(1,399)	29,251,553	43,461	(1,399)	29,250,154	43,459	(1,399)	29,248,755	43,457	(1,399)			
General Office	SO	7.085%	596,979,223	3,491,100	172,497,565	769,476,788	4,033,916	1,386,233	770,863,021	4,547,238	1,649,218	772,512,239	4,556,199	1,287,250	773,799,489	4,564,868	321,806			
System Generation	SG-P	2.593%	103,315,107	223,240	(4,666)	103,310,442	223,229	(4,666)	103,305,776	223,219	(4,666)	103,301,110	223,209	(4,666)	103,296,445	223,199	(4,666)			
Utah	UT	-0.140%	(26,190,634)	3,063	(771)	(26,191,405)	3,063	(771)	(26,192,176)	3,063	(771)	(26,192,947)	3,063	(771)	(26,193,718)	3,063	(771)			
Washington	WA	0.006%	2,036,986	10	-	2,036,986	10	-	2,036,986	10	-	2,036,986	10	-	2,036,986	10	-			
Eastern Wyoming	WYP	2.227%	5,750,431	10,672	-	5,750,431	10,672	-	5,750,431	10,672	-	5,750,431	10,672	-	5,750,431	10,672	-			
System Generation	SG-U	3.197%	9,990,381	26,638	(16,977)	9,973,404	26,593	(16,977)	9,956,427	26,548	(16,977)	9,939,450	26,502	(16,977)	9,922,473	26,457	(16,977)			
Klamath Hydro Relicensing	SG-P	0.000%	74,111,750	-	-	74,111,750	-	-	74,111,750	-	-	74,111,750	-	-	74,111,750	-	-			
Total Intangible Plan			1,206,390,216	5,582,349	172,250,919	1,378,641,135	6,124,006	1,139,588	1,379,780,723	6,636,170	1,402,572	1,381,183,295	6,643,973	1,040,605	1,382,223,900	6,651,483	75,160			
Hydro Production Plant:																				
System Generation	SG-U	0.000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
System Generation	SG-P	2.125%	14,697,018	26,031	-	14,697,018	26,031	-	14,697,018	26,031	-	14,697,018	26,031	-	14,697,018	26,031	-			
Total Hydro Plan			14,697,018	26,031	-	14,697,018	26,031	-	14,697,018	26,031	-	14,697,018	26,031	-	14,697,018	26,031	-			
Other Production Plant:																				
Control Area Generation - Eas	CAGE	0.000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Total Other Plan			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
General Plant:																				
California	CA	0.000%	505,860	-	-	505,860	-	-	505,860	-	-	505,860	-	-	505,860	-	-			
General Office	CN	0.000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Oregon	OR	2.540%	5,654,454	11,970	-	5,654,454	11,970	-	5,654,454	11,970	-	5,654,454	11,970	-	5,654,454	11,970	-			
Idaho	ID	0.000%	333,771	-	-	333,771	-	-	333,771	-	-	333,771	-	-	333,771	-	-			
General Office	SO	5.965%	1,815,339	9,024	-	1,815,339	9,024	-	1,815,339	9,024	-	1,815,339	9,024	-	1,815,339	9,024	-			
Utah	UT	0.000%	33,127	-	-	33,127	-	-	33,127	-	-	33,127	-	-	33,127	-	-			
Washington	WA	3.900%	2,532,816	8,020	-	2,532,816	8,020	-	2,532,816	8,020	-	2,532,816	8,020	-	2,532,816	8,020	-			
Eastern Wyoming	WYP	1.674%	4,605,142	6,425	-	4,605,142	6,425	-	4,605,142	6,425	-	4,605,142	6,425	-	4,605,142	6,425	-			
Western Wyoming	WYU	0.000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Total General Plan			15,480,508	35,439	-	15,480,508	35,439	-	15,480,508	35,439	-	15,480,508	35,439	-	15,480,508	35,439	-			
Total Amortization			1,236,567,741	5,643,819	172,250,919	1,408,818,660	6,185,476	1,139,588	1,409,958,248	6,697,641	1,402,572	1,411,360,821	6,705,443	1,040,605	1,412,401,425	6,712,954	75,160			
Total Depreciation & Amortization			33,441,094,836	86,265,157	404,108,886	33,845,203,722	87,375,110	28,691,808	33,873,895,530	88,126,315	201,197,607	34,075,093,138	88,420,169	93,007,376	34,168,100,514	88,793,666	194,447,510			

PacifiCorp
Washington 2023 General Rate Case
Jun 2022 - Dec 2025 Depreciation & Amortization Expense

Description	Factor	Depreciation Rate	Adjusted EPIS Balance			Depreciation Expense			Adjusted EPIS Balance			Depreciation Expense			Adjusted EPIS Balance			Depreciation Expense		
			May 2025	May 2025	Adjustments	Jun 2025	Jun 2025	Adjustments	Jul 2025	Jul 2025	Adjustments	Aug 2025	Aug 2025	Adjustments	Sep 2025	Sep 2025	Adjustments			
DEPRECIATION EXPENSE																				
Steam Production Plant:																				
Control Area Generation - Eas	CAGE	5.071%	5,125,251,222	21,658,583	(229,923)	5,125,021,299	21,656,624	(1,101,637)	5,123,919,662	21,654,011	(1,728,948)	5,122,190,714	21,648,030	(1,737,474)	5,120,453,240	21,640,707	(694,698)			
Control Area Generation - Wes	CAGW	17.616%	-	(0)	-	(0)	-	(0)	-	(0)	-	(0)	-	(0)	-	-				
System Generator	SG	2.898%	98,995,086	239,122	(64,380)	98,930,706	238,967	(64,380)	98,866,326	238,812	(64,380)	98,801,946	238,656	(64,380)	98,737,566	238,501	(64,380)			
Renewable - Blundell	SG	2.898%	129,707,010	313,152	13,603	129,720,613	313,222	13,603	129,734,216	313,255	13,603	129,747,819	313,287	13,603	129,761,422	313,320	13,603			
Renewable - Blundell 2	SG	2.898%	29,848,130	72,075	-	29,848,130	72,075	-	29,848,130	72,075	-	29,848,130	72,075	-	29,848,130	72,075	-			
Pollution Control Equipmen	SG	2.898%	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
Pollution Control Equipmen	CAGE	5.071%	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
Pollution Control Equipmen	CAGW	17.616%	2,097,364	8,863	-	2,097,364	8,863	-	2,097,364	8,863	-	2,097,364	8,863	-	2,097,364	8,863	-			
Pollution Control Equipmen	JBG	20.210%	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
Jim Bridger Generator	JBG	20.210%	(0)	(0)	-	(0)	(0)	-	(0)	(0)	-	(0)	(0)	-	(0)	(0)				
Total Steam Plant			5,385,898,812	22,291,794	(280,700)	5,385,618,112	22,289,950	(1,152,414)	5,384,465,698	22,287,014	(1,779,725)	5,382,685,973	22,280,911	(1,788,251)	5,380,897,722	22,273,465	(745,475)			
Hydro Production Plant:																				
System Generator	SG-P	2.619%	1,062,607,368	2,319,606	(242,574)	1,062,364,794	2,319,009	2,819,032	1,065,183,826	2,321,821	(184,005)	1,064,999,821	2,324,696	(329,765)	1,064,670,055	2,324,136	37,675,331			
System Generator	SG-U	4.348%	284,340,038	1,025,240	(150,843)	284,189,195	1,030,005	(150,843)	284,038,351	1,029,458	583,014	284,621,365	1,030,241	(150,843)	284,470,522	1,031,024	(65,348)			
Klamath	SG-P	0.000%	98,522,128	-	-	98,522,128	-	-	98,522,128	-	-	98,522,128	-	-	98,522,128	-	-			
Total Hydro Plant			1,445,469,534	3,344,847	(393,417)	1,445,076,117	3,349,014	2,668,189	1,447,744,305	3,351,279	399,009	1,448,143,314	3,354,937	(480,609)	1,447,662,705	3,355,160	37,609,983			
Other Production Plant:																				
Control Area Generation - Eas	CAGE	3.517%	1,604,528,628	4,676,317	(1,542,364)	1,602,986,264	4,700,085	(1,579,598)	1,601,406,666	4,695,510	(1,579,598)	1,599,827,069	4,690,881	(1,579,598)	1,598,247,471	4,686,252	(1,437,728)			
Control Area Generation - Wes	CAGW	3.684%	554,658,014	1,702,692	(112,217)	555,781,230	1,704,309	(69,646)	555,711,584	1,705,926	(69,646)	555,641,938	1,705,712	(69,646)	555,572,292	1,705,498	(69,646)			
System Generator - Winc	SG-W	4.209%	3,567,908,857	12,510,561	9,762,830	3,577,671,687	12,530,494	1,604,017	3,579,275,704	12,550,427	1,604,017	3,580,879,721	12,556,053	9,762,830	3,590,642,551	12,575,986	1,604,017			
System Generator	SG	0.195%	116,955	19	-	116,955	19	-	116,955	19	-	116,955	19	-	116,955	19	-			
Total Other Plant			5,727,212,454	18,869,589	9,343,682	5,736,556,136	18,834,907	(45,227)	5,736,510,909	18,851,882	(45,227)	5,736,465,682	18,852,665	8,113,585	5,744,579,268	18,867,754	96,643			
Transmission Plant:																				
Control Area Generation - Eas	CAGE	1.714%	168,851,161	241,160	-	168,851,161	241,160	-	168,851,161	241,160	-	168,851,161	241,160	-	168,851,161	241,160	-			
Control Area Generation - Wes	CAGW	1.780%	17,702,932	26,261	(2,807)	17,701,125	26,257	(2,807)	17,699,318	26,253	(2,807)	17,697,511	26,249	(2,807)	17,695,704	26,245	(2,807)			
Jim Bridger Generator	JBG	0.000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
System Generator	SG	1.714%	8,674,556,943	12,342,228	89,368,232	8,763,925,175	12,453,173	19,478,433	8,783,403,609	12,530,902	6,912,536	8,790,316,144	12,549,749	13,730,334	8,804,046,478	12,564,490	19,571,568			
Total Transmission Plant			8,861,111,035	12,609,649	89,365,425	8,950,476,461	12,720,590	19,475,626	8,969,952,087	12,798,316	6,909,729	8,976,861,816	12,817,158	13,727,527	8,990,589,343	12,831,895	19,568,761			
Distribution Plant:																				
California	CA	2.715%	439,600,603	992,071	858,892	440,457,495	995,568	1,168,829	441,626,325	997,859	951,511	442,577,836	1,000,258	664,128	443,241,964	1,002,086	545,769			
Oregon	OR	2.274%	2,999,872,795	5,650,253	39,173,380	3,039,046,174	5,722,892	30,667,609	3,069,713,783	5,789,078	16,022,688	3,085,736,471	5,833,325	11,700,179	3,097,436,649	5,859,597	19,153,458			
Washington	WA	2.583%	665,535,930	1,420,687	2,371,293	667,905,224	1,434,973	3,031,923	673,443,392	1,440,788	2,506,246	673,443,392	1,446,747	1,683,867	675,127,258	1,451,257	1,487,517			
Eastern Wyoming	WYP	2.656%	796,468,471	1,759,994	2,966,664	799,435,135	1,766,228	4,246,805	803,681,940	1,774,212	4,493,785	808,175,725	1,783,885	4,321,386	812,497,111	1,793,641	3,906,675			
Utah	UT	2.539%	4,337,712,968	9,123,181	17,092,125	4,354,805,092	9,194,572	16,301,462	4,371,106,554	9,229,899	22,136,155	4,393,242,709	9,270,556	18,454,670	4,411,697,380	9,313,492	15,321,339			
Idaho	ID	2.535%	484,411,511	1,021,384	1,845,645	486,257,157	1,025,114	1,726,715	487,983,872	1,028,887	1,988,466	489,972,338	1,032,810	1,991,631	491,963,969	1,037,014	1,593,233			
Western Wyoming	WYU	2.648%	148,219,857	327,110	(31,377)	148,188,480	327,041	(31,377)	148,157,103	326,971	(31,377)	148,125,727	326,902	(31,377)	148,094,350	326,833	(31,377)			
Total Distribution Plant			9,871,620,136	20,294,679	64,274,622	9,936,094,757	20,466,392	57,111,966	9,993,206,723	20,587,694	48,067,474	10,041,274,197	20,694,485	38,784,485	10,080,058,682	20,783,919	41,976,815			
General Plant:																				
California	CA	2.016%	24,855,116	41,782	18,690	24,873,807	41,779	53,782	24,927,588	41,840	(31,405)	24,896,183	41,858	333,601	25,229,784	42,112	197,296			
Oregon	OR	2.323%	268,974,475	521,064	(326,964)	268,647,511	520,346	(95,689)	268,551,822	519,937	(51,798)	268,500,024	519,794	(205,415)	268,294,609	519,545	(205,175)			
Washington	WA	2.365%	52,133,644	102,810	(26,335)	52,106,810	102,717	18,816	52,125,625	102,709	(76,564)	52,049,061	102,652	885	52,049,946	102,578	7,060			
Eastern Wyoming	WYP	2.476%	121,483,697	249,462	1,512,804	122,996,501	252,176	1,024,911	124,021,413	254,793	1,515,998	125,537,411	257,414	861,319	126,398,730	259,866	1,603,343			
Utah	UT	2.108%	307,207,841	538,506	2,205,308	309,413,149	541,569	1,056,362	310,469,511	544,434	2,205,647	312,675,158	547,299	1,162,931	324,638,089	559,743	25,411,813			
Idaho	ID	1.986%	64,458,072	106,513	357,234	64,815,306	106,998	196,230	65,011,536	107,456	356,375	65,367,911	107,913	229,784	65,697,695	108,398	356,666			
Western Wyoming	WYU	2.091%	17,970,359	31,335	(26,923)	17,943,436	31,288	(26,923)	17,916,513	31,241	(26,923)	17,889,591	31,194	(26,923)	17,862,668	31,148	(26,923)			
Control Area Generation - Eas	CAGE	2.913%	96,339,408	234,170	(268,889)	96,070,519	233,570	(185,650)	95,884,869	233,018	(268,889)	95,615,980	232,466	591,052	96,207,031	232,857	345,959			
Control Area Generation - Wes	CAGW	4.762%	10,566,030	41,957	(14,333)	10,551,697	41,900	(14,333)	10,537,364	41,843	(14,333)	10,523,030	41,787	(14,333)	10,508,697	41,730	213,430			
System Generator	SG	3.854%	193,353,345	612,400	(219,261)	193,134,084	620,696	(219,261)	192,914,823	619,992	(219,261)	192,695,563	619,288	(219,261)	192,476,302	618,583	(219,261)			
General Office	SO	6.081%	464,524,459	2,352,662	3,438,240	467,962,700	2,362,562	202,739,968	670,702,667	2,884,938	495,701	671,198,368	3,399,859	1,323,182	672,521,550	3,404,468	845,985			
Jim Bridger Generator	JBG	1.961%	18,800,847	30,802	(103,369)	18,697,479	30,633	(103,369)	18,594,110	30,464	(103,369)	18,490,741	30,296	(103,369)	18,387,373	30,127	(103,369)			
Jim Bridger Energy	JBE	0.000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
Customer Service	CN	5.797%	13,162,617	63,820	(98,350)	13,064,266	63,345	(98,350)	12,965,916	62,870	(98,350)	12,867,566	62,395	(98,350)	12,769,216	61,920	(98,350)			
Control Area Energy - Eas	CAEE	3.623%	2,906,656	8,794	(11,448)	2,895,208	8,759	(11,448)	2,883,760	8,725	(11,448)	2,872,313	8,690	(11,448)	2,860,865	8,656	(11,448)			
Total General Plant			1,656,736,567	4,945,080	6,435,905	1,663,172,473	4,958,339	204,335,046	1,867,507,519	5,484,261	3,671,381	1,871,178,900	6,002,905	14,623,656	1,885,502,556	6,021,730	28,317,02			

PacifiCorp
Washington 2023 General Rate Case
Jun 2022 - Dec 2025 Depreciation & Amortization Expense

Description	Factor	Depreciation Rate	Adjusted EPIS Balance			Depreciation Expense			Adjusted EPIS Balance			Depreciation Expense			Adjusted EPIS Balance			Depreciation Expense		
			May 2025	May 2025	Adjustments	Jun 2025	Jun 2025	Adjustments	Jul 2025	Jul 2025	Adjustments	Aug 2025	Aug 2025	Adjustments	Sep 2025	Sep 2025	Adjustments			
AMORTIZATION EXPENSE																				
Intangible Plant:																				
California	CA	0.019%	481,167	8	-	481,167	8	-	481,167	8	-	481,167	8	-	481,167	8	-			
Customer Service	CN	6.843%	219,892,415	1,217,751	(170,038)	219,722,377	1,216,810	(170,038)	219,552,339	1,215,869	(170,038)	219,382,301	1,214,927	(170,038)	219,212,263	1,213,986	(170,038)			
Jim Bridger Generator	JBG	11.846%	2,634,359	25,567	-	2,634,359	25,567	-	2,634,359	25,567	-	2,634,359	25,567	-	2,634,359	25,567	-			
Idaho	ID	0.517%	4,366,400	1,880	(86)	4,366,313	1,880	(86)	4,366,227	1,880	(86)	4,366,141	1,880	(86)	4,366,055	1,880	(86)			
Oregon	OR	0.249%	4,602,700	955	(363)	4,602,337	955	(363)	4,601,973	955	(363)	4,601,610	955	(363)	4,601,247	955	(363)			
Control Area Energy - Eas	CAEE	20.000%	(4,486)	(72)	(388)	(4,874)	(78)	(388)	(5,262)	(84)	(388)	(5,651)	(91)	(388)	(6,039)	(97)	(388)			
System Generation	SG	3.253%	109,197,673	296,101	(35,087)	109,162,586	296,006	(35,087)	109,127,500	295,911	(35,087)	109,092,413	295,815	(35,087)	109,057,327	295,720	(35,087)			
Control Area Generation - Eas	CAGE	4.120%	68,858,227	236,465	(16,871)	68,841,356	236,407	(16,871)	68,824,486	236,349	(16,871)	68,807,615	236,292	(16,871)	68,790,745	236,234	(16,871)			
Control Area Generation - Wes	CAGW	1.783%	29,247,356	43,455	(1,399)	29,245,958	43,453	(1,399)	29,244,559	43,451	(1,399)	29,243,160	43,449	(1,399)	29,241,761	43,447	(1,399)			
General Office	SO	7.085%	774,121,295	4,569,618	3,877,699	777,998,994	4,582,015	1,088,025	779,087,019	4,596,675	239,483	779,326,502	4,600,594	145,569,762	924,896,263	5,031,037	78,223			
System Generation	SG-P	2.593%	103,291,779	223,189	(4,666)	103,287,114	223,179	(4,666)	103,282,448	223,169	(4,666)	103,277,783	223,159	(4,666)	103,273,117	223,149	(4,666)			
Utah	UT	-0.140%	(26,194,499)	3,063	(771)	(26,195,260)	3,063	(771)	(26,196,031)	3,063	(771)	(26,196,802)	3,063	(771)	(26,197,573)	3,063	(771)			
Washington	WA	0.006%	2,036,986	10	-	2,036,986	10	-	2,036,986	10	-	2,036,986	10	-	2,036,986	10	-			
Eastern Wyoming	WYP	2.227%	5,750,431	10,672	-	5,750,431	10,672	-	5,750,431	10,672	-	5,750,431	10,672	-	5,750,431	10,672	-			
System Generation	SG-U	3.197%	9,905,496	26,412	(16,977)	9,888,519	26,367	(16,977)	9,871,542	26,321	(16,977)	9,854,565	26,276	(16,977)	9,837,588	26,231	(16,977)			
Klamath Hydro Relicensing	SG-P	0.000%	74,111,750	-	-	74,111,750	-	-	74,111,750	-	-	74,111,750	-	-	74,111,750	-	-			
Total Intangible Plan			1,382,299,060	6,655,075	3,631,054	1,385,930,114	6,666,314	841,379	1,386,771,493	6,679,815	(7,163)	1,386,764,330	6,682,576	145,323,116	1,532,087,446	7,111,861	(168,423)			
Hydro Production Plant:																				
System Generation	SG-U	0.000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
System Generation	SG-P	2.125%	14,697,018	26,031	-	14,697,018	26,031	-	14,697,018	26,031	-	14,697,018	26,031	-	14,697,018	26,031	-			
Total Hydro Plan			14,697,018	26,031	-	14,697,018	26,031	-	14,697,018	26,031	-	14,697,018	26,031	-	14,697,018	26,031	-			
Other Production Plant:																				
Control Area Generation - Eas	CAGE	0.000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Total Other Plan			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
General Plant:																				
California	CA	0.000%	505,860	-	-	505,860	-	-	505,860	-	-	505,860	-	-	505,860	-	-			
General Office	CN	0.000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Oregon	OR	2.540%	5,654,454	11,970	-	5,654,454	11,970	-	5,654,454	11,970	-	5,654,454	11,970	-	5,654,454	11,970	-			
Idaho	ID	0.000%	333,771	-	-	333,771	-	-	333,771	-	-	333,771	-	-	333,771	-	-			
General Office	SO	5.965%	1,815,339	9,024	-	1,815,339	9,024	-	1,815,339	9,024	-	1,815,339	9,024	-	1,815,339	9,024	-			
Utah	UT	0.000%	33,127	-	-	33,127	-	-	33,127	-	-	33,127	-	-	33,127	-	-			
Washington	WA	3.900%	2,532,816	8,020	-	2,532,816	8,020	-	2,532,816	8,020	-	2,532,816	8,020	-	2,532,816	8,020	-			
Eastern Wyoming	WYP	1.674%	4,605,142	6,425	-	4,605,142	6,425	-	4,605,142	6,425	-	4,605,142	6,425	-	4,605,142	6,425	-			
Western Wyoming	WYU	0.000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Total General Plan			15,480,508	35,439	-	15,480,508	35,439	-	15,480,508	35,439	-	15,480,508	35,439	-	15,480,508	35,439	-			
Total Amortization			1,412,476,585	6,716,546	3,631,054	1,416,107,639	6,727,785	841,379	1,416,949,018	6,741,286	(7,163)	1,416,941,856	6,744,047	145,323,116	1,562,264,972	7,173,332	(168,423)			
Total Depreciation & Amortization			34,362,548,024	89,092,184	172,376,572	34,534,924,596	89,446,977	283,234,565	34,818,159,161	90,201,731	57,215,478	34,875,374,639	90,847,108	218,303,509	35,093,678,148	91,407,255	126,655,130			

PacifiCorp
Washington 2023 General Rate Case
Jun 2022 - Dec 2025 Depreciation & Amortization Expense

Description	Factor	Depreciation Rate	Adjusted EPIS Balance			Depreciation Expense			Adjusted EPIS Balance			Depreciation Expense				
			Oct 2025	Oct 2025	Adjustments	Nov 2025	Nov 2025	Adjustments	Dec 2025	Dec 2025	Adjustments	Dec 2025	Dec 2025			
DEPRECIATION EXPENSE														12 ME December 24 Depreciation Expense	Incremental - 2024 to 2025	12 ME December 25 Depreciation Expense
Steam Production Plant:																
Control Area Generation - Eas	CAGE	5.071%	5,119,758,541	21,635,568	1,586,364	5,121,344,905	21,637,452	39,125,620	5,160,470,725	21,723,469				259,898,390	(0)	259,951,881
Control Area Generation - Wes	CAGW	17.616%	-	(0)	-	(0)	(0)	-	(0)	(0)	-	-	-	(0)	-	(0)
System Generator	SG	2.898%	98,673,186	238,345	(64,380)	98,608,807	238,190	(64,380)	98,544,427	238,034				2,889,058	(22,386)	2,866,671
Renewable - Blundell	SG	2.898%	129,775,025	313,353	13,603	129,788,628	313,366	13,603	129,802,231	313,419				3,734,572	18,887	3,753,460
Renewable - Blundell 2	SG	2.898%	29,848,130	72,075	-	29,848,130	72,075	-	29,848,130	72,075				864,896	-	864,896
Pollution Control Equipmen	SG	2.898%	-	-	-	-	-	-	-	-				-	-	-
Pollution Control Equipmen	CAGE	5.071%	2,097,364	8,863	-	2,097,364	8,863	-	2,097,364	8,863				87,427	18,925	106,352
Pollution Control Equipmen	CAGW	17.616%	-	-	-	-	-	-	-	-				-	-	-
Pollution Control Equipmen	JBG	20.210%	-	-	-	-	-	-	-	-				-	-	-
Jim Bridger Generator	JBG	20.210%	(0)	(0)	-	(0)	(0)	-	(0)	(0)				(0)	(0)	(0)
Total Steam Plan			5,380,152,246	22,268,203	1,535,587	5,381,687,833	22,269,965	39,075,043	5,420,762,876	22,355,859				267,474,343	68,917	267,543,260
Hydro Production Plant:																
System Generator	SG-P	2.619%	1,102,345,386	2,364,891	800,557	1,103,145,944	2,406,880	98,117,476	1,201,263,420	2,514,831				24,965,618	3,147,943	28,113,561
System Generator	SG-U	4.348%	284,405,174	1,030,632	10,936,916	295,342,090	1,050,328	72,507,986	367,850,076	1,201,506				10,778,746	1,734,872	12,513,618
Klamath	SG-P	0.000%	98,522,128	-	-	98,522,128	-	-	98,522,128	-				-	-	-
Total Hydro Plan			1,485,272,688	3,395,524	11,737,473	1,497,010,161	3,457,209	170,625,462	1,667,635,624	3,716,337				35,744,364	4,882,815	40,627,178
Other Production Plant:																
Control Area Generation - Eas	CAGE	3.517%	1,596,809,743	4,681,830	(1,579,598)	1,595,230,145	4,677,409	(1,222,080)	1,593,808,065	4,673,010				53,183,563	2,246,142	55,429,705
Control Area Generation - Wes	CAGW	3.684%	555,502,646	1,705,284	2,718,086	558,220,732	1,709,349	615,103	558,835,835	1,714,465				20,399,659	60,822	20,460,481
System Generation - Winc	SG-W	4.209%	3,592,246,568	12,595,919	1,604,017	3,593,850,585	12,601,544	12,502,590	3,606,353,175	12,626,282				148,702,612	1,759,107	150,461,719
System Generator	SG	0.195%	116,955	19	-	116,955	19	-	116,955	19				228	-	228
Total Other Plan			5,744,675,911	18,983,052	2,742,505	5,747,418,416	18,988,321	11,695,614	5,759,114,029	19,013,776				222,286,062	4,066,071	226,352,133
Transmission Plant:																
Control Area Generation - Eas	CAGE	1.714%	168,851,161	241,160	-	168,851,161	241,160	-	168,851,161	241,160				2,893,921	-	2,893,921
Control Area Generation - Wes	CAGW	1.780%	17,688,896	26,241	(2,807)	17,686,089	26,236	(2,807)	17,683,282	26,232				315,662	(600)	315,062
Jim Bridger Generator	JBG	0.000%	-	-	-	-	-	-	-	-				-	-	-
System Generator	SG	1.714%	8,823,618,046	12,588,272	36,017,623	8,859,635,669	12,627,969	68,308,571	8,927,944,241	12,702,471				140,339,663	8,893,295	149,232,958
Total Transmission Plan			9,010,158,104	12,855,673	36,014,816	9,046,172,920	12,895,366	68,305,764	9,114,478,684	12,969,863				143,549,246	8,892,695	152,441,941
Distribution Plant:																
California	CA	2.715%	443,787,733	1,003,454	402,453	444,190,186	1,004,527	582,602	444,772,788	1,005,641				11,801,003	144,678	11,945,681
Oregon	OR	2.274%	3,116,590,107	5,888,837	12,918,417	3,129,508,524	5,919,230	36,198,300	3,165,706,824	5,965,776				61,214,711	7,495,582	68,710,294
Washington	WA	2.583%	676,614,776	1,454,669	1,396,069	678,010,845	1,457,773	3,935,902	681,946,746	1,463,511				16,552,377	616,258	17,168,635
Eastern Wyoming	WYP	2.656%	816,403,786	1,802,747	7,219,004	823,622,790	1,815,600	6,105,144	829,727,934	1,829,807				20,388,536	918,383	21,306,919
Utah	UT	2.539%	4,427,018,719	9,349,218	14,213,429	4,441,232,149	9,380,459	39,866,172	4,481,098,320	9,437,662				103,778,330	6,512,220	110,290,550
Idaho	ID	2.535%	493,557,202	1,040,800	1,445,209	495,002,411	1,044,008	1,497,856	496,500,267	1,047,117				11,778,573	549,989	12,328,561
Western Wyoming	WYU	2.648%	148,062,973	326,764	(31,377)	148,031,596	326,694	(31,377)	148,000,219	326,625				3,934,041	(9,970)	3,924,071
Total Distribution Plan			10,122,035,297	20,866,489	37,563,203	10,159,598,500	20,947,752	88,154,599	10,247,753,099	21,076,139				229,447,571	16,227,139	245,674,710
General Plant:																
California	CA	2.016%	25,427,080	42,558	(22,485)	25,404,595	42,705	2,215,138	27,619,733	44,547				472,452	34,418	506,870
Oregon	OR	2.323%	268,089,434	519,148	(447,744)	267,641,689	518,516	89,702,744	357,344,433	604,903				5,215,426	1,121,940	6,337,366
Washington	WA	2.365%	52,057,006	102,585	(74,069)	51,982,937	102,519	3,560,766	55,543,703	105,955				1,165,112	72,285	1,237,397
Eastern Wyoming	WYP	2.476%	128,002,073	262,409	1,740,100	129,742,173	265,857	13,660,146	143,402,319	281,742				2,697,346	344,434	3,041,781
Utah	UT	2.108%	350,049,903	592,568	7,476,140	357,526,043	621,453	10,327,941	367,853,984	637,090				6,218,042	505,071	6,723,113
Idaho	ID	1.986%	65,954,361	108,884	516,728	66,471,090	109,607	1,322,046	67,793,135	111,128				1,217,419	72,925	1,290,345
Western Wyoming	WYU	2.091%	17,835,745	31,101	(26,923)	17,808,823	31,054	(26,923)	17,781,900	31,007				381,933	(6,755)	375,178
Control Area Generation - Eas	CAGE	2.913%	96,552,990	233,995	95,170	96,648,161	234,530	1,699,430	98,347,591	236,709				2,781,259	33,057	2,814,316
Control Area Generation - Wes	CAGW	4.762%	10,722,127	42,125	(14,333)	10,707,794	42,520	622,897	11,330,690	43,727				347,412	158,575	505,986
System Generator	SG	3.854%	192,257,041	617,879	(219,261)	192,037,781	617,175	(312,066)	191,725,715	616,321				7,546,080	(102,102)	7,443,978
General Office	SO	6.081%	673,367,535	3,409,963	879,457	674,246,992	3,414,335	33,700,132	707,947,125	3,501,946				25,289,786	8,408,009	33,697,795
Jim Bridger Generator	JBG	1.961%	18,284,004	29,958	(103,369)	18,180,635	29,789	(103,369)	18,077,267	29,620				390,906	(24,320)	366,586
Jim Bridger Energy	JBE	0.000%	-	-	-	-	-	-	-	-				-	-	-
Customer Service	CN	5.797%	12,670,866	61,445	(98,350)	12,572,516	60,970	(98,350)	12,474,166	60,495				825,702	(68,412)	757,290
Control Area Energy - Eas	CAEE	3.623%	2,849,417	8,621	(11,448)	2,837,969	8,587	(11,448)	2,826,521	8,552				109,884	(4,978)	104,906
Total General Plan			1,914,119,583	6,063,238	9,689,615	1,923,809,198	6,099,616	156,259,086	2,080,068,284	6,313,743				54,658,759	10,544,148	65,202,907
Mining Plant:																
Control Area Energy - Eas	CAEE	0.000%	1,822,901	-	-	1,822,901	-	-	1,822,901	-				-	-	-
Total Mining Plan			1,822,901	-	-	1,822,901	-	-	1,822,901	-				-	-	-
Total Depreciation Expense			33,658,236,730	84,432,179	99,283,199	33,757,519,928	84,658,229	534,115,568	34,291,635,497	85,445,717				953,160,345	44,681,784	997,842,130

PacifiCorp
Washington 2023 General Rate Case
Pro Forma Depreciation and Amortization Reserve - Year 1

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
Adjustment to Rate Base:							
Steam Depreciation Reserve	108SP	PRO	(458,549,882)	CAGE	0.0000%	-	
Steam Depreciation Reserve	108SP	PRO	0	CAGW	22.1630%	0	
Steam Depreciation Reserve	108SP	PRO	(4,276,823)	SG	7.9788%	(341,238)	
Steam Depreciation Reserve	108SP	PRO	0	JBG	22.1630%	0	
Hydro Depreciation Reserve	108HP	PRO	(36,858,143)	SG-P	7.9788%	(2,940,829)	
Hydro Depreciation Reserve	108HP	PRO	(16,210,049)	SG-U	7.9788%	(1,293,364)	
Other Depreciation Reserve	108OP	PRO	(64,833,337)	CAGE	0.0000%	-	
Other Depreciation Reserve	108OP	PRO	(38,202,202)	CAGW	22.1630%	(8,466,748)	
Other Depreciation Reserve	108OP	PRO	(456)	SG	7.9788%	(36)	
Other Wind Depreciation Reserve	108OP	PRO	(286,889,156)	SG-W	7.9788%	(22,890,247)	
Transmission Depreciation Reserve	108TP	PRO	(5,787,841)	CAGE	0.0000%	-	
Transmission Depreciation Reserve	108TP	PRO	(565,128)	CAGW	22.1630%	(125,249)	
Transmission Depreciation Reserve	108TP	PRO	(222,021,619)	SG	7.9788%	(17,714,611)	
Transmission Depreciation Reserve	108TP	PRO	-	JBG	22.1630%	-	
Distribution Depreciation Reserve	108360	PRO	(2,455,357)	WA	Situs	(209,241)	
Distribution Depreciation Reserve	108361	PRO	(4,754,290)	WA	Situs	(405,153)	
Distribution Depreciation Reserve	108362	PRO	(39,341,679)	WA	Situs	(3,352,633)	
Distribution Depreciation Reserve	108364	PRO	(48,335,295)	WA	Situs	(4,119,054)	
Distribution Depreciation Reserve	108365	PRO	(30,233,469)	WA	Situs	(2,576,446)	
Distribution Depreciation Reserve	108366	PRO	(15,220,594)	WA	Situs	(1,297,074)	
Distribution Depreciation Reserve	108367	PRO	(35,094,505)	WA	Situs	(2,990,696)	
Distribution Depreciation Reserve	108368	PRO	(52,277,420)	WA	Situs	(4,454,995)	
Distribution Depreciation Reserve	108369	PRO	(32,896,103)	WA	Situs	(2,803,351)	
Distribution Depreciation Reserve	108370	PRO	(8,923,449)	WA	Situs	(760,442)	
Distribution Depreciation Reserve	108371	PRO	(294,753)	WA	Situs	(25,118)	
Distribution Depreciation Reserve	108373	PRO	(2,112,543)	WA	WA	(180,027)	
General Depreciation Reserve	108GP	PRO	(650,026)	CA	0.0000%	-	
General Depreciation Reserve	108GP	PRO	(5,062,117)	OR	0.0000%	-	
General Depreciation Reserve	108GP	PRO	(1,556,923)	WA	100.0000%	(1,556,923)	
General Depreciation Reserve	108GP	PRO	(4,971,203)	WYP	0.0000%	-	
General Depreciation Reserve	108GP	PRO	(15,140,580)	UT	0.0000%	-	
General Depreciation Reserve	108GP	PRO	(3,814,392)	ID	0.0000%	-	
General Depreciation Reserve	108GP	PRO	(1,054,329)	WYU	0.0000%	-	
General Depreciation Reserve	108GP	PRO	(2,091,869)	CAGE	0.0000%	-	
General Depreciation Reserve	108GP	PRO	(23,119)	CAGW	22.1630%	(5,124)	
General Depreciation Reserve	108GP	PRO	(9,449,917)	SG	7.9788%	(753,988)	
General Depreciation Reserve	108GP	PRO	(13,994,814)	SO	7.0846%	(991,474)	
General Depreciation Reserve	108GP	PRO	35,429	JBG	22.1630%	7,852	
General Depreciation Reserve	108GP	PRO	575,064	CN	6.7430%	38,776	
General Depreciation Reserve	108GP	PRO	(23,311)	CAEE	0.0000%	-	
Mining Depreciation Reserve	108MP	PRO	-	CAEE	0.0000%	-	
Total Depreciation Reserve			<u>(1,463,356,198)</u>			<u>(80,207,432)</u>	6.2.3

Description of Adjustment:

This adjustment steps forward the depreciation reserve through calendar year 2024. This adjustment reflects reserve balances on the Average-of-Monthly-Averages (AMA) methodology, consistent with the methodology used to include electric plant in-service items in rate base for the calendar year 2024.

PacifiCorp
Washington 2023 General Rate Case
Pro Forma Depreciation and Amortization Reserve - Year 1

PAGE 6.2.1

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Rate Base:							
Intangible Amortization Reserve	111IP	PRO	(184)	CA	0.0000%	-	
Intangible Amortization Reserve	111IP	PRO	(25,647,693)	CN	6.7430%	(1,729,419)	
Intangible Amortization Reserve	111IP	PRO	(43,069)	ID	0.0000%	-	
Intangible Amortization Reserve	111IP	PRO	(5,301,204)	CAGE	0.0000%	-	
Intangible Amortization Reserve	111IP	PRO	(14,242)	OR	0.0000%	-	
Intangible Amortization Reserve	111IP	PRO	7,581	CAEE	0.0000%	-	
Intangible Amortization Reserve	111IP	PRO	(6,315,131)	SG	7.9788%	(503,870)	
Intangible Amortization Reserve	111IP	PRO	(1,010,460)	CAGW	22.1630%	(223,948)	
Intangible Amortization Reserve	111IP	PRO	(613,616)	JBG	22.1630%	(135,996)	
Intangible Amortization Reserve	111IP	PRO	(5,249,947)	SG-P	7.9788%	(418,882)	
Intangible Amortization Reserve	111IP	PRO	(250,584)	SG-U	7.9788%	(19,994)	
Intangible Amortization Reserve	111IP	PRO	(59,290,630)	SO	7.0846%	(4,200,493)	
Intangible Amortization Reserve	111IP	PRO	(54,960)	UT	0.0000%	-	
Intangible Amortization Reserve	111IP	PRO	(249)	WA	100.0000%	(249)	
Intangible Amortization Reserve	111IP	PRO	(256,122)	WYP	0.0000%	-	
Intangible Amortization Reserve	111IP	PRO	-	WYU	0.0000%	-	
Hydro Amortization Reserve	111HP	PRO	(624,751)	SG-P	7.9788%	(49,847)	
Hydro Amortization Reserve	111HP	PRO	-	SG-U	7.9788%	-	
Other Amortization Reserve	111OP	PRO	-	CAGE	0.0000%	-	
General Amortization Reserve	111GP	PRO	-	CA	0.0000%	-	
General Amortization Reserve	111GP	PRO	-	CN	6.7430%	-	
General Amortization Reserve	111GP	PRO	-	SG	7.9788%	-	
General Amortization Reserve	111GP	PRO	(287,282)	OR	0.0000%	-	
General Amortization Reserve	111GP	PRO	(216,584)	SO	7.0846%	(15,344)	
General Amortization Reserve	111GP	PRO	-	ID	0.0000%	-	
General Amortization Reserve	111GP	PRO	-	UT	0.0000%	-	
General Amortization Reserve	111GP	PRO	(192,479)	WA	100.0000%	(192,479)	
General Amortization Reserve	111GP	PRO	(154,199)	WYP	0.0000%	-	
General Amortization Reserve	111GP	PRO	-	WYU	0.0000%	-	
		Total	<u>(105,515,805)</u>			<u>(7,490,521)</u>	6.2.3
		Grand Total	<u>(1,568,872,002)</u>			<u>(87,697,953)</u>	

Description of Adjustment:

This adjustment steps forward the amortization reserve through calendar year 2024. This adjustment reflects reserve balances on the Average-of-Monthly-Averages (AMA) methodology, consistent with the methodology used to include electric plant in-service items in rate base for the calendar year 2024.

**PacifiCorp
Washington 2023 General Rate Case
Depreciation and Amortization Reserve Summary**

Description	Account	Factor	Adjusted Jun-22 EOP Reserve	Dec-24 AMA Reserve	Adjustment
DEPRECIATION RESERVE					
Steam Production Plant:					
Control Area Generation - East	108SP	CAGE	(2,681,221,819)	(3,125,683,496)	(444,461,676)
Control Area Generation - West	108SP	CAGW	-	0	0
System Generation	108SP	SG	-	(4,276,823)	(4,276,823)
Renewable - Blundell	108SP	SG	(73,912,558)	(86,270,971)	(12,358,413)
Renewable - Blundell 2	108SP	SG	(11,573,085)	(13,302,877)	(1,729,792)
Jim Bridger Generation	108SP	JBG	-	0	0
Total Steam Plant			<u>(2,766,707,462)</u>	<u>(3,229,534,166)</u>	<u>(462,826,704)</u>
Hydro Production Plant:					
System Generation	108HP	SG-U	(101,195,553)	(117,405,602)	(16,210,049)
System Generation	108HP	SG-P	(329,226,891)	(366,085,035)	(36,858,143)
Klamath	108HP	SG-P	(94,309,989)	(94,309,989)	-
Total Hydro Plant			<u>(524,732,433)</u>	<u>(577,800,626)</u>	<u>(53,068,193)</u>
Other Production Plant:					
Control Area Generation - East	108OP	CAGE	(316,597,191)	(381,430,528)	(64,833,337)
Control Area Generation - West	108OP	CAGW	(253,034,447)	(291,236,650)	(38,202,202)
System Generation	108OP	SG	(147,932)	(148,388)	(456)
System Generation - Wind	108OP	SG-W	257,981,880	(28,907,277)	(286,889,156)
Total Other Plant			<u>(311,797,691)</u>	<u>(701,722,842)</u>	<u>(389,925,151)</u>
Transmission Plant:					
Control Area Generation - East	108TP	CAGE	(47,993,274)	(53,781,115)	(5,787,841)
Control Area Generation - West	108TP	CAGW	(3,948,512)	(4,513,640)	(565,128)
Jim Bridger Generation	108TP	JBG	-	-	-
System Generation	108TP	SG	(2,025,964,979)	(2,247,986,598)	(222,021,619)
Total Transmission Plant			<u>(2,077,906,765)</u>	<u>(2,306,281,353)</u>	<u>(228,374,589)</u>
Distribution Plant:					
California	108364	CA	(154,400,543)	(169,409,856)	(15,009,313)
Oregon	108364	OR	(1,117,384,151)	(1,169,464,639)	(52,080,487)
Washington	108364	WA	(284,166,372)	(307,340,602)	(23,174,230)
Eastern Wyoming	108364	WYP	(301,755,194)	(328,013,445)	(26,258,250)
Utah	108364	UT	(1,109,335,650)	(1,242,350,682)	(133,015,032)
Idaho	108364	ID	(159,159,749)	(174,427,332)	(15,267,583)
Western Wyoming	108364	WYU	(64,617,294)	(71,751,851)	(7,134,558)
Total Distribution Plant			<u>(3,190,818,953)</u>	<u>(3,462,758,408)</u>	<u>(271,939,454)</u>
General Plant:					
California	108GP	CA	(7,281,649)	(7,931,675)	(650,026)
Oregon	108GP	OR	(87,362,705)	(92,424,823)	(5,062,117)
Washington	108GP	WA	(25,617,076)	(27,173,998)	(1,556,923)
Eastern Wyoming	108GP	WYP	(30,671,013)	(35,642,216)	(4,971,203)
Utah	108GP	UT	(104,002,467)	(119,143,048)	(15,140,580)
Idaho	108GP	ID	(22,343,911)	(26,158,303)	(3,814,392)
Western Wyoming	108GP	WYU	(7,216,511)	(8,270,840)	(1,054,329)
Control Area Generation - East	108GP	CAGE	(43,976,158)	(46,068,027)	(2,091,869)
Control Area Generation - West	108GP	CAGW	(1,749,913)	(1,773,032)	(23,119)
System Generation	108GP	SG	(80,973,421)	(90,423,338)	(9,449,917)
General Office	108GP	SO	(121,943,863)	(135,938,677)	(13,994,814)
Jim Bridger Generation	108GP	JBG	(7,821,145)	(7,785,716)	35,429
Jim Bridger Energy	108GP	JBE	-	-	-
Customer Service	108GP	CN	(7,163,685)	(6,588,621)	575,064
Control Area Energy - East	108GP	CAEE	(1,663,994)	(1,687,304)	(23,311)
Total General Plant			<u>(549,787,511)</u>	<u>(607,009,618)</u>	<u>(57,222,107)</u>

**PacifiCorp
Washington 2023 General Rate Case
Depreciation and Amortization Reserve Summary**

Description	Account	Factor	Adjusted Jun-22 EOP Reserve	Dec-24 AMA Reserve	Adjustment
Mining Plant:					
Control Area Energy - East	108MP	CAEE	-	-	-
Total Mining Plant			-	-	-
Total Depreciation Reserve			(9,421,750,815)	(10,885,107,013)	(1,463,356,198)

Ref 6.2

AMORTIZATION RESERVE

Intangible Plant:

California	111IP	CA	(7,968)	(8,151)	(184)
Customer Service	111IP	CN	(170,220,139)	(195,867,832)	(25,647,693)
Idaho	111IP	ID	(998,124)	(1,041,193)	(43,069)
Jim Bridger Generation	111IP	JBG	(2,096,955)	(2,710,571)	(613,616)
Oregon	111IP	OR	(140,249)	(154,491)	(14,242)
Control Area Energy - East	111IP	CAEE	(3,719)	3,862	7,581
System Generation	111IP	SG	(60,072,645)	(66,387,776)	(6,315,131)
Control Area Generation - East	111IP	CAGE	(30,729,560)	(36,030,764)	(5,301,204)
Control Area Generation - West	111IP	CAGW	(21,091,508)	(22,101,968)	(1,010,460)
General Office	111IP	SO	(336,336,575)	(395,627,205)	(59,290,630)
Renewable - Blundell	111IP	SG	-	-	-
System Generation	111IP	SG-P	(43,130,129)	(48,380,076)	(5,249,947)
System Generation	111IP	SG-U	(6,489,147)	(6,739,732)	(250,584)
Klamath Hydro Relicensing	111IP	SG-P	(74,111,750)	(74,111,750)	-
Utah	111IP	UT	31,952,633	31,897,674	(54,960)
Washington	111IP	WA	(13,840)	(14,089)	(249)
Eastern Wyoming	111IP	WYP	(486,786)	(742,908)	(256,122)
Western Wyoming	111IP	WYU	-	-	-
Total Intangible Plant			(713,976,461)	(818,016,970)	(104,040,509)

Hydro Production Plant:

System Generation	111HP	SG-U	-	-	-
System Generation	111HP	SG-P	(3,451,167)	(4,075,918)	(624,751)
Total Hydro Plant			(3,451,167)	(4,075,918)	(624,751)

Other Production Plant:

Control Area Generation - East	111OP	CAGE	-	-	-
Total Other Plant			-	-	-

General Plant:

California	111GP	CA	(505,860)	(505,860)	-
General Office	111GP	CN	-	-	-
System Generation	111GP	SG	-	-	-
Oregon	111GP	OR	(4,919,282)	(5,206,564)	(287,282)
General Office	111GP	SO	(1,283,149)	(1,499,733)	(216,584)
Idaho	111GP	ID	(333,771)	(333,771)	-
Utah	111GP	UT	(33,127)	(33,127)	-
Washington	111GP	WA	(1,951,780)	(2,144,259)	(192,479)
Eastern Wyoming	111GP	WYP	(4,511,206)	(4,665,405)	(154,199)
Western Wyoming	111GP	WYU	-	-	-
Total General Plant			(13,538,173)	(14,388,718)	(850,544)

Total Amortization Reserve

(730,965,801) (836,481,605) (105,515,805)

Ref 6.2.1

Total Depreciation & Amortization Reserve

(10,152,716,616) (11,721,588,618) (1,568,872,002)

Ref. 6.2.17

PacifiCorp
Washington 2023 General Rate Case
Jun 2022 - December 2025 Depreciation and
Amortization Reserve

Description	Factor	Adjusted Reserve Balance Jun 2022		Adjusted Reserve Balance Jul 2022		Adjusted Reserve Balance Aug 2022		Adjusted Reserve Balance Sep 2022		Adjusted Reserve Balance Oct 2022		Adjusted Reserve Balance Nov 2022		Adjusted Reserve Balance Dec 2022	
		Balance	Adjustments	Balance	Adjustments	Balance	Adjustments	Balance	Adjustments	Balance	Adjustments	Balance	Adjustments	Balance	Adjustments
DEPRECIATION RESERVE															
Steam Production Plant:															
Control Area Generation - East	CAGE	(2,681,221,819)	(18,292,746)	(2,699,514,565)	(18,293,390)	(2,717,807,956)	(18,292,686)	(2,736,100,642)	(18,301,014)	(2,754,401,656)	(18,328,658)	(2,772,730,314)	(18,409,779)	(2,791,140,093)	0
Control Area Generation - West	CAGW	-	-	-	-	-	-	-	-	-	-	-	-	-	-
System Generation	SG	-	(180,028)	(180,028)	(179,873)	(359,901)	(179,717)	(539,618)	(179,562)	(719,180)	(179,406)	(898,586)	(179,251)	(1,077,837)	0
Renewable - Blundell	SG	(73,912,558)	(511,584)	(74,424,141)	(511,584)	(74,935,725)	(511,584)	(75,447,308)	(511,584)	(75,958,892)	(511,730)	(76,470,622)	(512,152)	(76,982,774)	0
Renewable - Blundell 2	SG	(11,573,085)	(72,075)	(11,645,160)	(72,075)	(11,717,254)	(72,075)	(11,789,309)	(72,075)	(11,861,384)	(72,075)	(11,933,458)	(72,075)	(12,005,533)	0
Pollution Control Equipment	CAGE	-	-	-	-	-	-	-	-	-	-	-	-	(533)	(533)
Jim Bridger Generation	JBG	-	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Steam Plant		(2,766,707,462)	(19,056,432)	(2,785,763,894)	(19,056,921)	(2,804,820,816)	(19,056,062)	(2,823,876,877)	(19,064,234)	(2,842,941,111)	(19,091,869)	(2,862,032,980)	(19,173,790)	(2,881,206,770)	0
Hydro Production Plant:															
System Generation	SG-U	(101,195,553)	(592,430)	(101,787,983)	(598,700)	(102,386,683)	(607,005)	(102,993,688)	(611,387)	(103,605,075)	(616,960)	(104,222,035)	(624,223)	(104,856,258)	0
System Generation	SG-P	(329,226,891)	(1,414,158)	(330,641,049)	(1,404,490)	(332,045,539)	(1,434,703)	(333,480,243)	(1,455,954)	(334,936,197)	(1,277,704)	(336,213,901)	(1,503,116)	(337,717,017)	0
Klamath	SG-P	(94,309,989)	-	(94,309,989)	-	(94,309,989)	-	(94,309,989)	-	(94,309,989)	-	(94,309,989)	-	(94,309,989)	0
Total Hydro Plant		(524,732,433)	(2,006,588)	(526,739,021)	(2,003,190)	(528,742,211)	(2,041,708)	(530,783,919)	(2,067,341)	(532,851,260)	(1,894,665)	(534,745,925)	(2,137,340)	(536,883,265)	0
Other Production Plant:															
Control Area Generation - East	CAGE	(316,597,191)	(2,693,279)	(319,290,470)	(2,688,486)	(321,978,955)	(2,683,983)	(324,662,938)	(2,679,633)	(327,342,571)	(2,674,993)	(330,017,564)	(2,670,914)	(332,688,478)	0
Control Area Generation - West	CAGW	(253,034,447)	(1,572,315)	(254,606,762)	(1,573,027)	(256,179,789)	(1,573,740)	(257,753,530)	(1,573,615)	(259,327,145)	(1,573,490)	(260,900,635)	(1,583,144)	(262,483,780)	0
System Generation - Wind	SG-W	297,981,880	(11,826,626)	246,155,254	(11,828,500)	234,324,754	(11,828,459)	222,496,294	(11,828,286)	210,669,009	(11,827,687)	198,840,322	(11,832,012)	187,008,309	0
System Generation	SG	(147,932)	(19)	(147,951)	(19)	(147,970)	(19)	(147,989)	(19)	(148,008)	(19)	(148,027)	(19)	(148,046)	0
Total Other Plant		(311,797,691)	(16,094,238)	(327,891,929)	(16,090,032)	(343,981,961)	(16,086,202)	(360,068,163)	(16,081,553)	(376,149,716)	(16,076,189)	(392,225,905)	(16,086,090)	(408,311,995)	0
Transmission Plant:															
Control Area Generation - East	CAGE	(47,993,274)	(241,160)	(48,234,434)	(241,160)	(48,475,594)	(241,160)	(48,716,754)	(241,160)	(48,957,914)	(241,160)	(49,199,074)	(241,160)	(49,440,234)	0
Control Area Generation - West	CAGW	(3,948,512)	(23,596)	(3,972,108)	(23,592)	(3,995,699)	(23,588)	(4,019,287)	(23,583)	(4,042,871)	(23,579)	(4,066,450)	(23,575)	(4,090,025)	0
Jim Bridger Generation	JBG	-	-	-	-	-	-	-	-	-	-	-	-	-	0
System Generation	SG	(2,025,964,979)	(8,867,714)	(2,034,832,693)	(8,882,736)	(2,043,715,429)	(8,900,421)	(2,052,615,850)	(8,920,889)	(2,061,536,738)	(8,969,838)	(2,070,506,577)	(9,035,872)	(2,079,542,448)	0
Total Transmission Plant		(2,077,906,765)	(9,132,470)	(2,087,039,235)	(9,147,487)	(2,096,186,722)	(9,165,169)	(2,105,351,891)	(9,183,632)	(2,114,537,523)	(9,234,578)	(2,123,772,101)	(9,300,607)	(2,133,072,708)	0
Distribution Plant:															
California	CA	(154,400,543)	(497,313)	(154,897,856)	(502,635)	(155,400,491)	(508,232)	(155,908,723)	(515,449)	(156,424,172)	(539,515)	(156,963,687)	(570,455)	(157,534,142)	0
Oregon	OR	(1,117,384,151)	(1,986,886)	(1,119,371,038)	(1,999,500)	(1,121,370,537)	(2,012,996)	(1,123,383,533)	(2,026,268)	(1,125,409,801)	(2,042,835)	(1,127,452,636)	(2,065,235)	(1,129,517,871)	0
Washington	WA	(284,166,372)	(919,163)	(285,085,535)	(922,174)	(286,007,709)	(924,980)	(286,932,689)	(926,693)	(287,859,382)	(928,267)	(288,787,649)	(937,913)	(289,725,562)	0
Eastern Wyoming	WYP	(301,755,194)	(1,045,283)	(302,800,478)	(1,049,732)	(303,850,210)	(1,054,981)	(304,905,191)	(1,059,213)	(305,964,404)	(1,063,685)	(307,028,090)	(1,068,974)	(308,097,064)	0
Utah	UT	(1,109,335,650)	(4,969,312)	(1,114,304,962)	(5,017,408)	(1,119,322,370)	(5,051,633)	(1,124,374,003)	(5,102,268)	(1,129,476,271)	(5,156,298)	(1,134,632,569)	(5,205,615)	(1,139,836,184)	0
Idaho	ID	(159,159,749)	(580,195)	(159,739,944)	(587,833)	(160,327,577)	(594,807)	(160,922,383)	(602,817)	(161,526,200)	(609,696)	(162,135,896)	(613,620)	(162,749,516)	0
Western Wyoming	WYU	(64,617,294)	(298,087)	(64,915,381)	(298,018)	(65,213,398)	(297,949)	(65,511,347)	(297,879)	(65,809,226)	(297,810)	(66,107,036)	(297,741)	(66,404,777)	0
Total Distribution Plant		(3,190,818,953)	(10,296,239)	(3,201,115,192)	(10,377,100)	(3,211,492,292)	(10,445,577)	(3,221,937,869)	(10,531,588)	(3,232,469,457)	(10,638,105)	(3,243,107,562)	(10,759,553)	(3,253,867,115)	0
General Plant:															
California	CA	(7,281,649)	(26,606)	(7,308,255)	(26,556)	(7,334,811)	(26,538)	(7,361,348)	(26,570)	(7,387,919)	(26,587)	(7,414,506)	(26,582)	(7,441,088)	0
Oregon	OR	(87,362,705)	(200,086)	(87,562,791)	(200,842)	(87,763,633)	(201,933)	(87,965,566)	(204,651)	(88,170,217)	(207,508)	(88,377,724)	(211,184)	(88,588,908)	0
Washington	WA	(25,817,076)	(62,388)	(25,879,463)	(62,413)	(25,941,876)	(62,813)	(25,804,689)	(63,581)	(25,868,270)	(64,273)	(25,932,544)	(65,052)	(25,997,596)	0
Eastern Wyoming	WYP	(30,871,013)	(184,011)	(30,855,024)	(184,538)	(31,039,563)	(185,283)	(31,224,846)	(186,154)	(31,411,000)	(186,518)	(31,597,518)	(193,284)	(31,790,801)	0
Utah	UT	(104,002,467)	(595,208)	(104,597,675)	(597,336)	(105,195,011)	(600,798)	(105,795,809)	(604,769)	(106,400,578)	(608,053)	(107,008,630)	(617,898)	(107,628,528)	0
Idaho	ID	(22,343,911)	(154,835)	(22,498,747)	(154,907)	(22,653,654)	(155,151)	(22,808,805)	(155,477)	(22,964,282)	(155,748)	(23,120,038)	(156,808)	(23,276,838)	0
Western Wyoming	WYU	(7,216,511)	(44,482)	(7,260,992)	(44,435)	(7,305,427)	(44,388)	(7,349,815)	(44,341)	(7,394,156)	(44,294)	(7,438,450)	(44,247)	(7,482,697)	0
Control Area Generation - East	CAGE	(43,976,158)	(86,765)	(44,062,923)	(86,882)	(44,149,605)	(86,582)	(44,236,187)	(85,896)	(44,322,083)	(86,157)	(44,408,240)	(86,549)	(44,494,789)	0
Control Area Generation - West	CAGW	(1,749,913)	2,740	(1,747,173)	2,805	(1,744,368)	2,870	(1,741,498)	2,935	(1,738,563)	3,000	(1,735,563)	3,022	(1,732,514)	0
System Generation	SG	(80,973,421)	(392,301)	(81,365,723)	(393,204)	(81,758,926)	(394,426)	(82,153,352)	(394,340)	(82,547,692)	(393,547)	(82,941,239)	(395,525)	(83,336,763)	0
General Office	SO	(121,943,863)	(452,476)	(122,396,339)	(455,814)	(122,852,154)	(467,829)	(123,319,983)	(481,548)	(123,801,531)	(484,207)	(124,285,738)	(499,258)	(124,784,996)	0
Jim Bridger Generation	JBG	(7,821,145)	(509)	(7,821,654)	(340)	(7,821,993)	(171)	(7,822,165)	(2)	(7,822,167)	167	(7,822,000)	336	(7,821,664)	0
Jim Bridger Energy	JBE	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Customer Service	CN	(7,163,685)	18,377	(7,145,308)	18,852	(7,126,456)	19,327	(7,107,128)	19,802	(7,087,326)	20,277	(7,067,049)	20,753	(7,046,296)	0
Control Area Energy - East	CAEE	(1,663,994)	(1,378)	(1,665,371)	(1,343)	(1,666,714)	(1,308)	(1,668,023)	(1,274)	(1,669,296)	(1,239)	(1,670,536)	(1,205)	(1,671,740)	0
Total General Plant		(549,787,511)	(2,179,927)	(551,967,438)	(2,186,751)	(554,154,190)	(2,205,023)	(556,359,213)	(2,225,866)	(558,585,079)	(2,234,687)	(560,819,766)	(2,273,481)	(563,093,247)	0
Mining Plant:															
Control Area Energy - East	CAEE	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Total Mining Plant		-	-	-	-	-	-	-	-	-	-	-	-	-	0
Total Depreciation Reserve		(9,421,750,815)	(58,765,895)	(9,480,516,710)	(58,861,482)	(9,539,378,192)	(58,999,741)	(9,598,377,933)	(59,156,213)	(9,657,534,146)	(59,170,092)	(9,716,704,239)	(59,730,860)	(9,776,435,099)	0

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Description	Factor	Adjusted Reserve Balance Jun 2022	Adjustments	Adjusted Reserve Balance Jul 2022	Adjustments	Adjusted Reserve Balance Aug 2022	Adjustments	Adjusted Reserve Balance Sep 2022	Adjustments	Adjusted Reserve Balance Oct 2022	Adjustments	Adjusted Reserve Balance Nov 2022	Adjustments	Adjusted Reserve Balance Dec 2022
AMORTIZATION RESERVE														
Intangible Plant:														
California	CA	(7,968)	(8)	(7,975)	(8)	(7,983)	(8)	(7,991)	(8)	(7,998)	(8)	(8,006)	(8)	(8,014)
Customer Service	CN	(170,220,139)	(1,079,717)	(171,299,856)	(1,078,776)	(172,378,633)	(1,077,835)	(173,456,467)	(1,076,893)	(174,533,361)	(1,075,952)	(175,609,313)	(1,075,011)	(176,684,324)
Idaho	ID	(998,124)	(1,795)	(999,919)	(1,795)	(1,001,714)	(1,795)	(1,003,509)	(1,795)	(1,005,304)	(1,795)	(1,007,099)	(1,795)	(1,008,893)
Jim Bridger Generation	JBG	(2,096,955)	(25,567)	(2,122,522)	(25,567)	(2,148,090)	(25,567)	(2,173,657)	(25,567)	(2,199,224)	(25,567)	(2,224,792)	(25,567)	(2,250,359)
Oregon	OR	(140,249)	(594)	(140,844)	(594)	(141,438)	(594)	(142,032)	(594)	(142,626)	(594)	(143,220)	(594)	(143,814)
Control Area Energy - East	CAEE	(3,719)	240	(3,479)	246	(3,233)	253	(2,980)	259	(2,721)	266	(2,455)	272	(2,183)
System Generation	SG	(60,072,645)	(264,248)	(60,336,894)	(264,153)	(60,601,047)	(264,058)	(60,865,105)	(263,963)	(61,129,068)	(263,868)	(61,392,936)	(263,773)	(61,656,709)
Control Area Generation - East	CAGE	(30,729,560)	(221,564)	(30,951,124)	(221,506)	(31,172,630)	(221,448)	(31,394,079)	(221,391)	(31,615,469)	(221,333)	(31,836,802)	(221,275)	(32,058,077)
Control Area Generation - West	CAGW	(21,091,508)	(42,127)	(21,133,635)	(42,125)	(21,175,760)	(42,123)	(21,217,882)	(42,121)	(21,260,003)	(42,119)	(21,302,122)	(42,117)	(21,344,238)
System Generation	SG-P	(43,130,129)	(218,866)	(43,348,995)	(218,856)	(43,567,851)	(218,846)	(43,786,697)	(218,836)	(44,005,533)	(218,826)	(44,224,359)	(218,816)	(44,443,175)
General Office	SO	(336,336,575)	(2,152,433)	(338,489,008)	(2,222,850)	(340,711,658)	(2,268,377)	(342,980,035)	(2,289,409)	(345,269,444)	(2,291,094)	(347,560,538)	(2,310,732)	(349,871,270)
Utah	UT	31,952,633	(2,289)	31,950,344	(2,289)	31,948,055	(2,289)	31,945,766	(2,289)	31,943,477	(2,289)	31,941,188	(2,289)	31,938,898
Washington	WA	(13,840)	(10)	(13,850)	(10)	(13,861)	(10)	(13,871)	(10)	(13,882)	(10)	(13,892)	(10)	(13,902)
Eastern Wyoming	WYP	(486,786)	(10,672)	(497,458)	(10,672)	(508,130)	(10,672)	(518,801)	(10,672)	(529,473)	(10,672)	(540,145)	(10,672)	(550,817)
System Generation	SG-U	(6,489,147)	(10,973)	(6,500,120)	(10,927)	(6,511,047)	(10,882)	(6,521,930)	(10,837)	(6,532,767)	(10,792)	(6,543,558)	(10,746)	(6,554,305)
Klamath Hydro Relicensing	SG-P	(74,111,750)	-	(74,111,750)	-	(74,111,750)	-	(74,111,750)	-	(74,111,750)	-	(74,111,750)	-	(74,111,750)
Total Intangible Plant		(713,976,461)	(4,030,624)	(718,007,085)	(4,099,883)	(722,106,768)	(4,144,252)	(726,251,020)	(4,164,126)	(730,415,146)	(4,164,652)	(734,579,798)	(4,183,132)	(738,762,931)
Hydro Production Plant:														
System Generation	SG-U	-	-	-	-	-	-	-	-	-	-	-	-	-
System Generation	SG-P	(3,451,167)	(26,031)	(3,477,198)	(26,031)	(3,503,229)	(26,031)	(3,529,261)	(26,031)	(3,555,292)	(26,031)	(3,581,323)	(26,031)	(3,607,354)
Total Hydro Plant		(3,451,167)	(26,031)	(3,477,198)	(26,031)	(3,503,229)	(26,031)	(3,529,261)	(26,031)	(3,555,292)	(26,031)	(3,581,323)	(26,031)	(3,607,354)
Other Production Plant:														
Control Area Generation - East	CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Other Plant		-	-	-	-	-	-	-	-	-	-	-	-	-
General Plant:														
California	CA	(505,860)	-	(505,860)	-	(505,860)	-	(505,860)	-	(505,860)	-	(505,860)	-	(505,860)
General Office	CN	-	-	-	-	-	-	-	-	-	-	-	-	-
System Generation	SG	-	-	-	-	-	-	-	-	-	-	-	-	-
Oregon	OR	(4,919,282)	(11,970)	(4,931,252)	(11,970)	(4,943,222)	(11,970)	(4,955,192)	(11,970)	(4,967,162)	(11,970)	(4,979,132)	(11,970)	(4,991,103)
General Office	SO	(1,283,149)	(9,024)	(1,292,173)	(9,024)	(1,301,197)	(9,024)	(1,310,222)	(9,024)	(1,319,246)	(9,024)	(1,328,270)	(9,024)	(1,337,295)
Idaho	ID	(333,771)	-	(333,771)	-	(333,771)	-	(333,771)	-	(333,771)	-	(333,771)	-	(333,771)
Utah	UT	(33,127)	-	(33,127)	-	(33,127)	-	(33,127)	-	(33,127)	-	(33,127)	-	(33,127)
Washington	WA	(1,951,780)	(8,020)	(1,959,800)	(8,020)	(1,967,820)	(8,020)	(1,975,840)	(8,020)	(1,983,860)	(8,020)	(1,991,880)	(8,020)	(1,999,900)
Eastern Wyoming	WYP	(4,511,206)	(6,425)	(4,517,631)	(6,425)	(4,524,056)	(6,425)	(4,530,481)	(6,425)	(4,536,906)	(6,425)	(4,543,331)	(6,425)	(4,549,756)
Western Wyoming	WYU	-	-	-	-	-	-	-	-	-	-	-	-	-
Total General Plant		(13,538,173)	(35,439)	(13,573,613)	(35,439)	(13,609,052)	(35,439)	(13,644,491)	(35,439)	(13,679,931)	(35,439)	(13,715,370)	(35,439)	(13,750,809)
Total Amortization Reserve		(730,965,801)	(4,092,095)	(735,057,896)	(4,161,154)	(739,219,050)	(4,205,722)	(743,424,772)	(4,225,597)	(747,650,369)	(4,226,123)	(751,876,492)	(4,244,603)	(756,121,095)
Total Depreciation & Amortization Reserve		(10,152,716,616)	(62,857,990)	(10,215,574,606)	(63,022,636)	(10,278,597,242)	(63,205,463)	(10,341,802,705)	(63,381,810)	(10,405,184,515)	(63,396,215)	(10,468,580,730)	(63,975,463)	(10,532,556,194)

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Description	Factor	Adjustments	Adjusted Reserve Balance Jan 2023	Adjustments	Adjusted Reserve Balance Feb 2023	Adjustments	Adjusted Reserve Balance Mar 2023	Adjustments	Adjusted Reserve Balance Apr 2023	Adjustments	Adjusted Reserve Balance May 2023	Adjustments	Adjusted Reserve Balance Jun 2023	Adjustments
DEPRECIATION RESERVE														
Steam Production Plant:														
Control Area Generation - East	CAGE	(18,467,337)	(2,809,607,430)	(18,460,791)	(2,828,068,221)	(18,470,208)	(2,846,538,429)	(18,514,077)	(2,865,052,506)	(18,546,174)	(2,883,598,680)	(18,550,196)	(2,902,148,876)	(18,549,108)
Control Area Generation - West	CAGW	0	0	0	0	0	0	0	0	0	0	0	0	0
System Generation	SG	(179,095)	(1,256,932)	(178,940)	(1,435,872)	(178,784)	(1,614,657)	(178,629)	(1,793,286)	(178,474)	(1,971,759)	(178,318)	(2,150,077)	(178,163)
Renewable - Blundell	SG	(512,444)	(77,495,218)	(512,475)	(78,007,693)	(512,506)	(78,520,199)	(514,389)	(79,034,588)	(516,272)	(79,550,861)	(516,474)	(80,067,335)	(516,675)
Renewable - Blundell 2	SG	(72,075)	(12,077,608)	(72,075)	(12,149,682)	(72,075)	(12,221,757)	(72,075)	(12,293,832)	(72,075)	(12,365,906)	(72,075)	(12,437,981)	(72,075)
Pollution Control Equipment	CAGE	(1,066)	(1,599)	(1,066)	(2,666)	(1,066)	(3,732)	(1,774)	(5,506)	(2,483)	(7,989)	(2,483)	(10,472)	(2,483)
Jim Bridger Generation	JBG	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Steam Plant		(19,232,017)	(2,900,438,787)	(19,225,347)	(2,919,664,134)	(19,234,640)	(2,938,898,774)	(19,280,945)	(2,958,179,718)	(19,315,477)	(2,977,495,195)	(19,319,545)	(2,996,814,740)	(19,318,503)
Hydro Production Plant:														
System Generation	SG-U	(648,223)	(105,504,482)	(652,817)	(106,157,298)	(657,410)	(106,814,708)	(656,863)	(107,471,571)	(656,317)	(108,127,888)	(656,904)	(108,784,791)	(659,882)
System Generation	SG-P	(1,516,162)	(339,233,180)	(1,515,491)	(340,748,670)	(1,516,164)	(342,264,835)	(1,518,855)	(343,783,690)	(1,520,534)	(345,304,223)	(1,521,953)	(346,826,176)	(1,522,991)
Klamath	SG-P	-	(94,309,989)	-	(94,309,989)	-	(94,309,989)	-	(94,309,989)	-	(94,309,989)	-	(94,309,989)	-
Total Hydro Plant		(2,164,386)	(539,047,650)	(2,168,307)	(541,215,957)	(2,173,574)	(543,389,531)	(2,175,718)	(545,565,250)	(2,176,850)	(547,742,100)	(2,178,856)	(549,920,956)	(2,182,873)
Other Production Plant:														
Control Area Generation - East	CAGE	(2,666,911)	(335,355,389)	(2,662,272)	(338,017,661)	(2,657,902)	(340,675,564)	(2,654,218)	(343,329,781)	(2,650,393)	(345,980,175)	(2,645,935)	(348,626,110)	(2,641,348)
Control Area Generation - West	CAGW	(1,592,810)	(264,076,590)	(1,592,558)	(265,669,148)	(1,592,320)	(267,261,468)	(1,592,111)	(268,853,579)	(1,592,240)	(270,445,819)	(1,592,749)	(272,038,568)	(1,593,002)
System Generation - Wind	SG-W	(11,836,485)	175,171,825	(11,836,179)	163,335,646	(11,842,178)	151,493,468	(11,848,178)	139,645,290	(11,847,871)	127,797,419	(11,853,871)	115,943,548	(11,859,871)
System Generation	SG	(19)	(148,065)	(19)	(148,084)	(19)	(148,103)	(19)	(148,122)	(19)	(148,141)	(19)	(148,160)	(19)
Total Other Plant		(16,096,225)	(424,408,220)	(16,091,028)	(440,499,248)	(16,092,419)	(456,591,667)	(16,094,525)	(472,686,192)	(16,096,524)	(488,776,716)	(16,092,574)	(504,869,291)	(16,094,240)
Transmission Plant:														
Control Area Generation - East	CAGE	(241,160)	(49,681,394)	(241,160)	(49,922,554)	(241,160)	(50,163,714)	(241,160)	(50,404,875)	(241,160)	(50,646,035)	(241,160)	(50,887,195)	(241,160)
Control Area Generation - West	CAGW	(23,571)	(4,113,596)	(23,567)	(4,137,163)	(23,563)	(4,160,725)	(23,558)	(4,184,284)	(23,554)	(4,207,838)	(23,550)	(4,231,388)	(23,546)
Jim Bridger Generation	JBG	-	-	-	-	-	-	-	-	-	-	-	-	-
System Generation	SG	(9,069,970)	(2,088,612,418)	(9,073,571)	(2,097,685,989)	(9,087,502)	(2,106,773,491)	(9,104,980)	(2,115,878,471)	(9,131,323)	(2,125,009,794)	(9,168,064)	(2,134,177,858)	(9,188,967)
Total Transmission Plant		(9,334,701)	(2,142,407,408)	(9,338,298)	(2,151,745,706)	(9,352,224)	(2,161,097,931)	(9,369,698)	(2,170,467,629)	(9,396,037)	(2,179,863,666)	(9,432,774)	(2,189,296,440)	(9,453,873)
Distribution Plant:														
California	CA	(582,478)	(158,116,620)	(583,984)	(158,700,604)	(587,934)	(159,288,538)	(591,856)	(159,880,394)	(597,456)	(160,477,850)	(607,776)	(161,085,626)	(617,663)
Oregon	OR	(2,077,919)	(1,131,595,789)	(2,078,379)	(1,133,674,168)	(2,090,470)	(1,135,764,638)	(2,107,626)	(1,137,872,264)	(2,125,532)	(1,139,997,796)	(2,149,993)	(1,142,147,789)	(2,176,298)
Washington	WA	(947,296)	(290,672,858)	(948,147)	(291,621,005)	(950,627)	(292,571,632)	(954,207)	(293,525,839)	(958,568)	(294,484,407)	(964,130)	(295,448,538)	(971,498)
Eastern Wyoming	WYP	(1,073,083)	(309,170,147)	(1,075,656)	(310,245,803)	(1,078,662)	(311,324,465)	(1,082,056)	(312,406,521)	(1,085,531)	(313,492,052)	(1,089,395)	(314,581,446)	(1,093,367)
Utah	UT	(5,245,661)	(1,145,083,645)	(5,276,953)	(1,150,360,798)	(5,309,672)	(1,155,670,470)	(5,337,286)	(1,161,007,756)	(5,434,495)	(1,166,442,291)	(5,544,762)	(1,171,987,013)	(5,585,657)
Idaho	ID	(617,068)	(163,366,584)	(619,314)	(163,985,897)	(622,004)	(164,607,902)	(625,140)	(165,233,042)	(628,225)	(165,861,267)	(633,697)	(166,494,964)	(639,187)
Western Wyoming	WYU	(297,672)	(66,702,449)	(297,602)	(67,000,051)	(297,533)	(67,297,584)	(297,464)	(67,595,048)	(297,395)	(67,892,443)	(297,325)	(68,189,768)	(297,256)
Total Distribution Plant		(10,841,176)	(3,264,708,291)	(10,880,035)	(3,275,588,326)	(10,936,902)	(3,286,525,228)	(10,995,636)	(3,297,520,864)	(11,127,201)	(3,308,648,065)	(11,287,078)	(3,319,935,144)	(11,380,926)
General Plant:														
California	CA	(26,535)	(7,467,623)	(26,451)	(7,494,074)	(26,369)	(7,520,443)	(26,285)	(7,546,727)	(26,203)	(7,572,931)	(26,135)	(7,599,066)	(26,085)
Oregon	OR	(212,756)	(88,801,665)	(211,653)	(89,013,317)	(210,568)	(89,223,885)	(209,498)	(89,433,383)	(208,481)	(89,641,864)	(207,523)	(89,849,387)	(206,706)
Washington	WA	(65,410)	(26,063,005)	(65,211)	(26,128,216)	(65,016)	(26,193,232)	(64,819)	(26,258,051)	(64,628)	(26,322,679)	(64,458)	(26,387,137)	(64,319)
Eastern Wyoming	WYP	(200,403)	(31,991,205)	(200,916)	(32,192,121)	(201,143)	(32,393,264)	(201,412)	(32,594,676)	(202,895)	(32,797,571)	(204,673)	(33,002,245)	(209,383)
Utah	UT	(627,281)	(108,253,809)	(628,497)	(108,882,306)	(629,073)	(109,511,379)	(629,752)	(110,141,131)	(630,400)	(110,771,532)	(631,835)	(111,403,367)	(633,203)
Idaho	ID	(157,906)	(23,434,743)	(158,201)	(23,592,944)	(158,358)	(23,751,302)	(158,464)	(23,909,766)	(158,602)	(24,068,368)	(158,818)	(24,227,187)	(159,024)
Western Wyoming	WYU	(44,200)	(7,526,898)	(44,153)	(7,571,051)	(44,106)	(7,615,157)	(44,060)	(7,659,217)	(44,013)	(7,703,230)	(43,966)	(7,747,195)	(43,919)
Control Area Generation - East	CAGE	(86,027)	(44,580,816)	(85,466)	(44,666,282)	(84,899)	(44,751,181)	(84,262)	(44,835,444)	(83,671)	(44,919,114)	(83,077)	(45,002,192)	(82,444)
Control Area Generation - West	CAGW	3,044	(1,729,497)	3,109	(1,726,389)	3,173	(1,723,216)	3,149	(1,720,067)	3,124	(1,716,943)	3,189	(1,713,754)	3,254
System Generation	SG	(398,917)	(83,735,680)	(399,427)	(84,135,107)	(398,779)	(84,533,886)	(398,131)	(84,932,017)	(397,378)	(85,329,395)	(396,624)	(85,726,019)	(395,871)
General Office	SO	(513,099)	(125,298,095)	(526,356)	(125,824,451)	(545,842)	(126,370,293)	(550,653)	(126,920,946)	(551,248)	(127,472,194)	(550,840)	(128,053,034)	(551,517)
Jim Bridger Generation	JBG	505	(7,821,160)	673	(7,820,486)	842	(7,819,644)	1,011	(7,818,633)	1,180	(7,817,453)	1,349	(7,816,104)	1,518
Jim Bridger Energy	JBE	-	-	-	-	-	-	-	-	-	-	-	-	-
Customer Service	CN	21,228	(7,025,068)	21,703	(7,003,366)	22,178	(6,981,188)	22,653	(6,958,535)	23,128	(6,935,407)	23,603	(6,911,804)	24,078
Control Area Energy - East	CAEE	(1,170)	(1,672,911)	(1,136)	(1,674,046)	(1,101)	(1,675,147)	(1,066)	(1,676,214)	(1,032)	(1,677,246)	(997)	(1,678,243)	(963)
Total General Plant		(2,308,928)	(665,402,175)	(2,321,982)	(667,724,156)	(2,339,061)	(670,063,217)	(2,341,590)	(672,404,807)	(2,341,120)	(674,745,927)	(2,370,805)	(677,116,732)	(2,411,583)
Mining Plant:														
Control Area Energy - East	CAEE	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Mining Plant		-	-	-	-	-	-	-	-	-	-	-	-	-
Total Depreciation Reserve		(59,977,433)	(9,836,412,532)	(60,024,997)	(9,896,437,528)	(60,128,820)	(9,956,566,349)	(60,258,112)	(10,016,824,461)	(60,447,209)	(10,077,271,670)	(60,681,634)	(10,137,953,304)	(60,841,799)

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Amortization Reserve

Description	Factor	Adjustments	Adjusted Reserve Balance Jan 2023	Adjustments	Adjusted Reserve Balance Feb 2023	Adjustments	Adjusted Reserve Balance Mar 2023	Adjustments	Adjusted Reserve Balance Apr 2023	Adjustments	Adjusted Reserve Balance May 2023	Adjustments	Adjusted Reserve Balance Jun 2023	Adjustments
AMORTIZATION RESERVE														
Intangible Plant:														
California	CA	(8)	(8,021)	(8)	(8,029)	(8)	(8,037)	(8)	(8,044)	(8)	(8,052)	(8)	(8,059)	(8)
Customer Service	CN	(1,074,070)	(177,758,393)	(1,073,128)	(178,831,522)	(1,072,187)	(179,903,709)	(1,071,246)	(180,974,954)	(1,070,304)	(182,045,259)	(1,069,363)	(183,114,622)	(1,068,422)
Idaho	ID	(1,795)	(1,010,688)	(1,795)	(1,012,483)	(1,795)	(1,014,278)	(1,795)	(1,016,072)	(1,795)	(1,017,867)	(1,795)	(1,019,661)	(1,795)
Jim Bridger Generation	JBG	(25,567)	(2,275,926)	(25,567)	(2,301,494)	(25,567)	(2,327,061)	(25,567)	(2,352,628)	(25,567)	(2,378,196)	(25,567)	(2,403,763)	(25,567)
Oregon	OR	(594)	(144,408)	(594)	(145,002)	(594)	(145,595)	(594)	(146,189)	(594)	(146,783)	(594)	(147,376)	(593)
Control Area Energy - East	CAEE	279	(1,904)	285	(1,619)	292	(1,327)	298	(1,029)	305	(725)	311	(414)	317
System Generation	SG	(263,678)	(61,920,387)	(263,583)	(62,183,970)	(263,487)	(62,447,457)	(263,392)	(62,710,850)	(263,297)	(62,974,147)	(263,202)	(63,237,349)	(263,107)
Control Area Generation - East	CAGE	(221,217)	(32,279,294)	(221,159)	(32,500,452)	(221,101)	(32,721,553)	(221,043)	(32,942,596)	(220,985)	(33,163,581)	(220,927)	(33,384,509)	(220,869)
Control Area Generation - West	CAGW	(42,114)	(21,386,353)	(42,112)	(21,428,465)	(42,110)	(21,470,576)	(42,108)	(21,512,684)	(42,106)	(21,554,790)	(42,104)	(21,596,894)	(42,102)
System Generation	SG-P	(218,806)	(44,661,981)	(218,796)	(44,880,777)	(218,786)	(45,099,562)	(218,776)	(45,318,338)	(218,765)	(45,537,103)	(218,755)	(45,755,859)	(218,745)
General Office	SO	(2,331,085)	(352,202,355)	(2,335,727)	(354,538,082)	(2,339,473)	(356,897,555)	(2,385,346)	(359,282,900)	(2,397,118)	(361,680,018)	(2,420,412)	(364,100,430)	(2,462,836)
Utah	UT	(2,289)	31,936,609	(2,290)	31,934,319	(2,290)	31,932,030	(2,290)	31,929,740	(2,290)	31,927,450	(2,290)	31,925,160	(2,290)
Washington	WA	(10)	(13,913)	(10)	(13,923)	(10)	(13,933)	(10)	(13,944)	(10)	(13,954)	(10)	(13,965)	(10)
Eastern Wyoming	WYP	(10,672)	(561,488)	(10,672)	(572,160)	(10,672)	(582,832)	(10,672)	(593,504)	(10,672)	(604,175)	(10,672)	(614,847)	(10,672)
System Generation	SG-U	(10,701)	(6,565,006)	(10,656)	(6,575,662)	(10,611)	(6,586,273)	(10,566)	(6,596,838)	(10,520)	(6,607,359)	(10,475)	(6,617,834)	(10,430)
Klamath Hydro Relicensing	SG-P	-	(74,111,750)	-	(74,111,750)	-	(74,111,750)	-	(74,111,750)	-	(74,111,750)	-	(74,111,750)	-
Total Intangible Plant		(4,202,327)	(742,965,258)	(4,205,811)	(747,171,069)	(4,228,399)	(751,399,468)	(4,253,113)	(755,652,581)	(4,263,727)	(759,916,308)	(4,285,863)	(764,202,171)	(4,327,128)
Hydro Production Plant:														
System Generation	SG-U	-	-	-	-	-	-	-	-	-	-	-	-	-
System Generation	SG-P	(26,031)	(3,633,386)	(26,031)	(3,659,417)	(26,031)	(3,685,448)	(26,031)	(3,711,480)	(26,031)	(3,737,511)	(26,031)	(3,763,542)	(26,031)
Total Hydro Plant		(26,031)	(3,633,386)	(26,031)	(3,659,417)	(26,031)	(3,685,448)	(26,031)	(3,711,480)	(26,031)	(3,737,511)	(26,031)	(3,763,542)	(26,031)
Other Production Plant:														
Control Area Generation - East	CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Other Plant		-	-	-	-	-	-	-	-	-	-	-	-	-
General Plant:														
California	CA	-	(505,860)	-	(505,860)	-	(505,860)	-	(505,860)	-	(505,860)	-	(505,860)	-
General Office	CN	-	-	-	-	-	-	-	-	-	-	-	-	-
System Generation	SG	-	-	-	-	-	-	-	-	-	-	-	-	-
Oregon	OR	(11,970)	(5,003,073)	(11,970)	(5,015,043)	(11,970)	(5,027,013)	(11,970)	(5,038,983)	(11,970)	(5,050,953)	(11,970)	(5,062,923)	(11,970)
General Office	SO	(9,024)	(1,346,319)	(9,024)	(1,355,343)	(9,024)	(1,364,368)	(9,024)	(1,373,392)	(9,024)	(1,382,416)	(9,024)	(1,391,441)	(9,024)
Idaho	ID	-	(333,771)	-	(333,771)	-	(333,771)	-	(333,771)	-	(333,771)	-	(333,771)	-
Utah	UT	-	(33,127)	-	(33,127)	-	(33,127)	-	(33,127)	-	(33,127)	-	(33,127)	-
Washington	WA	(8,020)	(2,007,920)	(8,020)	(2,015,940)	(8,020)	(2,023,959)	(8,020)	(2,031,979)	(8,020)	(2,039,999)	(8,020)	(2,048,019)	(8,020)
Eastern Wyoming	WYP	(6,425)	(4,556,181)	(6,425)	(4,562,606)	(6,425)	(4,569,030)	(6,425)	(4,575,455)	(6,425)	(4,581,880)	(6,425)	(4,588,305)	(6,425)
Western Wyoming	WYU	-	-	-	-	-	-	-	-	-	-	-	-	-
Total General Plant		(35,439)	(13,786,249)	(35,439)	(13,821,688)	(35,439)	(13,857,127)	(35,439)	(13,892,567)	(35,439)	(13,928,006)	(35,439)	(13,963,446)	(35,439)
Total Amortization Reserve		(4,263,798)	(760,384,893)	(4,267,282)	(764,652,174)	(4,289,869)	(768,942,044)	(4,314,584)	(773,256,627)	(4,325,197)	(777,581,825)	(4,347,334)	(781,929,158)	(4,388,599)
Total Depreciation & Amortization Reserve		(64,241,231)	(10,596,797,424)	(64,292,278)	(10,661,089,703)	(64,418,690)	(10,725,508,392)	(64,572,696)	(10,790,081,088)	(64,772,407)	(10,854,853,495)	(65,028,968)	(10,919,882,462)	(65,230,398)

PacifiCorp
Washington 2023 General Rate Case
Jun 2022 - December 2025 Depreciation and
Amortization Reserve

Description	Factor	Adjusted Reserve Balance Jul 2023		Adjusted Reserve Balance Aug 2023		Adjusted Reserve Balance Sep 2023		Adjusted Reserve Balance Oct 2023		Adjusted Reserve Balance Nov 2023		Adjusted Reserve Balance Dec 2023		Adjusted Reserve Balance Jan 2024	
			Adjustments		Adjustments		Adjustments		Adjustments		Adjustments		Adjustments		Adjustments
DEPRECIATION RESERVE															
Steam Production Plant:															
Control Area Generation - East	CAGE	(2,920,697,984)	(18,541,094)	(2,939,239,078)	(18,533,523)	(2,957,772,601)	(18,534,145)	(2,976,306,747)	(18,550,786)	(2,994,857,532)	(18,606,941)	(3,013,464,474)	(18,646,806)	(3,032,111,280)	0
Control Area Generation - West	CAGW	0	0	0	0	0	0	0	0	0	0	0	0	0	
System Generation	SG	(2,328,240)	(178,007)	(2,506,247)	(177,852)	(2,684,099)	(177,696)	(2,861,795)	(177,541)	(3,039,336)	(177,385)	(3,216,721)	(177,230)	(3,393,951)	
Renewable - Blundell	SG	(80,584,010)	(516,706)	(81,100,716)	(516,737)	(81,617,453)	(516,768)	(82,134,221)	(516,799)	(82,651,021)	(516,895)	(83,167,915)	(516,990)	(83,684,906)	
Renewable - Blundell 2	SG	(12,510,056)	(72,075)	(12,582,130)	(72,075)	(12,654,205)	(72,075)	(12,726,280)	(72,075)	(12,798,354)	(72,075)	(12,870,429)	(72,075)	(12,942,504)	
Pollution Control Equipment	CAGE	(12,954)	(2,483)	(15,437)	(2,483)	(17,919)	(2,483)	(20,402)	(2,483)	(22,884)	(4,217)	(27,101)	(5,951)	(33,052)	
Jim Bridger Generation	JBG	0	0	0	0	0	0	0	0	0	0	0	0	0	
Total Steam Plant		(3,016,133,243)	(19,310,364)	(3,035,443,608)	(19,302,669)	(3,054,746,277)	(19,303,167)	(3,074,049,444)	(19,319,683)	(3,093,369,128)	(19,377,513)	(3,112,746,641)	(19,419,052)	(3,132,165,692)	
Hydro Production Plant:															
System Generation	SG-U	(109,444,673)	(661,726)	(110,106,399)	(661,180)	(110,767,579)	(674,793)	(111,442,372)	(700,956)	(112,143,328)	(731,845)	(112,875,173)	(750,183)	(113,625,357)	
System Generation	SG-P	(348,349,167)	(1,522,271)	(349,871,438)	(1,521,552)	(351,392,990)	(1,522,460)	(352,915,450)	(1,527,885)	(354,443,335)	(1,599,239)	(356,042,574)	(1,666,075)	(357,708,649)	
Klamath	SG-P	(94,309,989)	-	(94,309,989)	-	(94,309,989)	-	(94,309,989)	-	(94,309,989)	-	(94,309,989)	-	(94,309,989)	
Total Hydro Plant		(552,103,829)	(2,183,998)	(554,287,827)	(2,182,731)	(556,470,558)	(2,197,252)	(558,667,810)	(2,228,842)	(560,896,652)	(2,331,084)	(563,227,736)	(2,416,259)	(565,643,995)	
Other Production Plant:															
Control Area Generation - East	CAGE	(351,267,458)	(2,636,709)	(353,904,167)	(2,632,070)	(356,536,238)	(2,694,322)	(359,230,560)	(2,756,574)	(361,987,134)	(2,755,249)	(364,742,383)	(2,753,926)	(367,496,308)	
Control Area Generation - West	CAGW	(273,631,570)	(1,592,671)	(275,224,441)	(1,592,668)	(276,817,109)	(1,592,465)	(278,409,574)	(1,597,449)	(280,007,023)	(1,603,430)	(281,610,453)	(1,604,219)	(283,214,672)	
System Generation - Wind	SG-W	104,953,677	(11,859,564)	92,224,112	(11,865,564)	80,358,548	(11,871,624)	68,486,924	(12,014,495)	56,472,429	(12,164,679)	44,307,749	(12,173,038)	32,134,712	
System Generation	SG	(148,179)	(19)	(148,198)	(19)	(148,217)	(19)	(148,236)	(19)	(148,255)	(19)	(148,274)	(19)	(148,293)	
Total Other Plant		(620,963,531)	(16,089,164)	(637,052,695)	(16,090,321)	(653,143,016)	(16,158,430)	(669,301,446)	(16,368,537)	(685,669,983)	(16,523,377)	(702,193,361)	(16,531,201)	(718,724,562)	
Transmission Plant:															
Control Area Generation - East	CAGE	(51,128,355)	(241,160)	(51,369,515)	(241,160)	(51,610,675)	(241,160)	(51,851,835)	(241,160)	(52,092,995)	(241,160)	(52,334,155)	(241,160)	(52,575,315)	
Control Area Generation - West	CAGW	(4,254,934)	(23,542)	(4,278,476)	(23,538)	(4,302,014)	(23,533)	(4,325,547)	(23,529)	(4,349,076)	(23,525)	(4,372,602)	(23,521)	(4,396,123)	
Jim Bridger Generation	JBG	0	0	0	0	0	0	0	0	0	0	0	0	0	
System Generation	SG	(2,143,366,825)	(9,203,862)	(2,152,570,687)	(9,216,047)	(2,161,786,734)	(9,246,935)	(2,171,033,668)	(9,330,760)	(2,180,364,429)	(9,468,195)	(2,189,832,623)	(9,551,286)	(2,199,383,909)	
Total Transmission Plant		(2,198,750,114)	(9,488,563)	(2,208,218,677)	(9,480,745)	(2,217,699,422)	(9,511,628)	(2,227,211,050)	(9,595,450)	(2,236,806,500)	(9,732,880)	(2,246,539,380)	(9,815,967)	(2,256,355,347)	
Distribution Plant:															
California	CA	(161,703,289)	(622,615)	(162,325,904)	(623,729)	(162,949,633)	(625,923)	(163,575,556)	(629,013)	(164,204,570)	(691,396)	(164,895,966)	(752,319)	(165,648,285)	
Oregon	OR	(1,144,324,087)	(2,194,951)	(1,146,519,038)	(2,201,122)	(1,148,720,160)	(2,205,864)	(1,150,926,024)	(2,212,580)	(1,153,138,604)	(2,248,155)	(1,155,386,759)	(2,282,053)	(1,157,668,812)	
Washington	WA	(296,420,036)	(977,267)	(297,397,303)	(979,076)	(298,376,379)	(980,674)	(299,357,053)	(982,495)	(300,339,548)	(990,774)	(301,330,322)	(998,259)	(302,328,581)	
Eastern Wyoming	WYP	(315,674,813)	(1,097,316)	(316,772,129)	(1,101,432)	(317,873,561)	(1,105,059)	(318,978,620)	(1,108,166)	(320,086,780)	(1,111,105)	(321,197,885)	(1,113,657)	(322,311,542)	
Utah	UT	(1,177,572,670)	(5,614,617)	(1,183,187,287)	(5,645,851)	(1,188,833,137)	(5,684,321)	(1,194,517,459)	(5,724,248)	(1,200,241,707)	(5,822,154)	(1,206,063,861)	(5,909,970)	(1,211,973,831)	
Idaho	ID	(167,134,151)	(642,438)	(167,776,589)	(646,016)	(168,422,605)	(649,346)	(169,071,951)	(652,188)	(169,724,138)	(654,904)	(170,379,043)	(657,310)	(171,036,354)	
Western Wyoming	WYU	(68,487,024)	(297,187)	(68,784,211)	(297,118)	(69,081,329)	(297,048)	(69,378,378)	(296,978)	(69,675,357)	(296,910)	(69,972,267)	(296,841)	(70,269,108)	
Total Distribution Plant		(3,331,316,070)	(11,446,391)	(3,342,762,461)	(11,494,343)	(3,354,256,805)	(11,548,236)	(3,365,805,041)	(11,605,664)	(3,377,410,704)	(11,815,398)	(3,389,226,102)	(12,010,410)	(3,401,236,512)	
General Plant:															
California	CA	(7,625,151)	(26,031)	(7,651,182)	(26,201)	(7,677,383)	(26,393)	(7,703,776)	(26,349)	(7,730,125)	(27,787)	(7,757,912)	(29,212)	(7,787,124)	
Oregon	OR	(90,056,093)	(206,063)	(90,262,156)	(205,647)	(90,467,802)	(205,729)	(90,673,532)	(205,556)	(90,879,088)	(215,180)	(91,094,268)	(224,615)	(91,318,884)	
Washington	WA	(26,451,457)	(64,176)	(26,515,632)	(64,025)	(26,579,658)	(63,912)	(26,643,569)	(63,790)	(26,707,359)	(65,593)	(26,772,953)	(67,373)	(26,840,326)	
Eastern Wyoming	WYP	(33,211,628)	(214,090)	(33,425,717)	(214,777)	(33,640,494)	(215,463)	(33,855,957)	(216,524)	(34,072,482)	(218,135)	(34,290,617)	(219,530)	(34,510,147)	
Utah	UT	(112,036,569)	(634,356)	(112,670,926)	(635,774)	(113,306,700)	(638,229)	(113,944,929)	(641,528)	(114,586,457)	(645,767)	(115,232,224)	(649,267)	(115,881,491)	
Idaho	ID	(24,386,210)	(159,228)	(24,545,439)	(159,445)	(24,704,883)	(159,661)	(24,864,545)	(159,976)	(25,024,520)	(160,776)	(25,185,296)	(161,532)	(25,346,829)	
Western Wyoming	WYU	(7,791,114)	(43,872)	(7,834,986)	(43,825)	(7,878,811)	(43,778)	(7,922,589)	(43,731)	(7,966,320)	(43,684)	(8,010,005)	(43,637)	(8,053,642)	
Control Area Generation - East	CAGE	(45,084,636)	(82,627)	(45,167,263)	(82,995)	(45,250,258)	(83,070)	(45,334,328)	(83,919)	(45,420,247)	(89,781)	(45,510,028)	(92,667)	(45,602,695)	
Control Area Generation - West	CAGW	(1,710,500)	3,319	(1,707,181)	3,168	(1,704,013)	1,833	(1,702,180)	(174)	(1,702,354)	(4,199)	(1,706,553)	(7,344)	(1,713,898)	
System Generation	SG	(86,121,889)	(395,117)	(86,517,006)	(394,363)	(86,911,370)	(393,610)	(87,304,980)	(392,856)	(87,697,836)	(392,103)	(88,089,939)	(391,368)	(88,481,306)	
General Office	SO	(128,671,551)	(627,846)	(129,299,397)	(630,146)	(129,929,542)	(632,482)	(130,562,024)	(637,204)	(131,199,228)	(651,919)	(131,851,147)	(664,495)	(132,515,642)	
Jim Bridger Generation	JBG	(7,814,586)	1,687	(7,812,899)	1,856	(7,811,044)	2,025	(7,809,019)	2,193	(7,806,826)	2,362	(7,804,464)	2,531	(7,801,932)	
Jim Bridger Energy	JBE	-	-	-	-	-	-	-	-	-	-	-	-	-	
Customer Service	CN	(6,887,726)	24,553	(6,863,173)	25,028	(6,838,144)	25,503	(6,812,641)	25,978	(6,786,663)	26,454	(6,760,209)	26,929	(6,733,280)	
Control Area Energy - East	CAEE	(1,679,206)	(928)	(1,680,134)	(894)	(1,681,027)	(859)	(1,681,886)	(824)	(1,682,711)	(790)	(1,683,501)	(755)	(1,684,256)	
Total General Plant		(579,528,316)	(2,424,775)	(581,953,090)	(2,428,039)	(584,381,130)	(2,434,826)	(586,815,956)	(2,446,259)	(589,262,216)	(2,486,899)	(591,749,114)	(2,522,337)	(594,271,451)	
Mining Plant:															
Control Area Energy - East	CAEE	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Mining Plant		-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Depreciation Reserve		(10,198,795,103)	(60,923,255)	(10,259,718,358)	(60,978,850)	(10,320,697,208)	(61,153,541)	(10,381,850,749)	(61,564,435)	(10,443,415,183)	(62,267,151)	(10,505,682,334)	(62,715,225)	(10,568,397,559)	

PacifiCorp
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Amortization Reserve

Description	Factor	Adjusted Reserve Balance Jul 2023		Adjusted Reserve Balance Aug 2023		Adjusted Reserve Balance Sep 2023		Adjusted Reserve Balance Oct 2023		Adjusted Reserve Balance Nov 2023		Adjusted Reserve Balance Dec 2023		Adjusted Reserve Balance Jan 2024	
		Balance	Adjustments	Balance	Adjustments	Balance	Adjustments	Balance	Adjustments	Balance	Adjustments	Balance	Adjustments	Balance	Adjustments
AMORTIZATION RESERVE															
Intangible Plant:															
California	CA	(8,067)	(8)	(8,075)	(8)	(8,082)	(8)	(8,090)	(8)	(8,098)	(8)	(8,105)	(8)	(8,113)	
Customer Service	CN	(184,183,044)	(1,067,481)	(185,250,524)	(1,066,539)	(186,317,064)	(1,065,598)	(187,382,661)	(1,064,657)	(188,447,318)	(1,063,715)	(189,511,033)	(1,062,774)	(190,573,807)	
Idaho	ID	(1,021,456)	(1,794)	(1,023,250)	(1,794)	(1,025,045)	(1,794)	(1,026,839)	(1,794)	(1,028,634)	(1,794)	(1,030,428)	(1,794)	(1,032,222)	
Jim Bridger Generation	JBG	(2,429,330)	(25,567)	(2,454,898)	(25,567)	(2,480,465)	(25,567)	(2,506,032)	(25,567)	(2,531,600)	(25,567)	(2,557,167)	(25,567)	(2,582,734)	
Oregon	OR	(147,969)	(593)	(148,563)	(593)	(149,156)	(593)	(149,749)	(593)	(150,342)	(593)	(150,935)	(593)	(151,528)	
Control Area Energy - East	CAEE	(96)	324	228	330	558	337	895	343	1,238	350	1,588	356	1,944	
System Generation	SG	(63,500,456)	(263,012)	(63,763,468)	(262,917)	(64,026,384)	(262,822)	(64,289,206)	(262,726)	(64,551,933)	(262,631)	(64,814,564)	(262,536)	(65,077,100)	
Control Area Generation - East	CAGE	(33,605,378)	(220,811)	(33,826,189)	(220,753)	(34,046,942)	(220,695)	(34,267,638)	(220,638)	(34,488,275)	(220,580)	(34,708,855)	(220,522)	(34,929,377)	
Control Area Generation - West	CAGW	(21,638,996)	(42,100)	(21,681,096)	(42,098)	(21,723,194)	(42,096)	(21,765,289)	(42,094)	(21,807,383)	(42,092)	(21,849,475)	(42,090)	(21,891,564)	
System Generation	SG-P	(45,974,604)	(218,735)	(46,193,339)	(218,725)	(46,412,064)	(218,715)	(46,630,779)	(218,705)	(46,849,484)	(218,695)	(47,068,179)	(218,685)	(47,286,864)	
General Office	SO	(366,563,265)	(2,492,752)	(369,056,018)	(2,506,545)	(371,562,563)	(2,520,290)	(374,082,852)	(2,531,993)	(376,614,846)	(2,543,711)	(379,197,887)	(2,557,438)	(381,835,325)	
Utah	UT	31,922,870	(2,290)	31,920,580	(2,290)	31,918,290	(2,290)	31,916,000	(2,290)	31,913,709	(2,290)	31,911,419	(2,291)	31,909,128	
Washington	WA	(13,975)	(10)	(13,985)	(10)	(13,995)	(10)	(14,006)	(10)	(14,017)	(10)	(14,027)	(10)	(14,037)	
Eastern Wyoming	WYP	(625,519)	(10,672)	(636,191)	(10,672)	(646,862)	(10,672)	(657,534)	(10,672)	(668,206)	(10,672)	(678,877)	(10,672)	(689,549)	
System Generation	SG-U	(6,628,264)	(10,385)	(6,638,648)	(10,339)	(6,648,988)	(10,294)	(6,659,282)	(10,249)	(6,669,531)	(10,204)	(6,679,734)	(10,158)	(6,689,893)	
Klamath Hydro Relicensing	SG-P	(74,111,750)	-	(74,111,750)	-	(74,111,750)	-	(74,111,750)	-	(74,111,750)	-	(74,111,750)	-	(74,111,750)	
Total Intangible Plant		(768,529,299)	(4,355,887)	(772,885,186)	(4,368,521)	(777,253,707)	(4,381,108)	(781,634,815)	(4,391,653)	(786,026,468)	(4,401,197)	(790,468,011)	(4,411,742)	(794,962,793)	
Hydro Production Plant:															
System Generation	SG-U	-	-	-	-	-	-	-	-	-	-	-	-	-	
System Generation	SG-P	(3,789,574)	(26,031)	(3,815,605)	(26,031)	(3,841,636)	(26,031)	(3,867,667)	(26,031)	(3,893,699)	(26,031)	(3,919,730)	(26,031)	(3,945,761)	
Total Hydro Plant		(3,789,574)	(26,031)	(3,815,605)	(26,031)	(3,841,636)	(26,031)	(3,867,667)	(26,031)	(3,893,699)	(26,031)	(3,919,730)	(26,031)	(3,945,761)	
Other Production Plant:															
Control Area Generation - East	CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Other Plant		-	-	-	-	-	-	-	-	-	-	-	-	-	
General Plant:															
California	CA	(505,860)	-	(505,860)	-	(505,860)	-	(505,860)	-	(505,860)	-	(505,860)	-	(505,860)	
General Office	CN	-	-	-	-	-	-	-	-	-	-	-	-	-	
System Generation	SG	-	-	-	-	-	-	-	-	-	-	-	-	-	
Oregon	OR	(5,074,893)	(11,970)	(5,086,863)	(11,970)	(5,098,833)	(11,970)	(5,110,803)	(11,970)	(5,122,774)	(11,970)	(5,134,744)	(11,970)	(5,146,714)	
General Office	SO	(1,400,465)	(9,024)	(1,409,489)	(9,024)	(1,418,514)	(9,024)	(1,427,538)	(9,024)	(1,436,562)	(9,024)	(1,445,587)	(9,024)	(1,454,611)	
Idaho	ID	(333,771)	-	(333,771)	-	(333,771)	-	(333,771)	-	(333,771)	-	(333,771)	-	(333,771)	
Utah	UT	(33,127)	-	(33,127)	-	(33,127)	-	(33,127)	-	(33,127)	-	(33,127)	-	(33,127)	
Washington	WA	(2,056,039)	(8,020)	(2,064,059)	(8,020)	(2,072,079)	(8,020)	(2,080,099)	(8,020)	(2,088,119)	(8,020)	(2,096,139)	(8,020)	(2,104,159)	
Eastern Wyoming	WYP	(4,594,730)	(6,425)	(4,601,155)	(6,425)	(4,607,580)	(6,425)	(4,614,005)	(6,425)	(4,620,430)	(6,425)	(4,626,855)	(6,425)	(4,633,280)	
Western Wyoming	WYU	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total General Plant		(13,998,885)	(35,439)	(14,034,324)	(35,439)	(14,069,764)	(35,439)	(14,105,203)	(35,439)	(14,140,642)	(35,439)	(14,176,082)	(35,439)	(14,211,521)	
Total Amortization Reserve		(786,317,757)	(4,417,358)	(790,735,115)	(4,429,992)	(795,165,107)	(4,442,579)	(799,607,685)	(4,453,124)	(804,060,809)	(4,503,014)	(808,563,823)	(4,556,252)	(813,120,075)	
Total Depreciation & Amortization Reserve		(10,985,112,860)	(65,340,613)	(11,050,453,473)	(65,408,842)	(11,115,862,314)	(65,596,119)	(11,181,458,434)	(66,017,559)	(11,247,475,992)	(66,770,165)	(11,314,246,157)	(67,271,477)	(11,381,517,634)	

PacifiCorp
Washington 2023 General Rate Case
Jun 2022 - December 2025 Depreciation and
Amortization Reserve

Description	Factor	Adjustments	Adjusted Reserve Balance Feb 2024	Adjustments	Adjusted Reserve Balance Mar 2024	Adjustments	Adjusted Reserve Balance Apr 2024	Adjustments	Adjusted Reserve Balance May 2024	Adjustments	Adjusted Reserve Balance Jun 2024	Adjustments	Adjusted Reserve Balance Jul 2024	Adjustments
DEPRECIATION RESERVE														
Steam Production Plant:														
Control Area Generation - East	CAGE	(18,639,150)	(3,050,750,429)	(18,637,981)	(3,069,388,410)	(18,693,862)	(3,088,082,292)	(18,744,475)	(3,106,826,768)	(18,746,884)	(3,125,573,651)	(18,747,955)	(3,144,321,606)	(18,740,172)
Control Area Generation - West	CAGW	0	0	0	0	0	0	0	0	0	0	0	0	0
System Generation	SG	(177,074)	(3,571,025)	(176,919)	(3,747,944)	(176,783)	(3,924,708)	(176,608)	(4,101,316)	(176,453)	(4,277,768)	(176,297)	(4,454,065)	(176,142)
Renewable - Blundell	SG	(517,022)	(84,201,928)	(517,054)	(84,718,982)	(517,086)	(85,236,069)	(517,118)	(85,753,187)	(517,274)	(86,270,461)	(517,430)	(86,787,891)	(517,462)
Renewable - Blundell 2	SG	(72,075)	(13,014,578)	(72,075)	(13,086,653)	(72,075)	(13,158,728)	(72,075)	(13,230,802)	(72,075)	(13,302,877)	(72,075)	(13,374,952)	(72,075)
Pollution Control Equipment	CAGE	(5,951)	(39,003)	(5,951)	(44,955)	(5,951)	(50,906)	(5,951)	(56,857)	(5,951)	(62,808)	(7,407)	(70,215)	(8,863)
Jim Bridger Generation	JBG	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Steam Plant		(19,411,272)	(3,151,576,964)	(19,409,980)	(3,170,986,944)	(19,465,758)	(3,190,452,702)	(19,516,228)	(3,209,968,930)	(19,518,636)	(3,229,487,566)	(19,521,163)	(3,249,008,729)	(19,514,713)
Hydro Production Plant:														
System Generation	SG-U	(749,637)	(114,374,993)	(749,090)	(115,124,083)	(748,544)	(115,872,627)	(747,997)	(116,620,624)	(753,842)	(117,374,466)	(759,688)	(118,134,154)	(759,141)
System Generation	SG-P	(1,665,356)	(359,374,005)	(1,664,636)	(361,038,641)	(1,668,001)	(362,706,642)	(1,673,049)	(364,379,691)	(1,677,852)	(366,057,542)	(1,680,972)	(367,738,514)	(1,680,252)
Klamath	SG-P	-	(94,309,989)	-	(94,309,989)	-	(94,309,989)	-	(94,309,989)	-	(94,309,989)	-	(94,309,989)	-
Total Hydro Plant		(2,414,992)	(568,058,987)	(2,413,726)	(570,472,713)	(2,416,544)	(572,889,258)	(2,421,046)	(575,310,304)	(2,423,694)	(577,741,998)	(2,440,659)	(580,182,657)	(2,439,393)
Other Production Plant:														
Control Area Generation - East	CAGE	(2,749,292)	(370,245,600)	(2,744,658)	(372,990,259)	(2,782,572)	(375,772,831)	(2,821,409)	(378,594,239)	(2,817,751)	(381,411,990)	(2,813,442)	(384,225,432)	(2,809,079)
Control Area Generation - West	CAGW	(1,604,003)	(284,818,675)	(1,603,787)	(286,422,463)	(1,603,572)	(288,026,034)	(1,603,356)	(289,629,590)	(1,604,662)	(291,234,052)	(1,605,967)	(292,840,020)	(1,605,752)
System Generation - Wind	SG-W	(12,175,313)	19,959,399	(12,186,053)	7,771,346	(12,200,793)	(4,429,447)	(12,203,068)	(16,632,515)	(12,215,808)	(28,948,323)	(12,229,109)	(41,077,432)	(12,231,944)
System Generation	SG	(19)	(148,312)	(19)	(148,331)	(19)	(148,350)	(19)	(148,369)	(19)	(148,388)	(19)	(148,407)	(19)
Total Other Plant		(16,528,627)	(635,253,189)	(16,536,517)	(651,789,706)	(16,586,956)	(668,376,662)	(16,627,852)	(685,004,513)	(16,638,240)	(701,642,753)	(16,648,537)	(718,291,290)	(16,646,794)
Transmission Plant:														
Control Area Generation - East	CAGE	(241,160)	(52,816,475)	(241,160)	(53,057,635)	(241,160)	(53,298,795)	(241,160)	(53,539,955)	(241,160)	(53,781,115)	(241,160)	(54,022,275)	(241,160)
Control Area Generation - West	CAGW	(23,517)	(4,419,639)	(23,513)	(4,443,152)	(23,508)	(4,466,661)	(23,504)	(4,490,165)	(23,500)	(4,513,665)	(23,496)	(4,537,161)	(23,492)
Jim Bridger Generation	JBG	-	-	-	-	-	-	-	-	-	-	-	-	-
System Generation	SG	(9,557,472)	(2,208,941,381)	(9,564,560)	(2,218,905,941)	(9,568,908)	(2,228,074,849)	(9,619,540)	(2,237,694,389)	(9,783,782)	(2,247,478,171)	(9,906,173)	(2,257,384,344)	(9,958,935)
Total Transmission Plant		(9,822,149)	(2,266,177,496)	(9,829,233)	(2,276,006,728)	(9,833,576)	(2,285,840,305)	(9,884,204)	(2,295,724,509)	(10,048,443)	(2,305,772,952)	(10,170,829)	(2,315,943,780)	(10,223,586)
Distribution Plant:														
California	CA	(752,124)	(166,400,410)	(752,055)	(167,152,465)	(752,144)	(167,904,609)	(752,234)	(168,656,843)	(752,337)	(169,409,180)	(752,549)	(170,161,729)	(752,763)
Oregon	OR	(2,286,937)	(1,159,955,749)	(2,301,150)	(1,162,256,900)	(2,318,140)	(1,164,575,039)	(2,345,635)	(1,166,920,675)	(2,386,641)	(1,169,307,315)	(2,422,505)	(1,171,729,820)	(2,443,839)
Washington	WA	(998,358)	(303,326,939)	(999,028)	(304,325,967)	(1,000,328)	(305,326,295)	(1,001,688)	(306,327,983)	(1,002,937)	(307,330,920)	(1,004,412)	(308,333,332)	(1,005,931)
Eastern Wyoming	WYP	(1,115,999)	(323,427,541)	(1,118,831)	(324,546,372)	(1,122,080)	(325,668,452)	(1,139,902)	(326,808,354)	(1,158,107)	(327,966,461)	(1,161,917)	(329,128,378)	(1,165,694)
Utah	UT	(5,932,761)	(1,217,906,591)	(5,958,568)	(1,223,805,160)	(5,989,470)	(1,229,854,629)	(6,058,117)	(1,235,912,746)	(6,132,809)	(1,242,045,556)	(6,178,282)	(1,248,223,838)	(6,233,313)
Idaho	ID	(659,456)	(171,695,810)	(662,087)	(172,357,897)	(665,202)	(173,023,099)	(677,808)	(173,700,907)	(690,509)	(174,391,416)	(693,721)	(175,085,137)	(697,045)
Western Wyoming	WYU	(296,772)	(70,565,879)	(296,702)	(70,862,581)	(296,633)	(71,159,214)	(296,564)	(71,455,778)	(296,495)	(71,752,273)	(296,425)	(72,048,698)	(296,356)
Total Distribution Plant		(12,042,408)	(3,413,278,920)	(12,088,422)	(3,425,367,342)	(12,143,997)	(3,437,511,338)	(12,271,947)	(3,449,783,285)	(12,419,835)	(3,462,203,120)	(12,509,812)	(3,474,712,932)	(12,584,959)
General Plant:														
California	CA	(29,129)	(7,816,253)	(29,047)	(7,845,300)	(28,964)	(7,874,264)	(28,884)	(7,903,148)	(28,817)	(7,931,964)	(28,770)	(7,960,734)	(28,718)
Oregon	OR	(223,514)	(91,542,398)	(222,447)	(91,764,845)	(221,440)	(91,986,284)	(220,546)	(92,206,830)	(219,708)	(92,426,539)	(219,021)	(92,645,560)	(218,604)
Washington	WA	(67,178)	(26,907,503)	(66,988)	(26,974,492)	(66,802)	(27,041,294)	(66,648)	(27,107,942)	(66,538)	(27,174,479)	(66,462)	(27,240,941)	(66,380)
Eastern Wyoming	WYP	(220,030)	(34,730,176)	(223,543)	(34,953,719)	(227,100)	(35,180,819)	(227,482)	(35,408,301)	(228,170)	(35,636,471)	(228,817)	(35,865,287)	(229,463)
Utah	UT	(650,087)	(116,531,578)	(650,322)	(117,181,900)	(650,648)	(117,832,548)	(651,233)	(118,483,781)	(652,429)	(119,136,210)	(653,543)	(119,789,753)	(654,657)
Idaho	ID	(161,722)	(25,508,551)	(161,835)	(25,670,386)	(161,959)	(25,832,245)	(162,117)	(25,994,461)	(162,355)	(26,156,816)	(162,582)	(26,319,398)	(162,808)
Western Wyoming	WYU	(43,590)	(8,097,232)	(43,544)	(8,140,776)	(43,497)	(8,184,273)	(43,450)	(8,227,722)	(43,403)	(8,271,125)	(43,356)	(8,314,481)	(43,309)
Control Area Generation - East	CAGE	(92,011)	(45,694,706)	(91,355)	(45,786,061)	(90,700)	(45,876,761)	(90,095)	(45,966,856)	(93,395)	(46,060,251)	(96,656)	(46,156,907)	(96,419)
Control Area Generation - West	CAGW	(7,296)	(1,721,194)	(7,259)	(1,728,452)	(7,237)	(1,735,689)	(7,245)	(1,742,934)	(13,432)	(1,750,366)	(19,640)	(1,757,806)	(20,034)
System Generation	SG	(390,651)	(88,871,957)	(389,934)	(89,261,892)	(389,268)	(89,651,159)	(388,601)	(90,039,761)	(387,885)	(90,427,645)	(387,168)	(90,814,813)	(386,451)
General Office	SO	(668,330)	(133,183,971)	(673,391)	(133,857,362)	(677,808)	(134,535,170)	(678,756)	(135,213,926)	(687,548)	(135,901,474)	(698,911)	(136,600,385)	(702,067)
Jim Bridger Generation	JBG	2,700	(7,799,232)	2,869	(7,796,363)	3,038	(7,793,326)	3,207	(7,790,199)	3,376	(7,786,743)	3,545	(7,783,199)	3,713
Jim Bridger Energy	JBE	-	-	-	-	-	-	-	-	-	-	-	-	-
Customer Service	CN	27,404	(6,705,877)	27,879	(6,677,998)	28,354	(6,649,644)	28,829	(6,620,815)	29,304	(6,591,511)	29,779	(6,561,732)	30,254
Control Area Energy - East	CAEE	(721)	(1,684,977)	(686)	(1,685,663)	(652)	(1,686,315)	(617)	(1,686,932)	(583)	(1,687,514)	(548)	(1,688,062)	(513)
Total General Plant		(2,524,155)	(996,795,606)	(2,529,603)	(999,325,209)	(2,534,680)	(1,001,859,889)	(2,539,838)	(1,004,393,527)	(2,545,152)	(1,006,945,109)	(2,550,410)	(1,009,517,259)	(2,555,457)
Mining Plant:														
Control Area Energy - East	CAEE	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Mining Plant		-	-	-	-	-	-	-	-	-	-	-	-	-
Total Depreciation Reserve		(62,743,803)	(10,631,141,162)	(62,807,481)	(10,693,948,643)	(62,981,511)	(10,756,930,154)	(63,254,914)	(10,820,185,068)	(63,608,430)	(10,883,793,498)	(63,863,150)	(10,947,656,648)	(63,984,902)

PacifiCorp
Washington 2023 General Rate Case
Jun 2022 - December 2025 Depreciation and
Amortization Reserve

Description	Factor	Adjustments	Adjusted Reserve Balance Feb 2024	Adjustments	Adjusted Reserve Balance Mar 2024	Adjustments	Adjusted Reserve Balance Apr 2024	Adjustments	Adjusted Reserve Balance May 2024	Adjustments	Adjusted Reserve Balance Jun 2024	Adjustments	Adjusted Reserve Balance Jul 2024	Adjustments
AMORTIZATION RESERVE														
Intangible Plant:														
California	CA	(8)	(8,121)	(8)	(8,128)	(8)	(8,136)	(8)	(8,144)	(8)	(8,151)	(8)	(8,159)	(8)
Customer Service	CN	(1,061,833)	(191,635,640)	(1,060,891)	(192,696,532)	(1,059,950)	(193,756,482)	(1,059,009)	(194,815,491)	(1,058,068)	(195,873,558)	(1,057,126)	(196,930,684)	(1,056,185)
Idaho	ID	(1,794)	(1,034,016)	(1,794)	(1,035,811)	(1,794)	(1,037,605)	(1,794)	(1,039,399)	(1,794)	(1,041,193)	(1,794)	(1,042,987)	(1,794)
Jim Bridger Generation	JBG	(25,567)	(2,608,302)	(25,567)	(2,633,869)	(25,567)	(2,659,437)	(25,567)	(2,685,004)	(25,567)	(2,710,571)	(25,567)	(2,736,139)	(25,567)
Oregon	OR	(593)	(152,121)	(593)	(152,714)	(593)	(153,307)	(593)	(153,899)	(593)	(154,492)	(592)	(155,084)	(592)
Control Area Energy - East	CAEE	363	2,307	369	2,676	376	3,052	382	3,434	389	3,823	395	4,218	402
System Generation	SG	(262,441)	(65,339,541)	(262,346)	(65,601,887)	(262,251)	(65,864,138)	(262,156)	(66,126,294)	(262,061)	(66,388,354)	(261,965)	(66,650,320)	(261,870)
Control Area Generation - East	CAGE	(220,464)	(35,149,840)	(220,406)	(35,370,246)	(220,348)	(35,590,594)	(220,290)	(35,810,884)	(220,232)	(36,031,116)	(220,174)	(36,251,290)	(220,116)
Control Area Generation - West	CAGW	(42,087)	(21,933,652)	(42,085)	(21,975,737)	(42,083)	(22,017,820)	(42,081)	(22,059,902)	(42,079)	(22,101,981)	(42,077)	(22,144,058)	(42,075)
System Generation	SG-P	(218,675)	(47,505,539)	(218,665)	(47,724,203)	(218,655)	(47,942,858)	(218,644)	(48,161,503)	(218,634)	(48,380,137)	(218,624)	(48,598,761)	(218,614)
General Office	SO	(2,653,359)	(384,488,685)	(2,691,495)	(387,180,180)	(2,730,486)	(389,910,666)	(2,740,070)	(392,650,736)	(2,789,312)	(395,440,048)	(2,839,317)	(398,279,365)	(2,852,640)
Utah	UT	(2,291)	31,906,838	(2,291)	31,904,547	(2,291)	31,902,256	(2,291)	31,899,965	(2,291)	31,897,674	(2,291)	31,895,383	(2,291)
Washington	WA	(10)	(14,048)	(10)	(14,058)	(10)	(14,069)	(10)	(14,079)	(10)	(14,089)	(10)	(14,100)	(10)
Eastern Wyoming	WYP	(10,672)	(700,221)	(10,672)	(710,893)	(10,672)	(721,564)	(10,672)	(732,236)	(10,672)	(742,908)	(10,672)	(753,580)	(10,672)
System Generation	SG-U	(10,113)	(6,700,006)	(10,068)	(6,710,074)	(10,023)	(6,720,097)	(9,978)	(6,730,075)	(9,932)	(6,740,007)	(9,887)	(6,749,894)	(9,842)
Klamath Hydro Relicensing	SG-P	-	(74,111,750)	-	(74,111,750)	-	(74,111,750)	-	(74,111,750)	-	(74,111,750)	-	(74,111,750)	-
Total Intangible Plant		(4,509,545)	(799,472,337)	(4,546,522)	(804,018,859)	(4,584,355)	(808,603,214)	(4,592,781)	(813,195,995)	(4,640,864)	(817,836,859)	(4,689,711)	(822,526,570)	(4,701,876)
Hydro Production Plant:														
System Generation	SG-U	-	-	-	-	-	-	-	-	-	-	-	-	-
System Generation	SG-P	(26,031)	(3,971,793)	(26,031)	(3,997,824)	(26,031)	(4,023,855)	(26,031)	(4,049,886)	(26,031)	(4,075,918)	(26,031)	(4,101,949)	(26,031)
Total Hydro Plant		(26,031)	(3,971,793)	(26,031)	(3,997,824)	(26,031)	(4,023,855)	(26,031)	(4,049,886)	(26,031)	(4,075,918)	(26,031)	(4,101,949)	(26,031)
Other Production Plant:														
Control Area Generation - East	CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Other Plant		-	-	-	-	-	-	-	-	-	-	-	-	-
General Plant:														
California	CA	-	(505,860)	-	(505,860)	-	(505,860)	-	(505,860)	-	(505,860)	-	(505,860)	-
General Office	CN	-	-	-	-	-	-	-	-	-	-	-	-	-
System Generation	SG	-	-	-	-	-	-	-	-	-	-	-	-	-
Oregon	OR	(11,970)	(5,158,684)	(11,970)	(5,170,654)	(11,970)	(5,182,624)	(11,970)	(5,194,594)	(11,970)	(5,206,564)	(11,970)	(5,218,534)	(11,970)
General Office	SO	(9,024)	(1,463,635)	(9,024)	(1,472,660)	(9,024)	(1,481,684)	(9,024)	(1,490,708)	(9,024)	(1,499,733)	(9,024)	(1,508,757)	(9,024)
Idaho	ID	-	(333,771)	-	(333,771)	-	(333,771)	-	(333,771)	-	(333,771)	-	(333,771)	-
Utah	UT	-	(33,127)	-	(33,127)	-	(33,127)	-	(33,127)	-	(33,127)	-	(33,127)	-
Washington	WA	(8,020)	(2,112,179)	(8,020)	(2,120,159)	(8,020)	(2,128,219)	(8,020)	(2,136,239)	(8,020)	(2,144,259)	(8,020)	(2,152,279)	(8,020)
Eastern Wyoming	WYP	(6,425)	(4,639,705)	(6,425)	(4,646,130)	(6,425)	(4,652,555)	(6,425)	(4,658,980)	(6,425)	(4,665,405)	(6,425)	(4,671,830)	(6,425)
Western Wyoming	WYU	-	-	-	-	-	-	-	-	-	-	-	-	-
Total General Plant		(35,439)	(14,246,960)	(35,439)	(14,282,400)	(35,439)	(14,317,839)	(35,439)	(14,353,278)	(35,439)	(14,388,718)	(35,439)	(14,424,157)	(35,439)
Total Amortization Reserve		(4,571,015)	(817,691,090)	(4,607,992)	(822,299,082)	(4,645,826)	(826,944,908)	(4,654,251)	(831,599,160)	(4,702,335)	(836,301,495)	(4,751,181)	(841,052,676)	(4,763,347)
Total Depreciation & Amortization Reserve		(67,314,618)	(11,448,832,252)	(67,415,473)	(11,516,247,725)	(67,627,337)	(11,583,875,062)	(67,909,165)	(11,651,784,227)	(68,310,765)	(11,720,094,993)	(68,614,331)	(11,788,709,324)	(68,748,249)

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Description	Factor	Adjusted Reserve Balance Aug 2024		Adjusted Reserve Balance Sep 2024		Adjusted Reserve Balance Oct 2024		Adjusted Reserve Balance Nov 2024		Adjusted Reserve Balance Dec 2024		Adjusted Reserve Balance Jan 2025		Adjusted Reserve Balance Feb 2025	
		Reserve Balance	Adjustments	Reserve Balance	Adjustments	Reserve Balance	Adjustments	Reserve Balance	Adjustments	Reserve Balance	Adjustments	Reserve Balance	Adjustments	Reserve Balance	Adjustments
DEPRECIATION RESERVE															
Steam Production Plant:															
Control Area Generation - East	CAGE	(3,163,061,777)	(18,732,915)	(3,181,794,692)	(18,727,609)	(3,200,522,302)	(18,725,538)	(3,219,247,839)	(18,733,301)	(3,237,981,140)	(18,737,338)	(3,256,718,478)	(18,729,563)	(3,275,448,041)	0
Control Area Generation - West	CAGW	0	0	0	0	0	0	0	0	0	0	0	0	0	
System Generation	SG	(4,630,207)	(175,986)	(4,806,193)	(175,831)	(4,982,024)	(175,675)	(5,157,899)	(175,520)	(5,333,219)	(175,364)	(5,508,583)	(175,209)	(5,683,792)	
Renewable - Blundell	SG	(87,305,353)	(517,494)	(87,822,848)	(517,526)	(88,340,374)	(517,558)	(88,857,932)	(517,590)	(89,375,522)	(517,623)	(89,893,145)	(517,656)	(90,410,800)	
Renewable - Blundell 2	SG	(13,447,026)	(72,075)	(13,519,101)	(72,075)	(13,591,176)	(72,075)	(13,663,251)	(72,075)	(13,735,325)	(72,075)	(13,807,400)	(72,075)	(13,879,475)	
Pollution Control Equipment	CAGE	(79,077)	(8,863)	(87,940)	(8,863)	(96,803)	(8,863)	(105,665)	(8,863)	(114,528)	(8,863)	(123,391)	(8,863)	(132,253)	
Jim Bridger Generation	JBG	0	0	0	0	0	0	0	0	0	0	0	0	0	
Total Steam Plant		(3,268,523,442)	(19,507,332)	(3,288,030,774)	(19,501,904)	(3,307,532,678)	(19,499,708)	(3,327,032,386)	(19,507,348)	(3,346,539,734)	(19,511,262)	(3,366,050,996)	(19,503,365)	(3,385,554,362)	
Hydro Production Plant:															
System Generation	SG-U	(118,893,295)	(767,029)	(119,660,325)	(776,340)	(120,436,665)	(814,351)	(121,251,016)	(873,056)	(122,124,072)	(894,628)	(123,018,700)	(894,082)	(123,912,782)	
System Generation	SG-P	(369,418,766)	(1,685,927)	(371,104,693)	(1,696,269)	(372,800,962)	(1,708,758)	(374,509,720)	(1,812,890)	(376,322,610)	(1,908,480)	(378,231,090)	(1,910,679)	(380,141,769)	
Klamath	SG-P	(94,309,989)	-	(94,309,989)	-	(94,309,989)	-	(94,309,989)	-	(94,309,989)	-	(94,309,989)	-	(94,309,989)	
Total Hydro Plant		(582,622,050)	(2,452,957)	(585,075,006)	(2,472,610)	(587,547,616)	(2,523,108)	(590,070,725)	(2,685,946)	(592,756,671)	(2,803,109)	(595,559,780)	(2,810,761)	(598,364,540)	
Other Production Plant:															
Control Area Generation - East	CAGE	(387,034,511)	(2,804,445)	(389,838,956)	(2,799,812)	(392,638,768)	(2,795,178)	(395,433,946)	(2,790,652)	(398,224,598)	(2,786,129)	(401,010,727)	(2,781,500)	(403,792,227)	
Control Area Generation - West	CAGW	(294,445,771)	(1,605,536)	(296,051,307)	(1,605,320)	(297,656,628)	(1,605,105)	(299,261,732)	(1,605,914)	(300,867,646)	(1,606,725)	(302,474,371)	(1,606,511)	(304,080,862)	
System Generation - Wind	SG-W	(53,309,376)	(12,244,684)	(65,554,060)	(12,257,497)	(77,811,557)	(12,259,916)	(90,071,473)	(12,273,465)	(102,344,938)	(12,288,617)	(114,633,556)	(12,294,243)	(126,927,799)	
System Generation	SG	(148,426)	(19)	(148,445)	(19)	(148,464)	(19)	(148,483)	(19)	(148,502)	(19)	(148,521)	(19)	(148,540)	
Total Other Plant		(734,938,084)	(16,654,685)	(751,592,769)	(16,662,648)	(768,255,417)	(16,660,218)	(784,915,634)	(16,670,051)	(801,585,685)	(16,681,490)	(818,267,175)	(16,682,273)	(834,949,448)	
Transmission Plant:															
Control Area Generation - East	CAGE	(54,263,435)	(241,160)	(54,504,596)	(241,160)	(54,745,756)	(241,160)	(54,986,916)	(241,160)	(55,228,076)	(241,160)	(55,469,236)	(241,160)	(55,710,396)	
Control Area Generation - West	CAGW	(4,560,653)	(23,488)	(4,584,141)	(23,484)	(4,607,624)	(23,479)	(4,631,103)	(23,475)	(4,654,579)	(23,471)	(4,678,050)	(23,467)	(4,701,516)	
Jim Bridger Generation	JBG	0	0	0	0	0	0	0	0	0	0	0	0	0	
System Generation	SG	(2,267,343,279)	(10,023,460)	(2,277,366,738)	(10,053,351)	(2,287,420,089)	(10,080,556)	(2,297,500,645)	(10,157,616)	(2,307,658,261)	(10,268,121)	(2,317,826,382)	(10,320,053)	(2,328,246,438)	
Total Transmission Plant		(2,326,167,367)	(10,288,107)	(2,336,455,474)	(10,317,994)	(2,346,773,469)	(10,345,196)	(2,357,118,664)	(10,422,251)	(2,367,540,916)	(10,532,752)	(2,378,073,668)	(10,584,680)	(2,388,658,348)	
Distribution Plant:															
California	CA	(170,914,492)	(752,790)	(171,667,283)	(752,700)	(172,419,983)	(752,546)	(173,172,529)	(752,434)	(173,924,963)	(753,037)	(174,678,000)	(754,162)	(175,432,161)	
Oregon	OR	(1,174,173,659)	(2,450,849)	(1,176,624,508)	(2,457,738)	(1,179,082,246)	(2,472,430)	(1,181,554,676)	(2,511,097)	(1,184,065,772)	(2,675,863)	(1,186,741,635)	(2,821,715)	(1,189,563,350)	
Washington	WA	(309,341,262)	(1,006,798)	(310,348,061)	(1,010,687)	(311,358,748)	(1,016,310)	(312,375,057)	(1,018,772)	(313,393,829)	(1,020,440)	(314,414,269)	(1,022,853)	(315,437,121)	
Eastern Wyoming	WYP	(330,294,072)	(1,169,632)	(331,463,703)	(1,173,055)	(332,636,758)	(1,175,934)	(333,812,692)	(1,183,454)	(334,996,146)	(1,190,892)	(336,187,037)	(1,193,601)	(337,380,638)	
Utah	UT	(1,254,447,169)	(6,266,648)	(1,260,713,818)	(6,302,373)	(1,267,016,190)	(6,331,614)	(1,273,347,805)	(6,390,424)	(1,279,737,846)	(6,447,087)	(1,286,184,933)	(6,466,596)	(1,292,651,529)	
Idaho	ID	(175,782,183)	(700,723)	(176,482,906)	(704,102)	(177,187,008)	(706,943)	(177,893,951)	(709,648)	(178,603,599)	(712,291)	(179,315,891)	(714,880)	(180,030,770)	
Western Wyoming	WYU	(72,345,054)	(296,287)	(72,641,341)	(296,218)	(72,937,558)	(296,148)	(73,233,707)	(296,079)	(73,529,786)	(296,010)	(73,825,796)	(295,941)	(74,121,736)	
Total Distribution Plant		(3,487,297,891)	(12,643,728)	(3,499,941,619)	(12,696,873)	(3,512,638,492)	(12,751,926)	(3,525,390,417)	(12,861,524)	(3,538,251,942)	(13,095,619)	(3,551,347,561)	(13,269,746)	(3,564,617,307)	
General Plant:															
California	CA	(7,989,452)	(28,662)	(8,018,114)	(28,630)	(8,046,744)	(28,590)	(8,075,335)	(30,085)	(8,105,419)	(31,586)	(8,137,005)	(31,536)	(8,168,541)	
Oregon	OR	(92,864,164)	(218,103)	(93,082,266)	(218,320)	(93,300,587)	(218,682)	(93,519,269)	(266,955)	(93,786,224)	(314,865)	(94,101,089)	(313,756)	(94,414,845)	
Washington	WA	(27,307,321)	(66,289)	(27,373,611)	(66,218)	(27,439,829)	(66,118)	(27,505,946)	(69,692)	(27,575,639)	(73,294)	(27,648,893)	(77,096)	(27,721,988)	
Eastern Wyoming	WYP	(36,094,751)	(220,157)	(36,324,908)	(230,853)	(36,555,761)	(232,655)	(36,788,416)	(236,635)	(37,025,051)	(240,237)	(37,265,288)	(241,430)	(37,506,719)	
Utah	UT	(120,444,410)	(656,161)	(121,100,571)	(657,667)	(121,758,238)	(660,249)	(122,418,487)	(664,499)	(123,082,986)	(668,839)	(123,751,825)	(671,049)	(124,422,874)	
Idaho	ID	(26,482,206)	(163,164)	(26,645,370)	(163,520)	(26,808,890)	(163,860)	(26,972,750)	(165,234)	(27,137,984)	(166,702)	(27,304,686)	(167,078)	(27,471,764)	
Western Wyoming	WYU	(8,357,790)	(43,262)	(8,401,052)	(43,215)	(8,444,267)	(43,168)	(8,487,436)	(43,121)	(8,530,557)	(43,074)	(8,573,631)	(43,028)	(8,616,659)	
Control Area Generation - East	CAGE	(46,253,326)	(96,374)	(46,349,700)	(96,909)	(46,446,609)	(99,617)	(46,545,090)	(99,617)	(46,644,707)	(99,515)	(46,744,221)	(99,862)	(46,843,083)	
Control Area Generation - West	CAGW	(1,796,040)	(20,427)	(1,816,467)	(20,458)	(1,836,925)	(20,941)	(1,857,866)	(24,680)	(1,882,546)	(27,900)	(1,910,446)	(27,843)	(1,938,289)	
System Generation	SG	(91,201,264)	(385,735)	(91,586,999)	(385,018)	(91,972,017)	(384,301)	(92,356,319)	(383,585)	(92,739,903)	(382,874)	(93,122,778)	(382,170)	(93,504,948)	
General Office	SO	(137,302,452)	(705,994)	(138,008,446)	(708,655)	(138,717,102)	(710,549)	(139,427,650)	(722,297)	(140,149,947)	(749,416)	(140,899,362)	(767,541)	(141,666,904)	
Jim Bridger Generation	JBG	(7,779,485)	3,882	(7,775,603)	4,051	(7,771,552)	-	4,220	(7,767,332)	4,389	(7,762,943)	4,558	(7,758,385)	4,727	
Jim Bridger Energy	JBE	-	-	-	-	-	-	-	-	-	-	-	-	-	
Customer Service	CN	(6,531,478)	30,729	(6,500,748)	31,204	(6,469,544)	31,679	(6,437,864)	32,155	(6,405,710)	32,630	(6,373,080)	33,105	(6,339,975)	
Control Area Energy - East	CAEE	(1,688,576)	(479)	(1,689,055)	(444)	(1,689,499)	(410)	(1,689,909)	(375)	(1,690,284)	(341)	(1,690,624)	(306)	(1,690,930)	
Total General Plant		(612,092,716)	(2,580,196)	(614,672,912)	(2,584,652)	(617,257,564)	(2,592,104)	(619,849,668)	(2,670,230)	(622,519,899)	(2,761,415)	(625,281,314)	(2,779,863)	(628,061,777)	
Mining Plant:															
Control Area Energy - East	CAEE	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Mining Plant		-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Depreciation Reserve		(11,011,641,550)	(64,127,004)	(11,075,768,554)	(64,236,680)	(11,140,005,234)	(64,372,260)	(11,204,377,495)	(64,817,351)	(11,269,194,846)	(65,385,647)	(11,334,580,493)	(65,624,688)	(11,400,205,181)	

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Amortization Reserve

Description	Factor	Adjusted Reserve Balance Aug 2024		Adjusted Reserve Balance Sep 2024		Adjusted Reserve Balance Oct 2024		Adjusted Reserve Balance Nov 2024		Adjusted Reserve Balance Dec 2024		Adjusted Reserve Balance Jan 2025		Adjusted Reserve Balance Feb 2025	
		Reserve Balance	Adjustments	Reserve Balance	Adjustments	Reserve Balance	Adjustments	Reserve Balance	Adjustments	Reserve Balance	Adjustments	Reserve Balance	Adjustments	Reserve Balance	Adjustments
AMORTIZATION RESERVE															
Intangible Plant:															
California	CA	(8,167)	(8)	(8,174)	(8)	(8,182)	(8)	(8,190)	(8)	(8,197)	(8)	(8,205)	(8)	(8,213)	
Customer Service	CN	(197,986,869)	(1,055,244)	(199,042,113)	(1,054,302)	(200,096,415)	(1,053,361)	(201,149,777)	(1,052,420)	(202,202,196)	(1,051,478)	(203,253,675)	(1,050,537)	(204,304,212)	
Idaho	ID	(1,044,781)	(1,794)	(1,046,575)	(1,794)	(1,048,369)	(1,794)	(1,050,163)	(1,794)	(1,051,957)	(1,794)	(1,053,751)	(1,794)	(1,055,545)	
Jim Bridger Generation	JBG	(2,761,706)	(25,567)	(2,787,273)	(25,567)	(2,812,841)	(25,567)	(2,838,408)	(25,567)	(2,863,975)	(25,567)	(2,889,543)	(25,567)	(2,915,110)	
Oregon	OR	(155,677)	(592)	(156,269)	(592)	(156,861)	(592)	(157,454)	(592)	(158,046)	(592)	(158,638)	(592)	(159,230)	
Control Area Energy - East	CAEE	4,620	408	5,028	415	5,442	421	5,863	427	6,291	434	6,725	440	7,165	
System Generation	SG	(66,912,190)	(261,775)	(67,173,966)	(261,680)	(67,435,646)	(261,585)	(67,697,231)	(261,490)	(67,958,721)	(261,395)	(68,220,115)	(261,300)	(68,481,415)	
Control Area Generation - East	CAGE	(36,471,406)	(220,058)	(36,691,464)	(220,000)	(36,911,465)	(219,942)	(37,131,407)	(219,884)	(37,351,291)	(219,827)	(37,571,118)	(219,769)	(37,790,887)	
Control Area Generation - West	CAGW	(22,186,133)	(42,073)	(22,228,206)	(42,071)	(22,270,276)	(42,069)	(22,312,345)	(42,067)	(22,354,412)	(42,065)	(22,396,476)	(42,063)	(22,438,539)	
System Generation	SG-P	(48,817,375)	(218,604)	(49,035,980)	(218,594)	(49,254,574)	(218,584)	(49,473,158)	(218,574)	(49,691,732)	(218,564)	(49,910,295)	(218,554)	(50,128,849)	
General Office	SO	(401,132,006)	(2,870,182)	(404,002,187)	(2,880,206)	(406,882,394)	(2,890,813)	(409,773,207)	(2,902,230)	(412,705,437)	(2,913,157)	(415,638,684)	(2,924,086)	(418,570,000)	
Utah	UT	31,893,092	(2,291)	31,890,801	(2,291)	31,888,509	(2,291)	31,886,218	(2,292)	31,883,926	(2,292)	31,881,635	(2,292)	31,879,343	
Washington	WA	(14,110)	(10)	(14,120)	(10)	(14,131)	(10)	(14,141)	(10)	(14,152)	(10)	(14,162)	(10)	(14,172)	
Eastern Wyoming	WYP	(764,251)	(10,672)	(774,923)	(10,672)	(785,595)	(10,672)	(796,266)	(10,672)	(806,938)	(10,672)	(817,610)	(10,672)	(828,282)	
System Generation	SG-U	(6,759,736)	(9,797)	(6,769,533)	(9,751)	(6,779,284)	(9,706)	(6,788,990)	(9,661)	(6,798,651)	(9,616)	(6,808,267)	(9,571)	(6,817,838)	
Klamath Hydro Relicensing	SG-P	(74,111,750)	-	(74,111,750)	-	(74,111,750)	-	(74,111,750)	-	(74,111,750)	-	(74,111,750)	-	(74,111,750)	
Total Intangible Plant		(827,228,446)	(4,718,260)	(831,946,705)	(4,727,126)	(836,673,831)	(4,736,574)	(841,410,405)	(4,746,033)	(846,187,238)	(4,755,492)	(851,002,728)	(4,764,961)	(855,780,219)	
Hydro Production Plant:															
System Generation	SG-U	-	-	-	-	-	-	-	-	-	-	-	-	-	
System Generation	SG-P	(4,127,980)	(26,031)	(4,154,012)	(26,031)	(4,180,043)	(26,031)	(4,206,074)	(26,031)	(4,232,106)	(26,031)	(4,258,137)	(26,031)	(4,284,168)	
Total Hydro Plant		(4,127,980)	(26,031)	(4,154,012)	(26,031)	(4,180,043)	(26,031)	(4,206,074)	(26,031)	(4,232,106)	(26,031)	(4,258,137)	(26,031)	(4,284,168)	
Other Production Plant:															
Control Area Generation - East	CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Other Plant		-	-	-	-	-	-	-	-	-	-	-	-	-	
General Plant:															
California	CA	(505,860)	-	(505,860)	-	(505,860)	-	(505,860)	-	(505,860)	-	(505,860)	-	(505,860)	
General Office	CN	-	-	-	-	-	-	-	-	-	-	-	-	-	
System Generation	SG	-	-	-	-	-	-	-	-	-	-	-	-	-	
Oregon	OR	(5,230,504)	(11,970)	(5,242,474)	(11,970)	(5,254,445)	(11,970)	(5,266,415)	(11,970)	(5,278,385)	(11,970)	(5,290,355)	(11,970)	(5,302,325)	
General Office	SO	(1,517,781)	(9,024)	(1,526,806)	(9,024)	(1,535,830)	(9,024)	(1,544,854)	(9,024)	(1,553,879)	(9,024)	(1,562,903)	(9,024)	(1,571,927)	
Idaho	ID	(333,771)	-	(333,771)	-	(333,771)	-	(333,771)	-	(333,771)	-	(333,771)	-	(333,771)	
Utah	UT	(33,127)	-	(33,127)	-	(33,127)	-	(33,127)	-	(33,127)	-	(33,127)	-	(33,127)	
Washington	WA	(2,160,299)	(8,020)	(2,168,319)	(8,020)	(2,176,339)	(8,020)	(2,184,359)	(8,020)	(2,192,379)	(8,020)	(2,200,399)	(8,020)	(2,208,419)	
Eastern Wyoming	WYP	(4,678,255)	(6,425)	(4,684,680)	(6,425)	(4,691,105)	(6,425)	(4,697,530)	(6,425)	(4,703,955)	(6,425)	(4,710,380)	(6,425)	(4,716,804)	
Western Wyoming	WYU	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total General Plant		(14,459,596)	(35,439)	(14,495,036)	(35,439)	(14,530,475)	(35,439)	(14,565,914)	(35,439)	(14,601,354)	(35,439)	(14,636,793)	(35,439)	(14,672,232)	
Total Amortization Reserve		(845,816,023)	(4,779,730)	(850,595,753)	(4,788,596)	(855,384,349)	(4,798,044)	(860,182,394)	(4,808,064)	(865,020,698)	(4,818,125)	(869,868,891)	(4,828,186)	(874,720,950)	
Total Depreciation & Amortization Reserve		(11,857,457,573)	(68,906,734)	(11,926,364,307)	(69,025,277)	(11,995,389,584)	(69,170,305)	(12,064,559,888)	(69,315,333)	(12,133,815,544)	(69,460,361)	(12,203,085,848)	(69,605,389)	(12,272,356,152)	

PacifiCorp
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Amortization Reserve

Description	Factor	Adjustments	Adjusted Reserve Balance Mar 2025	Adjustments	Adjusted Reserve Balance Apr 2025	Adjustments	Adjusted Reserve Balance May 2025	Adjustments	Adjusted Reserve Balance Jun 2025	Adjustments	Adjusted Reserve Balance Jul 2025	Adjustments	Adjusted Reserve Balance Aug 2025	Adjustments
DEPRECIATION RESERVE														
Steam Production Plant:														
Control Area Generation - East	CAGE	(18,721,789)	(3,294,169,830)	(18,714,640)	(3,312,884,470)	(18,710,105)	(3,331,594,575)	(18,708,347)	(3,350,302,922)	(18,705,534)	(3,369,008,456)	(18,699,553)	(3,387,708,010)	(18,692,230)
Control Area Generation - West	CAGW	0	0	0	0	0	0	0	0	0	0	0	0	0
System Generation	SG	(175,053)	(5,858,846)	(174,898)	(6,033,744)	(174,743)	(6,208,486)	(174,587)	(6,383,073)	(174,432)	(6,557,505)	(174,276)	(6,731,781)	(174,121)
Renewable - Blundell	SG	(517,688)	(90,928,489)	(518,445)	(91,446,934)	(519,238)	(91,966,172)	(519,308)	(92,485,479)	(519,341)	(93,004,820)	(519,374)	(93,524,194)	(519,406)
Renewable - Blundell 2	SG	(72,075)	(13,951,549)	(72,075)	(14,023,624)	(72,075)	(14,095,699)	(72,075)	(14,167,773)	(72,075)	(14,239,848)	(72,075)	(14,311,923)	(72,075)
Pollution Control Equipment	CAGE	(8,663)	(141,116)	(8,663)	(149,978)	(8,663)	(158,841)	(8,663)	(167,704)	(8,663)	(176,566)	(8,663)	(185,429)	(8,663)
Jim Bridger Generation	JBG	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Steam Plant		(19,495,468)	(3,405,049,829)	(19,488,920)	(3,424,538,749)	(19,485,023)	(3,444,023,772)	(19,483,179)	(3,463,506,952)	(19,480,243)	(3,482,987,195)	(19,474,140)	(3,502,461,336)	(19,466,694)
Hydro Production Plant:														
System Generation	SG-U	(893,535)	(124,806,317)	(892,989)	(125,699,306)	(897,753)	(126,597,059)	(902,518)	(127,499,576)	(907,971)	(128,401,547)	(913,254)	(129,304,301)	(918,537)
System Generation	SG-P	(1,914,276)	(382,056,045)	(1,922,394)	(383,978,440)	(1,929,141)	(385,907,581)	(1,928,544)	(387,836,125)	(1,931,355)	(389,767,480)	(1,934,231)	(391,701,711)	(1,933,670)
Klamath	SG-P	-	(94,309,989)	-	(94,309,989)	-	(94,309,989)	-	(94,309,989)	-	(94,309,989)	-	(94,309,989)	-
Total Hydro Plant		(2,807,811)	(601,172,351)	(2,815,383)	(603,987,734)	(2,826,894)	(606,814,629)	(2,831,061)	(609,645,690)	(2,833,326)	(612,479,016)	(2,836,985)	(615,316,001)	(2,837,207)
Other Production Plant:														
Control Area Generation - East	CAGE	(2,849,502)	(406,641,729)	(2,964,164)	(409,605,894)	(3,034,538)	(412,640,432)	(3,058,306)	(415,698,737)	(3,053,731)	(418,752,469)	(3,049,102)	(421,801,571)	(3,044,473)
Control Area Generation - West	CAGW	(1,606,297)	(305,687,179)	(1,606,892)	(307,294,071)	(1,607,486)	(308,901,557)	(1,609,103)	(310,510,660)	(1,610,720)	(312,121,380)	(1,612,337)	(313,731,887)	(1,613,954)
System Generation - Wind	SG-W	(12,314,178)	(139,241,975)	(12,334,109)	(151,576,083)	(12,339,734)	(163,915,818)	(12,359,667)	(176,275,485)	(12,379,600)	(188,655,085)	(12,385,226)	(201,040,311)	(12,405,159)
System Generation	SG	(19)	(148,559)	(19)	(148,578)	(19)	(148,597)	(19)	(148,616)	(19)	(148,635)	(19)	(148,654)	(19)
Total Other Plant		(16,769,994)	(851,719,442)	(16,905,184)	(868,624,626)	(16,981,778)	(885,606,403)	(17,027,095)	(902,633,499)	(17,044,071)	(919,677,569)	(17,044,853)	(936,722,422)	(17,059,943)
Transmission Plant:														
Control Area Generation - East	CAGE	(241,160)	(55,951,556)	(241,160)	(56,192,716)	(241,160)	(56,433,876)	(241,160)	(56,675,036)	(241,160)	(56,916,196)	(241,160)	(57,157,356)	(241,160)
Control Area Generation - West	CAGW	(23,463)	(4,724,979)	(23,459)	(4,748,438)	(23,454)	(4,771,892)	(23,450)	(4,795,342)	(23,446)	(4,818,788)	(23,442)	(4,842,230)	(23,438)
Jim Bridger Generation	JBG	-	-	-	-	-	-	-	-	-	-	-	-	-
System Generation	SG	(10,366,417)	(2,338,612,853)	(10,414,438)	(2,349,027,290)	(10,466,059)	(2,359,493,349)	(10,577,004)	(2,370,070,354)	(10,654,734)	(2,380,725,087)	(10,673,580)	(2,391,398,667)	(10,688,322)
Total Transmission Plant		(10,631,040)	(2,399,289,388)	(10,679,056)	(2,409,968,444)	(10,730,673)	(2,420,699,117)	(10,841,614)	(2,431,540,732)	(10,919,340)	(2,442,460,072)	(10,938,182)	(2,453,398,254)	(10,952,919)
Distribution Plant:														
California	CA	(755,538)	(176,187,699)	(757,479)	(176,945,178)	(761,070)	(177,706,248)	(764,567)	(178,470,815)	(768,059)	(179,237,674)	(769,258)	(180,006,932)	(771,085)
Oregon	OR	(2,851,189)	(1,192,414,539)	(2,887,305)	(1,195,301,844)	(2,938,945)	(1,198,240,789)	(3,011,584)	(1,201,252,373)	(3,077,770)	(1,204,330,143)	(3,122,017)	(1,207,452,160)	(3,148,289)
Washington	WA	(1,026,622)	(316,463,744)	(1,032,026)	(317,495,770)	(1,046,615)	(318,542,385)	(1,060,900)	(319,603,285)	(1,066,715)	(320,670,000)	(1,072,675)	(321,742,675)	(1,077,184)
Eastern Wyoming	WYP	(1,196,835)	(338,577,473)	(1,203,258)	(339,780,731)	(1,210,805)	(340,991,535)	(1,217,039)	(342,208,574)	(1,223,022)	(343,433,596)	(1,224,696)	(344,668,292)	(1,244,452)
Utah	UT	(6,500,382)	(1,299,151,911)	(6,542,660)	(1,305,694,571)	(6,614,485)	(1,312,309,057)	(6,685,881)	(1,318,994,938)	(6,721,203)	(1,325,716,141)	(6,761,861)	(1,332,478,002)	(6,804,796)
Idaho	ID	(717,979)	(180,748,749)	(721,607)	(181,470,356)	(725,216)	(182,195,571)	(728,946)	(182,924,517)	(732,719)	(183,657,236)	(736,442)	(184,393,878)	(740,846)
Western Wyoming	WYU	(295,871)	(74,417,608)	(295,802)	(74,713,410)	(295,733)	(75,009,143)	(295,664)	(75,304,807)	(295,594)	(75,600,401)	(295,525)	(75,895,926)	(295,456)
Total Distribution Plant		(13,344,416)	(3,577,961,723)	(13,440,136)	(3,591,401,859)	(13,592,868)	(3,604,994,727)	(13,764,581)	(3,618,759,308)	(13,885,883)	(3,632,645,191)	(13,992,674)	(3,646,637,865)	(14,082,108)
General Plant:														
California	CA	(31,489)	(8,200,030)	(31,429)	(8,231,459)	(31,370)	(8,262,829)	(31,367)	(8,294,195)	(31,428)	(8,325,623)	(31,446)	(8,357,070)	(31,700)
Oregon	OR	(312,675)	(94,727,520)	(311,661)	(95,039,180)	(310,775)	(95,349,955)	(310,057)	(95,660,012)	(309,648)	(95,969,660)	(309,505)	(96,279,165)	(309,256)
Washington	WA	(72,941)	(27,794,929)	(72,772)	(27,867,701)	(72,608)	(27,940,309)	(72,515)	(28,012,824)	(72,507)	(28,085,331)	(72,450)	(28,157,781)	(72,375)
Eastern Wyoming	WYP	(241,936)	(37,748,054)	(246,820)	(37,995,474)	(252,553)	(38,248,027)	(255,266)	(38,503,293)	(257,884)	(38,761,177)	(260,505)	(39,021,682)	(262,957)
Utah	UT	(671,882)	(125,094,756)	(672,921)	(125,767,676)	(674,566)	(126,442,242)	(677,629)	(127,119,871)	(680,494)	(127,800,365)	(683,359)	(128,483,724)	(685,803)
Idaho	ID	(167,269)	(27,639,033)	(167,488)	(27,806,521)	(167,786)	(27,974,307)	(168,270)	(28,142,577)	(168,728)	(28,311,305)	(169,169)	(28,480,490)	(169,671)
Western Wyoming	WYU	(42,981)	(8,659,639)	(42,934)	(8,702,573)	(42,887)	(8,745,460)	(42,840)	(8,788,300)	(42,793)	(8,831,093)	(42,746)	(8,873,839)	(42,699)
Control Area Generation - East	CAGE	(98,209)	(46,941,292)	(97,556)	(47,038,848)	(96,955)	(47,135,803)	(96,355)	(47,232,158)	(95,803)	(47,327,961)	(95,211)	(47,423,212)	(95,642)
Control Area Generation - West	CAGW	(27,786)	(1,966,075)	(27,729)	(1,993,804)	(27,672)	(2,021,476)	(27,615)	(2,049,091)	(27,559)	(2,076,650)	(27,502)	(2,104,152)	(27,445)
System Generation	SG	(381,466)	(93,886,414)	(380,762)	(94,267,176)	(380,057)	(94,647,233)	(379,353)	(95,026,586)	(378,649)	(95,405,235)	(377,945)	(95,783,180)	(377,240)
General Office	SO	(851,582)	(142,518,486)	(834,860)	(143,453,345)	(836,747)	(144,390,092)	(846,647)	(145,336,739)	(1,469,023)	(146,805,762)	(1,983,944)	(148,789,706)	(1,988,552)
Jim Bridger Generation	JBG	4,896	(7,748,763)	-	(7,743,698)	-	(7,738,465)	5,402	(7,733,063)	-	5,711	(7,727,491)	-	5,909
Jim Bridger Energy	JBE	-	-	-	-	-	-	-	-	-	-	-	-	-
Customer Service	CN	33,580	(6,306,396)	34,055	(6,272,341)	34,530	(6,237,811)	35,005	(6,203,806)	35,480	(6,167,326)	35,955	(6,131,370)	36,430
Control Area Energy - East	CAEE	(271)	(1,691,202)	(237)	(1,691,438)	(202)	(1,691,641)	(168)	(1,691,808)	(133)	(1,691,942)	(99)	(1,692,040)	(64)
Total General Plant		(2,862,011)	(630,923,188)	(2,948,047)	(633,871,235)	(2,954,415)	(636,825,650)	(2,967,674)	(639,793,324)	(3,493,596)	(643,286,920)	(4,012,241)	(647,299,161)	(4,031,065)
Mining Plant:														
Control Area Energy - East	CAEE	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Mining Plant		-	-	-	-	-	-	-	-	-	-	-	-	-
Total Depreciation Reserve		(65,910,740)	(11,466,115,921)	(66,276,726)	(11,532,392,647)	(66,571,652)	(11,598,964,299)	(66,915,206)	(11,665,879,505)	(67,266,459)	(11,733,535,964)	(68,299,075)	(11,801,835,039)	(68,429,937)

PacifiCorp
Washington 2023 General Rate Case
Jun 2022 - December 2025 Depreciation and
Amortization Reserve

Description	Factor	Adjustments	Adjusted Reserve Balance Mar 2025	Adjustments	Adjusted Reserve Balance Apr 2025	Adjustments	Adjusted Reserve Balance May 2025	Adjustments	Adjusted Reserve Balance Jun 2025	Adjustments	Adjusted Reserve Balance Jul 2025	Adjustments	Adjusted Reserve Balance Aug 2025	Adjustments
AMORTIZATION RESERVE														
Intangible Plant:														
California	CA	(8)	(8,220)	(8)	(8,228)	(8)	(8,236)	(8)	(8,243)	(8)	(8,251)	(8)	(8,259)	(8)
Customer Service	CN	(1,049,596)	(205,353,808)	(1,048,655)	(206,402,462)	(1,047,713)	(207,450,176)	(1,046,772)	(208,496,948)	(1,045,831)	(209,542,778)	(1,044,889)	(210,587,668)	(1,043,948)
Idaho	ID	(1,794)	(1,057,339)	(1,794)	(1,059,132)	(1,794)	(1,060,926)	(1,794)	(1,062,720)	(1,794)	(1,064,513)	(1,794)	(1,066,307)	(1,794)
Jim Bridger Generation	JBG	(25,567)	(2,940,677)	(25,567)	(2,966,245)	(25,567)	(2,991,812)	(25,567)	(3,017,379)	(25,567)	(3,042,947)	(25,567)	(3,068,514)	(25,567)
Oregon	OR	(592)	(159,822)	(592)	(160,414)	(592)	(161,005)	(592)	(161,597)	(592)	(162,189)	(592)	(162,780)	(591)
Control Area Energy - East	CAEE	447	7,612	453	8,065	460	8,525	466	8,992	473	9,464	479	9,944	486
System Generation	SG	(261,204)	(68,742,619)	(261,109)	(69,003,729)	(261,014)	(69,264,743)	(260,919)	(69,525,662)	(260,824)	(69,786,486)	(260,729)	(70,047,215)	(260,634)
Control Area Generation - East	CAGE	(219,711)	(38,010,597)	(219,653)	(38,230,250)	(219,595)	(38,449,845)	(219,537)	(38,669,382)	(219,479)	(38,888,861)	(219,421)	(39,108,282)	(219,363)
Control Area Generation - West	CAGW	(42,950)	(22,480,599)	(42,058)	(22,522,698)	(42,056)	(22,564,714)	(42,054)	(22,606,768)	(42,052)	(22,648,820)	(42,050)	(22,690,870)	(42,048)
System Generation	SG-P	(218,544)	(50,347,393)	(218,534)	(50,565,927)	(218,524)	(50,784,450)	(218,513)	(51,002,963)	(218,503)	(51,221,467)	(218,493)	(51,439,960)	(218,483)
General Office	SO	(3,997,329)	(424,166,180)	(4,005,998)	(428,172,178)	(4,010,748)	(432,182,926)	(4,023,145)	(436,206,071)	(4,037,805)	(440,243,875)	(4,041,724)	(444,285,599)	(4,472,167)
Utah	UT	(2,292)	31,877,051	(2,292)	31,874,759	(2,292)	31,872,467	(2,292)	31,870,175	(2,292)	31,867,883	(2,292)	31,865,591	(2,292)
Washington	WA	(10)	(14,183)	(10)	(14,193)	(10)	(14,204)	(10)	(14,214)	(10)	(14,224)	(10)	(14,235)	(10)
Eastern Wyoming	WYP	(10,672)	(838,953)	(10,672)	(849,625)	(10,672)	(860,297)	(10,672)	(870,969)	(10,672)	(881,640)	(10,672)	(892,312)	(10,672)
System Generation	SG-U	(9,525)	(6,827,363)	(9,480)	(6,836,843)	(9,435)	(6,846,278)	(9,390)	(6,855,667)	(9,344)	(6,865,012)	(9,299)	(6,874,311)	(9,254)
Klamath Hydro Relicensing	SG-P	-	(74,111,750)	-	(74,111,750)	-	(74,111,750)	-	(74,111,750)	-	(74,111,750)	-	(74,111,750)	-
Total Intangible Plant		(5,838,457)	(863,174,840)	(5,845,968)	(869,020,808)	(5,849,560)	(874,870,367)	(5,860,799)	(880,731,166)	(5,874,300)	(886,605,466)	(5,877,060)	(892,482,526)	(6,306,346)
Hydro Production Plant:														
System Generation	SG-U	-	-	-	-	-	-	-	-	-	-	-	-	-
System Generation	SG-P	(26,031)	(4,310,199)	(26,031)	(4,336,231)	(26,031)	(4,362,262)	(26,031)	(4,388,293)	(26,031)	(4,414,325)	(26,031)	(4,440,356)	(26,031)
Total Hydro Plant		(26,031)	(4,310,199)	(26,031)	(4,336,231)	(26,031)	(4,362,262)	(26,031)	(4,388,293)	(26,031)	(4,414,325)	(26,031)	(4,440,356)	(26,031)
Other Production Plant:														
Control Area Generation - East	CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Other Plant		-	-	-	-	-	-	-	-	-	-	-	-	-
General Plant:														
California	CA	-	(505,860)	-	(505,860)	-	(505,860)	-	(505,860)	-	(505,860)	-	(505,860)	-
General Office	CN	-	-	-	-	-	-	-	-	-	-	-	-	-
System Generation	SG	-	-	-	-	-	-	-	-	-	-	-	-	-
Oregon	OR	(11,970)	(5,314,295)	(11,970)	(5,326,265)	(11,970)	(5,338,235)	(11,970)	(5,350,205)	(11,970)	(5,362,175)	(11,970)	(5,374,146)	(11,970)
General Office	SO	(9,024)	(1,580,952)	(9,024)	(1,589,976)	(9,024)	(1,599,000)	(9,024)	(1,608,025)	(9,024)	(1,617,049)	(9,024)	(1,626,073)	(9,024)
Idaho	ID	-	(333,771)	-	(333,771)	-	(333,771)	-	(333,771)	-	(333,771)	-	(333,771)	-
Utah	UT	-	(33,127)	-	(33,127)	-	(33,127)	-	(33,127)	-	(33,127)	-	(33,127)	-
Washington	WA	(8,020)	(2,216,438)	(8,020)	(2,224,458)	(8,020)	(2,232,478)	(8,020)	(2,240,498)	(8,020)	(2,248,518)	(8,020)	(2,256,538)	(8,020)
Eastern Wyoming	WYP	(6,425)	(4,723,229)	(6,425)	(4,729,654)	(6,425)	(4,736,079)	(6,425)	(4,742,504)	(6,425)	(4,748,929)	(6,425)	(4,755,354)	(6,425)
Western Wyoming	WYU	-	-	-	-	-	-	-	-	-	-	-	-	-
Total General Plant		(35,439)	(14,707,672)	(35,439)	(14,743,111)	(35,439)	(14,778,550)	(35,439)	(14,813,990)	(35,439)	(14,849,429)	(35,439)	(14,884,868)	(35,439)
Total Amortization Reserve		(5,899,928)	(882,192,711)	(5,907,438)	(888,100,150)	(5,911,030)	(894,011,180)	(5,922,269)	(899,933,449)	(5,935,770)	(905,869,220)	(5,938,531)	(911,807,751)	(6,367,816)
Total Depreciation & Amortization Reserve		(71,810,668)	(12,348,308,632)	(72,184,164)	(12,420,492,797)	(72,482,682)	(12,492,975,479)	(72,837,475)	(12,565,812,954)	(73,592,230)	(12,639,405,183)	(74,237,606)	(12,713,642,790)	(74,797,753)

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Jun 2022 - December 2025 Depreciation and
Amortization Reserve

Description	Factor	Adjusted Reserve Balance Sep 2025		Adjusted Reserve Balance Oct 2025		Adjusted Reserve Balance Nov 2025		Adjusted Reserve Balance Dec 2025		Balance AMA December 2024	Incremental - 2024 to 2025	Balance AMA December 2025
			Adjustments		Adjustments		Adjustments		Adjustments			
DEPRECIATION RESERVE												
Steam Production Plant:												
Control Area Generation - East	CAGE	(3,406,400,239)	(18,687,091)	(3,425,087,330)	(18,688,975)	(3,443,776,305)	(18,774,992)	(3,462,551,296)		(3,125,616,988)	(224,663,419)	(3,350,280,406)
Control Area Generation - West	CAGW	0	0	0	0	0	0	0		0	0	0
System Generation	SG	(6,905,902)	(173,965)	(7,079,867)	(173,810)	(7,253,677)	(173,654)	(7,427,331)		(4,276,823)	(2,105,305)	(6,382,127)
Renewable - Blundell	SG	(94,043,600)	(519,439)	(94,563,039)	(519,472)	(95,082,511)	(519,505)	(95,602,016)		(86,270,971)	(6,215,525)	(92,486,496)
Renewable - Blundell 2	SG	(14,383,997)	(72,075)	(14,456,072)	(72,075)	(14,528,147)	(72,075)	(14,600,221)		(13,302,877)	(864,896)	(14,167,773)
Pollution Control Equipment	CAGE	(194,292)	(8,863)	(203,154)	(8,863)	(212,017)	(8,863)	(220,880)		(66,508)	(101,196)	(167,704)
Jim Bridger Generation	JBG	0	0	0	0	0	0	0		0	0	0
Total Steam Plant		(3,521,928,030)	(19,461,433)	(3,541,389,462)	(19,463,194)	(3,560,852,656)	(19,549,088)	(3,580,401,744)		(3,229,534,166)	(233,950,341)	(3,463,484,507)
Hydro Production Plant:												
System Generation	SG-U	(130,207,838)	(903,145)	(131,110,983)	(922,841)	(132,033,824)	(1,074,018)	(133,107,843)		(117,405,602)	(10,111,747)	(127,517,349)
System Generation	SG-P	(393,635,381)	(1,974,426)	(395,609,807)	(2,016,415)	(397,626,223)	(2,124,366)	(399,750,588)		(366,085,035)	(21,792,319)	(387,877,354)
Klamath	SG-P	(94,309,989)	-	(94,309,989)	-	(94,309,989)	-	(94,309,989)		(94,309,989)	-	(94,309,989)
Total Hydro Plant		(618,153,208)	(2,877,571)	(621,030,780)	(2,939,256)	(623,970,036)	(3,198,384)	(627,168,420)		(577,800,626)	(31,904,067)	(609,704,693)
Other Production Plant:												
Control Area Generation - East	CAGE	(424,846,043)	(3,040,051)	(427,886,094)	(3,035,630)	(430,921,724)	(3,031,231)	(433,952,956)		(381,430,528)	(34,376,674)	(415,807,202)
Control Area Generation - West	CAGW	(315,342,179)	(1,610,079)	(316,952,258)	(1,614,144)	(318,566,402)	(1,619,259)	(320,185,661)		(291,236,650)	(19,279,141)	(310,515,790)
System Generation - Wind	SG-W	(213,445,470)	(12,425,092)	(225,870,561)	(12,430,717)	(238,301,278)	(12,455,456)	(250,756,733)		(28,907,277)	(147,462,245)	(176,369,521)
System Generation	SG	(148,673)	(19)	(148,692)	(19)	(148,711)	(19)	(148,730)		(148,388)	(228)	(148,616)
Total Other Plant		(953,782,365)	(17,075,241)	(970,857,606)	(17,080,510)	(987,938,116)	(17,105,964)	(1,005,044,080)		(701,722,842)	(201,118,288)	(902,841,129)
Transmission Plant:												
Control Area Generation - East	CAGE	(57,398,516)	(241,160)	(57,639,676)	(241,160)	(57,880,836)	(241,160)	(58,121,996)		(53,781,115)	(2,893,921)	(56,675,036)
Control Area Generation - West	CAGW	(4,865,668)	(23,434)	(4,889,101)	(23,429)	(4,912,531)	(23,425)	(4,935,956)		(4,513,640)	(281,677)	(4,795,317)
Jim Bridger Generation	JBG	0	0	0	0	0	0	0		0	0	0
System Generation	SG	(2,402,086,989)	(10,712,103)	(2,412,799,092)	(10,751,800)	(2,423,550,892)	(10,826,302)	(2,434,377,194)		(2,247,986,598)	(122,426,328)	(2,370,412,927)
Total Transmission Plant		(2,464,351,173)	(10,976,697)	(2,475,327,870)	(11,016,390)	(2,486,344,259)	(11,090,887)	(2,497,435,147)		(2,306,281,353)	(125,601,926)	(2,431,883,280)
Distribution Plant:												
California	CA	(180,778,017)	(772,454)	(181,550,471)	(773,527)	(182,323,998)	(774,641)	(183,098,639)		(169,409,856)	(9,075,893)	(178,485,749)
Oregon	OR	(1,210,600,450)	(3,177,528)	(1,213,777,978)	(3,207,922)	(1,216,985,900)	(3,254,468)	(1,220,240,368)		(1,169,464,639)	(32,103,214)	(1,201,567,852)
Washington	WA	(322,818,859)	(1,080,597)	(323,900,456)	(1,083,700)	(324,984,156)	(1,089,438)	(326,073,594)		(307,340,602)	(12,310,018)	(319,650,619)
Eastern Wyoming	WYP	(345,912,743)	(1,253,558)	(347,166,301)	(1,265,871)	(348,432,172)	(1,280,617)	(349,712,789)		(328,013,445)	(14,244,352)	(342,957,137)
Utah	UT	(1,339,282,798)	(6,840,523)	(1,346,123,321)	(6,871,764)	(1,352,995,085)	(6,926,967)	(1,359,924,052)		(1,242,350,682)	(76,933,754)	(1,319,284,436)
Idaho	ID	(185,134,723)	(744,631)	(185,879,355)	(747,840)	(186,627,195)	(750,948)	(187,378,144)		(174,427,332)	(8,520,094)	(182,947,426)
Western Wyoming	WYU	(76,191,382)	(295,387)	(76,486,769)	(295,317)	(76,782,086)	(295,248)	(77,077,335)		(71,751,851)	(3,552,534)	(75,304,385)
Total Distribution Plant		(3,660,719,973)	(14,164,678)	(3,674,884,651)	(14,245,941)	(3,689,130,592)	(14,374,328)	(3,703,504,920)		(3,462,758,408)	(156,739,858)	(3,619,498,266)
General Plant:												
California	CA	(8,388,770)	(32,146)	(8,420,916)	(32,293)	(8,453,210)	(34,135)	(8,487,345)		(7,931,675)	(362,994)	(8,294,669)
Oregon	OR	(96,588,421)	(308,859)	(96,897,280)	(308,227)	(97,205,506)	(309,614)	(97,600,120)		(92,424,823)	(3,235,661)	(95,660,484)
Washington	WA	(28,230,156)	(72,383)	(28,302,540)	(72,317)	(28,374,857)	(72,753)	(28,450,610)		(27,173,998)	(836,538)	(28,012,536)
Eastern Wyoming	WYP	(39,284,639)	(265,499)	(39,550,138)	(268,948)	(39,819,096)	(284,833)	(40,103,919)		(35,642,216)	(2,860,173)	(38,522,389)
Utah	UT	(129,179,526)	(728,628)	(129,908,155)	(757,513)	(130,665,668)	(773,150)	(131,438,819)		(119,143,048)	(8,015,084)	(127,158,132)
Idaho	ID	(28,650,161)	(170,156)	(28,820,317)	(170,875)	(28,991,196)	(172,401)	(29,163,596)		(26,158,303)	(1,986,959)	(28,145,262)
Western Wyoming	WYU	(8,916,538)	(42,652)	(8,959,190)	(42,605)	(9,001,796)	(42,558)	(9,044,354)		(8,270,840)	(517,175)	(8,788,014)
Control Area Generation - East	CAGE	(47,518,854)	(96,780)	(47,615,634)	(97,315)	(47,712,949)	(99,494)	(47,812,442)		(46,068,027)	(1,162,188)	(47,230,216)
Control Area Generation - West	CAGW	(2,131,596)	(27,840)	(2,159,436)	(28,235)	(2,187,671)	(29,442)	(2,217,113)		(1,773,032)	(276,011)	(2,049,043)
System Generation	SG	(96,160,420)	(376,536)	(96,536,956)	(375,832)	(96,912,788)	(374,979)	(97,287,767)		(90,423,338)	(4,598,958)	(95,022,296)
General Office	SO	(150,778,258)	(1,994,048)	(152,772,305)	(1,998,419)	(154,770,725)	(2,008,031)	(156,856,756)		(135,938,677)	(10,785,076)	(146,723,753)
Jim Bridger Generation	JBG	(7,715,842)	6,078	(7,709,765)	6,247	(7,703,518)	6,416	(7,697,102)		-	53,681	(7,732,035)
Jim Bridger Energy	JBE	0	0	0	0	0	0	0		0	0	0
Customer Service	CN	(6,094,940)	36,905	(6,058,035)	37,380	(6,020,654)	37,856	(5,982,799)		(6,588,621)	388,705	(6,199,916)
Control Area Energy - East	CAEE	(1,692,104)	(29)	(1,692,134)	5	(1,692,128)	40	(1,692,089)		(1,687,304)	(4,294)	(1,691,598)
Total General Plant		(651,330,227)	(4,072,574)	(655,402,800)	(4,108,952)	(659,511,752)	(4,323,079)	(663,834,831)		(607,009,618)	(34,220,725)	(641,230,343)
Mining Plant:												
Control Area Energy - East	CAEE	-	-	-	-	-	-	-		-	-	-
Total Mining Plant		-	-	-	-	-	-	-		-	-	-
Total Depreciation Reserve		(11,870,264,976)	(68,628,193)	(11,938,893,169)	(68,854,243)	(12,007,747,411)	(69,641,731)	(12,077,389,142)		(10,885,107,013)	(783,535,204)	(11,668,642,217)

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Amortization Reserve

Description	Factor	Adjusted Reserve Balance Sep 2025		Adjusted Reserve Balance Oct 2025		Adjusted Reserve Balance Nov 2025		Adjusted Reserve Balance Dec 2025	
			Adjustments		Adjustments		Adjustments		Adjustments
AMORTIZATION RESERVE									
Intangible Plant:									
California	CA	(8,266)	(8)	(8,274)	(8)	(8,281)	(8)	(8,289)	
Customer Service	CN	(211,631,616)	(1,043,007)	(212,674,623)	(1,042,066)	(213,716,688)	(1,041,124)	(214,757,813)	
Idaho	ID	(1,068,100)	(1,794)	(1,069,894)	(1,793)	(1,071,687)	(1,793)	(1,073,481)	
Jim Bridger Generation	JBG	(3,094,081)	(25,567)	(3,119,649)	(25,567)	(3,145,216)	(25,567)	(3,170,784)	
Oregon	OR	(163,371)	(591)	(163,963)	(591)	(164,554)	(591)	(165,145)	
Control Area Energy - East	CAEE	10,429	492	10,922	499	11,420	505	11,925	
System Generation	SG	(70,307,849)	(260,539)	(70,568,387)	(260,443)	(70,828,831)	(260,348)	(71,089,179)	
Control Area Generation - East	CAGE	(39,327,645)	(219,305)	(39,546,950)	(219,247)	(39,766,197)	(219,189)	(39,985,386)	
Control Area Generation - West	CAGW	(22,732,918)	(42,046)	(22,774,964)	(42,044)	(22,817,008)	(42,042)	(22,859,050)	
System Generation	SG-P	(51,658,443)	(218,473)	(51,876,916)	(218,463)	(52,095,379)	(218,453)	(52,313,832)	
General Office	SO	(448,757,766)	(4,902,135)	(453,659,901)	(4,906,176)	(458,566,077)	(5,174,630)	(463,740,707)	
Utah	UT	31,863,298	(2,292)	31,861,006	(2,293)	31,858,713	(2,293)	31,856,421	
Washington	WA	(14,245)	(10)	(14,256)	(10)	(14,266)	(10)	(14,276)	
Eastern Wyoming	WYP	(902,984)	(10,672)	(913,656)	(10,672)	(924,327)	(10,672)	(934,999)	
System Generation	SG-U	(6,883,565)	(9,209)	(6,892,774)	(9,163)	(6,901,937)	(9,118)	(6,911,055)	
Klamath Hydro Relicensing	SG-P	(74,111,750)	-	(74,111,750)	-	(74,111,750)	-	(74,111,750)	
Total Intangible Plant		(898,788,872)	(6,735,155)	(905,524,027)	(6,738,039)	(912,262,066)	(7,005,334)	(919,267,400)	
Hydro Production Plant:									
System Generation	SG-U	-	-	-	-	-	-	-	
System Generation	SG-P	(4,466,387)	(26,031)	(4,492,418)	(26,031)	(4,518,450)	(26,031)	(4,544,481)	
Total Hydro Plant		(4,466,387)	(26,031)	(4,492,418)	(26,031)	(4,518,450)	(26,031)	(4,544,481)	
Other Production Plant:									
Control Area Generation - East	CAGE	-	-	-	-	-	-	-	
Total Other Plant		-	-	-	-	-	-	-	
General Plant:									
California	CA	(505,860)	-	(505,860)	-	(505,860)	-	(505,860)	
General Office	CN	-	-	-	-	-	-	-	
System Generation	SG	-	-	-	-	-	-	-	
Oregon	OR	(5,386,116)	(11,970)	(5,398,086)	(11,970)	(5,410,056)	(11,970)	(5,422,026)	
General Office	SO	(1,635,098)	(9,024)	(1,644,122)	(9,024)	(1,653,146)	(9,024)	(1,662,171)	
Idaho	ID	(333,771)	-	(333,771)	-	(333,771)	-	(333,771)	
Utah	UT	(33,127)	-	(33,127)	-	(33,127)	-	(33,127)	
Washington	WA	(2,264,558)	(8,020)	(2,272,578)	(8,020)	(2,280,598)	(8,020)	(2,288,618)	
Eastern Wyoming	WYP	(4,761,779)	(6,425)	(4,768,204)	(6,425)	(4,774,629)	(6,425)	(4,781,054)	
Western Wyoming	WYU	-	-	-	-	-	-	-	
Total General Plant		(14,920,308)	(35,439)	(14,955,747)	(35,439)	(14,991,187)	(35,439)	(15,026,626)	
Total Amortization Reserve		(918,175,567)	(6,796,626)	(924,972,193)	(6,799,509)	(931,771,702)	(7,066,805)	(938,838,507)	
Total Depreciation & Amortization Reserve		(12,788,440,543)	(75,424,819)	(12,863,865,362)	(75,653,752)	(12,939,519,114)	(76,708,536)	(13,016,227,649)	

Balance AMA December 2024	Incremental - 2024 to 2025	Balance AMA December 2025
(8,151)	(82)	(8,243)
(195,867,832)	(12,623,390)	(208,491,222)
(1,041,193)	(21,526)	(1,062,719)
(2,710,571)	(306,808)	(3,017,379)
(154,491)	(7,105)	(161,596)
3,862	5,169	9,031
(66,387,776)	(3,137,308)	(69,525,083)
(36,030,764)	(2,638,266)	(38,669,029)
(22,101,968)	(504,787)	(22,606,756)
(48,380,076)	(2,622,627)	(51,002,902)
(395,627,205)	(41,107,210)	(436,734,415)
31,897,674	(27,499)	31,870,175
(14,089)	(125)	(14,214)
(742,908)	(128,061)	(870,969)
(6,739,732)	(115,660)	(6,855,392)
(74,111,750)	-	(74,111,750)
(816,016,970)	(63,235,494)	(881,252,464)
-	-	-
(4,075,918)	(312,376)	(4,388,293)
(4,075,918)	(312,376)	(4,388,293)
-	-	-
-	-	-
(505,860)	-	(505,860)
-	-	-
-	-	-
(5,206,564)	(143,641)	(5,350,205)
(1,499,733)	(108,292)	(1,608,025)
(333,771)	-	(333,771)
(33,127)	-	(33,127)
(2,144,259)	(98,240)	(2,240,498)
(4,665,405)	(77,099)	(4,742,504)
-	-	-
(14,388,718)	(425,272)	(14,813,990)
(836,481,605)	(63,973,142)	(900,454,747)
(11,721,588,618)	(847,508,346)	(12,569,096,964)
Ref. 6.2.3	Ref. 14.3.1 Exh. SLC-5	Ref. 14.3.3 Exh. SLC-6

PacifiCorp
Washington 2023 General Rate Case
Hydro Decommissioning
Spending, Accruals, and Balances - East Side, West Side, and Total Resources

West Side	Spend	Accruals	Balance
July-21	2,293	60,700	(6,903,794)
August-21	1,587	60,700	(6,841,508)
September-21	1,433	60,700	(6,779,375)
October-21	58	60,700	(6,718,617)
November-21	(14,105)	60,700	(6,672,022)
December-21	-	60,700	(6,611,323)
January-22	22,574	60,700	(6,528,049)
February-22	4,207	60,700	(6,463,142)
March-22	10,580	60,700	(6,391,862)
April-22	(7,230)	60,700	(6,338,393)
May-22	4,686	60,700	(6,273,007)
June-22	751	60,700	(6,211,556)

East Side	Spend	Accruals	Balance
July-21	-	(23,356)	(312,834)
August-21	-	(23,356)	(336,190)
September-21	-	(23,356)	(359,546)
October-21	-	(23,356)	(382,902)
November-21	-	(23,356)	(406,258)
December-21	-	(23,356)	(429,614)
January-22	-	(23,356)	(452,970)
February-22	-	(23,356)	(476,326)
March-22	-	(23,356)	(499,682)
April-22	-	(23,356)	(523,038)
May-22	-	(23,356)	(546,394)
June-22	-	(23,356)	(569,750)

Total Resources	Spend	Accruals	Balance
July-21	2,293		37,344 (7,216,628)
August-21	1,587		37,344 (7,177,698)
September-21	1,433		37,344 (7,138,921)
October-21	58		37,344 (7,101,519)
November-21	(14,105)		37,344 (7,078,280)
December-21	-		37,344 (7,040,936)
January-22	22,574		37,344 (6,981,018)
February-22	4,207		37,344 (6,939,468)
March-22	10,580		37,344 (6,891,544)
April-22	(7,230)		37,344 (6,861,431)
May-22	4,686		37,344 (6,819,401)
June-22	751		37,344 (6,781,306)

West Side	Spend	Accruals	Balance
December-23	-	-	(4,899,819)
January-24	-	60,700	(4,839,119)
February-24	-	60,700	(4,778,419)
March-24	-	60,700	(4,717,719)
April-24	-	60,700	(4,657,020)
May-24	-	60,700	(4,596,320)
June-24	-	60,700	(4,535,620)
July-24	-	60,700	(4,474,921)
August-24	-	60,700	(4,414,221)
September-24	-	60,700	(4,353,521)
October-24	-	60,700	(4,292,822)
November-24	-	60,700	(4,232,122)
December-24	-	60,700	(4,171,422)

East Side	Spend	Accruals	Balance
December-23	-	-	(990,157)
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
December-23	-	-	(5,889,975)
January-24	-	37,344	(5,852,632)
February-24	-	37,344	(5,815,288)
March-24	-	37,344	(5,777,944)
April-24	-	37,344	(5,740,601)
May-24	-	37,344	(5,703,257)
June-24	-	37,344	(5,665,913)
July-24	-	37,344	(5,628,569)
August-24	-	37,344	(5,591,226)
September-24	-	37,344	(5,553,882)
October-24	-	37,344	(5,516,538)
November-24	-	37,344	(5,479,194)
December-24	-	37,344	(5,441,851)

PacifiCorp
Washington 2023 General Rate Case
End-of-Period Plant Reserves - Historical

PAGE 6.3

Adjustment to Rate Base:		ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
		108360	RES	7,236	CA	Situs	-	6.3.4
		108360	RES	20,434	ID	Situs	-	6.3.4
		108360	RES	(1,194)	OR	Situs	-	6.3.4
		108360	RES	47,086	UT	Situs	-	6.3.4
		108360	RES	(3,409)	WA	Situs	(3,409)	6.3.4
		108360	RES	3,942	WY-ALL	Situs	-	6.3.4
		108360	RES	273,486	WY-ALL	Situs	-	6.3.4
		108361	RES	(24,588)	CA	Situs	-	6.3.4
		108361	RES	(45,963)	ID	Situs	-	6.3.4
		108361	RES	(154,847)	OR	Situs	-	6.3.4
		108361	RES	(350,766)	UT	Situs	-	6.3.4
		108361	RES	(69,888)	WA	Situs	(69,888)	6.3.4
		108361	RES	(123,165)	WY-ALL	Situs	-	6.3.4
		108361	RES	(49,011)	WY-ALL	Situs	-	6.3.4
		108362	RES	(44,987)	CA	Situs	-	6.3.4
		108362	RES	(266,093)	ID	Situs	-	6.3.4
		108362	RES	(674,862)	OR	Situs	-	6.3.4
		108362	RES	(1,403,972)	UT	Situs	-	6.3.4
		108362	RES	(553,501)	WA	Situs	(553,501)	6.3.4
		108362	RES	(469,039)	WY-ALL	Situs	-	6.3.4
		108362	RES	(155,566)	WY-ALL	Situs	-	6.3.4
		108364	RES	(358,596)	CA	Situs	-	6.3.4
		108364	RES	(642,958)	ID	Situs	-	6.3.4
		108364	RES	(3,043,336)	OR	Situs	-	6.3.4
		108364	RES	(2,130,712)	UT	Situs	-	6.3.4
		108364	RES	(1,081,214)	WA	Situs	(1,081,214)	6.3.4
		108364	RES	(1,549,855)	WY-ALL	Situs	-	6.3.4
		108364	RES	(258,295)	WY-ALL	Situs	-	6.3.4
		108365	RES	190,244	CA	Situs	-	6.3.4
		108365	RES	(37,709)	ID	Situs	-	6.3.4
		108365	RES	(854,047)	OR	Situs	-	6.3.4
		108365	RES	(847,231)	UT	Situs	-	6.3.4
		108365	RES	(484,384)	WA	Situs	(484,384)	6.3.4
		108365	RES	(550,614)	WY-ALL	Situs	-	6.3.4
		108365	RES	(53,396)	WY-ALL	Situs	-	6.3.4
		108366	RES	(45,001)	CA	Situs	-	6.3.4
		108366	RES	(83,360)	ID	Situs	-	6.3.4
		108366	RES	(648,898)	OR	Situs	-	6.3.4
		108366	RES	(1,406,985)	UT	Situs	-	6.3.4
		108366	RES	(228,181)	WA	Situs	(228,181)	6.3.4
		108366	RES	(368,292)	WY-ALL	Situs	-	6.3.4
		108366	RES	(47,781)	WY-ALL	Situs	-	6.3.4
		108367	RES	(53,938)	CA	Situs	-	6.3.4
		108367	RES	(141,320)	ID	Situs	-	6.3.4
		108367	RES	(1,343,298)	OR	Situs	-	6.3.4
				<u>(20,107,825)</u>			<u>(2,420,576)</u>	

Description of Adjustment

This adjustment walks forward Average-of-Monthly-Average depreciation and amortization reserve balances for the twelve-month period ended June 2022 to End-of-Period balances as of June 30, 2022.

PacifiCorp
Washington 2023 General Rate Case
(cont.) End-of-Period Plant Reserves - Historical

PAGE 6.3.1

Adjustment to Rate Base (cont.):	ACCOUNT	Type	TOTAL	FACTOR	FACTOR %	WASHINGTON	REF#
			COMPANY			ALLOCATED	
	108367	RES	(3,204,362)	UT	Situs	-	6.3.4
	108367	RES	(329,046)	WA	Situs	(329,046)	6.3.4
	108367	RES	(601,306)	WY-ALL	Situs	-	6.3.4
	108367	RES	(121,840)	WY-ALL	Situs	-	6.3.4
	108368	RES	(64,380)	CA	Situs	-	6.3.4
	108368	RES	(263,016)	ID	Situs	-	6.3.4
	108368	RES	(2,077,926)	OR	Situs	-	6.3.4
	108368	RES	(2,820,578)	UT	Situs	-	6.3.4
	108368	RES	(748,935)	WA	Situs	(748,935)	6.3.4
	108368	RES	(851,273)	WY-ALL	Situs	-	6.3.4
	108368	RES	(112,245)	WY-ALL	Situs	-	6.3.4
	108369	RES	(110,549)	CA	Situs	-	6.3.4
	108369	RES	(405,336)	ID	Situs	-	6.3.4
	108369	RES	(2,714,137)	OR	Situs	-	6.3.4
	108369	RES	(3,504,035)	UT	Situs	-	6.3.5
	108369	RES	(708,262)	WA	Situs	(708,262)	6.3.5
	108369	RES	(693,145)	WY-ALL	Situs	-	6.3.5
	108369	RES	(246,868)	WY-ALL	Situs	-	6.3.5
	108370	RES	(919,687)	CA	Situs	-	6.3.5
	108370	RES	4,472,769	ID	Situs	-	6.3.5
	108370	RES	(3,469,477)	OR	Situs	-	6.3.5
	108370	RES	794,866	UT	Situs	-	6.3.5
	108370	RES	(325,711)	WA	Situs	(325,711)	6.3.5
	108370	RES	(302,362)	WY-ALL	Situs	-	6.3.5
	108370	RES	(45,856)	WY-ALL	Situs	-	6.3.5
	108371	RES	3,803	CA	Situs	-	6.3.5
	108371	RES	1,263	ID	Situs	-	6.3.5
	108371	RES	13,162	OR	Situs	-	6.3.5
	108371	RES	28,102	UT	Situs	-	6.3.5
	108371	RES	3,211	WA	Situs	3,211	6.3.5
	108371	RES	(2,272)	WY-ALL	Situs	-	6.3.5
	108371	RES	(900)	WY-ALL	Situs	-	6.3.5
	108373	RES	2,694	CA	Situs	-	6.3.5
	108373	RES	(3,731)	ID	Situs	-	6.3.5
	108373	RES	112,649	OR	Situs	-	6.3.5
	108373	RES	42,700	UT	Situs	-	6.3.5
	108373	RES	(20,923)	WA	Situs	(20,923)	6.3.5
	108373	RES	(37,734)	WY-ALL	Situs	-	6.3.5
	108373	RES	(2,360)	WY-ALL	Situs	-	6.3.5
	108DP	RES	(25,200)	CA	Situs	-	6.3.5
	108DP	RES	84,277	ID	Situs	-	6.3.5
	108DP	RES	(1,146,968)	OR	Situs	-	6.3.5
	108DP	RES	(403,436)	UT	Situs	-	6.3.5
	108DP	RES	(179,027)	WA	Situs	(179,027)	6.3.5
	108DP	RES	39,294	WY-ALL	Situs	-	6.3.5
	108DP	RES	(475,985)	WY-ALL	Situs	-	6.3.5
			<u>(21,340,077)</u>			<u>(2,308,693)</u>	

Description of Adjustment

This adjustment walks forward Average-of-Monthly-Average depreciation and amortization reserve balances for the twelve-month period ended June 2022 to End-of-Period balances as of June 30, 2022.

PacifiCorp
Washington 2023 General Rate Case
(cont. 2) End-of-Period Plant Reserves - Historical

PAGE 6.3.2

<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Rate Base (cont.):						
108GP	RES	(205,592)	CA	Situs	-	6.3.5
108GP	RES	(61,108)	CAEE	0.000%	-	6.3.5
108GP	RES	(1,850,857)	CAGE	0.000%	-	6.3.5
108GP	RES	(9,792)	CAGW	22.163%	(2,170)	6.3.5
108GP	RES	(104,395)	CN	6.743%	(7,039)	6.3.5
108GP	RES	(1,274,492)	ID	Situs	-	6.3.5
108GP	RES	(426,755)	JBG	22.163%	(94,582)	6.3.5
108GP	RES	4,959,427	OR	Situs	-	6.3.5
108GP	RES	(139,283)	SG	7.979%	(11,113)	6.3.5
108GP	RES	(3,636,833)	SO	7.085%	(257,654)	6.3.5
108GP	RES	(6,007,757)	UT	Situs	-	6.3.5
108GP	RES	(319,551)	WA	Situs	(319,551)	6.3.5
108GP	RES	(1,790,356)	WY-ALL	Situs	-	6.3.5
108GP	RES	(225,884)	WY-ALL	Situs	-	6.3.5
108HP	RES	(10,286,276)	SG-P	7.979%	(820,719)	6.3.5
108HP	RES	(3,322,785)	SG-U	7.979%	(265,118)	6.3.5
108HP	RES	(701,488)	OTHER	0.000%	-	6.3.5
108OP	RES	(12,755,109)	CAGE	0.000%	-	6.3.5
108OP	RES	(9,364,792)	CAGW	22.163%	(2,075,517)	6.3.5
108OP	RES	(114)	SG	7.979%	(9)	6.3.5
108OP	RES	(71,736,953)	SG-W	7.979%	(5,723,732)	6.3.5
108OP	RES	(79)	OR	Situs	-	6.3.5
108OP	RES	(9,943)	UT	Situs	-	6.3.5
108SP	RES	(89,589,789)	CAGE	0.000%	-	6.3.5
108SP	RES	(8,667,135)	CAGW	22.163%	(1,920,896)	6.3.5
108SP	RES	(29,007,418)	JBG	22.163%	(6,428,909)	6.3.5
108SP	RES	(2,661,546)	SG	7.979%	(212,359)	6.3.5
108SP	RES	16,246	SG-P	7.979%	1,296	6.3.6
108SP	RES	(1,040,623)	ID	Situs	-	6.3.6
108SP	RES	(8,526,815)	UT	Situs	-	6.3.6
108SP	RES	(2,834,420)	WY-ALL	Situs	-	6.3.6
108SP	RES	(444,347)	WA	Situs	(444,347)	6.3.6
108TP	RES	3,770	CAGW	22.163%	836	6.3.6
108TP	RES	(38,124,799)	SG	7.979%	(3,041,893)	6.3.6
111GP	RES	(80,890)	OR	Situs	-	6.3.6
111GP	RES	(54,146)	SO	7.085%	(3,836)	6.3.6
111GP	RES	(48,149)	WA	Situs	(48,149)	6.3.6
111GP	RES	(29,623)	WY-ALL	Situs	-	6.3.6
111HP	RES	(156,046)	SG-P	7.979%	(12,451)	6.3.6
111IP	RES	(883)	CA	Situs	-	6.3.6
111IP	RES	(911)	CAEE	0.000%	-	6.3.6
		<u>(300,518,289)</u>			<u>(21,687,912)</u>	

Description of Adjustment

This adjustment walks forward Average-of-Monthly-Average depreciation and amortization reserve balances for the twelve-month period ended June 2022 to End-of-Period balances as of June 30, 2022.

PacifiCorp
Washington 2023 General Rate Case
(cont. 3) End-of-Period Plant Reserves - Historical

PAGE 6.3.3

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Rate Base (cont.):							
	111IP	RES	(1,450,412)	CAGE	0.000%	-	6.3.6
	111IP	RES	(258,246)	CAGW	22.163%	(57,235)	6.3.6
	111IP	RES	(158,336)	JBG	22.163%	(35,092)	6.3.6
	111IP	RES	(4,191,297)	CN	6.743%	(282,618)	6.3.6
	111IP	RES	(10,193)	ID	Situs	-	6.3.6
	111IP	RES	(5,401)	OR	Situs	-	6.3.6
	111IP	RES	(3,574,589)	SG	7.979%	(285,209)	6.3.6
	111IP	RES	(1,348,591)	SG-P	7.979%	(107,601)	6.3.6
	111IP	RES	(168,335)	SG-U	7.979%	(13,431)	6.3.6
	111IP	RES	(9,859,163)	SO	7.085%	(698,480)	6.3.6
	111IP	RES	(16,730)	UT	Situs	-	6.3.6
	111IP	RES	(1,574)	WA	Situs	(1,574)	6.3.6
	111IP	RES	(56,138)	WY-ALL	Situs	-	6.3.6
	111OP	RES	(16,897)	OR	Situs	-	6.3.6
			<u>(21,115,903)</u>			<u>(1,481,241)</u>	
Adjustment Summary:							
			(20,107,825)	Various		(2,420,576)	6.3
			(21,340,077)	Various		(2,308,693)	6.3.1
			(300,518,289)	Various		(21,687,912)	6.3.2
			<u>(21,115,903)</u>	Various		<u>(1,481,241)</u>	6.3.3
	Total Adjustment		<u>(363,082,094)</u>			<u>(27,898,421)</u>	

Description of Adjustment

This adjustment walks forward Average-of-Monthly-Average depreciation and amortization reserve balances for the twelve-month period ended June 2022 to End-of-Period balances as of June 30, 2022.

PacifiCorp
Washington 2023 General Rate Case
(cont.) End-of-Period Plant Reserves - Historical

Indicator	Account	Factor	Jun-22 AMA	Jun-22 EOP	Adjustment	Reference
108360CA	108360	CA	(800,364)	(793,128)	7,236	Ref. 6.3
108360IDU	108360	ID	(529,588)	(509,155)	20,434	Ref. 6.3
108360OR	108360	OR	(2,448,171)	(2,449,365)	(1,194)	Ref. 6.3
108360UT	108360	UT	(3,304,315)	(3,257,229)	47,086	Ref. 6.3
108360WA	108360	WA	(203,994)	(207,402)	(3,409)	Ref. 6.3
108360WYP	108360	WY-ALL	(1,548,461)	(1,544,518)	3,942	Ref. 6.3
108360WYU	108360	WY-ALL	(1,330,935)	(1,057,449)	273,486	Ref. 6.3
108361CA	108361	CA	(1,678,651)	(1,703,239)	(24,588)	Ref. 6.3
108361IDU	108361	ID	(912,385)	(958,348)	(45,963)	Ref. 6.3
108361OR	108361	OR	(9,181,322)	(9,336,169)	(154,847)	Ref. 6.3
108361UT	108361	UT	(15,800,676)	(16,151,442)	(350,766)	Ref. 6.3
108361WA	108361	WA	(1,431,821)	(1,501,709)	(69,888)	Ref. 6.3
108361WYP	108361	WY-ALL	(4,198,638)	(4,321,803)	(123,165)	Ref. 6.3
108361WYU	108361	WY-ALL	(859,133)	(908,145)	(49,011)	Ref. 6.3
108362CA	108362	CA	(11,097,375)	(11,142,362)	(44,987)	Ref. 6.3
108362IDU	108362	ID	(12,432,822)	(12,698,915)	(266,093)	Ref. 6.3
108362OR	108362	OR	(102,375,210)	(103,050,072)	(674,862)	Ref. 6.3
108362UT	108362	UT	(157,312,620)	(158,716,592)	(1,403,972)	Ref. 6.3
108362WA	108362	WA	(27,911,109)	(28,464,610)	(553,501)	Ref. 6.3
108362WYP	108362	WY-ALL	(45,221,471)	(45,690,510)	(469,039)	Ref. 6.3
108362WYU	108362	WY-ALL	(4,230,125)	(4,385,692)	(155,566)	Ref. 6.3
108364CA	108364	CA	(43,892,728)	(44,251,323)	(358,596)	Ref. 6.3
108364IDU	108364	ID	(49,485,525)	(50,128,483)	(642,958)	Ref. 6.3
108364OR	108364	OR	(258,997,750)	(262,041,086)	(3,043,336)	Ref. 6.3
108364UT	108364	UT	(170,151,837)	(172,282,548)	(2,130,712)	Ref. 6.3
108364WA	108364	WA	(77,126,825)	(78,208,039)	(1,081,214)	Ref. 6.3
108364WYP	108364	WY-ALL	(73,389,109)	(74,938,964)	(1,549,855)	Ref. 6.3
108364WYU	108364	WY-ALL	(16,208,402)	(16,466,696)	(258,295)	Ref. 6.3
108365CA	108365	CA	(22,685,857)	(22,495,613)	190,244	Ref. 6.3
108365IDU	108365	ID	(17,097,710)	(17,135,419)	(37,709)	Ref. 6.3
108365OR	108365	OR	(139,901,830)	(140,755,877)	(854,047)	Ref. 6.3
108365UT	108365	UT	(86,733,615)	(87,580,846)	(847,231)	Ref. 6.3
108365WA	108365	WA	(37,936,697)	(38,421,081)	(484,384)	Ref. 6.3
108365WYP	108365	WY-ALL	(44,338,339)	(44,888,953)	(550,614)	Ref. 6.3
108365WYU	108365	WY-ALL	(5,978,234)	(6,031,630)	(53,396)	Ref. 6.3
108366CA	108366	CA	(13,240,901)	(13,285,903)	(45,001)	Ref. 6.3
108366IDU	108366	ID	(4,796,669)	(4,880,029)	(83,360)	Ref. 6.3
108366OR	108366	OR	(49,601,594)	(50,250,492)	(648,898)	Ref. 6.3
108366UT	108366	UT	(89,392,108)	(90,799,093)	(1,406,985)	Ref. 6.3
108366WA	108366	WA	(11,310,929)	(11,539,110)	(228,181)	Ref. 6.3
108366WYP	108366	WY-ALL	(11,425,047)	(11,793,340)	(368,292)	Ref. 6.3
108366WYU	108366	WY-ALL	(3,122,508)	(3,170,289)	(47,781)	Ref. 6.3
108367CA	108367	CA	(13,763,137)	(13,817,075)	(53,938)	Ref. 6.3
108367IDU	108367	ID	(13,285,611)	(13,426,931)	(141,320)	Ref. 6.3
108367OR	108367	OR	(97,939,268)	(99,282,566)	(1,343,298)	Ref. 6.3
108367UT	108367	UT	(209,320,631)	(212,524,993)	(3,204,362)	Ref. 6.3.1
108367WA	108367	WA	(13,887,512)	(14,216,558)	(329,046)	Ref. 6.3.1
108367WYP	108367	WY-ALL	(25,311,413)	(25,912,720)	(601,306)	Ref. 6.3.1
108367WYU	108367	WY-ALL	(14,340,471)	(14,462,311)	(121,840)	Ref. 6.3.1
108368CA	108368	CA	(30,790,790)	(30,855,170)	(64,380)	Ref. 6.3.1
108368IDU	108368	ID	(34,731,540)	(34,994,556)	(263,016)	Ref. 6.3.1
108368OR	108368	OR	(255,699,667)	(257,777,593)	(2,077,926)	Ref. 6.3.1
108368UT	108368	UT	(170,823,872)	(173,644,450)	(2,820,578)	Ref. 6.3.1
108368WA	108368	WA	(65,900,797)	(66,649,731)	(748,935)	Ref. 6.3.1
108368WYP	108368	WY-ALL	(49,203,792)	(50,055,065)	(851,273)	Ref. 6.3.1
108368WYU	108368	WY-ALL	(7,797,965)	(7,910,210)	(112,245)	Ref. 6.3.1
108369CA	108369	CA	(13,593,164)	(13,703,714)	(110,549)	Ref. 6.3.1

PacifiCorp
Washington 2023 General Rate Case
(cont.) End-of-Period Plant Reserves - Historical

Indicator	Account	Factor	Jun-22 AMA	Jun-22 EOP	Adjustment	Reference
108369IDU	108369	ID	(19,391,588)	(19,796,924)	(405,336)	Ref. 6.3.1
108369OR	108369	OR	(148,377,982)	(151,092,119)	(2,714,137)	Ref. 6.3.1
108369UT	108369	UT	(120,121,559)	(123,625,594)	(3,504,035)	Ref. 6.3.1
108369WA	108369	WA	(33,665,109)	(34,373,371)	(708,262)	Ref. 6.3.1
108369WYP	108369	WY-ALL	(28,439,318)	(29,132,463)	(693,145)	Ref. 6.3.1
108369WYU	108369	WY-ALL	(7,208,356)	(7,455,224)	(246,868)	Ref. 6.3.1
108370CA	108370	CA	(1,186,530)	(2,106,217)	(919,687)	Ref. 6.3.1
108370IDU	108370	ID	(9,182,724)	(4,709,955)	4,472,769	Ref. 6.3.1
108370OR	108370	OR	(24,139,291)	(27,608,768)	(3,469,477)	Ref. 6.3.1
108370UT	108370	UT	(56,453,212)	(55,658,345)	794,866	Ref. 6.3.1
108370WA	108370	WA	(8,328,629)	(8,654,340)	(325,711)	Ref. 6.3.1
108370WYP	108370	WY-ALL	(8,270,944)	(8,573,306)	(302,362)	Ref. 6.3.1
108370WYU	108370	WY-ALL	(1,683,406)	(1,729,261)	(45,856)	Ref. 6.3.1
108371CA	108371	CA	(260,510)	(256,707)	3,803	Ref. 6.3.1
108371IDU	108371	ID	(129,361)	(128,098)	1,263	Ref. 6.3.1
108371OR	108371	OR	(2,139,718)	(2,126,555)	13,162	Ref. 6.3.1
108371UT	108371	UT	(3,377,044)	(3,348,942)	28,102	Ref. 6.3.1
108371WA	108371	WA	(428,138)	(424,927)	3,211	Ref. 6.3.1
108371WYP	108371	WY-ALL	(824,508)	(826,781)	(2,272)	Ref. 6.3.1
108371WYU	108371	WY-ALL	(140,601)	(141,501)	(900)	Ref. 6.3.1
108373CA	108373	CA	(407,024)	(404,330)	2,694	Ref. 6.3.1
108373IDU	108373	ID	(475,949)	(479,680)	(3,731)	Ref. 6.3.1
108373OR	108373	OR	(12,670,353)	(12,557,704)	112,649	Ref. 6.3.1
108373UT	108373	UT	(13,487,862)	(13,445,162)	42,700	Ref. 6.3.1
108373WA	108373	WA	(1,786,574)	(1,807,497)	(20,923)	Ref. 6.3.1
108373WYP	108373	WY-ALL	(4,039,038)	(4,076,772)	(37,734)	Ref. 6.3.1
108373WYU	108373	WY-ALL	(1,279,024)	(1,281,384)	(2,360)	Ref. 6.3.1
108DPCA	108DP	CA	398,554	373,354	(25,200)	Ref. 6.3.1
108DPIDU	108DP	ID	602,467	686,744	84,277	Ref. 6.3.1
108DPOR	108DP	OR	1,943,894	796,926	(1,146,968)	Ref. 6.3.1
108DPUT	108DP	UT	2,103,023	1,699,587	(403,436)	Ref. 6.3.1
108DPWA	108DP	WA	481,029	302,002	(179,027)	Ref. 6.3.1
108DPWYP	108DP	WY-ALL	(39,294)	-	39,294	Ref. 6.3.1
108DPWYU	108DP	WY-ALL	858,484	382,499	(475,985)	Ref. 6.3.1
108GPCA	108GP	CA	(7,076,057)	(7,281,649)	(205,592)	Ref. 6.3.2
108GPCAEE	108GP	CAEE	(1,602,886)	(1,663,994)	(61,108)	Ref. 6.3.2
108GPCAGE	108GP	CAGE	(42,125,301)	(43,976,158)	(1,850,857)	Ref. 6.3.2
108GPCAGW	108GP	CAGW	(1,740,121)	(1,749,913)	(9,792)	Ref. 6.3.2
108GPCN	108GP	CN	(7,059,290)	(7,163,685)	(104,395)	Ref. 6.3.2
108GPIDU	108GP	ID	(21,069,419)	(22,343,911)	(1,274,492)	Ref. 6.3.2
108GPJBG	108GP	JBG	(7,394,389)	(7,821,145)	(426,755)	Ref. 6.3.2
108GPOR	108GP	OR	(92,322,132)	(87,362,705)	4,959,427	Ref. 6.3.2
108GPSG	108GP	SG	(80,834,138)	(80,973,421)	(139,283)	Ref. 6.3.2
108GPSO	108GP	SO	(118,307,031)	(121,943,863)	(3,636,833)	Ref. 6.3.2
108GPUT	108GP	UT	(97,994,710)	(104,002,467)	(6,007,757)	Ref. 6.3.2
108GPWA	108GP	WA	(25,297,524)	(25,617,076)	(319,551)	Ref. 6.3.2
108GPWYP	108GP	WY-ALL	(28,880,657)	(30,671,013)	(1,790,356)	Ref. 6.3.2
108GPWYU	108GP	WY-ALL	(6,990,626)	(7,216,511)	(225,884)	Ref. 6.3.2
108HPSG-P	108HP	SG-P	(413,250,604)	(423,536,880)	(10,286,276)	Ref. 6.3.2
108HPSG-U	108HP	SG-U	(97,872,768)	(101,195,553)	(3,322,785)	Ref. 6.3.2
108HPOTHER	108HP	OTHER	1,402,976	701,488	(701,488)	Ref. 6.3.2
108OPCAGE	108OP	CAGE	(303,842,082)	(316,597,191)	(12,755,109)	Ref. 6.3.2
108OPCAGW	108OP	CAGW	(243,669,656)	(253,034,447)	(9,364,792)	Ref. 6.3.2
108OPSG	108OP	SG	(147,818)	(147,932)	(114)	Ref. 6.3.2
108OPSG-W	108OP	SG-W	329,718,832	257,981,880	(71,736,953)	Ref. 6.3.2
108OPOR	108OP	OR	(73)	(152)	(79)	Ref. 6.3.2
108OPUT	108OP	UT	(14,593)	(24,537)	(9,943)	Ref. 6.3.2

PacifiCorp
Washington 2023 General Rate Case
(cont.) End-of-Period Plant Reserves - Historical

Indicator	Account	Factor	Jun-22 AMA	Jun-22 EOP	Adjustment	Reference
108SPCAGE	108SP	CAGE	(2,591,632,031)	(2,681,221,819)	(89,589,789)	Ref. 6.3.2
108SPCAGW	108SP	CAGW	(148,538,590)	(157,205,724)	(8,667,135)	Ref. 6.3.2
108SPJBG	108SP	JBG	(701,446,060)	(730,453,478)	(29,007,418)	Ref. 6.3.2
108SPSG	108SP	SG	(82,824,097)	(85,485,643)	(2,661,546)	Ref. 6.3.2
108SPSG-P	108SP	SG-P	(16,246)	-	16,246	Ref. 6.3.2
108SPIDU	108SP	ID	866,201	(174,422)	(1,040,623)	Ref. 6.3.2
108SPUT	108SP	UT	(17,053,629)	(25,580,444)	(8,526,815)	Ref. 6.3.2
108SPWYP	108SP	WY-ALL	(2,834,420)	(5,668,840)	(2,834,420)	Ref. 6.3.2
108SPWA	108SP	WA	(888,695)	(1,333,042)	(444,347)	Ref. 6.3.2
108TPCAGW	108TP	CAGW	(766,757)	(762,986)	3,770	Ref. 6.3.2
108TPSG	108TP	SG	(2,049,040,560)	(2,087,165,359)	(38,124,799)	Ref. 6.3.2
111GPCA	111GP	CA	(505,860)	(505,860)	-	Ref. 6.3.2
111GPIDU	111GP	ID	(333,771)	(333,771)	-	Ref. 6.3.2
111GPOR	111GP	OR	(4,838,392)	(4,919,282)	(80,890)	Ref. 6.3.2
111GPSO	111GP	SO	(1,229,003)	(1,283,149)	(54,146)	Ref. 6.3.2
111GPUT	111GP	UT	(33,127)	(33,127)	-	Ref. 6.3.2
111GPWA	111GP	WA	(1,903,631)	(1,951,780)	(48,149)	Ref. 6.3.2
111GPWYP	111GP	WY-ALL	(4,481,583)	(4,511,206)	(29,623)	Ref. 6.3.2
111HPSG-P	111HP	SG-P	(3,295,121)	(3,451,167)	(156,046)	Ref. 6.3.2
111IPCA	111IP	CA	(7,085)	(7,968)	(883)	Ref. 6.3.2
111IPCAEE	111IP	CAEE	(2,808)	(3,719)	(911)	Ref. 6.3.2
111IPCAGE	111IP	CAGE	(29,279,147)	(30,729,560)	(1,450,412)	Ref. 6.3.3
111IPCAGW	111IP	CAGW	(20,833,262)	(21,091,508)	(258,246)	Ref. 6.3.3
111IPJBG	111IP	JBG	(1,938,619)	(2,096,955)	(158,336)	Ref. 6.3.3
111IPCN	111IP	CN	(166,028,842)	(170,220,139)	(4,191,297)	Ref. 6.3.3
111IPIDU	111IP	ID	(987,932)	(998,124)	(10,193)	Ref. 6.3.3
111IPOR	111IP	OR	(134,849)	(140,249)	(5,401)	Ref. 6.3.3
111IPSG	111IP	SG	(56,498,056)	(60,072,645)	(3,574,589)	Ref. 6.3.3
111IPSG-P	111IP	SG-P	(115,893,288)	(117,241,879)	(1,348,591)	Ref. 6.3.3
111IPSG-U	111IP	SG-U	(6,320,812)	(6,489,147)	(168,335)	Ref. 6.3.3
111IPSO	111IP	SO	(326,477,412)	(336,336,575)	(9,859,163)	Ref. 6.3.3
111IPUT	111IP	UT	31,969,364	31,952,633	(16,730)	Ref. 6.3.3
111IPWA	111IP	WA	(12,266)	(13,840)	(1,574)	Ref. 6.3.3
111IPWYP	111IP	WY-ALL	(430,648)	(486,786)	(56,138)	Ref. 6.3.3
111OPOR	111OP	OR	(15,601)	(32,498)	(16,897)	Ref. 6.3.3
			<u>(10,719,615,925)</u>	<u>(11,082,698,019)</u>	<u>(363,082,094)</u>	

PacifiCorp
Washington 2023 General Rate Case
Decommissioning and Other Plant Closure Costs - Year 1

PAGE 6.4

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense							
Annual Incremental Decomm.	407	RES	2,344,847	WA	Situs	2,344,847	6.4.1
Other Closure Costs	407	RES	1,355,736	WA	Situs	1,355,736	6.4.2
Reclamation Costs	501	RES	2,233,092	WA	Situs	2,233,092	6.4.3
Adjustment to Rate Base							
Accum. Reg Liab. - Incr. Decomm.	254	PRO	(6,873,922)	WA	Situs	(6,873,922)	6.4.1
Accum. Reg Liab. - Other Closure	254	PRO	(3,389,339)	WA	Situs	(3,389,339)	6.4.2
Accum. Reg Liab. - Reclamation	254	PRO	(6,215,362)	WA	Situs	(6,215,362)	6.4.3
Adjustment to Tax:							
Sch M - Incr. Decom.	SCHMAT	RES	2,344,847	WA	Situs	2,344,847	6.4.1
DIT Expense - Incr. Decom.	41110	PRO	(576,518)	WA	Situs	(576,518)	6.4.1
ADIT Balance - Incr. Decom.	190	PRO	2,017,811	WA	Situs	2,017,811	6.4.1
Sch M - Other Closure	SCHMAT	RES	-	WA	Situs	-	6.4.2
DIT Exp - Other Closure	41110	PRO	-	WA	Situs	-	6.4.2
ADIT Bal. - Other Closure	190	PRO	833,326	WA	Situs	833,326	6.4.2
Sch M - Reclamation Costs	SCHMAT	RES	(316,316)	WA	Situs	(316,316)	6.4.3
DIT Exp. - Reclamation	41110	PRO	77,772	WA	Situs	77,772	6.4.3
ADIT Bal - Reclamation	190	PRO	1,528,150	WA	Situs	1,528,150	6.4.3

Description of Adjustment:

This adjustment includes into revenue requirement the incremental decommissioning costs and other plant closure costs associated with the revised decommissioning study and those included in the 2018 Depreciation Study. These costs were approved to be collected over ten years starting in 2021, as approved in the Company's most recent General Rate Case, Docket No. UE-191024. This adjustment also includes Bridger Mine reclamation costs, which were also approved to be spread over 10 years in the same docket. However, in the current proceeding, the Company is proposing to continue including coal fire resources and the Jim Bridger Mine rate base in Washington retail rates through 2025. Accordingly, the estimated reclamation costs for the Jim Bridger Mine asset has been recalibrated to reflect on-going operations through 2025. This updated total reclamation is then spread evenly through 2030, which was the approved end of amortization life as approved in UE-191024 for this expense. The annual level of expense is reflected in this adjustment, while the regulatory liability balance is included on an average-of-monthly-averages basis for the year ending December 2024. Please refer to Confidential Exhibit No. SLC-6C for further documentation pages containing confidential information that supports the calculation of this adjustment.

PacifiCorp
Washington 2023 General Rate Case
Decommissioning and Other Plant Closure Costs - Year 1
Incremental Decommissioning Costs

	Decomm Costs	Total Company Annual Amount	Approved Washington Allocation
Total	108,672,464	10,867,247	2,344,847

Ref 6.4.4 - Exh. No. SLC-6C

	<u>Amortization</u>	<u>Reg. Liability Balance</u>
Base Period Amount	-	(1,333,042)
Pro Forma Amount (below)	2,344,847	(8,206,964) <i>below</i>
Adjustment:	<u>2,344,847</u>	<u>(6,873,922)</u>

Ref 6.4

	407 Mthly Accum.	SCHMAT Tax	41110 Def Inc Tax Exp	254 Reg. Liab.	190 ADIT
Dec-23	195,404	195,404	(48,043)	(7,034,540)	1,729,552
Jan-24	195,404	195,404	(48,043)	(7,229,944)	1,777,596
Feb-24	195,404	195,404	(48,043)	(7,425,348)	1,825,639
Mar-24	195,404	195,404	(48,043)	(7,620,752)	1,873,682
Apr-24	195,404	195,404	(48,043)	(7,816,156)	1,921,725
May-24	195,404	195,404	(48,043)	(8,011,560)	1,969,768
Jun-24	195,404	195,404	(48,043)	(8,206,964)	2,017,811
Jul-24	195,404	195,404	(48,043)	(8,402,368)	2,065,855
Aug-24	195,404	195,404	(48,043)	(8,597,772)	2,113,898
Sep-24	195,404	195,404	(48,043)	(8,793,176)	2,161,941
Oct-24	195,404	195,404	(48,043)	(8,988,580)	2,209,984
Nov-24	195,404	195,404	(48,043)	(9,183,983)	2,258,027
Dec-24	195,404	195,404	(48,043)	(9,379,387)	2,306,071

Annual Total	2,344,847	2,344,847	(576,518)
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Ref 6.4 Ref 6.4

AMA	(8,206,964)	2,017,811
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Ref 6.4

PacifiCorp
Washington 2023 General Rate Case
Decommissioning and Other Plant Closure Costs - Year 1
Other Closure Costs

	Other Closure Costs	Total Company Annual Amount	Approved Washington Allocation
Total	62,831,889	6,283,189	1,355,736

Ref 6.4.4 - Exh. No. SLC-6C

	Amortization	Reg. Liability Balance
Base Period Amount	-	(1,355,736)
Pro Forma Amount (below)	1,355,736	(4,745,075) <i>below</i>
Adjustment:	<u>1,355,736</u>	<u>(3,389,339)</u>

Ref 6.4

	407 Mthly Accum.	SCHMAT Tax	41110 Def Inc Tax Exp	254 Reg. Liab.	190 ADIT
Dec-23	112,978	112,978	(27,777)	(4,067,207)	999,988
Jan-24	112,978	112,978	(27,777)	(4,180,185)	1,027,765
Feb-24	112,978	112,978	(27,777)	(4,293,163)	1,055,543
Mar-24	112,978	112,978	(27,777)	(4,406,141)	1,083,320
Apr-24	112,978	112,978	(27,777)	(4,519,119)	1,111,098
May-24	112,978	112,978	(27,777)	(4,632,097)	1,138,875
Jun-24	112,978	112,978	(27,777)	(4,745,075)	1,166,653
Jul-24	112,978	112,978	(27,777)	(4,858,053)	1,194,430
Aug-24	112,978	112,978	(27,777)	(4,971,031)	1,222,208
Sep-24	112,978	112,978	(27,777)	(5,084,009)	1,249,985
Oct-24	112,978	112,978	(27,777)	(5,196,987)	1,277,762
Nov-24	112,978	112,978	(27,777)	(5,309,965)	1,305,540
Dec-24	112,978	112,978	(27,777)	(5,422,943)	1,333,317

Annual Total	1,355,736	1,355,736	(333,329)
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AMA	(4,745,075)	1,166,653
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	SCHMAT	41110	ADIT
Base Period Tax Amounts - 705.425	1,355,736	(333,329)	333,327
December 2024 Proforma Tax Amounts	1,355,736	(333,329)	1,166,653
Adjustment:	-	-	833,326
	<u>Ref 6.4</u>	<u>Ref 6.4</u>	<u>Ref 6.4</u>

PacifiCorp
Washington 2023 General Rate Case
Decommissioning and Other Plant Closure Costs - Year 1
Bridger Mine Reclamation Costs

PAGE 6.4.3

Currently Approved Washington Allocation Annual Amount 2,549,408 Ref 6.4.4 - Exh. No. SLC-6C

Proposed Washington Allocation Annual Amount 2,233,092 Ref 6.4.4 - Exh. No. SLC-6C

	<u>Amortization</u>	<u>Reg. Liability Balance</u>
Base Period Amount	-	(2,549,408)
Pro Forma Amount (below)	2,233,092	(8,764,770) <i>below</i>
Adjustment:	2,233,092	(6,215,362)
		Ref 6.4

	501 Mthly Accum.	SCHMAT Tax	41110 Def Inc Tax Exp	254 Reg. Liab.	190 ADIT
Dec-23	212,451	212,451	(52,234)	(7,648,224)	1,880,438
Jan-24	186,091	186,091	(45,753)	(7,834,315)	1,926,192
Feb-24	186,091	186,091	(45,753)	(8,020,406)	1,971,945
Mar-24	186,091	186,091	(45,753)	(8,206,497)	2,017,699
Apr-24	186,091	186,091	(45,753)	(8,392,588)	2,063,452
May-24	186,091	186,091	(45,753)	(8,578,679)	2,109,205
Jun-24	186,091	186,091	(45,753)	(8,764,770)	2,154,959
Jul-24	186,091	186,091	(45,753)	(8,950,861)	2,200,712
Aug-24	186,091	186,091	(45,753)	(9,136,952)	2,246,466
Sep-24	186,091	186,091	(45,753)	(9,323,043)	2,292,219
Oct-24	186,091	186,091	(45,753)	(9,509,134)	2,337,973
Nov-24	186,091	186,091	(45,753)	(9,695,225)	2,383,726
Dec-24	186,091	186,091	(45,753)	(9,881,316)	2,429,480

Annual Total	2,233,092	2,233,092	(549,041)
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AMA	(8,764,770)	2,154,959
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Test Period Tax Amounts - 705.425	2,549,408	(626,813)	626,809
December 2024 Proforma Tax Amounts	2,233,092	(549,041)	2,154,959
Adjustment:	(316,316)	77,772	1,528,150
	Ref 6.4	Ref 6.4	Ref 6.4

Tab 7 - Tax (RY1)

WASHINGTON INTER-JURISDICTIONAL ALLOCATION METHODOLOGY
Tax Adjustments (Tab 7)
TOTAL

	7.1	7.2	7.3	7.4	7.4.1	7.5
	Interest True-Up - Year 1	Property Tax Expense - Year 1	Production Tax Credit - Year 1	PowerTax ADIT Adjustment - Year 1	(cont.) PowerTax ADIT Adjustment - Year 1	Permanent Schedule M Adjustment - Year 1
	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	2,350,183	-	843,809	-	-	-
23 Income Taxes: Federal	(6,322,845)	498,226	(177,200)	(6,025,906)	(771,361)	167,699
24 State	-	-	-	-	-	302,036
25 Deferred Income Taxes	5,272,578	-	-	(3,106,155)	(196,341)	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-
28 Total Operating Expenses:	1,299,916	498,226	666,609	(6,025,906)	(3,877,516)	(28,641)
29						
30 Operating Rev For Return:	(1,299,916)	(498,226)	(666,609)	6,025,906	3,877,516	28,641
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 Nuclear Fuel	-	-	-	-	-	-
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	(17,626,246)	-	-	(33,477,788)	687,133	-
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-
53 Miscellaneous Deductions	53,324,397	-	-	-	-	-
54						
55 Total Deductions:	35,698,151	-	-	(33,477,788)	687,133	-
56						
57 Total Rate Base:	35,698,151	-	-	(33,477,788)	687,133	-
58						
59						
60 Estimated ROE impact	-0.560%	-0.084%	-0.113%	1.022%	1.022%	-0.002%
61 Estimated Price Change	5,337,682	662,693	886,660	(8,015,092)	(8,541,709)	31,365
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	(2,350,183)	-	(843,809)	-	-	-
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	(2,372,504)	(2,372,504)	-	-	-	-
70 Schedule "M" Additions	5,421,811	-	-	5,915,216	(492,004)	(1,400)
71 Schedule "M" Deductions	6,950,739	-	-	9,588,362	(1,290,572)	(1,347,051)
72 Income Before Tax	(1,506,606)	2,372,504	(843,809)	-	(3,673,146)	798,567
73						
74 State Income Taxes	-	-	-	-	-	-
75						
76 Taxable Income	(1,506,606)	2,372,504	(843,809)	-	(3,673,146)	798,567
77						
78 Federal Income Tax - Calculated	(316,387)	498,226	(177,200)	-	(771,361)	167,699
79 Adjustments to Calculated Tax:						
80 Wyoming Wind Tax Credit	(6,006,457)	-	-	(6,025,906)	-	19,449
81 Federal Income Taxes	(6,322,845)	498,226	(177,200)	(6,025,906)	(771,361)	167,699

WASHINGTON INTER-JURISDICTIONAL ALLOCATION METHODOLOGY
Tax Adjustments (Tab 7)
TOTAL

	7.6	7.7	7.8	7.9	7.10
	Remove Deferred State Tax Expense & Balance - Year 1	Washington Public Utility Tax Adjustment	Removal of TCJA Deferred Balances Adjustment - Year 1	Washington Low Income Tax Credit	Wyoming Wind Generation Tax
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	-	1,290,521	-	(16,672)	232,525
23 Income Taxes: Federal	-	(271,009)	-	3,501	(48,830)
24 State	-	-	-	-	-
25 Deferred Income Taxes	123,664	-	8,451,410	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-
28 Total Operating Expenses:	123,664	1,019,512	8,451,410	(13,171)	183,695
29					
30 Operating Rev For Return:	(123,664)	(1,019,512)	(8,451,410)	13,171	(183,695)
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 Nuclear Fuel	-	-	-	-	-
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	28,172,848	-	(13,008,440)	-	-
50 Unamortized ITC	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-
53 Miscellaneous Deductions	-	-	53,324,397	-	-
54					
55 Total Deductions:	28,172,848	-	40,315,957	-	-
56					
57 Total Rate Base:	28,172,848	-	40,315,957	-	-
58					
59					
60 Estimated ROE impact	-0.296%	-0.173%	-1.774%	0.002%	-0.031%
61 Estimated Price Change	3,012,424	1,356,058	15,316,728	(17,519)	244,333
62					
63					
64 TAX CALCULATION:					
65					
66 Operating Revenue	-	(1,290,521)	-	16,672	(232,525)
67 Other Deductions	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-
69 Interest	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-
72 Income Before Tax	-	(1,290,521)	-	16,672	(232,525)
73					
74 State Income Taxes	-	-	-	-	-
75					
76 Taxable Income	-	(1,290,521)	-	16,672	(232,525)
77					
78 Federal Income Tax - Calculated	-	(271,009)	-	3,501	(48,830)
79 Adjustments to Calculated Tax:					
80 Wyoming Wind Tax Credit	-	-	-	-	-
81 Federal Income Taxes	-	(271,009)	-	3,501	(48,830)

WASHINGTON INTER-JURISDICTIONAL ALLOCATION METHODOLOGY
Tax Adjustments (Tab 7)
RESTATING

	7.1	7.2	7.3	7.4	7.4.1	7.5
	Interest True-Up - Year 1	Property Tax Expense - Year 1	Production Tax Credit - Year 1	PowerTax ADIT Adjustment - Year 1	(cont.) PowerTax ADIT Adjustment - Year 1	Permanent Schedule M Adjustment - Year 1
	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	1,290,521	-	-	-	-	-
23 Income Taxes: Federal	11,946,933	1,050,505	-	10,953,810	213,627	-
24 State	-	-	-	-	-	-
25 Deferred Income Taxes	(250,112)	-	-	-	(250,112)	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-
28 Total Operating Expenses:	12,987,341	1,050,505	-	10,953,810	(36,485)	-
29						
30 Operating Rev For Return:	(12,987,341)	(1,050,505)	-	(10,953,810)	36,485	-
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 Nuclear Fuel	-	-	-	-	-	-
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	(8,278,958)	-	-	-	396,455	-
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-
53 Miscellaneous Deductions	35,285,349	-	-	-	-	-
54						
55 Total Deductions:	27,006,391	-	-	-	396,455	-
56						
57 Total Rate Base:	27,006,391	-	-	-	396,455	-
58						
59						
60 Estimated ROE impact	-2.416%	-0.178%	0.000%	-1.857%	0.000%	0.002%
61 Estimated Price Change	20,004,558	1,397,282	-	14,569,725	(8,453)	-
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	(1,290,521)	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	(5,002,404)	(5,002,404)	-	-	-	-
70 Schedule "M" Additions	(306,029)	-	-	-	(306,029)	-
71 Schedule "M" Deductions	(1,323,299)	-	-	-	(1,323,299)	-
72 Income Before Tax	4,729,154	5,002,404	-	-	1,017,271	-
73						
74 State Income Taxes	-	-	-	-	-	-
75						
76 Taxable Income	4,729,154	5,002,404	-	-	1,017,271	-
77						
78 Federal Income Tax - Calculated	993,122	1,050,505	-	-	213,627	-
79 Adjustments to Calculated Tax:						
80 Wyoming Wind Tax Credit	10,953,810	-	-	10,953,810	-	-
81 Federal Income Taxes	11,946,933	1,050,505	-	10,953,810	213,627	-

WASHINGTON INTER-JURISDICTIONAL ALLOCATION METHODOLOGY
Tax Adjustments (Tab 7)
RESTATING

	7.6	7.7	7.8	7.9	7.10
	Remove Deferred State Tax Expense & Balance - Year 1	Washington Public Utility Tax Adjustment	Removal of TCJA Deferred Balances Adjustment - Year 1	Washington Low Income Tax Credit	Wyoming Wind Generation Tax
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	-	1,290,521	-	-	-
23 Income Taxes: Federal	-	(271,009)	-	-	-
24 State	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-
28 Total Operating Expenses:	-	1,019,512	-	-	-
29					
30 Operating Rev For Return:	-	(1,019,512)	-	-	-
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 Nuclear Fuel	-	-	-	-	-
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	-	-	(8,675,413)	-	-
50 Unamortized ITC	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-
53 Miscellaneous Deductions	-	-	35,285,349	-	-
54					
55 Total Deductions:	-	-	26,609,936	-	-
56					
57 Total Rate Base:	-	-	26,609,936	-	-
58					
59					
60 Estimated ROE impact	0.000%	-0.173%	-0.260%	0.000%	0.000%
61 Estimated Price Change	-	1,356,058	2,689,946	-	-
62					
63					
64 TAX CALCULATION:					
65					
66 Operating Revenue	-	(1,290,521)	-	-	-
67 Other Deductions	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-
69 Interest	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-
72 Income Before Tax	-	(1,290,521)	-	-	-
73					
74 State Income Taxes	-	-	-	-	-
75					
76 Taxable Income	-	(1,290,521)	-	-	-
77					
78 Federal Income Tax - Calculated	-	(271,009)	-	-	-
79 Adjustments to Calculated Tax:					
80 Wyoming Wind Tax Credit	-	-	-	-	-
81 Federal Income Taxes	-	(271,009)	-	-	-

WASHINGTON INTER-JURISDICTIONAL ALLOCATION METHODOLOGY
Tax Adjustments (Tab 7)
PRO FORMA

	7.1	7.2	7.3	7.4	7.4.1	7.5	
	Total Normalized	Interest True-Up - Year 1	Property Tax Expense - Year 1	Production Tax Credit - Year 1	PowerTax ADIT Adjustment - Year 1	(cont.) PowerTax ADIT Adjustment - Year 1	Permanent Schedule M Adjustment - Year 1
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	1,059,662	-	843,809	-	-	-	-
23 Income Taxes: Federal	(18,269,777)	(552,279)	(177,200)	(16,979,716)	(771,361)	(45,928)	302,036
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	5,522,691	-	-	-	(3,106,155)	53,772	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	(11,687,425)	(552,279)	666,609	(16,979,716)	(3,877,516)	7,844	302,036
29							
30 Operating Rev For Return:	11,687,425	552,279	(666,609)	16,979,716	3,877,516	(7,844)	(302,036)
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 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	(9,347,288)	-	-	-	(33,477,788)	290,678	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	18,039,048	-	-	-	-	-	-
54							
55 Total Deductions:	8,691,760	-	-	-	(33,477,788)	290,678	-
56							
57 Total Rate Base:	8,691,760	-	-	-	(33,477,788)	290,678	-
58							
59							
60 Estimated ROE impact	2.153%	0.109%	-0.132%	3.355%	1.338%	-0.006%	-0.060%
61 Estimated Price Change	(14,666,877)	(734,589)	886,660	(22,584,816)	(8,541,709)	39,818	401,739
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(1,059,662)	-	(843,809)	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	2,629,900	2,629,900	-	-	-	-	-
70 Schedule "M" Additions	5,727,840	-	-	-	5,915,216	(185,976)	(1,400)
71 Schedule "M" Deductions	8,274,038	-	-	-	9,588,362	32,727	(1,347,051)
72 Income Before Tax	(6,235,760)	(2,629,900)	(843,809)	-	(3,673,146)	(218,703)	1,345,651
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	(6,235,760)	(2,629,900)	(843,809)	-	(3,673,146)	(218,703)	1,345,651
77							
78 Federal Income Tax - Calculated	(1,309,510)	(552,279)	(177,200)	-	(771,361)	(45,928)	282,587
79 Adjustments to Calculated Tax:							
80 Wyoming Wind Tax Credit	(16,960,268)	-	-	(16,979,716)	-	-	19,449
81 Federal Income Taxes	(18,269,777)	(552,279)	(177,200)	(16,979,716)	(771,361)	(45,928)	302,036

WASHINGTON INTER-JURISDICTIONAL ALLOCATION METHODOLOGY
Tax Adjustments (Tab 7)
PRO FORMA

	7.6	7.7	7.8	7.9	7.10
	Remove Deferred State Tax Expense & Balance - Year 1	Washington Public Utility Tax Adjustment	Removal of TCJA Deferred Balances Adjustment - Year 1	Washington Low Income Tax Credit	Wyoming Wind Generation Tax
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	-	-	-	(16,672)	232,525
23 Income Taxes: Federal	-	-	-	3,501	(48,830)
24 State	-	-	-	-	-
25 Deferred Income Taxes	123,664	-	8,451,410	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-
28 Total Operating Expenses:	123,664	-	8,451,410	(13,171)	183,695
29					
30 Operating Rev For Return:	(123,664)	-	(8,451,410)	13,171	(183,695)
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 Nuclear Fuel	-	-	-	-	-
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	28,172,848	-	(4,333,027)	-	-
50 Unamortized ITC	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-
53 Miscellaneous Deductions	-	-	18,039,048	-	-
54					
55 Total Deductions:	28,172,848	-	13,706,021	-	-
56					
57 Total Rate Base:	28,172,848	-	13,706,021	-	-
58					
59					
60 Estimated ROE impact	-0.454%	0.000%	-1.859%	0.003%	-0.036%
61 Estimated Price Change	3,012,424	-	12,626,783	(17,519)	244,333
62					
63					
64 TAX CALCULATION:					
65					
66 Operating Revenue	-	-	-	16,672	(232,525)
67 Other Deductions	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-
69 Interest	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-
72 Income Before Tax	-	-	-	16,672	(232,525)
73					
74 State Income Taxes	-	-	-	-	-
75					
76 Taxable Income	-	-	-	16,672	(232,525)
77					
78 Federal Income Tax - Calculated	-	-	-	3,501	(48,830)
79 Adjustments to Calculated Tax:					
80 Wyoming Wind Tax Credit	-	-	-	-	-
81 Federal Income Taxes	-	-	-	3,501	(48,830)

**PacifiCorp
Washington 2023 General Rate Case
Interest True-Up - Year 1**

PAGE 7.1

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Other Interest Expense - Restating	427	RES	(5,002,404)	WA	Situs	(5,002,404)	Below
Other Interest Expense - Pro forma	427	PRO	<u>2,629,900</u>	WA	Situs	<u>2,629,900</u>	Below
			<u>(2,372,504)</u>			<u>(2,372,504)</u>	2.19
Adjustment Detail:							
Restating:							
Jurisdiction Specific Adjusted Rate Base						987,258,976	1.0
Weighted Cost of Debt:						<u>2.324%</u>	2.1
Trued-up Interest Expense						<u>22,943,346</u>	1.0
Unadjusted Interest Expense						<u>27,945,750</u>	2.20
Restating Interest True-up Adjustment						<u>(5,002,404)</u>	1.0
Pro forma:							
Jurisdiction Specific Adjusted Rate Base						1,100,424,347	2.2
Weighted Cost of Debt:						<u>2.324%</u>	2.1
Trued-up Interest Expense						<u>25,573,246</u>	2.20
Restated Interest Expense						<u>22,943,346</u>	1.0
Total Pro forma Interest True-up Adjustment						<u>2,629,900</u>	1.0

Description of Adjustment

This restating and pro forma adjustment details the adjustment to interest expense required to synchronize interest expense with rate base. This is done by multiplying normalized Washington net rate base by the Company's weighted cost of debt in this case. This adjustment is calculated in two parts. First, the interest expense is calculated for all of the restating adjustments included in this filing. Second, the interest expense is calculated for all of the adjustments within the filing, including those that are pro forma in nature.

PacifiCorp
Washington 2023 General Rate Case
Property Tax Expense - Year 1

PAGE 7.2

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Taxes Other Than Income	408	PRO	11,910,495	GPS	7.085%	843,809	7.2.1

Description of Adjustment:

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

**PacifiCorp
Washington 2023 General Rate Case
Property Tax Expense - Year 1
Adjustment Summary**

PAGE 7.2.1

FERC Account	G/L Account	Co. Code	Total	Ref
408.15	579000	1000	168,331,505	
Total Accrued Property Tax - 12 Months End. June 2022			<u>168,331,505</u>	
Full Year 2024 Projection			180,242,000	
Less: Actual expense through 6/30/2022			<u>(168,331,505)</u>	
Incremental Adjustment to Property Taxes			<u><u>11,910,495</u></u>	Ref. 7.2

**PacifiCorp
Washington 2023 General Rate Case
Production Tax Credit - Year 1**

PAGE 7.3

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Remove from Test Period:							
FED Production Tax Credit	40910	RES	137,286,826	SG	7.979%	10,953,810	7.3.1
Add in CY 2024 Forecast:							
FED Production Tax Credit	40910	PRO	(212,811,005)	SG	7.979%	(16,979,716)	7.3.1

Description of Adjustment:

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

PacifiCorp
Washington 2023 General Rate Case
Production Tax Credit - Year 1

Pro Forma Period - December 2024							
Description	Total Available KWh	In-Service Date	Total PTC Eligible KWh	Factor (inflated tax per unit)	Federal Income Tax Credit, before Bonus Credit	Bonus Credit if applicable	Federal Income Tax Credit, with Bonus Credit
Wind/Geothermal							
Glenrock KWh [a]	318,203,582	9/24/2019	292,747,295	0.029	8,489,671.569		8,489,672
Glenrock III KWh [a]	120,288,420	11/24/2019	98,636,505	0.029	2,860,458.637		2,860,459
Goodnoe KWh	250,000,411	12/20/2019	250,000,411	0.029	7,250,011.923		7,250,012
High Plains Wind	334,797,691	12/19/2019	334,797,691	0.029	9,709,133.051		9,709,133
Leaning Juniper 1 KWh	271,805,550	9/13/2019	271,805,550	0.029	7,882,360.944		7,882,361
Marengo KWh	442,552,553	1/27/2020	442,552,553	0.029	12,834,024.029		12,834,024
Marengo II KWh	208,020,772	2/25/2020	208,020,772	0.029	6,032,602.401		6,032,602
McFadden Ridge	99,903,588	11/17/2019	99,903,588	0.029	2,897,204.049		2,897,204
Rolling Hills KWh [a]	288,655,510	10/17/2019	219,378,187	0.029	6,361,967.435		6,361,967
Seven Mile KWh	390,541,400	9/9/2019	390,541,400	0.029	11,325,700.611		11,325,701
Seven Mile II KWh	81,404,233	9/9/2019	81,404,233	0.029	2,360,722.754		2,360,723
Dunlap I Wind KWh	429,634,248	9/7/2020	429,634,248	0.029	12,459,393.193		12,459,393
Foote Creek I Wind	154,925,005	3/24/2021	154,925,005	0.029	4,492,825.142		4,492,825
Pryor Mountain Wind [b]	820,286,199	VARIOUS	820,286,199	0.029	23,788,299.777		23,788,300
Cedar Springs Wind II	674,151,211	12/4/2020	674,151,211	0.029	19,550,385.117		19,550,385
Ekola Flats Wind [b]	776,440,773	VARIOUS	776,440,773	0.029	22,516,782.430		22,516,782
TB Flats Wind [b]	767,933,141	VARIOUS	767,933,141	0.029	22,270,061.078		22,270,061
TB Flats Wind II [b]	809,064,844	VARIOUS	809,064,844	0.029	23,462,880.469		23,462,880
Foote Creek II Wind	6,742,156	1/1/2024	6,742,156	0.030	202,264.677	110%	222,491
Foote Creek III Wind	92,673,748	1/1/2024	92,673,748	0.030	2,780,212.441	110%	3,058,234
Foote Creek IV Wind	62,840,202	1/1/2024	62,840,202	0.030	1,885,206.072	110%	2,073,727
Rock Creek I Wind	944,110	1/1/2024	944,110	0.030	28,323.296	110%	31,156
Rock River I Wind	26,694,340	10/31/2024	26,694,340	0.030	800,830.199	110%	880,913
Total KWh Production	7,428,503,688		7,312,118,163		212,241,321		212,811,005
Total Federal Production Tax Credit							212,811,005

Ref 7.3

June 2022 PTC (137,286,826)

Ref 7.3

Pro forma Adjustment 75,524,179

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

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

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

PacifiCorp
Washington 2023 General Rate Case
PowerTax ADIT Adjustment - Year 1

PAGE 7.4

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Tax:							
California	282	PRO	(69,443,709)	CA	Situs	-	
Idaho	282	PRO	(186,669,966)	ID	Situs	-	
Oregon	282	PRO	(788,228,399)	OR	Situs	-	
Other	282	PRO	(11,137,155)	OTHER	0.000%	-	
Utah	282	PRO	(1,446,232,774)	UT	Situs	-	
Washington	282	PRO	(236,637,662)	WA	Situs	(236,637,662)	
Wyoming	282	PRO	(463,351,266)	WY-ALL	Situs	-	
ADIT Balance	282	PRO	2,823,702,289	DITBAL	6.789%	191,702,890	
ADIT Balance	281	PRO	143,593,227	SG	7.979%	11,456,984	
			<u>(234,405,415)</u>			<u>(33,477,788)</u>	7.4.2
Schedule M Adjustment	SCHMAT	PRO	(11,535,112)	SCHMDEXP	6.946%	(801,241)	7.4.2
Schedule M Adjustment	SCHMAT	PRO	(7,262,156)	SO	7.085%	(514,493)	7.4.2
Schedule M Adjustment	SCHMAT	PRO	(24,057,449)	CIAC	6.264%	(1,506,965)	7.4.2
Schedule M Adjustment	SCHMAT	PRO	133,199,750	SNP	6.884%	9,169,664	7.4.2
Schedule M Adjustment	SCHMAT	PRO	(3,969,565)	SNPD	6.264%	(248,655)	7.4.2
Schedule M Adjustment	SCHMAT	PRO	(2,294,761)	SG	7.979%	(183,094)	7.4.2
Schedule M Adjustment	SCHMDT	PRO	(26,635,990)	SG	7.979%	(2,125,226)	7.4.2
Schedule M Adjustment	SCHMDT	PRO	(9,611,130)	SO	7.085%	(680,908)	7.4.2
Schedule M Adjustment	SCHMDT	PRO	(42,876,170)	TAXDEPR	6.021%	(2,581,602)	7.4.2
Schedule M Adjustment	SCHMDT	PRO	262,818,008	SNP	6.884%	18,092,773	7.4.2
Schedule M Adjustment	SCHMDT	PRO	(43,992,367)	GPS	7.085%	(3,116,675)	7.4.2
Deferred Income Tax Expense	41110	PRO	2,836,092	SCHMDEXP	6.946%	196,998	
Deferred Income Tax Expense	41110	PRO	1,785,517	SO	7.085%	126,496	
Deferred Income Tax Expense	41110	PRO	5,914,909	CIAC	6.264%	370,512	
Deferred Income Tax Expense	41110	PRO	(32,749,290)	SNP	6.884%	(2,254,509)	
Deferred Income Tax Expense	41110	PRO	975,981	SNPD	6.264%	61,136	
Deferred Income Tax Expense	41110	PRO	564,204	SG	7.979%	45,017	
Deferred Income Tax Expense	41010	PRO	(6,548,884)	SG	7.979%	(522,521)	
Deferred Income Tax Expense	41010	PRO	(2,363,050)	SO	7.085%	(167,412)	
Deferred Income Tax Expense	41010	PRO	(10,541,792)	TAXDEPR	6.021%	(634,728)	
Deferred Income Tax Expense	41010	PRO	64,618,012	SNP	6.884%	4,448,398	
Deferred Income Tax Expense	41010	PRO	(10,816,227)	GPS	7.085%	(766,284)	
DIT - Flowthrough	41110	PRO	(4,009,257)	WA	Situs	(4,009,257)	7.4.2

Description of Adjustment:

This adjustment reflects the accumulated deferred income tax balances for property on a jurisdictional basis as maintained in the PowerTax System for the 12 months ending December 31, 2024, and updates the related tax depreciation and book depreciation schedule m items and associated deferred income tax expense for the same period. This adjustment also updates the related tax depreciation, book depreciation, deferred tax expense, and accumulated deferred income tax balances for the WIJAM transmission reallocation adjustment, the adjustment to remove Labor Day Wildfire restoration assets.

PacifiCorp
Washington 2023 General Rate Case
(cont.) PowerTax ADIT Adjustment - Year 1

PAGE 7.4.1

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Tax:							
WIJAM Book Depreciation - 2024	SCHMAT	PRO	(3,211,039)	SG	7.979%	(256,202)	7.4.2
WIJAM Book Depreciation - 2024	SCHMAT	PRO	2,894,178	CAGE	0.000%	-	7.4.2
WIJAM Book Depreciation - 2024	SCHMAT	PRO	316,861	CAGW	22.163%	70,226	7.4.2
WIJAM Tax Depreciation - 2024	SCHMDT	PRO	499,524	SG	7.979%	39,856	7.4.2
WIJAM Tax Depreciation - 2024	SCHMDT	PRO	(467,359)	CAGE	0.000%	-	7.4.2
WIJAM Tax Depreciation - 2024	SCHMDT	PRO	(32,164)	CAGW	22.163%	(7,129)	7.4.2
WIJAM DIT - 41110 - 2024	41110	PRO	789,485	SG	7.979%	62,991	
WIJAM DIT - 41110 - 2024	41110	PRO	(711,580)	CAGE	0.000%	-	
WIJAM DIT - 41110 - 2024	41110	PRO	(77,905)	CAGW	22.163%	(17,266)	
WIJAM DIT - 41010 - 2024	41010	PRO	122,816	SG	7.979%	9,799	
WIJAM DIT - 41010 - 2024	41010	PRO	(114,908)	CAGE	0.000%	-	
WIJAM DIT - 41010 - 2024	41010	PRO	(7,908)	CAGW	22.163%	(1,753)	
WIJAM ADIT - 2024	282	PRO	5,329,979	SG	7.979%	425,267	7.4.2
WIJAM ADIT - 2024	282	PRO	(4,722,711)	CAGE	0.000%	-	7.4.2
WIJAM ADIT - 2024	282	PRO	(607,268)	CAGW	22.163%	(134,589)	7.4.2
Remove Wildfire Res. - Book Depr. 2024	SCHMAT	RES	(3,835,532)	SG	7.979%	(306,029)	7.4.2
Remove Wildfire Res. - Tax Depr. 2024	SCHMDT	RES	(16,585,236)	SG	7.979%	(1,323,299)	7.4.2
Remove Wildfire Res. - DIT Exp 2024	41110	RES	943,027	SG	7.979%	75,242	
Remove Wildfire Res. - DIT Exp 2024	41010	RES	(4,077,746)	SG	7.979%	(325,354)	
Remove Wildfire Res. - ADIT 2024	282	RES	4,968,865	SG	7.979%	396,455	7.4.2

Description of Adjustment:

This adjustment reflects the accumulated deferred income tax balances for property on a jurisdictional basis as maintained in the PowerTax System for the 12 months ending December 31, 2024, and updates the related tax depreciation and book depreciation schedule m items and associated deferred income tax expense for the same period. This adjustment also updates the related tax depreciation, book depreciation, deferred tax expense, and accumulated deferred income tax balances for the WIJAM transmission reallocation adjustment, the adjustment to remove Labor Day Wildfire restoration assets.

PacifiCorp
Washington 2023 General Rate Case
PowerTax ADIT Adjustment - Year 1

Book Tax Difference		Total Company			STATE Allocation
Description - ADIT	#	Base Period*	Adjustment	Adjusted Utility	WIJAM
Accumulated Deferred Income Taxes (CA)	**		(69,443,709)	(69,443,709)	CA
Accumulated Deferred Income Taxes (ID)	**	0	(186,669,966)	(186,669,966)	ID
Accumulated Deferred Income Taxes (OR)	**	0	(788,228,399)	(788,228,399)	OR
Accumulated Deferred Income Taxes (OTHER)	**	0	(11,137,155)	(11,137,155)	OTHER
Accumulated Deferred Income Taxes (UT)	**	0	(1,446,232,774)	(1,446,232,774)	UT
Accumulated Deferred Income Taxes (WA)	**	0	(236,637,662)	(236,637,662)	WA
Accumulated Deferred Income Taxes (WY)	**	0	(463,351,266)	(463,351,266)	WY-ALL
Accumulated Deferred Income Taxes (DITBAL)	**	(2,823,702,289)	2,823,702,289	0	DITBAL
Accumulated Deferred Income Taxes (SG)	**	(143,593,227)	143,593,227	0	SG
Rounding	**	0	0	0	DITBAL
		(2,967,295,516)	(234,405,415)	(3,201,700,931)	

Ref. 7.4

Book Tax Difference		Total Company			STATE Allocation
Description - Schedule M Items	#	Base Period*	Adjusted Utility	Adjustment	WIJAM
		Per Tax Model	Per PowerTax		
Schedule M Additions:					
Book Depreciation	105.120 & Other	1,071,417,204	1,059,882,092	(11,535,112)	SCHMDEXP
Capitalized Labor & Benefits Costs	105.100	7,341,209	79,053	(7,262,156)	SO
CIAC	105.130	109,875,810	85,818,361	(24,057,449)	CIAC
Avoided Costs	Basis Adj 105.142	42,241,109	175,440,859	133,199,750	SNP
Reimbursements	105.140	3,969,565	-	(3,969,565)	SNPD
Capitalization of Test Energy	105.146	2,294,761	-	(2,294,761)	SG
Total Schedule M Additions		1,237,139,658	1,321,220,365	84,080,707	
Schedule M Deductions:					
Repair Deduction	105.122	186,600,470	159,964,480	(26,635,990)	SG
Tax Depreciation	105.125	1,421,447,421	1,378,571,251	(42,876,170)	TAXDEPR
Book Capitalized Depreciation	105.137	9,611,130	-	(9,611,130)	SO
AFUDC - Debt	105.141 - Debt	23,789,899	105,137,705	81,347,806	SNP
AFUDC - Equity	105.141 - Equity	52,598,023	234,068,225	181,470,202	SNP
Removal Costs	105.175	80,695,945	44,275,935	(36,420,010)	GPS
Tax Gain / (Loss) on Prop. Disposition	105.152	6,905,200	1,871,951	(5,033,249)	GPS
Book Gain/Loss on Prop. Disposition	105.470	2,539,108	-	(2,539,108)	GPS
Total Schedule M Deductions		1,784,187,196	1,923,889,546	139,702,350	

Ref. 7.4
Ref. 7.4
Ref. 7.4
Ref. 7.4
Ref. 7.4
Ref. 7.4

Book Tax Difference		Total Company			STATE Allocation
Description - Deferred Income Tax Expense	#	Base Period*	Adjusted Utility	Adjustment	WIJAM
		Per Tax Model	Per PowerTax		
Flow-through:					
California	105.115	(289,063)	(834,637)	(545,574)	CA
Idaho	105.115	(245,787)	(2,699,558)	(2,453,771)	ID
Oregon	105.115	(1,417,489)	(12,655,086)	(11,237,597)	OR
Washington	105.115	357,404	(3,651,853)	(4,009,257)	WA
Wyoming - P	105.115	(744,878)	(5,436,691)	(4,691,813)	WY-ALL
Wyoming - U	105.115	(641,324)	(1,430,170)	(788,846)	WY-ALL
Utah	105.115	2,321,380	(17,677,057)	(19,998,437)	UT
U FERC	105.115	(175,670)	(209,586)	(33,916)	FERC
Other	105.115	(1,767,953)	0	1,767,953	OTHER
Total		(2,603,380)	(44,594,638)	(41,991,258)	

Ref. 7.4

WIJAM Reallocation		Base Period (June 2022)	December 2024	Adjustment	
Tax Depreciation - 2024	SG	(5,868,292)	(5,368,768)	499,524	SG
Tax Depreciation - 2024	CAGE	5,130,826	4,663,467	(467,359)	CAGE
Tax Depreciation - 2024	CAGW	737,465	705,301	(32,164)	CAGW
Book Depreciation - 2024	SG	-	(3,211,039)	(3,211,039)	SG
Book Depreciation - 2024	CAGE	-	2,894,178	2,894,178	CAGE
Book Depreciation - 2024	CAGW	-	316,861	316,861	CAGW
ADIT - 2024	SG	24,616,237	29,946,216	5,329,979	SG
ADIT - 2024	CAGE	(22,225,019)	(26,947,730)	(4,722,711)	CAGE
ADIT - 2024	CAGW	(2,391,218)	(2,998,486)	(607,268)	CAGW

Ref. 7.4
Ref. 7.4
Ref. 7.4
Ref. 7.4
Ref. 7.4
Ref. 7.4
Ref. 7.4
Ref. 7.4

Labor Day Fire Wildfire Restoration Asset Removal		Base Period (June 2022)	December 2024	Adjustment	
Tax Depreciation - 2024		-	16,585,236	16,585,236	SG
Book Depreciation - 2024		-	(3,835,532)	(3,835,532)	SG
ADIT - 2024 AMA		9,524,417	14,493,282	4,968,865	SG

Ref. 7.4
Ref. 7.4
Ref. 7.4

**PacifiCorp
Washington 2023 General Rate Case
Permanent Schedule M Adjustment - Year 1**

PAGE 7.5

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Tax:							
Permanent Schedule M Adjustment	SCHMAP	PRO	263,452	SO	7.085%	18,664	
Permanent Schedule M Adjustment	SCHMAP	PRO	(88,729)	JBE	22.613%	(20,065)	
Permanent Schedule M Adjustment	SCHMDP	PRO	167,700	CAEE	0.000%	-	
Permanent Schedule M Adjustment	SCHMDP	PRO	21,909	SNP	6.884%	1,508	
Permanent Schedule M Adjustment	SCHMDP	PRO	(5,963,551)	JBE	22.613%	(1,348,559)	
Other Federal Tax Credits	40910	PRO	(12,463)	SO	7.085%	(883)	
Other Federal Tax Credits	40910	PRO	89,911	JBE	22.613%	20,332	

Description of Adjustment

This pro forma adjustment reflects the known and measurable changes to the permanent schedule m items and other federal tax credits for the 12 months ended December 31, 2024. Please refer to the Company's Tax Model workpaper for balances supporting the calculation of this adjustment.

PacifiCorp
Washington 2023 General Rate Case
Remove Deferred State Tax Expense & Balance - Year 1

Adjustment to Tax:	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Def Inc Tax Expense	41110	PRO	123,664	WA	Situs	123,664	7.6.1
ADIT Balance	190	PRO	(3,491,695)	WA	Situs	(3,491,695)	7.6.2
ADIT Balance	282	PRO	31,532,420	WA	Situs	31,532,420	7.6.2
ADIT Balance	283	PRO	132,123	WA	Situs	132,123	7.6.3

Description of Adjustment

This adjustment removes the deferred state income tax expense and associated balances from results since state income tax expense is excluded under the WIJAM allocation methodology.

PacifiCorp
Washington 2023 General Rate Case
Remove Deferred State Tax Expense & Balance - Year 1

Description	Tax Rates	DIT Expense	ADIT State Bal
Total Deferred Income Tax Expense Allocated to Washington before removal of State Tax portion		(847,733)	
Total Deferred Income Tax Balance Allocated to Washington before removal of State Tax portion			(193,128,752)
Def State Tax Rate in the Combined Deferred Tax Rate	3.587%		
Combined Deferred Tax Rate	24.587%		
Ratio of Deferred State Tax Rate to Combined Deferred Tax rate		14.588%	14.588%
Portion of Total Deferred Income Tax Expense related to State		(123,664)	
Adjustment to remove the State portion of Def Inc Tax Exp & ADIT		123,664	28,172,848
		Ref 7.6	Ref 7.6.3

PacifiCorp
Washington 2023 General Rate Case
Remove Deferred State Tax Expense & Balance - Year 1
Twelve Months Ended Balance - December 2024
Washington Allocated

Deferred - State Rate	3.587%
Total Deferred Rate	24.587%

Description	FERC Account	Dec-24 ADIT Bal	Ratio of State Portion	Balance times Rate	Def State Adjustment	Allocation Factors
PMI CWIP Adjustment	190	62,554	14.588%	9,125	(9,125)	WA
Reg Liability - WA Plant Closure Costs	190	1,166,653	14.588%	170,187	(170,187)	WA
Reg Liability - Bridger Accelerated Depreciation - WA	190	2,154,959	14.588%	314,357	(314,357)	WA
Accrued Payroll Taxes - PMI	190	42,028	14.588%	6,131	(6,131)	WA
Reg Liability - Protected PP&E EDIT - WA	190	16,625,844	14.588%	2,425,312	(2,425,312)	WA
Accrued Payroll Tax	190	318,055	14.588%	46,397	(46,397)	WA
Contra Receivable from Joint Owners	190	4,104	14.588%	599	(599)	WA
Chehalis WA EFSEC C02 Mitigation Obligation	190	12,799	14.588%	1,867	(1,867)	WA
Reg Liability - Property Insurance Reserve - WA	190	(2,011)	14.588%	(293)	293	WA
PMI EITF04-06 Pre-Stripping Cost	190	290,001	14.588%	42,304	(42,304)	WA
Accrued Bonus	190	6,745	14.588%	984	(984)	WA
Deferred Compensation Plan Benefits - PPL	190	128,560	14.588%	18,754	(18,754)	WA
Accrued Severance	190	56,302	14.588%	8,213	(8,213)	WA
Pension/Retirement Accrual	190	26,747	14.588%	3,902	(3,902)	WA
Accrued Vacation	190	555,385	14.588%	81,017	(81,017)	WA
MCI FOG Wire Lease	190	14,299	14.588%	2,086	(2,086)	WA
Transmission Service Deposits	190	36,506	14.588%	5,325	(5,325)	WA
Bad Debt Allowances	190	655,548	14.588%	95,629	(95,629)	WA
Injuries and Damage reserve	190	13,552	14.588%	1,977	(1,977)	WA
Unearned Joint Use Pole Contact Revenue	190	49,759	14.588%	7,259	(7,259)	WA
Oregon BETC Carryforward - Self Generated	190	58,238	14.588%	8,496	(8,496)	WA
WA Flow-through - Non-Property - DTL	190	165,804	14.588%	24,187	(24,187)	WA
Accrued Retention Bonus	190	316	14.588%	46	(46)	WA
Inventory Reserve	190	27,155	14.588%	3,961	(3,961)	WA
PMI-Fuel Cost Adjustment	190	310,221	14.588%	45,254	(45,254)	WA
Bridger Coal Company Extraction Taxes Payable - PMI	190	520,501	14.588%	75,929	(75,929)	WA
Coal Mine Development Expense - PMI	190	(114,356)	14.588%	(16,682)	16,682	WA
PMI Development Cost Amortization	190	(38,621)	14.588%	(5,634)	5,634	WA
Vacation Accrual - PMI	190	38,195	14.588%	5,572	(5,572)	WA
Accrued Severance - PMI	190	61,149	14.588%	8,920	(8,920)	WA
Sec. 263A Inventory Change - PMI	190	38,265	14.588%	5,582	(5,582)	WA
Book Depreciation - PMI	190	(1,306,912)	14.588%	(190,647)	190,647	WA
Bridger Coal Company Underground Mine Cost Depletion	190	(67,706)	14.588%	(9,877)	9,877	WA
Sick Leave Accrual - PMI	190	1,723	14.588%	251	(251)	WA
Inventory Reserve - PMI	190	5,859	14.588%	855	(855)	WA
Incremental Decommissioning - WA	190	2,017,811	14.588%	294,350	(294,350)	WA
Total Account 190		23,936,031		3,491,695	(3,491,695)	Ref 7.6

PacifiCorp
Washington 2023 General Rate Case
Remove Deferred State Tax Expense & Balance - Year 1
Twelve Months Ended Balance - December 2024
Washington Allocated

Deferred - State Rate	3.587%
Total Deferred Rate	24.587%

Description	FERC Account	Dec-24 ADIT Bal	Ratio of State Portion	Balance times Rate	Def State Adjustment	Allocation Factors
Accumulated Deferred Income Taxes (WA)	282	(236,637,662)	14.588%	(34,519,756)	34,519,756	WA
PP&E Adjustment - JBG	282	15,748,271	14.588%	2,297,295	(2,297,295)	WA
PP&E Adjustment - CAGW	282	485,620	14.588%	70,840	(70,840)	WA
PP&E Adjustment - SG	282	3,543,985	14.588%	516,982	(516,982)	WA
PP&E Adjustment - SO	282	291,312	14.588%	42,495	(42,495)	WA
Removal of Colstrip #3	282	792,540	14.588%	115,613	(115,613)	WA
PP&E FIN 48 Balances	282	(26,064)	14.588%	(3,802)	3,802	WA
Regulatory Adjustment: Effects of Ratemaking - Fixed Assets - PMI - Fed Only	282	(336,440)	14.588%	(49,079)	49,079	WA
Basis Intangible Difference	282	(23,400)	14.588%	(3,413)	3,413	WA
Amortization NOPAs 99-00 RAR	282	2,779	14.588%	405	(405)	WA
Total Account 282		(216,159,059)		(31,532,420)	31,532,420	Ref 7.6
Reg Asset - WA Equity Advisory Group (CETA)	283	(101,554)	14.588%	(14,814)	14,814	WA
Reg Asset - WA - Major Mtc Expense - Colstrip #4	283	(63,655)	14.588%	(9,286)	9,286	WA
Prepaid - FSA O&M - East	283	(37,993)	14.588%	(5,542)	5,542	WA
Prepaid - FSA O&M - West	283	(13,903)	14.588%	(2,028)	2,028	WA
Hermiston Swap	283	(136,437)	14.588%	(19,903)	19,903	WA
Other Prepaid	283	(45,224)	14.588%	(6,597)	6,597	WA
Post Merger Loss - Reacquired Debt	283	(47,834)	14.588%	(6,978)	6,978	WA
Property Taxes - Lien Date	283	(372,213)	14.588%	(54,297)	54,297	WA
Prepaid Aircraft Maintenance Costs	283	(2,607)	14.588%	(380)	380	WA
Klamath Asset Transfer Reg Asset	283	(84,304)	14.588%	(12,298)	12,298	WA
Total Account 283		(905,724)		(132,123)	132,123	Ref 7.6
		(193,128,752)			28,172,848	Ref 7.6.1

**PacifiCorp
Washington 2023 General Rate Case
Washington Public Utility Tax Adjustment**

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Taxes - Other	408	RES	1,290,521	WA	Situs	1,290,521	Below

Calculation:

Normalized Temperature, Annualizing & Pro Forma Price Change from Page 3.1.1	\$33,317,534
WA Public Utility Tax Rate	3.8734%
Normalized Incremental WA Public Utility Tax	<u><u>1,290,521</u></u>

Description of Adjustment:

This adjustment steps forward the Test Period expense to reflect calendar year 2024 amounts for the WA Public Utility Tax based on the normalized revenues in this general rate case.

PacifiCorp
Washington 2023 General Rate Case
Removal of TCJA Deferred Balances Adjustment - Year 1

PAGE 7.8

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Rate Base:							
Other Reg. Liabilities	254	RES	35,285,349	WA	Situs	35,285,349	7.8.1
Other Reg. Liabilities - Protected EDIT	254	PRO	18,039,048	WA	Situs	18,039,048	7.8.1
Adjustment to Tax:							
Accum Def Inc Tax Bal	190	RES	(8,675,413)	WA	Situs	(8,675,413)	7.8.1
ADIT Bal - Protected EDIT	190	PRO	(4,435,058)	WA	Situs	(4,435,058)	7.8.1
ADIT Bal - Protected EDIT - PMI	282	PRO	451,200	JBE	22.613%	102,031	7.8.1
EDIT Amortization	41110	PRO	8,451,410	WA	Situs	8,451,410	7.8.1

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 pro forma adjustment for the protected EDIT balances and related EDIT amortization for the calendar year ending December 31, 2024.

PacifiCorp
Washington 2023 General Rate Case
Removal of TCJA Deferred Balances Adjustment - Year 1

Description	Account	June 2022 - AMA	December 2024 - AMA	Adjustment	Ref
EDIT Reg Liabilities	254WA	(35,285,349)	-	35,285,349	Ref 7.8
Protected EDIT Reg Liabilities	254WA	(85,660,614)	(67,621,566)	18,039,048	Ref 7.8
Grand Total - Reg Liabilities		(120,945,963)	(67,621,566)	53,324,397	
DTA - EDIT Balances	190WA	8,675,413	-	(8,675,413)	Ref 7.8
DTA - Protected EDIT Balances	190WA	21,060,902	16,625,844	(4,435,058)	Ref 7.8
DTL - Protected EDIT Balances - PMI	282JBE	(1,938,991)	(1,487,791)	451,200	Ref 7.8
Grand Total - DTA/DTL		27,797,324	15,138,053	(12,659,271)	

Washington				
EDIT Amortization	June 2022	December 2024	Adjustment	
Non-Protected PP&E EDIT - WA	(3,150,822)	-	3,150,822	
Non-Property EDIT - WA	(159,482)	-	159,482	
Deferral of Protected EDIT - WA	(1,919,144)	-	1,919,144	
Total EDIT Amortization - Schedule 197	(5,229,448)	-	5,229,448	
Protected EDIT - RSGM - WA	(5,021,826)	(1,959,535)	3,062,291	
Protected EDIT - PMI - WA	(187,826)	(28,155)	159,671	
Total Protected EDIT Amortization	(5,209,652)	(1,987,690)	3,221,962	
Grand Total EDIT Amortization	(10,439,100)	(1,987,690)	8,451,410	Ref 7.8

NOTE: Pursuant to Docket UE-191024, Final Order 09/07/12, issued December 14, 2020, paragraph 40, the deferred TCJA balances as of December 31, 2020 will be amortized over five years, beginning January 1, 2021, via Schedule 197. The Protected PP&E EDIT Balances, RSGM amortization related to PacifiCorp and ARAM Amortization related to PMI fixed assets is being adjusted to reflect the amortization for the year ending December 31, 2024, along with a corresponding adjustment to rate base.

**PacifiCorp
Washington 2023 General Rate Case
Washington Low Income Tax Credit**

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Taxes - Other	408	PRO	(16,672)	WA	Situs	(16,672)	7.9.1

Description of Adjustment:

This pro forma adjustment reflects the known and measurable change to the Public Utility Tax Credit for Low Income Home Energy Assistance Program (LIHEAP) to reflect the 2024 authorized credit amount, per a July 27, 2022 letter from the Washington Department of Revenue.

PacifiCorp
Washington 2023 General Rate Case
Washington Low Income Tax Credit

Description of Tax Credit		Ref #
Credit Available for fiscal year ended June 2022	235,350	7.9.3
Credit Used during 2022 - January 2022	<u>235,350</u>	
FY June 2022 Credit Available for CY ended June 2022	<u><u>-</u></u>	
 <u>Accrued to date before adjustment:</u>		
January 2022 credit utilized included in results for FY ended June 2022	235,350	
Pro Forma level of FY December 2024 Credit to include in WA GRC for 12ME December 2024	<u>252,022</u>	7.9.2
Additional (Credit) or reduction Debit for Pro Forma adjustment	<u><u>(16,672)</u></u>	7.9

PacifiCorp
Washington 2023 General Rate Case
Washington Low Income Tax Credit



STATE OF WASHINGTON
DEPARTMENT OF REVENUE

PACIFICORP D/B/A PACIFIC POWER & LIGHT COMPANY
PACIFIC POWER & LIGHT CO
TAX DEPT
825 NE MULTNOMAH ST STE 1900
PORTLAND OR 97232-2151

July 27, 2022
Letter ID: L0020254574
Account ID: 409-000-070
Account Type: Excise Tax

2023 Low Income Home Energy Assistance Program (LIHEAP) Credit Application Approved

Dear PACIFIC POWER & LIGHT CO,

Your Public Utility Tax Credit Application has been approved

- Your approved credit amount is \$252,021.68.
- You may take this credit on your July 2022 thru June 2023 returns.
- Any unused credit expires on June 30, 2023 and cannot be carried forward.

The credit amount does not match the amount you calculated on Line 11 of your application

- Your approved credit is a result of a recalculation process based on all businesses that qualified and applied for the LIHEAP credit.

How to use this credit

- This credit can be claimed on your electronic excise tax return on the "Public Utilities Tax" page. You can view and claim the available LIHEAP credit by selecting it from the "Add/Delete Credits" menu.
- The credit cannot exceed 50% of the combined total of your actual billing discounts and qualifying contributions during the same period for which it is reported.

If you have questions

If you have any questions regarding this credit, please contact me at (360) 705-6098.

Sincerely,

Emily Price
Excise Tax Examiner

Taxpayer Account Administration Division
PO Box 47476 Olympia, WA 98504-7476

gk.0168

PacifiCorp
Washington 2023 General Rate Case
Washington Low Income Tax Credit

PAGE 7.9.3



STATE OF WASHINGTON
DEPARTMENT OF REVENUE

PACIFICORP D/B/A PACIFIC POWER & LIGHT COMPANY
PACIFIC POWER & LIGHT CO
TAX DEPT
825 NE MULTNOMAH ST STE 1900
PORTLAND OR 97232-2151

July 28, 2021
Letter ID: L0017019528
Account ID: 409-000-070
Account Type: Excise Tax

2022 Low Income Home Energy Assistance Program (LIHEAP) Credit Application Approved

Dear PACIFIC POWER & LIGHT CO,

Your Public Utility Tax Credit Application has been approved

- Your approved credit amount is \$235,350.35.
- You may take this credit on your July 2021 thru June 2022 returns.
- Any unused credit expires on June 30, 2022 and cannot be carried forward.

The credit amount does not match the amount you calculated on Line 11 of your application

- Your approved credit is a result of a recalculation process based on all businesses that qualified and applied for the LIHEAP credit.

How to use this credit

- This credit can be claimed on your electronic excise tax return on the "Public Utilities Tax" page. You can view and claim the available LIHEAP credit by selecting it from the "Add/Delete Credits" menu.
- The credit cannot exceed 50% of the combined total of your actual billing discounts and qualifying contributions during the same period for which it is reported.

If you have questions

If you have any questions regarding this credit, please contact me at (360) 705-6109.

Sincerely,

Samantha McMahan
Excise Tax Examiner

Taxpayer Account Administration Division
PO Box 47476 Olympia, WA 98504-7476

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**PacifiCorp
Washington 2023 General Rate Case
Wyoming Wind Generation Tax**

PAGE 7.10

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Taxes Other Than Income	408	PRO	2,914,293	SG	7.979%	232,525	7.10.1

Description of Adjustment:

This adjustment normalizes into results the Wyoming Wind Generation Tax that became 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 entity producing the electricity. New wind facilities are exempt from the tax for three years following the date the facility first produces electricity for sale. 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
Washington 2023 General Rate Case
Wyoming Wind Generation Tax

PAGE 7.10.1

Wind Plant	2024 MWH Production (b)	Tax Begins	2024 \$1/MWH Tax
Foote Creek, Wyoming (a)	154,925	12/1/2023	154,925
Glenrock I Wind Plant	318,204	1/1/2012	318,204
Seven Mile Hill Wind Plant	390,541	1/1/2012	390,541
Seven Mile Hill II Wind Plant	81,404	1/1/2012	81,404
Glenrock III Wind Plant	120,288	1/1/2012	120,288
High Plains Wind Plant	334,798	9/1/2012	334,798
McFadden Ridge	99,904	9/1/2012	99,904
Rolling Hills	288,656	1/17/2012	288,656
Dunlap I Wind	429,634	10/1/2013	429,634
Cedar Springs Wind II, Wyoming (a)	674,151	12/1/2023	674,151
Ekola Flats Wind, Wyoming (a)	776,441	12/1/2023	776,441
TB Flats Wind, Wyoming (a)	767,933	12/1/2023	767,933
TB Flats Wind II, Wyoming (a)	809,065	12/1/2023	809,065
Foote Creek II Wind	-	1/1/2027	-
Foote Creek III Wind	-	1/1/2027	-
Foote Creek IV Wind	-	1/1/2027	-
Rock Creek I Wind	-	1/1/2027	-
Rock Creek II Wind	-	1/1/2027	-
Rock River I Wind	-	10/31/2027	-
Total WY Wind MWH	<u>5,245,945</u>		<u>5,245,944</u>

Booked through June 2022

2,331,651

Adjustment to normalize to CY December 2024

2,914,293 Ref 7.10

(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.

Tab 8 - Rate Base (RY1)

WASHINGTON INTER-JURISDICTIONAL ALLOCATION METHODOLOGY
Misc Rate Base Adjustments (Tab 8)
TOTAL

	8.1	8.1.1	8.1.2	8.1.3	8.1.4	8.1.5
	End-of-Period Plant	(cont.) End-of-Period	(cont. 2) End-of-	(cont. 3) End-of-	(cont. 4) End-of-	(cont. 5) End-of-
Total Normalized	Balances - Historical	Plant Balances -	Period Plant Balances	Period Plant	Period Plant	Period Plant
		Historical	- Historical	Balances -	Balances -	Balances -
				Historical	Historical	Historical
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	(253,659)	-	-	-	-	-
12 Other Power Supply	131,145	-	-	-	-	-
13 Transmission	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-
19 Total O&M Expenses	(122,514)	-	-	-	-	-
20 Depreciation	744,556	-	-	-	-	-
21 Amortization	7,087,455	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-
23 Income Taxes: Federal	2,846,372	-	-	-	-	-
24 State	-	-	-	-	-	-
25 Deferred Income Taxes	(5,228,583)	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	2,337	-	-	-	-	-
28 Total Operating Expenses:	5,329,622	-	-	-	-	-
29						
30 Operating Rev For Return:	(5,329,622)	-	-	-	-	-
31						
32 Rate Base:						
33 Electric Plant In Service	173,486,737	3,102,230	35,957,833	12,273,975	1,510,708	278,310
34 Plant Held for Future Use	-	-	-	-	-	-
35 Misc Deferred Debits	(9,567,567)	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-
38 Prepayments	(3,284,761)	-	-	-	-	-
39 Fuel Stock	(9,196,315)	-	-	-	-	-
40 Material & Supplies	(12,260,467)	-	-	-	-	-
41 Working Capital	27,126,509	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-
44 Total Electric Plant:	166,304,137	3,102,230	35,957,833	12,273,975	1,510,708	278,310
45						
46 Deductions:						
47 Accum Prov For Deprec	3,786,568	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-
49 Accum Def Income Tax	(6,168,690)	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	(1,733,115)	-	-	-	-	-
52 Customer Service Deposits	(408,391)	-	-	-	-	-
53 Miscellaneous Deductions	45,031,761	-	-	-	-	-
54						
55 Total Deductions:	40,508,134	-	-	-	-	-
56						
57 Total Rate Base:	206,812,270	3,102,230	35,957,833	12,273,975	1,510,708	278,310
58						
59						
60 Estimated ROE impact	-2.520%	-0.031%	-0.349%	-0.122%	-0.015%	-0.003%
61 Estimated Price Change	27,995,205	313,598	3,634,906	1,240,752	152,714	28,134
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	(7,711,833)	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	17,129,663	-	-	-	-	-
71 Schedule "M" Deductions	(4,136,323)	-	-	-	-	-
72 Income Before Tax	13,554,152	-	-	-	-	-
73						
74 State Income Taxes	-	-	-	-	-	-
75						
76 Taxable Income	13,554,152	-	-	-	-	-
77						
78 Federal Income Taxes	2,846,372	-	-	-	-	-

WASHINGTON INTER-JURISDICTIONAL ALLOCATION METHODOLOGY
Misc Rate Base Adjustments (Tab 8)
TOTAL

	8.1.6 (cont. 6) End-of- Period Plant Balances - Historical	8.2 Regulatory Assets/Liabilities Amortization - Year 1	8.3 Customer Advances for Construction	8.4 Pro Forma Major Plant Additions - Year 1	8.4.1 (cont.) Pro Forma Major Plant Additions -Year 1	8.5 Miscellaneous Rate Base	8.5.1 (cont.) Miscellaneous Rate Base
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	-	7,011,258	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	-	2,508,556	-	-	468,936	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	(4,660,823)	-	-	(549,026)	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	-	4,858,991	-	-	(80,090)	-	-
29							
30 Operating Rev For Return:	-	(4,858,991)	-	-	80,090	-	-
31							
32 Rate Base:							
33 Electric Plant In Service	(23,379,248)	-	-	124,848,788	7,805,843	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	49,361	-	-	-	-	(9,959,814)
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	(3,284,761)	-
39 Fuel Stock	-	-	-	-	-	(9,196,315)	-
40 Material & Supplies	-	-	-	-	-	(12,260,467)	-
41 Working Capital	-	-	-	-	-	(2,747,159)	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	(23,379,248)	49,361	-	124,848,788	7,805,843	(27,488,702)	(9,959,814)
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	(8,567,995)	-	-	289,568	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	(1,733,115)	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	34,836,222	-	-	-	-	10,195,538
54							
55 Total Deductions:	-	26,268,227	(1,733,115)	-	289,568	-	10,195,538
56							
57 Total Rate Base:	(23,379,248)	26,317,589	(1,733,115)	124,848,788	8,095,411	(27,488,702)	235,725
58							
59							
60 Estimated ROE impact	0.239%	-1.063%	0.017%	-1.127%	-0.067%	0.282%	-0.002%
61 Estimated Price Change	(2,363,362)	9,123,364	(175,197)	12,620,718	711,821	(2,778,779)	23,829
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	-	(7,011,258)	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	17,418,111	-	-	(364,645)	-	-
71 Schedule "M" Deductions	-	(1,538,649)	-	-	(2,597,673)	-	-
72 Income Before Tax	-	11,945,502	-	-	2,233,028	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	-	11,945,502	-	-	2,233,028	-	-
77							
78 Federal Income Taxes	-	2,508,556	-	-	468,936	-	-

WASHINGTON INTER-JURISDICTIONAL ALLOCATION METHODOLOGY
Misc Rate Base Adjustments (Tab 8)
TOTAL

	8.6	8.7	8.8	8.9	8.10	8.11	8.12
	Customer Service Deposits	Investor Supplied Working Capital	Labor Day Wildfire Restoration Capital Removal	WIJAM Transmission Reallocation	Klamath Hydroelectric Assets Transfer - Year 1	Confidential Wind Generation Capital Additions - Year 1	Major Transmission Capital Additions - Year 1
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	-	-	-	-	(253,659)	-	-
12 Other Power Supply	-	-	-	-	-	131,145	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	(253,659)	131,145	-
20 Depreciation	-	-	-	-	-	97,711	646,845
21 Amortization	-	-	-	-	76,197	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	(491)	-	-	-	53,268	(48,060)	(135,837)
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	(18,734)	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	2,337	-	-	-	-	-	-
28 Total Operating Expenses:	1,846	-	-	-	(142,928)	180,796	511,008
29							
30 Operating Rev For Return:	(1,846)	-	-	-	142,928	(180,796)	(511,008)
31							
32 Rate Base:							
33 Electric Plant In Service	-	-	(17,855,801)	(10,948,499)	(426,746)	2,321,669	37,741,372
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	342,885	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	29,873,668	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	-	29,873,668	(17,855,801)	(10,948,499)	(83,861)	2,321,669	37,741,372
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	499,944	3,287,281	90,669	(5,246)	(86,079)
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	759,932	1,434,110	(84,304)	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	(408,391)	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	(408,391)	-	1,259,876	4,721,391	6,365	(5,246)	(86,079)
56							
57 Total Rate Base:	(408,391)	29,873,668	(16,595,925)	(6,227,109)	(77,496)	2,316,422	37,655,293
58							
59							
60 Estimated ROE impact	0.004%	-0.291%	0.169%	0.063%	0.025%	-0.054%	-0.449%
61 Estimated Price Change	(38,828)	3,019,870	(1,677,649)	(629,486)	(197,943)	474,641	4,486,193
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(2,337)	-	-	-	177,462	(228,856)	(646,845)
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	76,197	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	(2,337)	-	-	-	253,659	(228,856)	(646,845)
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	(2,337)	-	-	-	253,659	(228,856)	(646,845)
77							
78 Federal Income Taxes	(491)	-	-	-	53,268	(48,060)	(135,837)

WASHINGTON INTER-JURISDICTIONAL ALLOCATION METHODOLOGY
Misc Rate Base Adjustments (Tab 8)
RESTATING

	8.1	8.1.1	8.1.2	8.1.3	8.1.4	8.1.5
	End-of-Period Plant	(cont.) End-of-Period	(cont. 2) End-of-	(cont. 3) End-of-	(cont. 4) End-of-	(cont. 5) End-of-
Total Normalized	Balances - Historical	Plant Balances -	Period Plant Balances	Period Plant	Period Plant	Period Plant
		Historical	- Historical	Balances -	Balances -	Balances -
				Historical	Historical	Historical
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	(253,659)	-	-	-	-	-
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	(253,659)	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-
23 Income Taxes: Federal	52,778	-	-	-	-	-
24 State	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	2,337	-	-	-	-	-
28 Total Operating Expenses:	(198,544)	-	-	-	-	-
29						
30 Operating Rev For Return:	198,544	-	-	-	-	-
31						
32 Rate Base:						
33 Electric Plant In Service	769,066	3,102,230	35,957,833	12,273,975	1,510,708	256,303
34 Plant Held for Future Use	-	-	-	-	-	-
35 Misc Deferred Debits	(9,959,814)	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-
38 Prepayments	(3,284,761)	-	-	-	-	-
39 Fuel Stock	(9,196,315)	-	-	-	-	-
40 Material & Supplies	(12,260,467)	-	-	-	-	-
41 Working Capital	27,126,509	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-
44 Total Electric Plant:	(6,805,782)	3,102,230	35,957,833	12,273,975	1,510,708	256,303
45						
46 Deductions:						
47 Accum Prov For Deprec	3,877,894	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-
49 Accum Def Income Tax	2,194,042	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	(1,733,115)	-	-	-	-	-
52 Customer Service Deposits	(408,391)	-	-	-	-	-
53 Miscellaneous Deductions	10,195,538	-	-	-	-	-
54						
55 Total Deductions:	14,125,968	-	-	-	-	-
56						
57 Total Rate Base:	7,320,187	3,102,230	35,957,833	12,273,975	1,510,708	256,303
58						
59						
60 Estimated ROE impact	-0.039%	-0.031%	-0.349%	-0.122%	-0.015%	-0.003%
61 Estimated Price Change	475,898	313,598	3,634,906	1,240,752	152,714	25,909
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	251,322	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-
72 Income Before Tax	251,322	-	-	-	-	-
73						
74 State Income Taxes	-	-	-	-	-	-
75						
76 Taxable Income	251,322	-	-	-	-	-
77						
78 Federal Income Taxes	52,778	-	-	-	-	-

WASHINGTON INTER-JURISDICTIONAL ALLOCATION METHODOLOGY
Misc Rate Base Adjustments (Tab 8)
RESTATING

	8.1.6 (cont. 6) End-of- Period Plant Balances - Historical	8.2 Regulatory Assets/Liabilities Amortization - Year 1	8.3 Customer Advances for Construction	8.4 Pro Forma Major Plant Additions - Year 1	8.4.1 (cont.) Pro Forma Major Plant Additions -Year 1	8.5 Miscellaneous Rate Base	8.5.1 (cont.) Miscellaneous Rate Base
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	(23,379,248)	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-	(9,959,814)
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	(3,284,761)	-
39 Fuel Stock	-	-	-	-	-	(9,196,315)	-
40 Material & Supplies	-	-	-	-	-	(12,260,467)	-
41 Working Capital	-	-	-	-	-	(2,747,159)	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	(23,379,248)	-	-	-	-	(27,488,702)	(9,959,814)
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	-	-	(1,733,115)	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	10,195,538
54							
55 Total Deductions:	-	-	(1,733,115)	-	-	-	10,195,538
56							
57 Total Rate Base:	(23,379,248)	-	(1,733,115)	-	-	(27,488,702)	235,725
58							
59							
60 Estimated ROE impact	0.239%	0.000%	0.017%	0.000%	0.000%	0.282%	-0.002%
61 Estimated Price Change	(2,363,362)	-	(175,197)	-	-	(2,778,779)	23,829
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	-	-	-	-	-	-	-

WASHINGTON INTER-JURISDICTIONAL ALLOCATION METHODOLOGY
Misc Rate Base Adjustments (Tab 8)
RESTATING

	8.6	8.7	8.8	8.9	8.10	8.11	8.12
	Customer Service Deposits	Investor Supplied Working Capital	Labor Day Wildfire Restoration Capital Removal	WIJAM Transmission Reallocation	Klamath Hydroelectric Assets Transfer - Year 1	Confidential Wind Generation Capital Additions - Year 1	Major Transmission Capital Additions - Year 1
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	-	-	-	-	(253,659)	-	-
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	-	-	-	-	(253,659)	-	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	(491)	-	-	-	53,268	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	2,337	-	-	-	-	-	-
28 Total Operating Expenses:	1,846	-	-	-	(200,391)	-	-
29							
30 Operating Rev For Return:	(1,846)	-	-	-	200,391	-	-
31							
32 Rate Base:							
33 Electric Plant In Service	-	-	(17,855,801)	(10,948,499)	(426,746)	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	29,873,668	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	-	29,873,668	(17,855,801)	(10,948,499)	(426,746)	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	499,944	3,287,281	90,669	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	759,932	1,434,110	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	(408,391)	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	(408,391)	-	1,259,876	4,721,391	90,669	-	-
56							
57 Total Rate Base:	(408,391)	29,873,668	(16,595,925)	(6,227,109)	(336,077)	-	-
58							
59							
60 Estimated ROE impact	0.004%	-0.291%	0.169%	0.063%	0.037%	0.000%	0.000%
61 Estimated Price Change	(38,828)	3,019,870	(1,677,649)	(629,486)	(300,514)	-	-
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(2,337)	-	-	-	253,659	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	(2,337)	-	-	-	253,659	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	(2,337)	-	-	-	253,659	-	-
77							
78 Federal Income Taxes	(491)	-	-	-	53,268	-	-

WASHINGTON INTER-JURISDICTIONAL ALLOCATION METHODOLOGY
Misc Rate Base Adjustments (Tab 8)
PRO FORMA

	8.1	8.1.1	8.1.2	8.1.3	8.1.4	8.1.5
	End-of-Period Plant	(cont.) End-of-Period	(cont. 2) End-of-	(cont. 3) End-of-	(cont. 4) End-of-	(cont. 5) End-of-
Total Normalized	Balances - Historical	Plant Balances -	Period Plant Balances	Period Plant	Period Plant	Period Plant
		Historical	- Historical	Balances -	Balances -	Balances -
				Historical	Historical	Historical
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	131,145	-	-	-	-	-
13 Transmission	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-
19 Total O&M Expenses	131,145	-	-	-	-	-
20 Depreciation	744,556	-	-	-	-	-
21 Amortization	7,087,455	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-
23 Income Taxes: Federal	2,793,594	-	-	-	-	-
24 State	-	-	-	-	-	-
25 Deferred Income Taxes	(5,228,583)	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-
28 Total Operating Expenses:	5,528,167	-	-	-	-	-
29						
30 Operating Rev For Return:	(5,528,167)	-	-	-	-	-
31						
32 Rate Base:						
33 Electric Plant In Service	172,717,672	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-
35 Misc Deferred Debits	392,247	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-
44 Total Electric Plant:	173,109,918	-	-	-	-	-
45						
46 Deductions:						
47 Accum Prov For Deprec	(91,326)	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-
49 Accum Def Income Tax	(8,362,731)	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-
53 Miscellaneous Deductions	34,836,222	-	-	-	-	-
54						
55 Total Deductions:	26,382,166	-	-	-	-	-
56						
57 Total Rate Base:	199,492,084	-	-	-	-	-
58						
59						
60 Estimated ROE impact	-3.518%	0.000%	0.000%	0.000%	0.000%	0.000%
61 Estimated Price Change	27,519,307	-	-	-	-	-
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	(7,963,156)	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	17,129,663	-	-	-	-	-
71 Schedule "M" Deductions	(4,136,323)	-	-	-	-	-
72 Income Before Tax	13,302,830	-	-	-	-	-
73						
74 State Income Taxes	-	-	-	-	-	-
75						
76 Taxable Income	13,302,830	-	-	-	-	-
77						
78 Federal Income Taxes	2,793,594	-	-	-	-	-

WASHINGTON INTER-JURISDICTIONAL ALLOCATION METHODOLOGY
Misc Rate Base Adjustments (Tab 8)
PRO FORMA

	8.1.6 (cont. 6) End-of- Period Plant Balances - Historical	8.2 Regulatory Assets/Liabilities Amortization - Year 1	8.3 Customer Advances for Construction	8.4 Pro Forma Major Plant Additions - Year 1	8.4.1 (cont.) Pro Forma Major Plant Additions -Year 1	8.5 Miscellaneous Rate Base	8.5.1 (cont.) Miscellaneous Rate Base
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	-	7,011,258	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	-	2,508,556	-	-	468,936	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	(4,660,823)	-	-	(549,026)	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	-	4,858,991	-	-	(80,090)	-	-
29							
30 Operating Rev For Return:	-	(4,858,991)	-	-	80,090	-	-
31							
32 Rate Base:							
33 Electric Plant In Service	-	-	-	124,848,788	7,805,843	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	49,361	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	-	49,361	-	124,848,788	7,805,843	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	(8,567,995)	-	-	289,568	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	34,836,222	-	-	-	-	-
54							
55 Total Deductions:	-	26,268,227	-	-	289,568	-	-
56							
57 Total Rate Base:	-	26,317,589	-	124,848,788	8,095,411	-	-
58							
59							
60 Estimated ROE impact	0.000%	-1.338%	0.000%	-1.742%	-0.111%	0.000%	0.000%
61 Estimated Price Change	-	9,123,364	-	12,620,718	711,821	-	-
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	-	(7,011,258)	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	17,418,111	-	-	(364,645)	-	-
71 Schedule "M" Deductions	-	(1,538,649)	-	-	(2,597,673)	-	-
72 Income Before Tax	-	11,945,502	-	-	2,233,028	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	-	11,945,502	-	-	2,233,028	-	-
77							
78 Federal Income Taxes	-	2,508,556	-	-	468,936	-	-

WASHINGTON INTER-JURISDICTIONAL ALLOCATION METHODOLOGY
Misc Rate Base Adjustments (Tab 8)
PRO FORMA

	8.6	8.7	8.8	8.9	8.10	8.11	8.12
	Customer Service Deposits	Investor Supplied Working Capital	Labor Day Wildfire Restoration Capital Removal	WIJAM Transmission Reallocation	Klamath Hydroelectric Assets Transfer - Year 1	Confidential Wind Generation Capital Additions - Year 1	Major Transmission Capital Additions - Year 1
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	-	-	-	-	-	131,145	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	131,145	-
20 Depreciation	-	-	-	-	-	97,711	646,845
21 Amortization	-	-	-	-	76,197	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	-	-	-	-	-	(48,060)	(135,837)
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	(18,734)	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	-	-	-	-	57,463	180,796	511,008
29							
30 Operating Rev For Return:	-	-	-	-	(57,463)	(180,796)	(511,008)
31							
32 Rate Base:							
33 Electric Plant In Service	-	-	-	-	-	2,321,669	37,741,372
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	342,885	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	342,885	2,321,669	37,741,372
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	(5,246)	(86,079)
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	-	(84,304)	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	-	-	-	-	(84,304)	(5,246)	(86,079)
56							
57 Total Rate Base:	-	-	-	-	258,581	2,316,422	37,655,293
58							
59							
60 Estimated ROE impact	0.000%	0.000%	0.000%	0.000%	-0.015%	-0.072%	-0.667%
61 Estimated Price Change	-	-	-	-	102,571	474,641	4,486,193
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	-	-	-	-	(76,197)	(228,856)	(646,845)
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	76,197	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	-	-	-	-	-	(228,856)	(646,845)
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	-	-	-	-	-	(228,856)	(646,845)
77							
78 Federal Income Taxes	-	-	-	-	-	(48,060)	(135,837)

PacifiCorp
Washington 2023 General Rate Case
End-of-Period Plant Balances - Historical

PAGE 8.1

Adjustment to Rate Base:		ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
		302	RES	1,867	SG-U	7.979%	149	8.1.7
		303	RES	223,852	CAGE	0.000%	-	8.1.7
		303	RES	14,214	CAGW	22.163%	3,150	8.1.7
		303	RES	2,831,586	CN	6.743%	190,933	8.1.7
		303	RES	(1,223)	ID	Situs	-	8.1.7
		303	RES	(416)	OR	Situs	-	8.1.7
		303	RES	419,734	SG	7.979%	33,490	8.1.7
		303	RES	10,537,472	SO	7.085%	746,536	8.1.7
		303	RES	(816)	UT	Situs	-	8.1.7
		303	RES	78,058	WY-ALL	Situs	-	8.1.7
		310	RES	(5,225)	CAGE	0.000%	-	8.1.7
		311	RES	3,513,769	CAGE	0.000%	-	8.1.7
		311	RES	652,169	CAGW	22.163%	144,540	8.1.7
		311	RES	421,345	JBG	22.163%	93,383	8.1.7
		311	RES	19,859	SG	7.979%	1,584	8.1.7
		312	RES	32,757,656	CAGE	0.000%	-	8.1.7
		312	RES	328,582	CAGW	22.163%	72,824	8.1.7
		312	RES	3,024,908	JBG	22.163%	670,410	8.1.7
		312	RES	317,802	SG	7.979%	25,357	8.1.7
		314	RES	10,058,024	CAGE	0.000%	-	8.1.7
		314	RES	199,052	CAGW	22.163%	44,116	8.1.7
		314	RES	213,251	JBG	22.163%	47,263	8.1.7
		314	RES	235,984	SG	7.979%	18,829	8.1.7
		315	RES	839,690	CAGE	0.000%	-	8.1.7
		315	RES	100,818	CAGW	22.163%	22,344	8.1.7
		315	RES	197,821	JBG	22.163%	43,843	8.1.7
		316	RES	218,873	CAGE	0.000%	-	8.1.7
		316	RES	17,676	CAGW	22.163%	3,917	8.1.7
		316	RES	246,080	JBG	22.163%	54,539	8.1.7
		316	RES	26,706	SG	7.979%	2,131	8.1.7
		330	RES	49,465	SG-P	7.979%	3,947	8.1.7
		330	RES	10,387	SG-U	7.979%	829	8.1.7
		331	RES	2,743,843	SG-P	7.979%	218,925	8.1.7
		331	RES	679,819	SG-U	7.979%	54,241	8.1.7
		332	RES	2,707,704	SG-P	7.979%	216,042	8.1.7
		332	RES	2,787,023	SG-U	7.979%	222,370	8.1.7
		333	RES	595,374	SG-P	7.979%	47,504	8.1.7
		333	RES	295,155	SG-U	7.979%	23,550	8.1.7
		334	RES	788,523	SG-P	7.979%	62,915	8.1.7
		334	RES	68,329	SG-U	7.979%	5,452	8.1.7
		335	RES	(1,448)	SG-P	7.979%	(116)	8.1.7
		335	RES	(3,033)	SG-U	7.979%	(242)	8.1.7
		336	RES	129,049	SG-P	7.979%	10,297	8.1.7
		336	RES	47,530	SG-U	7.979%	3,792	8.1.7
		340	RES	167,799	SG	7.979%	13,388	8.1.8
				<u>78,554,689</u>			<u>3,102,230</u>	

Description of Adjustment

This adjustment walks forward the Average-of-Monthly-Average electric plant in-service balances for the twelve-month period ended June 30, 2022 to End-of-Period levels as of June 30, 2022.

PacifiCorp
Washington 2023 General Rate Case
(cont.) End-of-Period Plant Balances - Historical

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<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Rate Base:						
341	RES	156	OR	Situs	-	8.1.8
341	RES	322,897	CAGE	0.000%	-	8.1.8
341	RES	27,521	CAGW	22.163%	6,099	8.1.8
341	RES	664,031	SG	7.979%	52,982	8.1.8
341	RES	509	UT	Situs	-	8.1.8
342	RES	13,653	CAGE	0.000%	-	8.1.8
343	RES	4,088,196	CAGE	0.000%	-	8.1.8
343	RES	484,455	CAGW	22.163%	107,370	8.1.8
343	RES	8,716,903	SG	7.979%	695,502	8.1.8
344	RES	2,085	UT	Situs	-	8.1.8
344	RES	375,955	CAGE	0.000%	-	8.1.8
344	RES	72,618	CAGW	22.163%	16,094	8.1.8
344	RES	565,253	SG	7.979%	45,100	8.1.8
345	RES	88,000	CAGE	0.000%	-	8.1.8
345	RES	24,215	CAGW	22.163%	5,367	8.1.8
345	RES	271,203	SG	7.979%	21,639	8.1.8
345	RES	7,558	OR	Situs	-	8.1.8
345	RES	589	UT	Situs	-	8.1.8
346	RES	63,142	CAGE	0.000%	-	8.1.8
346	RES	78,647	SG	7.979%	6,275	8.1.8
350	RES	19,778,049	SG	7.979%	1,578,047	8.1.8
352	RES	29,609,754	SG	7.979%	2,362,496	8.1.8
353	RES	154,246,912	SG	7.979%	12,307,018	8.1.8
354	RES	77,340,324	SG	7.979%	6,170,812	8.1.8
355	RES	50,320,207	SG	7.979%	4,014,937	8.1.8
356	RES	104,474,392	SG	7.979%	8,335,779	8.1.8
357	RES	21	SG	7.979%	2	8.1.8
359	RES	(189)	SG	7.979%	(15)	8.1.8
360	RES	204,580	CA	Situs	-	8.1.8
360	RES	307,892	ID	Situs	-	8.1.8
360	RES	257,145	OR	Situs	-	8.1.8
360	RES	1,629,043	UT	Situs	-	8.1.8
360	RES	6,563	WA	Situs	6,563	8.1.8
360	RES	484,970	WY-ALL	Situs	-	8.1.8
360	RES	2,911,490	WY-ALL	Situs	-	8.1.8
361	RES	16,252	CA	Situs	-	8.1.8
361	RES	400,016	ID	Situs	-	8.1.8
361	RES	1,337,434	OR	Situs	-	8.1.8
361	RES	3,522,060	UT	Situs	-	8.1.8
361	RES	225,766	WA	Situs	225,766	8.1.8
361	RES	3,499,008	WY-ALL	Situs	-	8.1.8
361	RES	47,384	WY-ALL	Situs	-	8.1.8
362	RES	620,394	CA	Situs	-	8.1.8
362	RES	3,767,972	ID	Situs	-	8.1.8
362	RES	20,054,109	OR	Situs	-	8.1.8
		<u>490,929,132</u>			<u>35,957,833</u>	

Description of Adjustment

This adjustment walks forward the Average-of-Monthly-Average electric plant in-service balances for the twelve-month period ended June 30, 2022 to End-of-Period levels as of June 30, 2022.

PacifiCorp
Washington 2023 General Rate Case
(cont. 2) End-of-Period Plant Balances - Historical

PAGE 8.1.2

Adjustment to Rate Base:		ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
		362	RES	42,294,324	UT	Situs	-	8.1.8
		362	RES	2,996,049	WA	Situs	2,996,049	8.1.8
		362	RES	11,692,624	WY-ALL	Situs	-	8.1.9
		362	RES	876,874	WY-ALL	Situs	-	8.1.9
		364	RES	5,844,881	CA	Situs	-	8.1.9
		364	RES	1,356,187	ID	Situs	-	8.1.9
		364	RES	17,813,868	OR	Situs	-	8.1.9
		364	RES	10,306,421	UT	Situs	-	8.1.9
		364	RES	1,888,593	WA	Situs	1,888,593	8.1.9
		364	RES	2,758,528	WY-ALL	Situs	-	8.1.9
		364	RES	391,546	WY-ALL	Situs	-	8.1.9
		365	RES	4,210,383	CA	Situs	-	8.1.9
		365	RES	1,042,114	ID	Situs	-	8.1.9
		365	RES	5,724,710	OR	Situs	-	8.1.9
		365	RES	6,985,111	UT	Situs	-	8.1.9
		365	RES	2,147,228	WA	Situs	2,147,228	8.1.9
		365	RES	2,475,518	WY-ALL	Situs	-	8.1.9
		365	RES	219,375	WY-ALL	Situs	-	8.1.9
		366	RES	188,172	CA	Situs	-	8.1.9
		366	RES	433,985	ID	Situs	-	8.1.9
		366	RES	3,208,270	OR	Situs	-	8.1.9
		366	RES	9,918,685	UT	Situs	-	8.1.9
		366	RES	1,220,214	WA	Situs	1,220,214	8.1.9
		366	RES	568,629	WY-ALL	Situs	-	8.1.9
		366	RES	75,705	WY-ALL	Situs	-	8.1.9
		367	RES	83,319	CA	Situs	-	8.1.9
		367	RES	1,035,804	ID	Situs	-	8.1.9
		367	RES	5,832,410	OR	Situs	-	8.1.9
		367	RES	20,159,107	UT	Situs	-	8.1.9
		367	RES	1,020,848	WA	Situs	1,020,848	8.1.9
		367	RES	649,112	WY-ALL	Situs	-	8.1.9
		367	RES	107,824	WY-ALL	Situs	-	8.1.9
		368	RES	643,325	CA	Situs	-	8.1.9
		368	RES	1,187,290	ID	Situs	-	8.1.9
		368	RES	8,808,385	OR	Situs	-	8.1.9
		368	RES	14,789,780	UT	Situs	-	8.1.9
		368	RES	1,441,153	WA	Situs	1,441,153	8.1.9
		368	RES	1,294,001	WY-ALL	Situs	-	8.1.9
		368	RES	150,703	WY-ALL	Situs	-	8.1.9
		369	RES	378,860	CA	Situs	-	8.1.9
		369	RES	1,628,208	ID	Situs	-	8.1.9
		369	RES	7,642,689	OR	Situs	-	8.1.9
		369	RES	13,398,792	UT	Situs	-	8.1.9
		369	RES	1,559,891	WA	Situs	1,559,891	8.1.9
		369	RES	1,194,608	WY-ALL	Situs	-	8.1.9
				<u>219,644,103</u>			<u>12,273,975</u>	

Description of Adjustment

This adjustment walks forward the Average-of-Monthly-Average electric plant in-service balances for the twelve-month period ended June 30, 2022 to End-of-Period levels as of June 30, 2022.

PacifiCorp
Washington 2023 General Rate Case
(cont. 3) End-of-Period Plant Balances - Historical

Adjustment to Rate Base:	ACCOUNT	Type	TOTAL	FACTOR	FACTOR %	WASHINGTON	REF#
			COMPANY			ALLOCATED	
	369	RES	339,097	WY-ALL	Situs	-	8.1.9
	370	RES	155,790	CA	Situs	-	8.1.9
	370	RES	(3,050,841)	ID	Situs	-	8.1.9
	370	RES	1,431,837	OR	Situs	-	8.1.9
	370	RES	4,957,204	UT	Situs	-	8.1.9
	370	RES	442,823	WA	Situs	442,823	8.1.9
	370	RES	232,988	WY-ALL	Situs	-	8.1.9
	370	RES	63,116	WY-ALL	Situs	-	8.1.9
	371	RES	695	CA	Situs	-	8.1.9
	371	RES	142	ID	Situs	-	8.1.9
	371	RES	2,707	OR	Situs	-	8.1.9
	371	RES	(10,098)	UT	Situs	-	8.1.9
	371	RES	6,233	WA	Situs	6,233	8.1.9
	371	RES	3,678	WY-ALL	Situs	-	8.1.10
	371	RES	(947)	WY-ALL	Situs	-	8.1.10
	373	RES	(88)	CA	Situs	-	8.1.10
	373	RES	13,620	ID	Situs	-	8.1.10
	373	RES	(42,167)	OR	Situs	-	8.1.10
	373	RES	77,267	UT	Situs	-	8.1.10
	373	RES	44,229	WA	Situs	44,229	8.1.10
	373	RES	55,965	WY-ALL	Situs	-	8.1.10
	373	RES	16,657	WY-ALL	Situs	-	8.1.10
	390	RES	3,860	CA	Situs	-	8.1.10
	390	RES	278,678	ID	Situs	-	8.1.10
	390	RES	473,546	OR	Situs	-	8.1.10
	390	RES	244	CAEE	0.000%	-	8.1.10
	390	RES	(15,372)	SG	7.979%	(1,226)	8.1.10
	390	RES	3,838,787	SO	7.085%	271,962	8.1.10
	390	RES	526,518	UT	Situs	-	8.1.10
	390	RES	97,876	WA	Situs	97,876	8.1.10
	390	RES	156,960	WY-ALL	Situs	-	8.1.10
	390	RES	14,143	WY-ALL	Situs	-	8.1.10
	391	RES	5,966	CA	Situs	-	8.1.10
	391	RES	148,679	CN	6.743%	10,025	8.1.10
	391	RES	43,673	ID	Situs	-	8.1.10
	391	RES	(136,696)	OR	Situs	-	8.1.10
	391	RES	156,827	CAGE	0.000%	-	8.1.10
	391	RES	(423)	CAGW	22.163%	(94)	8.1.10
	391	RES	8,120,096	SO	7.085%	575,275	8.1.10
	391	RES	27,860	SG	7.979%	2,223	8.1.10
	391	RES	46,688	UT	Situs	-	8.1.10
	391	RES	61,382	WA	Situs	61,382	8.1.10
	391	RES	147,011	WY-ALL	Situs	-	8.1.10
	391	RES	508	WY-ALL	Situs	-	8.1.10
	392	RES	186,342	CA	Situs	-	8.1.10
			<u>18,923,058</u>			<u>1,510,708</u>	

Description of Adjustment

This adjustment walks forward the Average-of-Monthly-Average electric plant in-service balances for the twelve-month period ended June 30, 2022 to End-of-Period levels as of June 30, 2022.

PacifiCorp
Washington 2023 General Rate Case
(cont. 4) End-of-Period Plant Balances - Historical

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Adjustment to Rate Base:	ACCOUNT	Type	TOTAL	FACTOR	FACTOR %	WASHINGTON	REF#
			COMPANY			ALLOCATED	
	392	RES	590,675	ID	Situs	-	8.1.10
	392	RES	1,773,613	OR	Situs	-	8.1.10
	392	RES	(785)	CAEE	0.000%	-	8.1.10
	392	RES	(92,078)	CAGE	0.000%	-	8.1.10
	392	RES	(39,417)	JBG	22.163%	(8,736)	8.1.10
	392	RES	(581,268)	SO	7.085%	(41,180)	8.1.10
	392	RES	147,989	SG	7.979%	11,808	8.1.10
	392	RES	3,348,721	UT	Situs	-	8.1.11
	392	RES	255,904	WA	Situs	255,904	8.1.11
	392	RES	489,118	WY-ALL	Situs	-	8.1.11
	392	RES	345,430	WY-ALL	Situs	-	8.1.11
	393	RES	(11,806)	CA	Situs	-	8.1.11
	393	RES	97,060	OR	Situs	-	8.1.11
	393	RES	(16,466)	SO	7.085%	(1,167)	8.1.11
	393	RES	21,187	CAGE	0.000%	-	8.1.11
	393	RES	(27,078)	CAGW	22.163%	(6,001)	8.1.11
	393	RES	292,946	SG	7.979%	23,374	8.1.11
	393	RES	239,383	UT	Situs	-	8.1.11
	393	RES	7,282	WA	Situs	7,282	8.1.11
	394	RES	136,507	CA	Situs	-	8.1.11
	394	RES	(12,414)	ID	Situs	-	8.1.11
	394	RES	(318,113)	OR	Situs	-	8.1.11
	394	RES	35,940	CAGE	0.000%	-	8.1.11
	394	RES	13,617	CAGW	22.163%	3,018	8.1.11
	394	RES	(75,070)	JBG	22.163%	(16,638)	8.1.11
	394	RES	(61,494)	SO	7.085%	(4,357)	8.1.11
	394	RES	284,456	SG	7.979%	22,696	8.1.11
	394	RES	413,261	UT	Situs	-	8.1.11
	394	RES	23,797	WA	Situs	23,797	8.1.11
	394	RES	38,880	WY-ALL	Situs	-	8.1.11
	394	RES	(25,289)	WY-ALL	Situs	-	8.1.11
	395	RES	(62,685)	CA	Situs	-	8.1.11
	395	RES	14,203	ID	Situs	-	8.1.11
	395	RES	338,558	OR	Situs	-	8.1.11
	395	RES	(7,371)	CAEE	0.000%	-	8.1.11
	395	RES	61,802	CAGE	0.000%	-	8.1.11
	395	RES	4,916	CAGW	22.163%	1,090	8.1.11
	395	RES	27,690	JBG	22.163%	6,137	8.1.11
	395	RES	51,308	SO	7.085%	3,635	8.1.11
	395	RES	33,490	SG	7.979%	2,672	8.1.11
	395	RES	107,228	UT	Situs	-	8.1.11
	395	RES	(5,023)	WA	Situs	(5,023)	8.1.11
	395	RES	(30,207)	WY-ALL	Situs	-	8.1.11
	395	RES	(2,027)	WY-ALL	Situs	-	8.1.11
	396	RES	49,093	CA	Situs	-	8.1.11
			<u>7,875,462</u>			<u>278,310</u>	

Description of Adjustment

This adjustment walks forward the Average-of-Monthly-Average electric plant in-service balances for the twelve-month period ended June 30, 2022 to End-of-Period levels as of June 30, 2022.

**PacifiCorp
Washington 2023 General Rate Case
(cont. 5) End-of-Period Plant Balances - Historical**

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<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Rate Base:						
396	RES	1,137,287	ID	Situs	-	8.1.11
396	RES	3,124,405	OR	Situs	-	8.1.11
396	RES	100,611	CAGE	0.000%	-	8.1.11
396	RES	(1,993,050)	SO	7.085%	(141,199)	8.1.11
396	RES	(217,056)	SG	7.979%	(17,318)	8.1.11
396	RES	6,818,752	UT	Situs	-	8.1.11
396	RES	(54,837)	WA	Situs	(54,837)	8.1.11
396	RES	1,582,244	WY-ALL	Situs	-	8.1.11
396	RES	19,506	WY-ALL	Situs	-	8.1.11
397	RES	(210,823)	CA	Situs	-	8.1.11
397	RES	(183,319)	CN	6.743%	(12,361)	8.1.12
397	RES	673,709	ID	Situs	-	8.1.12
397	RES	(8,275,989)	OR	Situs	-	8.1.12
397	RES	125,755	CAGE	0.000%	-	8.1.12
397	RES	(48,691)	CAGW	22.163%	(10,791)	8.1.12
397	RES	71,347	JBG	22.163%	15,813	8.1.12
397	RES	5,656,151	SG	7.979%	451,292	8.1.12
397	RES	765,663	SO	7.085%	54,244	8.1.12
397	RES	1,618,269	UT	Situs	-	8.1.12
397	RES	(29,254)	WA	Situs	(29,254)	8.1.12
397	RES	1,060,372	WY-ALL	Situs	-	8.1.12
397	RES	(752)	WY-ALL	Situs	-	8.1.12
398	RES	3,761	CA	Situs	-	8.1.12
398	RES	(160)	CN	6.743%	(11)	8.1.12
398	RES	8,606	ID	Situs	-	8.1.12
398	RES	94,811	OR	Situs	-	8.1.12
398	RES	4,675	CAGE	0.000%	-	8.1.12
398	RES	(147,983)	SO	7.085%	(10,484)	8.1.12
398	RES	36,114	SG	7.979%	2,881	8.1.12
398	RES	33,968	UT	Situs	-	8.1.12
398	RES	8,329	WA	Situs	8,329	8.1.12
398	RES	(487)	WY-ALL	Situs	-	8.1.12
		<u>11,781,935</u>			<u>256,303</u>	

Description of Adjustment

This adjustment walks forward the Average-of-Monthly-Average electric plant in-service balances for the twelve-month period ended June 30, 2022 to End-of-Period levels as of June 30, 2022.

PacifiCorp
Washington 2023 General Rate Case
(cont. 6) End-of-Period Plant Balances - Historical

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	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Rate Base:							
	DP	RES	399,832	CA	Situs	-	8.1.12
	DP	RES	(1,373,536)	ID	Situs	-	8.1.12
	DP	RES	(18,164,876)	OR	Situs	-	8.1.12
	DP	RES	(37,703,515)	UT	Situs	-	8.1.12
	DP	RES	4,314,349	WA	Situs	4,314,349	8.1.12
	DP	RES	(8,994,573)	WY-ALL	Situs	-	8.1.12
	GP	RES	(54,667)	SO	7.085%	(3,873)	8.1.12
	SP	RES	(45,799)	CAGE	0.000%	-	8.1.12
	SP	RES	17,756,217	SG	7.979%	1,416,729	8.1.12
	TP	RES	32,828	CAGE	0.000%	-	8.1.12
	TP	RES	24,071	CAGW	22.163%	5,335	8.1.12
	TP	RES	(364,865,271)	SG	7.979%	(29,111,788)	8.1.12
			<u>(408,674,942)</u>			<u>(23,379,248)</u>	
Adjustment Summary:							
			78,554,689	Various		3,102,230	8.1
			490,929,132	Various		35,957,833	8.1.1
			219,644,103	Various		12,273,975	8.1.2
			18,923,058	Various		1,510,708	8.1.3
			7,875,462	Various		278,310	8.1.4
			11,781,935	Various		256,303	8.1.5
			(408,674,942)	Various		(23,379,248)	8.1.6
	Total Adjustment		<u>419,033,437</u>			<u>30,000,112</u>	

Description of Adjustment

This adjustment walks forward the Average-of-Monthly-Average electric plant in-service balances for the twelve-month period ended June 30, 2022 to End-of-Period levels as of June 30, 2022.

**PacifiCorp
Washington 2023 General Rate Case
End-of-Period Plant Balances - Historical**

Indicator	Account	Factor	Jun-22 AMA	Jun-22 EOP	Adjustment	Reference
302SG-U	302	SG-U	10,497,825	10,499,692	1,867	Ref. 8.1
302SG-P	302	SG-P	177,566,825	177,566,825	-	Ref. 8.1
302SG	302	SG	13,159,840	13,159,840	-	Ref. 8.1
302ID	302	ID	1,000,000	1,000,000	-	Ref. 8.1
302UT	302	UT	(32,081,215)	(32,081,215)	-	Ref. 8.1
303CAEE	303	CAEE	9,106	9,106	-	Ref. 8.1
303CAGE	303	CAGE	69,224,844	69,448,695	223,852	Ref. 8.1
303CAGW	303	CAGW	29,282,101	29,296,316	14,214	Ref. 8.1
303JBG	303	JBG	2,634,359	2,634,359	-	Ref. 8.1
303CA	303	CA	481,167	481,167	-	Ref. 8.1
303CN	303	CN	223,012,159	225,843,744	2,831,586	Ref. 8.1
303ID	303	ID	3,370,641	3,369,418	(1,223)	Ref. 8.1
303OR	303	OR	4,615,831	4,615,415	(416)	Ref. 8.1
303SG	303	SG	96,846,129	97,265,863	419,734	Ref. 8.1
303SO	303	SO	441,349,333	451,886,805	10,537,472	Ref. 8.1
303UT	303	UT	5,914,530	5,913,714	(816)	Ref. 8.1
303WA	303	WA	2,036,986	2,036,986	-	Ref. 8.1
303WY-ALL	303	WY-ALL	5,672,374	5,750,431	78,058	Ref. 8.1
310CAGE	310	CAGE	47,422,384	47,417,159	(5,225)	Ref. 8.1
310CAGW	310	CAGW	1,788,644	1,788,644	-	Ref. 8.1
310JBG	310	JBG	1,193,761	1,193,761	-	Ref. 8.1
310SG	310	SG	41,195,596	41,195,596	-	Ref. 8.1
311CAGE	311	CAGE	772,076,006	775,589,776	3,513,769	Ref. 8.1
311CAGW	311	CAGW	69,220,033	69,872,203	652,169	Ref. 8.1
311JBG	311	JBG	150,738,156	151,159,501	421,345	Ref. 8.1
311SG	311	SG	8,466,752	8,486,611	19,859	Ref. 8.1
312CAGE	312	CAGE	3,151,463,044	3,184,220,700	32,757,656	Ref. 8.1
312CAGW	312	CAGW	123,130,255	123,458,837	328,582	Ref. 8.1
312JBG	312	JBG	1,016,851,159	1,019,876,067	3,024,908	Ref. 8.1
312SG	312	SG	60,624,556	60,942,358	317,802	Ref. 8.1
314CAGE	314	CAGE	665,661,969	675,719,994	10,058,024	Ref. 8.1
314CAGW	314	CAGW	40,016,843	40,215,894	199,052	Ref. 8.1
314JBG	314	JBG	207,787,927	208,001,179	213,251	Ref. 8.1
314SG	314	SG	35,521,054	35,757,038	235,984	Ref. 8.1
315CAGE	315	CAGE	343,686,122	344,525,811	839,690	Ref. 8.1
315CAGW	315	CAGW	9,777,414	9,878,232	100,818	Ref. 8.1
315JBG	315	JBG	62,247,697	62,445,517	197,821	Ref. 8.1
315SG	315	SG	8,555,197	8,555,197	-	Ref. 8.1
316CAGE	316	CAGE	23,578,057	23,796,931	218,873	Ref. 8.1
316CAGW	316	CAGW	449,691	467,367	17,676	Ref. 8.1
316JBG	316	JBG	5,786,942	6,033,022	246,080	Ref. 8.1
316SG	316	SG	1,399,587	1,426,293	26,706	Ref. 8.1
330SG-P	330	SG-P	32,318,832	32,368,298	49,465	Ref. 8.1
330SG-U	330	SG-U	6,591,309	6,601,696	10,387	Ref. 8.1
331SG-P	331	SG-P	271,170,427	273,914,270	2,743,843	Ref. 8.1
331SG-U	331	SG-U	19,764,804	20,444,623	679,819	Ref. 8.1
332SG-P	332	SG-P	435,640,257	438,347,962	2,707,704	Ref. 8.1
332SG-U	332	SG-U	100,009,571	102,796,594	2,787,023	Ref. 8.1
333SG-P	333	SG-P	96,412,631	97,008,005	595,374	Ref. 8.1
333SG-U	333	SG-U	50,661,145	50,956,300	295,155	Ref. 8.1
334SG-P	334	SG-P	72,081,411	72,869,935	788,523	Ref. 8.1
334SG-U	334	SG-U	14,575,404	14,643,732	68,329	Ref. 8.1
335SG-P	335	SG-P	2,391,253	2,389,805	(1,448)	Ref. 8.1
335SG-U	335	SG-U	172,138	169,105	(3,033)	Ref. 8.1
336SG-P	336	SG-P	23,263,407	23,392,455	129,049	Ref. 8.1

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336SG-U	336	SG-U	3,091,425	3,138,955	47,530	Ref. 8.1
340OR	340	OR	74,986	74,986	-	Ref. 8.1
340CAGE	340	CAGE	34,730,178	34,730,178	-	Ref. 8.1
340CAGW	340	CAGW	4,527,456	4,527,456	-	Ref. 8.1
340SG	340	SG	11,786,035	11,953,834	167,799	Ref. 8.1
341OR	341	OR	3,599	3,756	156	Ref. 8.1.1
341CAGE	341	CAGE	137,442,039	137,764,935	322,897	Ref. 8.1.1
341CAGW	341	CAGW	37,344,075	37,371,596	27,521	Ref. 8.1.1
341SG	341	SG	97,525,470	98,189,501	664,031	Ref. 8.1.1
341UT	341	UT	68,973	69,482	509	Ref. 8.1.1
342CAGE	342	CAGE	14,581,692	14,595,345	13,653	Ref. 8.1.1
342CAGW	342	CAGW	1,816,984	1,816,984	-	Ref. 8.1.1
343CAGE	343	CAGE	802,427,525	806,515,720	4,088,196	Ref. 8.1.1
343CAGW	343	CAGW	332,783,497	333,267,951	484,455	Ref. 8.1.1
343SG	343	SG	2,883,890,877	2,892,607,780	8,716,903	Ref. 8.1.1
344UT	344	UT	282,781	284,866	2,085	Ref. 8.1.1
344CAGE	344	CAGE	310,769,633	311,145,589	375,955	Ref. 8.1.1
344CAGW	344	CAGW	114,396,523	114,469,141	72,618	Ref. 8.1.1
344SG	344	SG	116,955	116,955	-	Ref. 8.1.1
344SG	344	SG	165,088,467	165,653,720	565,253	Ref. 8.1.1
345CAGE	345	CAGE	165,936,232	166,024,232	88,000	Ref. 8.1.1
345CAGW	345	CAGW	48,320,936	48,345,150	24,215	Ref. 8.1.1
345SG	345	SG	240,853,361	241,124,563	271,203	Ref. 8.1.1
345OR	345	OR	230,139	237,697	7,558	Ref. 8.1.1
345UT	345	UT	79,918	80,508	589	Ref. 8.1.1
346CAGE	346	CAGE	9,181,860	9,245,002	63,142	Ref. 8.1.1
346CAGW	346	CAGW	3,481,452	3,481,452	-	Ref. 8.1.1
346SG	346	SG	11,756,127	11,834,774	78,647	Ref. 8.1.1
350SG	350	SG	317,236,747	337,014,796	19,778,049	Ref. 8.1.1
352SG	352	SG	343,853,358	373,463,112	29,609,754	Ref. 8.1.1
353CAGW	353	CAGW	1,969,943	1,969,943	-	Ref. 8.1.1
353SG	353	SG	2,485,222,213	2,639,469,126	154,246,912	Ref. 8.1.1
354SG	354	SG	1,423,145,554	1,500,485,878	77,340,324	Ref. 8.1.1
355SG	355	SG	1,187,970,712	1,238,290,919	50,320,207	Ref. 8.1.1
356SG	356	SG	1,516,382,804	1,620,857,196	104,474,392	Ref. 8.1.1
357SG	357	SG	3,857,984	3,858,006	21	Ref. 8.1.1
358SG	358	SG	9,080,617	9,080,617	-	Ref. 8.1.1
359SG	359	SG	12,141,658	12,141,468	(189)	Ref. 8.1.1
360CA	360	CA	1,908,444	2,113,024	204,580	Ref. 8.1.1
360ID	360	ID	1,951,231	2,259,123	307,892	Ref. 8.1.1
360OR	360	OR	14,344,420	14,601,565	257,145	Ref. 8.1.1
360UT	360	UT	37,541,480	39,170,523	1,629,043	Ref. 8.1.1
360WA	360	WA	1,881,604	1,888,168	6,563	Ref. 8.1.1
360WY-ALL	360	WY-ALL	5,175,013	5,659,984	484,970	Ref. 8.1.1
360WY-ALL	360	WY-ALL	4,727,285	7,638,775	2,911,490	Ref. 8.1.1
361CA	361	CA	5,258,948	5,275,200	16,252	Ref. 8.1.1
361ID	361	ID	3,829,176	4,229,192	400,016	Ref. 8.1.1
361OR	361	OR	33,144,488	34,481,922	1,337,434	Ref. 8.1.1
361UT	361	UT	62,292,867	65,814,928	3,522,060	Ref. 8.1.1
361WA	361	WA	8,205,735	8,431,501	225,766	Ref. 8.1.1
361WY-ALL	361	WY-ALL	15,231,585	18,730,594	3,499,008	Ref. 8.1.1
361WY-ALL	361	WY-ALL	4,979,890	5,027,273	47,384	Ref. 8.1.1
362CA	362	CA	30,906,816	31,527,210	620,394	Ref. 8.1.1
362ID	362	ID	41,554,663	45,322,635	3,767,972	Ref. 8.1.1
362OR	362	OR	269,788,787	289,842,897	20,054,109	Ref. 8.1.1

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362UT	362	UT	516,658,179	558,952,503	42,294,324	Ref. 8.1.2
362WA	362	WA	84,069,206	87,065,254	2,996,049	Ref. 8.1.2
362WY-ALL	362	WY-ALL	129,980,295	141,672,919	11,692,624	Ref. 8.1.2
362WY-ALL	362	WY-ALL	19,709,940	20,586,814	876,874	Ref. 8.1.2
364CA	364	CA	85,983,365	91,828,247	5,844,881	Ref. 8.1.2
364ID	364	ID	101,874,009	103,230,195	1,356,187	Ref. 8.1.2
364OR	364	OR	469,124,958	486,938,826	17,813,868	Ref. 8.1.2
364UT	364	UT	443,559,224	453,865,645	10,306,421	Ref. 8.1.2
364WA	364	WA	121,009,827	122,898,420	1,888,593	Ref. 8.1.2
364WY-ALL	364	WY-ALL	151,533,267	154,291,795	2,758,528	Ref. 8.1.2
364WY-ALL	364	WY-ALL	30,126,998	30,518,545	391,546	Ref. 8.1.2
365CA	365	CA	41,488,071	45,698,455	4,210,383	Ref. 8.1.2
365ID	365	ID	43,633,117	44,675,230	1,042,114	Ref. 8.1.2
365OR	365	OR	305,967,837	311,692,548	5,724,710	Ref. 8.1.2
365UT	365	UT	274,022,301	281,007,412	6,985,111	Ref. 8.1.2
365WA	365	WA	85,858,395	88,005,623	2,147,228	Ref. 8.1.2
365WY-ALL	365	WY-ALL	114,214,583	116,690,100	2,475,518	Ref. 8.1.2
365WY-ALL	365	WY-ALL	14,957,641	15,177,016	219,375	Ref. 8.1.2
366CA	366	CA	19,095,060	19,283,232	188,172	Ref. 8.1.2
366ID	366	ID	12,675,691	13,109,676	433,985	Ref. 8.1.2
366OR	366	OR	110,556,942	113,765,212	3,208,270	Ref. 8.1.2
366UT	366	UT	241,107,319	251,026,003	9,918,685	Ref. 8.1.2
366WA	366	WA	21,636,076	22,856,290	1,220,214	Ref. 8.1.2
366WY-ALL	366	WY-ALL	28,575,098	29,143,727	568,629	Ref. 8.1.2
366WY-ALL	366	WY-ALL	5,315,196	5,390,901	75,705	Ref. 8.1.2
367CA	367	CA	21,612,962	21,696,281	83,319	Ref. 8.1.2
367ID	367	ID	33,375,930	34,411,734	1,035,804	Ref. 8.1.2
367OR	367	OR	215,280,661	221,113,070	5,832,410	Ref. 8.1.2
367UT	367	UT	644,650,741	664,809,848	20,159,107	Ref. 8.1.2
367WA	367	WA	34,290,323	35,311,171	1,020,848	Ref. 8.1.2
367WY-ALL	367	WY-ALL	50,894,589	51,543,701	649,112	Ref. 8.1.2
367WY-ALL	367	WY-ALL	19,131,404	19,239,228	107,824	Ref. 8.1.2
368CA	368	CA	58,374,336	59,017,661	643,325	Ref. 8.1.2
368ID	368	ID	89,741,992	90,929,282	1,187,290	Ref. 8.1.2
368OR	368	OR	507,592,695	516,401,080	8,808,385	Ref. 8.1.2
368UT	368	UT	619,040,785	633,830,565	14,789,780	Ref. 8.1.2
368WA	368	WA	124,866,844	126,307,998	1,441,153	Ref. 8.1.2
368WY-ALL	368	WY-ALL	117,021,717	118,315,718	1,294,001	Ref. 8.1.2
368WY-ALL	368	WY-ALL	16,353,336	16,504,039	150,703	Ref. 8.1.2
369CA	369	CA	29,012,920	29,391,780	378,860	Ref. 8.1.2
369ID	369	ID	49,833,806	51,462,014	1,628,208	Ref. 8.1.2
369OR	369	OR	333,375,787	341,018,477	7,642,689	Ref. 8.1.2
369UT	369	UT	393,633,144	407,031,936	13,398,792	Ref. 8.1.2
369WA	369	WA	74,998,970	76,558,861	1,559,891	Ref. 8.1.2
369WY-ALL	369	WY-ALL	58,061,377	59,255,985	1,194,608	Ref. 8.1.2
369WY-ALL	369	WY-ALL	17,409,880	17,748,977	339,097	Ref. 8.1.3
370CA	370	CA	8,792,587	8,948,377	155,790	Ref. 8.1.3
370ID	370	ID	18,541,405	15,490,563	(3,050,841)	Ref. 8.1.3
370OR	370	OR	99,424,329	100,856,167	1,431,837	Ref. 8.1.3
370UT	370	UT	103,320,903	108,278,107	4,957,204	Ref. 8.1.3
370WA	370	WA	14,776,143	15,218,965	442,823	Ref. 8.1.3
370WY-ALL	370	WY-ALL	14,651,113	14,884,102	232,988	Ref. 8.1.3
370WY-ALL	370	WY-ALL	2,766,432	2,829,548	63,116	Ref. 8.1.3
371CA	371	CA	281,349	282,044	695	Ref. 8.1.3
371ID	371	ID	170,637	170,779	142	Ref. 8.1.3

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371OR	371	OR	2,663,467	2,666,174	2,707	Ref. 8.1.3
371UT	371	UT	4,177,320	4,167,222	(10,098)	Ref. 8.1.3
371WA	371	WA	517,599	523,832	6,233	Ref. 8.1.3
371WY-ALL	371	WY-ALL	834,301	837,979	3,678	Ref. 8.1.3
371WY-ALL	371	WY-ALL	155,938	154,991	(947)	Ref. 8.1.3
373CA	373	CA	788,381	788,293	(88)	Ref. 8.1.3
373ID	373	ID	841,883	855,503	13,620	Ref. 8.1.3
373OR	373	OR	25,037,721	24,995,553	(42,167)	Ref. 8.1.3
373UT	373	UT	21,319,307	21,396,574	77,267	Ref. 8.1.3
373WA	373	WA	4,000,689	4,044,918	44,229	Ref. 8.1.3
373WY-ALL	373	WY-ALL	8,655,658	8,711,623	55,965	Ref. 8.1.3
373WY-ALL	373	WY-ALL	2,283,626	2,300,283	16,657	Ref. 8.1.3
389CA	389	CA	996,659	996,659	-	Ref. 8.1.3
389CN	389	CN	1,128,506	1,128,506	-	Ref. 8.1.3
389CAGE	389	CAGE	332	332	-	Ref. 8.1.3
389ID	389	ID	193,901	193,901	-	Ref. 8.1.3
389OR	389	OR	6,116,556	6,116,556	-	Ref. 8.1.3
389SG	389	SG	1,228	1,228	-	Ref. 8.1.3
389SO	389	SO	7,611,617	7,611,617	-	Ref. 8.1.3
389UT	389	UT	4,080,600	4,080,600	-	Ref. 8.1.3
389WA	389	WA	1,098,826	1,098,826	-	Ref. 8.1.3
389WY-ALL	389	WY-ALL	1,915,819	1,915,819	-	Ref. 8.1.3
389WY-ALL	389	WY-ALL	677,198	677,198	-	Ref. 8.1.3
390CA	390	CA	4,326,040	4,329,900	3,860	Ref. 8.1.3
390CN	390	CN	8,207,715	8,207,715	-	Ref. 8.1.3
390ID	390	ID	12,232,908	12,511,587	278,678	Ref. 8.1.3
390OR	390	OR	42,888,056	43,361,603	473,546	Ref. 8.1.3
390CAEE	390	CAEE	893,648	893,893	244	Ref. 8.1.3
390CAGE	390	CAGE	497,786	497,786	-	Ref. 8.1.3
390CAGW	390	CAGW	10,644	10,644	-	Ref. 8.1.3
390SG	390	SG	11,452,009	11,436,637	(15,372)	Ref. 8.1.3
390SO	390	SO	104,088,842	107,927,629	3,838,787	Ref. 8.1.3
390UT	390	UT	46,332,598	46,859,117	526,518	Ref. 8.1.3
390WA	390	WA	14,196,107	14,293,983	97,876	Ref. 8.1.3
390WY-ALL	390	WY-ALL	16,424,056	16,581,015	156,960	Ref. 8.1.3
390WY-ALL	390	WY-ALL	4,045,062	4,059,204	14,143	Ref. 8.1.3
391CA	391	CA	155,844	161,810	5,966	Ref. 8.1.3
391CN	391	CN	3,592,749	3,741,428	148,679	Ref. 8.1.3
391ID	391	ID	462,018	505,691	43,673	Ref. 8.1.3
391OR	391	OR	2,322,770	2,186,073	(136,696)	Ref. 8.1.3
391CAEE	391	CAEE	31,954	31,954	-	Ref. 8.1.3
391CAGE	391	CAGE	2,703,570	2,860,396	156,827	Ref. 8.1.3
391CAGW	391	CAGW	241,559	241,136	(423)	Ref. 8.1.3
391JBG	391	JBG	273,249	273,249	-	Ref. 8.1.3
391SO	391	SO	65,845,922	73,966,018	8,120,096	Ref. 8.1.3
391SG	391	SG	1,014,823	1,042,683	27,860	Ref. 8.1.3
391UT	391	UT	1,633,433	1,680,121	46,688	Ref. 8.1.3
391WA	391	WA	370,827	432,210	61,382	Ref. 8.1.3
391WY-ALL	391	WY-ALL	2,066,666	2,213,676	147,011	Ref. 8.1.3
391WY-ALL	391	WY-ALL	130,416	130,923	508	Ref. 8.1.3
392CA	392	CA	2,801,706	2,988,048	186,342	Ref. 8.1.3
392ID	392	ID	8,981,001	9,571,676	590,675	Ref. 8.1.4
392OR	392	OR	27,376,942	29,150,555	1,773,613	Ref. 8.1.4
392CAEE	392	CAEE	328,145	327,360	(785)	Ref. 8.1.4
392CAGE	392	CAGE	9,115,415	9,023,337	(92,078)	Ref. 8.1.4

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392CAGW	392	CAGW	213,777	213,777	-	Ref. 8.1.4
392JBG	392	JBG	2,873,357	2,833,940	(39,417)	Ref. 8.1.4
392SO	392	SO	7,397,913	6,816,645	(581,268)	Ref. 8.1.4
392SG	392	SG	11,734,003	11,881,992	147,989	Ref. 8.1.4
392UT	392	UT	46,356,307	49,705,028	3,348,721	Ref. 8.1.4
392WA	392	WA	6,106,154	6,362,058	255,904	Ref. 8.1.4
392WY-ALL	392	WY-ALL	12,955,356	13,444,474	489,118	Ref. 8.1.4
392WY-ALL	392	WY-ALL	2,632,995	2,978,425	345,430	Ref. 8.1.4
393CA	393	CA	167,531	155,725	(11,806)	Ref. 8.1.4
393ID	393	ID	598,768	598,768	-	Ref. 8.1.4
393OR	393	OR	2,734,990	2,832,050	97,060	Ref. 8.1.4
393SO	393	SO	234,652	218,185	(16,466)	Ref. 8.1.4
393CAGE	393	CAGE	3,365,265	3,386,452	21,187	Ref. 8.1.4
393CAGW	393	CAGW	212,657	185,579	(27,078)	Ref. 8.1.4
393JBG	393	JBG	962,320	962,320	-	Ref. 8.1.4
393SG	393	SG	1,637,075	1,930,021	292,946	Ref. 8.1.4
393UT	393	UT	3,800,221	4,039,604	239,383	Ref. 8.1.4
393WA	393	WA	690,054	697,337	7,282	Ref. 8.1.4
393WY-ALL	393	WY-ALL	1,252,456	1,252,456	-	Ref. 8.1.4
393WY-ALL	393	WY-ALL	1,338	1,338	-	Ref. 8.1.4
394CA	394	CA	912,724	1,049,230	136,507	Ref. 8.1.4
394ID	394	ID	2,225,778	2,213,363	(12,414)	Ref. 8.1.4
394OR	394	OR	11,054,728	10,736,615	(318,113)	Ref. 8.1.4
394CAEE	394	CAEE	125,691	125,691	-	Ref. 8.1.4
394CAGE	394	CAGE	15,082,435	15,118,375	35,940	Ref. 8.1.4
394CAGW	394	CAGW	726,395	740,012	13,617	Ref. 8.1.4
394JBG	394	JBG	2,835,298	2,760,229	(75,070)	Ref. 8.1.4
394SO	394	SO	1,895,974	1,834,480	(61,494)	Ref. 8.1.4
394SG	394	SG	3,131,799	3,416,254	284,456	Ref. 8.1.4
394UT	394	UT	16,026,870	16,440,130	413,261	Ref. 8.1.4
394WA	394	WA	2,723,740	2,747,537	23,797	Ref. 8.1.4
394WY-ALL	394	WY-ALL	4,118,241	4,157,122	38,880	Ref. 8.1.4
394WY-ALL	394	WY-ALL	358,239	332,950	(25,289)	Ref. 8.1.4
395CA	395	CA	521,363	458,677	(62,685)	Ref. 8.1.4
395ID	395	ID	1,348,362	1,362,565	14,203	Ref. 8.1.4
395OR	395	OR	9,739,255	10,077,812	338,558	Ref. 8.1.4
395CAEE	395	CAEE	1,333,377	1,326,007	(7,371)	Ref. 8.1.4
395CAGE	395	CAGE	3,517,770	3,579,573	61,802	Ref. 8.1.4
395CAGW	395	CAGW	216,607	221,524	4,916	Ref. 8.1.4
395JBG	395	JBG	481,323	509,013	27,690	Ref. 8.1.4
395SO	395	SO	5,105,751	5,157,059	51,308	Ref. 8.1.4
395SG	395	SG	2,386,880	2,420,370	33,490	Ref. 8.1.4
395UT	395	UT	7,746,452	7,853,680	107,228	Ref. 8.1.4
395WA	395	WA	1,445,755	1,440,732	(5,023)	Ref. 8.1.4
395WY-ALL	395	WY-ALL	2,689,032	2,658,825	(30,207)	Ref. 8.1.4
395WY-ALL	395	WY-ALL	95,909	93,882	(2,027)	Ref. 8.1.4
396CA	396	CA	6,246,178	6,295,271	49,093	Ref. 8.1.4
396ID	396	ID	14,578,663	15,715,950	1,137,287	Ref. 8.1.5
396OR	396	OR	46,683,310	49,807,715	3,124,405	Ref. 8.1.5
396CAEE	396	CAEE	236,686	236,686	-	Ref. 8.1.5
396CAGE	396	CAGE	28,626,660	28,727,272	100,611	Ref. 8.1.5
396CAGW	396	CAGW	191,644	191,644	-	Ref. 8.1.5
396JBG	396	JBG	10,463,493	10,463,493	-	Ref. 8.1.5
396SO	396	SO	6,264,798	4,271,748	(1,993,050)	Ref. 8.1.5
396SG	396	SG	7,143,244	6,926,187	(217,056)	Ref. 8.1.5

PacifiCorp
Washington 2023 General Rate Case
End-of-Period Plant Balances - Historical

Indicator	Account	Factor	Jun-22 AMA	Jun-22 EOP	Adjustment	Reference
396UT	396	UT	58,879,356	65,698,108	6,818,752	Ref. 8.1.5
396WA	396	WA	9,641,672	9,586,835	(54,837)	Ref. 8.1.5
396WY-ALL	396	WY-ALL	21,841,174	23,423,417	1,582,244	Ref. 8.1.5
396WY-ALL	396	WY-ALL	4,600,263	4,619,769	19,506	Ref. 8.1.5
397CA	397	CA	6,266,555	6,055,732	(210,823)	Ref. 8.1.5
397CN	397	CN	3,631,876	3,448,556	(183,319)	Ref. 8.1.5
397ID	397	ID	13,404,816	14,078,525	673,709	Ref. 8.1.5
397OR	397	OR	69,786,710	61,510,721	(8,275,989)	Ref. 8.1.5
397CAEE	397	CAEE	361,776	361,776	-	Ref. 8.1.5
397CAGE	397	CAGE	27,233,850	27,359,605	125,755	Ref. 8.1.5
397CAGW	397	CAGW	1,137,680	1,088,989	(48,691)	Ref. 8.1.5
397JBG	397	JBG	4,278,750	4,350,097	71,347	Ref. 8.1.5
397SG	397	SG	151,808,410	157,464,560	5,656,151	Ref. 8.1.5
397SO	397	SO	93,040,701	93,806,364	765,663	Ref. 8.1.5
397UT	397	UT	61,500,171	63,118,439	1,618,269	Ref. 8.1.5
397WA	397	WA	12,683,726	12,654,472	(29,254)	Ref. 8.1.5
397WY-ALL	397	WY-ALL	25,190,098	26,250,471	1,060,372	Ref. 8.1.5
397WY-ALL	397	WY-ALL	6,002,487	6,001,735	(752)	Ref. 8.1.5
398CA	398	CA	52,115	55,876	3,761	Ref. 8.1.5
398CN	398	CN	78,824	78,664	(160)	Ref. 8.1.5
398ID	398	ID	72,813	81,419	8,606	Ref. 8.1.5
398OR	398	OR	1,221,626	1,316,437	94,811	Ref. 8.1.5
398CAEE	398	CAEE	3,966	3,966	-	Ref. 8.1.5
398CAGE	398	CAGE	1,831,679	1,836,354	4,675	Ref. 8.1.5
398CAGW	398	CAGW	24,068	24,068	-	Ref. 8.1.5
398JBG	398	JBG	266,410	266,410	-	Ref. 8.1.5
398SO	398	SO	2,189,602	2,041,619	(147,983)	Ref. 8.1.5
398SG	398	SG	762,522	798,636	36,114	Ref. 8.1.5
398UT	398	UT	1,384,719	1,418,687	33,968	Ref. 8.1.5
398WA	398	WA	180,414	188,744	8,329	Ref. 8.1.5
398WY-ALL	398	WY-ALL	236,117	235,630	(487)	Ref. 8.1.5
398WY-ALL	398	WY-ALL	17,232	17,232	-	Ref. 8.1.5
399CAEE	399	CAEE	1,822,901	1,822,901	-	Ref. 8.1.5
DPCA	DP	CA	4,603,901	5,003,733	399,832	Ref. 8.1.6
DPID	DP	ID	7,779,103	6,405,568	(1,373,536)	Ref. 8.1.6
DPOR	DP	OR	36,634,694	18,469,818	(18,164,876)	Ref. 8.1.6
DPUT	DP	UT	68,063,616	30,360,100	(37,703,515)	Ref. 8.1.6
DPWA	DP	WA	6,987,978	11,302,326	4,314,349	Ref. 8.1.6
DPWY-ALL	DP	WY-ALL	15,196,230	6,201,657	(8,994,573)	Ref. 8.1.6
GPSO	GP	SO	66,694,958	66,640,291	(54,667)	Ref. 8.1.6
SPCAGE	SP	CAGE	(25,052,297)	(25,098,096)	(45,799)	Ref. 8.1.6
SPSG	SP	SG	83,492,168	101,248,385	17,756,217	Ref. 8.1.6
TPCAGE	TP	CAGE	(47,828)	(15,000)	32,828	Ref. 8.1.6
TPCAGW	TP	CAGW	(24,071)	-	24,071	Ref. 8.1.6
TPSG	TP	SG	575,618,829	210,753,558	(364,865,271)	Ref. 8.1.6
			<u>31,784,200,759</u>	<u>32,203,234,196</u>	<u>419,033,437</u>	

**PacifiCorp
Washington 2023 General Rate Case
Regulatory Assets and Liabilities Amortization - Year 1**

PAGE 8.2

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Rate Base:							
Accum. Accel. Depreciation Reg. Liability	254	PRO	34,836,222	WA	Situs	34,836,222	8.2.1
Washington CETA Amort.	182M	PRO	49,361	WA	Situs	49,361	8.2.3
Adjustment to Expense:							
Washington CETA Amort.	407	PRO	826,093	WA	Situs	826,093	8.2.3
COVID-19 Deferral Amort.	407	PRO	5,273,956	WA	Situs	5,273,956	8.2.4
Electric Vehicle Supply Equipment (EVSE)	407	PRO	911,209	WA	Situs	911,209	8.2.6
Adjustment to Tax:							
Accum. Accel. Depreciation Reg. Liability	SCHMAT	PRO	17,418,111	WA	Situs	17,418,111	
Accum. Accel. Depreciation Reg. Liability	41110	PRO	(4,282,521)	WA	Situs	(4,282,521)	
Accum. Accel. Depreciation Reg. Liability	190	PRO	(8,564,968)	WA	Situs	(8,564,968)	
Washington CETA - SCHMDT	SCHMDT	PRO	(1,538,649)	WA	Situs	(1,538,649)	
Washington CETA - 41010	41010	PRO	(378,302)	WA	Situs	(378,302)	
Washington CETA - 283	283	PRO	(3,027)	WA	Situs	(3,027)	

Description of Adjustment:

This adjustment reflects the anticipated end of amortization for amortization of accumulated regulatory liability approved in Docket No. UE-152253 for the Washington accelerated depreciation of Colstrip and Jim Bridger facilities. The Company is also requesting a one-year amortization period of all deferred amounts for COVID-19 costs, Electric Vehicle Supply Equipment Pilot Program costs, and deferred CETA costs.

PacifiCorp
Washington 2023 General Rate Case
Regulatory Asset/Liabilities Amortization - Year 1
Accelerated Coal-Fired Plant Depreciation Amortization

PAGE 8.2.1

	<u>Amortization</u>	<u>Rate Base</u>	
Test Period Amount (below)	-	(34,836,222)	Ref 8.2
Pro Forma Amount (below)	-	-	below
Adjustment:	-	34,836,222	
	<u>Ref 8.2</u>	<u>Ref 8.2</u>	

	<u>Beginning Bal.</u>	<u>Amortization</u>	<u>Ending Bal.</u>	<u>AMA Bal.</u>
Opening Balance			(43,545,278)	
2021 July	(43,545,278)	1,451,509	(42,093,769)	
August	(42,093,769)	1,451,509	(40,642,260)	
September	(40,642,260)	1,451,509	(39,190,750)	
October	(39,190,750)	1,451,509	(37,739,241)	
November	(37,739,241)	1,451,509	(36,287,732)	
December	(36,287,732)	1,451,509	(34,836,222)	
2022 January	(34,836,222)	1,451,509	(33,384,713)	
February	(33,384,713)	1,451,509	(31,933,204)	
March	(31,933,204)	1,451,509	(30,481,695)	
April	(30,481,695)	1,451,509	(29,030,185)	
May	(29,030,185)	1,451,509	(27,578,676)	
June	(27,578,676)	1,451,509	(26,127,167)	(34,836,222)
July	(26,127,167)	1,451,509	(24,675,658)	
August	(24,675,658)	1,451,509	(23,224,148)	
September	(23,224,148)	1,451,509	(21,772,639)	
October	(21,772,639)	1,451,509	(20,321,130)	
November	(20,321,130)	1,451,509	(18,869,621)	
December	(18,869,621)	1,451,509	(17,418,111)	
2023 January	(17,418,111)	1,451,509	(15,966,602)	
February	(15,966,602)	1,451,509	(14,515,093)	
March	(14,515,093)	1,451,509	(13,063,583)	
April	(13,063,583)	1,451,509	(11,612,074)	
May	(11,612,074)	1,451,509	(10,160,565)	
June	(10,160,565)	1,451,509	(8,709,056)	
July	(8,709,056)	1,451,509	(7,257,546)	
August	(7,257,546)	1,451,509	(5,806,037)	
September	(5,806,037)	1,451,509	(4,354,528)	
October	(4,354,528)	1,451,509	(2,903,019)	
November	(2,903,019)	1,451,509	(1,451,509)	
December	(1,451,509)	1,451,509	-	
2024 January	-	-	-	
February	-	-	-	
March	-	-	-	
April	-	-	-	
May	-	-	-	
June	-	-	-	
July	-	-	-	
August	-	-	-	
September	-	-	-	
October	-	-	-	
November	-	-	-	
December	-	-	-	
Pro Forma Amort =			-	

PacifiCorp
Washington 2023 General Rate Case
Regulatory Asset/Liabilities Amortization - Year 1
Accelerated Depreciation on Coal-Fired Plants
GL Account 288411 - Actuals for 12 Months Ended June 2022

Year	Month	Amortization	Accumulated Balance
2021	6	-	(43,545,278)
2021	7	1,451,509	(42,093,769)
2021	8	1,451,509	(40,642,260)
2021	9	1,451,509	(39,190,750)
2021	10	1,451,509	(37,739,241)
2021	11	1,451,509	(36,287,732)
2021	12	1,451,509	(34,836,222)
2022	1	1,451,509	(33,384,713)
2022	2	1,451,509	(31,933,204)
2022	3	1,451,509	(30,481,695)
2022	4	1,451,509	(29,030,185)
2022	5	1,451,509	(27,578,676)
2022	6	1,451,509	(26,127,167)
AMA Balance			(34,836,222) Ref 8.2.1

GL Account Balance
Account Number 288411
Calendar Year 2021

Calendar Year 2022

Period	Debit	Credit	Balance	Cumulative balance	Period	Debit	Credit	Balance	Cumulative balance
Balance Car...				52,254,333.72	Balance Car...				34,836,222.48
1	1,451,509.27		1,451,509.27	50,802,824.45	1	1,451,509.27		1,451,509.27	33,384,713.21
2	1,451,509.27		1,451,509.27	49,351,315.18	2	1,451,509.27		1,451,509.27	31,933,203.94
3	1,451,509.27		1,451,509.27	47,899,805.91	3	1,451,509.27		1,451,509.27	30,481,694.67
4	1,451,509.27		1,451,509.27	46,448,296.64	4	1,451,509.27		1,451,509.27	29,030,185.40
5	1,451,509.27		1,451,509.27	44,996,787.37	5	1,451,509.27		1,451,509.27	27,578,676.13
6	1,451,509.27		1,451,509.27	43,545,278.10	6	1,451,509.27		1,451,509.27	26,127,166.86
7	1,451,509.27		1,451,509.27	42,093,768.83	7	1,451,509.27		1,451,509.27	24,675,657.59
8	1,451,509.27		1,451,509.27	40,642,259.56	8	1,451,509.27		1,451,509.27	23,224,148.32
9	1,451,509.27		1,451,509.27	39,190,750.29	9	1,451,509.27		1,451,509.27	21,772,639.05
10	1,451,509.27		1,451,509.27	37,739,241.02	10	1,451,509.27		1,451,509.27	20,321,129.78
11	1,451,509.27		1,451,509.27	36,287,731.75	11	1,451,509.27		1,451,509.27	18,869,620.51
12	1,451,509.27		1,451,509.27	34,836,222.48	12	1,451,509.27		1,451,509.27	17,418,111.24

PacifiCorp
Washington 2023 General Rate Case
Regulatory Asset/Liabilities Amortization - Year 1
Clean Energy Transformation Act (CETA) Deferred Costs

PAGE 8.2.3

	<u>Amortization</u>	<u>Rate Base</u>	
Test Period Amount (below)	-	363,685	
Pro Forma Amount (below)	826,093	413,046	Ref 16.1.1
Adjustment:	<u>826,093</u>	<u>49,361</u>	
	Ref 8.2	Ref 8.2	

	<u>Beginning Bal.</u>	<u>Accrual</u>	<u>Amortization</u>	<u>Ending Bal.</u>	<u>AMA Bal.</u>
Opening Balance				-	
2021 July	-	-	-	-	
August	-	-	-	-	
September	-	-	-	-	
October	-	318,382	-	318,382	
November	318,382	107,465	-	425,848	
December	425,848	56,072	-	481,920	
2022 January	481,920	13,742	-	495,662	
February	495,662	11,576	-	507,239	
March	507,239	62,186	-	569,425	
April	569,425	38,219	-	607,644	
May	607,644	30,182	-	637,825	
June	637,825	2,728	-	640,553	363,685
July	640,553	26,348	-	666,901	
August	666,901	13,519	-	680,420	
September	680,420	22,611	-	703,030	
October	703,030	82,630	-	785,660	
November	785,660	38,135	-	823,796	
December	823,796	2,297	-	826,093	
2023 January	826,093	-	-	826,093	
February	826,093	-	-	826,093	
March	826,093	-	-	826,093	
April	826,093	-	-	826,093	
May	826,093	-	-	826,093	
June	826,093	-	-	826,093	
July	826,093	-	-	826,093	
August	826,093	-	-	826,093	
September	826,093	-	-	826,093	
October	826,093	-	-	826,093	
November	826,093	-	-	826,093	
December	826,093	-	-	826,093	
2024 January	826,093	-	(68,841)	757,252	
February	757,252	-	(68,841)	688,411	
March	688,411	-	(68,841)	619,570	
April	619,570	-	(68,841)	550,729	
May	550,729	-	(68,841)	481,887	
June	481,887	-	(68,841)	413,046	
July	413,046	-	(68,841)	344,205	
August	344,205	-	(68,841)	275,364	
September	275,364	-	(68,841)	206,523	
October	206,523	-	(68,841)	137,682	
November	137,682	-	(68,841)	68,841	
December	68,841	-	(68,841)	(0)	413,046
Pro Forma Amort =			(826,093)		

PacifiCorp
Washington 2023 General Rate Case
Regulatory Asset/Liabilities Amortization - Year 1
COVID-19 Deferred Costs

PAGE 8.2.4

	<u>Amortization</u>	
Test Period Amount (below)	-	
Pro Forma Amount (below)	<u>5,273,956</u>	Ref 16.1.5
Adjustment:	<u>5,273,956</u>	
	<u>Ref 8.2</u>	

	<u>Opening Bal.</u>	<u>Accrual</u>	<u>Amortization</u>	<u>Ending Bal.</u>
Opening Balance				1,475,474
2021 July	1,475,474	142,838	-	1,618,312
August	1,618,312	231,975	-	1,850,287
September	1,850,287	151,250	-	2,001,537
October	2,001,537	122,962	-	2,124,499
November	2,124,499	198,205	-	2,322,704
December	2,322,704	683,356	-	3,006,060
2022 January	3,006,060	60,277	-	3,066,337
February	3,066,337	19,508	-	3,085,845
March	3,085,845	13,443	-	3,099,288
April	3,099,288	-	-	3,099,288
May	3,099,288	2,038	-	3,101,325
June	3,101,325	-	-	3,101,325
July	3,101,325	-	-	3,101,325
August	3,101,325	-	-	3,101,325
September	3,101,325	2,172,631	-	5,273,956
October	5,273,956	-	-	5,273,956
November	5,273,956	-	-	5,273,956
December	5,273,956	-	-	5,273,956
2023 January	5,273,956	-	-	5,273,956
February	5,273,956	-	-	5,273,956
March	5,273,956	-	-	5,273,956
April	5,273,956	-	-	5,273,956
May	5,273,956	-	-	5,273,956
June	5,273,956	-	-	5,273,956
July	5,273,956	-	-	5,273,956
August	5,273,956	-	-	5,273,956
September	5,273,956	-	-	5,273,956
October	5,273,956	-	-	5,273,956
November	5,273,956	-	-	5,273,956
December	5,273,956	-	-	5,273,956
2024 January	5,273,956	-	(439,496)	4,834,460
February	4,834,460	-	(439,496)	4,394,963
March	4,394,963	-	(439,496)	3,955,467
April	3,955,467	-	(439,496)	3,515,971
May	3,515,971	-	(439,496)	3,076,474
June	3,076,474	-	(439,496)	2,636,978
July	2,636,978	-	(439,496)	2,197,482
August	2,197,482	-	(439,496)	1,757,985
September	1,757,985	-	(439,496)	1,318,489
October	1,318,489	-	(439,496)	878,993
November	878,993	-	(439,496)	439,496
December	439,496	-	(439,496)	0

Pro Forma Amort = (5,273,956)

PacifiCorp
Washington 2023 General Rate Case
Regulatory Asset/Liabilities Amortization - Year 1
WA COVID-19 Bill Assistance Program
GL Account 187362 - Actuals for 12 Months Ended June 2022

Year	Month	Accrual	Accumulated Balance
2021	6	-	1,475,474
2021	7	142,838	1,618,312
2021	8	231,975	1,850,287
2021	9	151,250	2,001,537
2021	10	122,962	2,124,499
2021	11	198,205	2,322,704
2021	12	683,356	3,006,060
2022	1	60,277	3,066,337
2022	2	19,508	3,085,845
2022	3	13,443	3,099,288
2022	4	-	3,099,288
2022	5	2,038	3,101,325
2022	6	-	3,101,325
AMA Balance			2,555,323

GL Account Balance
Account Number 187362
Calendar Year 2021

Calendar Year 2022

Period	Debit	Credit	Balance	Cumulative balance	Period	Debit	Credit	Balance	Cumulative balance
Balance Car...					Balance Car...				3,006,059.70
1					1	61,995.09	1,718.11	60,276.98	3,066,336.68
2					2	19,508.02		19,508.02	3,085,844.70
3					3	13,442.98		13,442.98	3,099,287.68
4	1,077,050.32	405.00	1,076,645.32	1,076,645.32	4				3,099,287.68
5	227,215.76	1,084.11	226,131.65	1,302,776.97	5	2,037.62		2,037.62	3,101,325.30
6	172,696.54		172,696.54	1,475,473.51	6				3,101,325.30
7	144,651.11	1,812.73	142,838.38	1,618,311.89	7				3,101,325.30
8	232,631.16	656.36	231,974.80	1,850,286.69	8				3,101,325.30
9	151,250.06		151,250.06	2,001,536.75	9				3,101,325.30
10	122,962.16		122,962.16	2,124,498.91	10				3,101,325.30
11	199,269.81	1,064.95	198,204.86	2,322,703.77	11				3,101,325.30
12	683,355.93		683,355.93	3,006,059.70	12				3,101,325.30

PacifiCorp
Washington 2023 General Rate Case
Regulatory Asset/Liabilities Amortization - Year 1
Electric Vehicle Supply Equipment Pilot Deferred Costs

	<u>Amortization</u>
Test Period Amount (below)	-
Pro Forma Amount (below)	911,209
Adjustment:	<u>911,209</u>
	Ref 8.2

	<u>Opening Bal.</u>	<u>Accrual</u>	<u>Amortization</u>	<u>Interest¹</u>	<u>Ending Bal.</u>
2021 June	-	-	-	-	396,621
July	396,621	96,788	-	1,205	494,615
August	494,615	1,698	-	1,342	497,655
September	497,655	4,791	-	1,354	503,800
October	503,800	1,354	-	1,366	506,520
November	506,520	25,231	-	1,406	533,158
December	533,158	61,560	-	1,527	596,245
January	596,245	3,079	-	1,619	600,943
2022 February	600,943	1,601	-	1,630	604,174
March	604,174	1,605	-	1,638	607,417
April	607,417	17,645	-	1,669	626,731
May	626,731	15,307	-	1,718	643,757
June	643,757	(370)	-	1,743	645,130
July	645,130	1,878	-	1,938	648,946
August	648,946	1,886	-	1,950	652,782
September	652,782	1,892	-	1,961	656,635
October	656,635	102,793	-	2,897	762,325
November	762,325	12,607	-	3,145	778,077
December	778,077	43,564	-	3,273	824,914
January	824,914	-	-	4,338	829,252
2023 February	829,252	-	-	4,360	833,612
March	833,612	-	-	4,383	837,996
April	837,996	-	-	4,406	842,402
May	842,402	-	-	4,430	846,832
June	846,832	-	-	4,453	851,285
July	851,285	-	-	4,476	855,761
August	855,761	-	-	4,500	860,261
September	860,261	-	-	4,524	864,784
October	864,784	-	-	4,547	869,332
November	869,332	-	-	4,571	873,903
December	873,903	-	-	4,595	878,498
January	878,498	-	(75,934)	4,819	807,383
2024 February	807,383	-	(75,934)	4,445	735,894
March	735,894	-	(75,934)	4,069	664,029
April	664,029	-	(75,934)	3,691	591,787
May	591,787	-	(75,934)	3,311	519,164
June	519,164	-	(75,934)	2,930	446,160
July	446,160	-	(75,934)	2,546	372,771
August	372,771	-	(75,934)	2,160	298,997
September	298,997	-	(75,934)	1,772	224,835
October	224,835	-	(75,934)	1,382	150,282
November	150,282	-	(75,934)	990	75,338
December	75,338	-	(75,934)	596	(0)
			Pro Forma Amort =	(911,209)	

¹ Interest rates based upon quarterly electric interest rate published by FERC

PacifiCorp
Washington 2023 General Rate Case
Regulatory Assets and Liabilities Amortization - Year 1
WA Electric Vehicle Supply Equipment Pilot Program
GL Account 187664 - Actuals for 12 Months Ended June 2022

Year	Month	Accrual	Accumulated Balance
2021	6	-	396,621
2021	7	96,788	493,410
2021	8	1,698	495,107
2021	9	4,791	499,899
2021	10	1,354	501,253
2021	11	25,231	526,484
2021	12	61,560	588,044
2022	1	3,079	591,123
2022	2	1,601	592,724
2022	3	1,605	594,329
2022	4	17,645	611,974
2022	5	15,307	627,281
2022	6	(370)	626,911
		AMA Balance	552,783

GL Account Balance
Account Number 187664
Calendar Year 2021

Calendar Year 2022

Period	Debit	Credit	Balance	Cumulative balance	Period	Debit	Credit	Balance	Cumulative balance
Balance Car...				221,506.86	Balance Car...				588,044.36
1	599.91		599.91	222,106.77	1	3,078.57		3,078.57	591,122.93
2	85,013.75		85,013.75	307,120.52	2	1,600.96		1,600.96	592,723.89
3	1,681.18		1,681.18	308,801.70	3	1,605.29		1,605.29	594,329.18
4	84,289.59		84,289.59	393,091.29	4	19,128.83	1,483.94	17,644.89	611,974.07
5	2,458.91		2,458.91	395,550.20	5	32,804.89	17,497.50	15,307.39	627,281.46
6	1,071.28		1,071.28	396,621.48	6	1,698.89	2,069.00	370.11-	626,911.35
7	96,788.12		96,788.12	493,409.60	7	1,880.73	2.80	1,877.93	628,789.28
8	1,697.81		1,697.81	495,107.41	8	1,886.37		1,886.37	630,675.65
9	4,791.26		4,791.26	499,898.67	9	1,892.03		1,892.03	632,567.68
10	1,353.89		1,353.89	501,252.56	10	102,792.84		102,792.84	735,360.52
11	25,231.33		25,231.33	526,483.89	11	12,606.95		12,606.95	747,967.47
12	61,560.47		61,560.47	588,044.36	12	53,143.13	9,578.50	43,564.63	791,532.10

**PacifiCorp
Washington 2023 General Rate Case
Customer Advances for Construction**

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Rate Base:							
Customer Advances	252	RES	(129,077)	CA	Situs	-	8.3.1
Customer Advances	252	RES	5,867,993	OR	Situs	-	8.3.1
Customer Advances	252	RES	(554,569)	WA	Situs	(554,569)	8.3.1
Customer Advances	252	RES	(1,308,982)	ID	Situs	-	8.3.1
Customer Advances	252	RES	(21,006,136)	UT	Situs	-	8.3.1
Customer Advances	252	RES	(1,346,291)	WY-ALL	Situs	-	8.3.1
Customer Advances	252	RES	(14,781,883)	SG	7.979%	(1,179,414)	8.3.1
Customer Advances	252	RES	3,913	CAGW	22.163%	867	8.3.1
Customer Advances	252	RES	33,255,032	CAGE	0.0000%	-	8.3.1
			-			(1,733,115)	

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 included in the historical period.

PacifiCorp
Washington 2023 General Rate Case
Customer Advances for Construction

PAGE 8.3.1

AMA Basis:

Account	AMA Booked Allocation	Correct Allocation	Adjustment	Ref.
252CA	-	(129,077)	(129,077)	8.3
252OR	(9,321,300)	(3,453,307)	5,867,993	8.3
252WA	-	(554,569)	(554,569)	8.3
252IDU	-	(1,308,982)	(1,308,982)	8.3
252UT	(247,394)	(21,253,530)	(21,006,136)	8.3
252WYP	-	(1,346,291)	(1,346,291)	8.3
252WYU	-	-	-	8.3
252SG	(19,119)	(14,801,002)	(14,781,883)	8.3
252CAGW	(3,913)	-	3,913	8.3
252CAGE	(33,255,032)	-	33,255,032	8.3
Total	(42,846,758)	(42,846,758)	-	

**PacifiCorp
Washington 2023 General Rate Case
Pro Forma Major Plant Additions - Year 1**

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Rate Base:							
Steam Plant	312	PRO	(0)	CAGW	22.163%	(0)	
Steam Plant	312	PRO	101,013,512	CAGE	0.000%	-	
Steam Plant	312	PRO	822,457	SG	7.979%	65,622	
Steam Plant	312	PRO	(0)	JBG	22.163%	(0)	
Hydro Plant	332	PRO	126,123,763	SG-P	7.979%	10,063,134	
Hydro Plant	332	PRO	49,145,588	SG-U	7.979%	3,921,217	
Other Plant	343	PRO	10,526,988	CAGW	22.163%	2,333,095	
Other Plant	343	PRO	32,248,418	CAGE	0.000%	-	
Other Plant	343	PRO	-	SG	7.979%	-	
Other Plant	343	PRO	111,904,572	SG-W	7.979%	8,928,617	
Transmission Plant	355	PRO	(67,370)	CAGW	22.163%	(14,931)	
Transmission Plant	355	PRO	-	CAGE	0.000%	-	
Transmission Plant	355	PRO	667,865,245	SG	7.979%	53,287,482	
Distribution Plant	360	PRO	9,367,075	Situs	WA	365,401	
Distribution Plant	361	PRO	18,137,402	Situs	WA	707,524	
Distribution Plant	362	PRO	150,086,739	Situs	WA	5,854,752	
Distribution Plant	363	PRO	-	Situs	WA	-	
Distribution Plant	364	PRO	184,396,982	Situs	WA	7,193,165	
Distribution Plant	365	PRO	115,339,329	Situs	WA	4,499,286	
Distribution Plant	366	PRO	58,065,884	Situs	WA	2,265,099	
Distribution Plant	367	PRO	133,883,960	Situs	WA	5,222,696	
Distribution Plant	368	PRO	199,436,012	Situs	WA	7,779,824	
Distribution Plant	369	PRO	125,497,156	Situs	WA	4,895,534	
Distribution Plant	370	PRO	34,042,557	Situs	WA	1,327,970	
Distribution Plant	371	PRO	1,124,468	Situs	WA	43,865	
Distribution Plant	373	PRO	8,059,255	Situs	WA	314,384	
General Plant	397	PRO	1,390,381	CA	0.000%	-	
General Plant	397	PRO	13,082,625	OR	0.000%	-	
General Plant	397	PRO	2,296,434	WA	100.000%	2,296,434	
General Plant	397	PRO	21,431,936	WYP	0.000%	-	
General Plant	397	PRO	34,129,334	UT	0.000%	-	
General Plant	397	PRO	4,786,724	ID	0.000%	-	
General Plant	397	PRO	(646,146)	WYU	0.000%	-	
General Plant	397	PRO	3,074,867	CAGE	0.000%	-	
General Plant	397	PRO	4,378,263	CAGW	22.163%	970,354	
General Plant	397	PRO	(1,539,375)	SG	7.979%	(122,823)	
General Plant	397	PRO	47,428,040	SO	7.085%	3,360,078	
General Plant	397	PRO	(2,360,402)	CN	6.743%	(159,161)	
General Plant	397	PRO	(2,480,848)	JBG	22.163%	(549,830)	
General Plant	397	PRO	(274,749)	CAEE	0.000%	-	
Mining Plant	399	PRO	-	CAEE	0.000%	-	
			<u>2,261,717,079</u>			<u>124,848,788</u>	

Description of Adjustment:

To reasonably represent the cost of system infrastructure required to serve our customers, the Company has identified capital projects that will be used and useful by December 31, 2024. This adjustment includes the average-of-monthly-average (AMA) balances of the plant additions that will be placed into service by December 31, 2024. Capital additions by functional category are summarized on separate sheets, indicating the in-service date and amount by project. Projects over \$10 million (total company basis) are described on pages 8.4.47 through 8.4.59. Retirements of plant in service are also walked forward through calendar year 2024. This adjustment reflects the net impact of capital additions, and retirements.

The related tax impact is included, as well as in adjustment 7.4.

**PacifiCorp
Washington 2023 General Rate Case
Pro Forma Major Plant Additions - Year 1**

PAGE 8.4.1

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
Adjustment to Expense:							
Intangible Plant	303	PRO	-	CA	0.000%	-	
Intangible Plant	303	PRO	(4,080,912)	CN	6.743%	(275,175)	
Intangible Plant	303	PRO	(33,572)	CAGW	22.163%	(7,441)	
Intangible Plant	303	PRO	(404,893)	CAGE	0.000%	-	
Intangible Plant	303	PRO	(2,070)	ID	0.000%	-	
Intangible Plant	303	PRO	(8,719)	OR	0.000%	-	
Intangible Plant	303	PRO	(9,320)	CAEE	0.000%	-	
Intangible Plant	303	PRO	-	JBG	22.163%	-	
Intangible Plant	303	PRO	(842,077)	SG	7.979%	(67,187)	
Intangible Plant	302	PRO	(111,974)	SG-P	7.979%	(8,934)	
Intangible Plant	302	PRO	(407,449)	SG-U	7.979%	(32,509)	
Intangible Plant	303	PRO	115,703,240	SO	7.085%	8,197,090	
Intangible Plant	302	PRO	(18,506)	UT	0.000%	-	
Intangible Plant	303	PRO	-	WA	100.000%	-	
Intangible Plant	303	PRO	-	WYP	0.000%	-	
Intangible Plant	303	PRO	-	WYU	0.000%	-	
Intangible Plant	303	PRO	-	SG-P	7.979%	-	
			<u>109,783,748</u>			<u>7,805,843</u>	
		Total	<u>2,371,500,827</u>			<u>132,654,631</u>	8.4.3
Adjustment to Tax:							
Sch M Add - SO - 2024 Bk Depr	SCHMAT	PRO	(4,760,611)	SO	7.085%	(337,269)	
Sch M Add - SG - 2024 Bk Depr	SCHMAT	PRO	(343,103)	SG	7.979%	(27,375)	
			<u>(5,103,714)</u>			<u>(364,645)</u>	
Sch M Ded - SO - 2024 Tax Depr	SCHMDT	PRO	(42,797,310)	SO	7.085%	(3,032,010)	
Sch M Ded - SG - 2024 Tax Depr	SCHMDT	PRO	5,443,652	SG	7.979%	434,337	
			<u>(37,353,658)</u>			<u>(2,597,673)</u>	
DIT Exp - SO - 2024 Bk Depr	41110	PRO	1,170,472	SO	7.085%	82,923	
DIT Exp - SG - 2024 Bk Depr	41110	PRO	84,357	SG	7.979%	6,731	
			<u>1,254,829</u>			<u>89,654</u>	
DIT Exp - SO - 2024 Tax Depr	41010	PRO	(10,522,405)	SO	7.085%	(745,468)	
DIT Exp - SG - 2024 Tax Depr	41010	PRO	1,338,408	SG	7.979%	106,789	
			<u>(9,183,997)</u>			<u>(638,680)</u>	
ADIT - SO	282	PRO	4,111,910	SO	7.085%	291,312	
ADIT - SG	282	PRO	(21,859)	SG	7.979%	(1,744)	
			<u>4,090,051</u>			<u>289,568</u>	

Description of Adjustment:

To reasonably represent the cost of system infrastructure required to serve our customers, the Company has identified capital projects that will be used and useful by December 31, 2024. This adjustment includes the average-of-monthly-average (AMA) balances of the plant additions that will be placed into service by December 31, 2024. Capital additions by functional category are summarized on separate sheets, indicating the in-service date and amount by project. Projects over \$10 million (total company basis) are described on pages 8.4.47 through 8.4.59. Retirements of plant in service are also walked forward through calendar year 2024. This adjustment reflects the net impact of capital additions, and retirements.

The related tax impact is included, as well as in adjustment 7.4.

**PacifiCorp
Washington 2023 General Rate Case
Pro Forma Major Plant Additions - Year 1**

Description	Account	Factor	Adjusted	EPIS Balance	Adjustment
			End of Period June 2022 EPIS Balance	AMA Dec 2024	
Steam Production Plant:					
Control Area Generation - West	312	CAGW	-	(0)	(0)
Control Area Generation - East	312	CAGE	5,026,172,275	5,125,461,645	99,289,370
Pollution Control	312	CAGE	-	1,724,141	1,724,141
System Generation	312	SG	257,611,478	258,433,934	822,457
Jim Bridger Generation	312	JBG	-	(0)	(0)
Total Steam Plant			<u>5,283,783,752</u>	<u>5,385,619,721</u>	<u>101,835,969</u>
Hydro Production Plant:					
System Generation	332	SG-P	841,768,603	967,892,365	126,123,763
System Generation	332	SG-U	198,751,006	247,896,594	49,145,588
Klamath	332	SG-P	98,522,128	98,522,128	-
Total Hydro Plant			<u>1,139,041,736</u>	<u>1,314,311,087</u>	<u>175,269,351</u>
Other Production Plant:					
Control Area Generation - West	343	CAGW	543,279,730	553,806,718	10,526,988
Control Area Generation - East	343	CAGE	1,480,021,002	1,512,269,419	32,248,418
System Generation	343	SG	116,955	116,955	-
System Generation - Wind	343	SG-W	3,421,364,172	3,533,268,744	111,904,572
Total Other Production Plant			<u>5,444,781,858</u>	<u>5,599,461,836</u>	<u>154,679,978</u>
Transmission Plant:					
Control Area Generation - West	355	CAGW	17,801,179	17,733,809	(67,370)
Control Area Generation - East	355	CAGE	168,851,161	168,851,161	-
System Generation	355	SG	7,520,512,176	8,188,377,421	667,865,245
Total Transmission Plant			<u>7,707,164,516</u>	<u>8,374,962,392</u>	<u>667,797,875</u>
Distribution Plant:					
California	360-373	CA	320,828,679	434,658,507	113,829,828
Oregon	360-373	OR	2,475,862,628	2,691,461,590	215,598,962
Washington	360-373	WA	600,413,327	640,882,829	40,469,502
Eastern Wyoming	360-373	WYP	719,738,226	767,599,326	47,861,101
Utah	360-373	UT	3,519,711,367	4,087,985,181	568,273,814
Idaho	360-373	ID	412,551,494	464,708,152	52,156,658
Western Wyoming	360-373	WYU	149,318,047	148,565,002	(753,044)
Total Distribution Plant			<u>8,198,423,768</u>	<u>9,235,860,589</u>	<u>1,037,436,820</u>
General Plant:					
California	397	CA	22,546,929	23,937,311	1,390,381
Oregon	397	OR	217,096,137	230,178,761	13,082,625
Washington	397	WA	49,502,732	51,799,167	2,296,434
Eastern Wyoming	397	WYP	92,132,905	113,564,841	21,431,936
Utah	397	UT	260,893,513	295,022,847	34,129,334
Idaho	397	ID	56,833,443	61,620,168	4,786,724
Western Wyoming	397	WYU	18,912,655	18,266,509	(646,146)
Control Area Generation - East	397	CAGE	92,389,483	95,464,350	3,074,867
Control Area Generation - West	397	CAGW	2,917,373	7,295,636	4,378,263
System Generation	397	SG	197,318,568	195,779,193	(1,539,375)
General Office	397	SO	370,291,657	417,719,696	47,428,040
Customer Service	397	CN	16,604,870	14,244,468	(2,360,402)
Jim Bridger	397	JBG	22,418,750	19,937,902	(2,480,848)
Control Area Energy - East	397	CAEE	3,307,331	3,032,583	(274,749)
Total General Plant			<u>1,423,166,345</u>	<u>1,547,863,430</u>	<u>124,697,085</u>

**PacifiCorp
Washington 2023 General Rate Case
Pro Forma Major Plant Additions - Year 1**

Description	Account	Factor	Adjusted	EPIS Balance	Adjustment
			End of Period June 2022 EPIS Balance	AMA Dec 2024	
Mining Plant:					
Coal Mine	399	CAEE	1,822,901	1,822,901	-
Total Mining Plant			1,822,901	1,822,901	-
Intangible Plant:					
California	303	CA	481,167	481,167	-
Customer Service	303	CN	225,843,744	221,762,833	(4,080,912)
Control Area Generation - West	303	CAGW	29,296,316	29,262,744	(33,572)
Control Area Generation - East	303	CAGE	69,448,695	69,043,803	(404,893)
Idaho	303	ID	4,369,418	4,367,348	(2,070)
Oregon	303	OR	4,615,415	4,606,696	(8,719)
Control Area Energy - East	303	CAEE	9,106	(214)	(9,320)
Jim Bridger	303	JBG	2,634,359	2,634,359	-
System Generation	303	SG	110,425,702	109,583,625	(842,077)
System Generation	302	SG-P	103,455,075	103,343,101	(111,974)
System Generation	302	SG-U	10,499,692	10,092,243	(407,449)
General Office	303	SO	451,886,805	567,590,045	115,703,240
Utah	302	UT	(26,167,501)	(26,186,007)	(18,506)
Washington	303	WA	2,036,986	2,036,986	-
Eastern Wyoming	303	WYP	5,750,431	5,750,431	-
Western Wyoming	303	WYU	-	-	-
Klamath	303	SG-P	74,111,750	74,111,750	-
Total Intangible Plant			1,068,697,162	1,178,480,911	109,783,748
Total EPIS Balance			30,266,882,039	32,638,382,866	2,371,500,827
				Ref. 8.4.31	Ref 8.4

**PacifiCorp
Washington 2023 General Rate Case
Pro Forma Major Plant Additions
and Retirements (Total Company)**

Description	Factor	Adjusted			Adjusted			Adjusted		
		EPIS Balance Jun 2022	Capital Additions	Retirements	EPIS Balance Jul 2022	Capital Additions	Retirements	EPIS Balance Aug 2022	Capital Additions	Retirements
Steam Production Plant:										
Control Area Generation - West	CAGW	(0)	-	-	(0)	-	-	(0)	-	-
Control Area Generation - East	CAGE	5,026,172,275	3,664,691	(2,442,612)	5,027,394,354	1,525,469	(2,442,612)	5,026,477,212	3,026,494	(2,442,612)
System Generation	SG	101,248,385	(5,570)	(58,810)	101,184,005	(5,570)	(58,810)	101,119,625	(5,570)	(58,810)
Jim Bridger	JBG	(0)	-	-	(0)	-	-	(0)	-	-
Pollution Control Equipment	CAGE	-	-	-	-	-	-	-	-	-
Geothermal - Blundell	SG	29,848,130	-	-	29,848,130	-	-	29,848,130	-	-
Geothermal - Blundell	SG	126,514,962	-	-	126,514,962	-	-	126,514,962	-	-
Total Steam Plant		5,283,783,752	3,659,121	(2,501,422)	5,284,941,452	1,519,899	(2,501,422)	5,283,959,929	3,020,924	(2,501,422)
Hydro Production Plant:										
System Generation	SG-P	841,768,603	1,942,696	(244,985)	843,466,313	2,038,772	(244,985)	845,260,100	13,122,649	(244,985)
System Generation	SG-U	198,751,006	(55,003)	(76,017)	198,619,985	3,667,620	(76,017)	202,211,588	1,068,874	(76,017)
Klamath	SG-P	98,522,128	-	-	98,522,128	-	-	98,522,128	-	-
Total Hydro Plant		1,139,041,736	1,887,693	(321,002)	1,140,608,426	5,706,393	(321,002)	1,145,993,816	14,191,523	(321,002)
Other Production Plant:										
Control Area Generation - West	CAGW	543,279,730	3,094	(92,879)	543,189,946	647,176	(92,879)	543,744,242	3,085	(92,879)
Control Area Generation - East	CAGE	1,480,021,002	(99,780)	(1,535,625)	1,478,385,597	(99,780)	(1,535,625)	1,476,750,192	98,041	(1,535,625)
System Generation	SG	116,955	-	-	116,955	-	-	116,955	-	-
System Generation - Wind	SG-W	3,421,364,172	145,791	(122,592)	3,421,387,371	27,467	(122,592)	3,421,292,247	194,472	(122,592)
Total Other Plant		5,444,781,858	49,105	(1,751,095)	5,443,079,868	574,863	(1,751,095)	5,441,903,636	295,597	(1,751,095)
Transmission Plant:										
Control Area Generation - West	CAGW	17,801,179	-	(2,807)	17,798,372	-	(2,807)	17,795,565	-	(2,807)
Control Area Generation - East	CAGE	168,851,161	-	-	168,851,161	-	-	168,851,161	-	-
System Generation	SG	7,520,512,176	5,267,234	(1,369,981)	7,524,409,429	18,507,647	(1,369,981)	7,541,547,095	8,997,577	(1,369,981)
Jim Bridger	JBG	-	-	-	-	-	-	-	-	-
Total Transmission Plant		7,707,164,516	5,267,234	(1,372,788)	7,711,058,962	18,507,647	(1,372,788)	7,728,193,820	8,997,577	(1,372,788)
Distribution Plant:										
California	CA	320,828,679	2,305,918	(151,471)	322,983,127	2,701,707	(151,471)	325,533,363	2,548,193	(151,471)
Oregon	OR	2,475,862,628	7,743,777	(1,833,415)	2,481,772,991	9,232,904	(1,833,415)	2,489,172,480	8,675,497	(1,833,415)
Washington	WA	600,413,327	1,102,134	(198,519)	601,316,942	2,093,445	(198,519)	603,211,867	910,985	(198,519)
Eastern Wyoming	WYP	719,738,226	1,510,976	(276,213)	720,972,988	3,060,934	(276,213)	723,757,709	2,234,490	(276,213)
Utah	UT	3,519,711,367	31,789,903	(1,532,456)	3,549,968,814	16,745,139	(1,532,456)	3,565,181,498	18,675,791	(1,532,456)
Idaho	ID	412,551,494	4,910,427	(195,685)	417,266,237	2,524,235	(195,685)	419,594,788	4,659,777	(195,685)
Western Wyoming	WYU	149,318,047	-	(31,377)	149,286,670	-	(31,377)	149,255,293	-	(31,377)
Total Distribution Plant		8,198,423,768	49,363,136	(4,219,136)	8,243,567,769	36,358,365	(4,219,136)	8,275,706,998	37,704,733	(4,219,136)

**PacifiCorp
Washington 2023 General Rate Case
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and Retirements (Total Company)**

Description	Factor	Adjusted			Adjusted			Adjusted		
		EPIS Balance Jun 2022	Capital Additions	Retirements	EPIS Balance Jul 2022	Capital Additions	Retirements	EPIS Balance Aug 2022	Capital Additions	Retirements
General Plant:										
California	CA	22,546,929	36,977	(57,419)	22,526,487	18,640	(57,419)	22,487,708	74,828	(57,419)
Oregon	OR	217,096,137	1,726,567	(610,103)	218,212,600	274,746	(610,103)	217,877,243	2,072,826	(610,103)
Washington	WA	49,502,732	134,156	(110,961)	49,525,927	113,030	(110,961)	49,527,996	515,612	(110,961)
Eastern Wyoming	WYP	92,132,905	527,749	(183,594)	92,477,060	350,187	(183,594)	92,643,653	739,226	(183,594)
Utah	UT	260,893,513	1,505,403	(448,297)	261,950,619	1,813,981	(448,297)	263,316,303	3,024,306	(448,297)
Idaho	ID	56,833,443	109,405	(66,774)	56,876,074	110,666	(66,774)	56,919,966	317,530	(66,774)
Western Wyoming	WYU	18,912,655	-	(26,923)	18,885,732	-	(26,923)	18,858,810	-	(26,923)
Control Area Generation - West	CAGW	2,917,373	-	(16,338)	2,901,035	-	(16,338)	2,884,697	-	(16,338)
Control Area Generation - East	CAGE	92,389,483	59,862	(328,370)	92,120,975	528,076	(328,370)	92,320,681	46,416	(328,370)
System Generation	SG	197,318,568	250,907	(338,180)	197,231,295	987,274	(338,180)	197,880,389	450,323	(338,180)
General Office	SO	370,291,657	1,871,105	(1,382,441)	370,780,321	2,211,388	(1,382,441)	371,609,268	5,295,664	(1,382,441)
Customer Service	CN	16,604,870	-	(98,350)	16,506,520	-	(98,350)	16,408,169	-	(98,350)
Jim Bridger	JBG	22,418,750	-	(103,369)	22,315,381	-	(103,369)	22,212,013	-	(103,369)
Control Area Energy - East	CAEE	3,307,331	-	(11,448)	3,295,883	-	(11,448)	3,284,435	-	(11,448)
Total General Plant		1,423,166,345	6,222,132	(3,782,567)	1,425,605,910	6,407,989	(3,782,567)	1,428,231,332	12,536,732	(3,782,567)
Mining Plant:										
Coal Mine	CAEE	1,822,901	-	-	1,822,901	-	-	1,822,901	-	-
Total Mining Plant		1,822,901	-	-	1,822,901	-	-	1,822,901	-	-
Intangible Plant:										
California	CA	481,167	-	-	481,167	-	-	481,167	-	-
Customer Service	CN	225,843,744	-	(170,038)	225,673,706	-	(170,038)	225,503,668	-	(170,038)
Control Area Generation - West	CAGW	29,296,316	-	(1,399)	29,294,917	-	(1,399)	29,293,518	-	(1,399)
Control Area Generation - East	CAGE	69,448,695	-	(16,871)	69,431,825	-	(16,871)	69,414,954	-	(16,871)
Idaho	ID	4,369,418	-	(86)	4,369,332	-	(86)	4,369,246	-	(86)
Oregon	OR	4,615,415	-	(363)	4,615,052	-	(363)	4,614,689	-	(363)
Control Area Energy - East	CAEE	9,106	-	(388)	8,717	-	(388)	8,329	-	(388)
System Generation	SG	110,425,702	-	(35,087)	110,390,616	-	(35,087)	110,355,529	-	(35,087)
Klamath Hydro Relicensing	SG-P	74,111,750	-	-	74,111,750	-	-	74,111,750	-	-
System Generation	SG-P	103,455,075	-	(4,666)	103,450,409	-	(4,666)	103,445,744	-	(4,666)
System Generation	SG-U	10,499,692	-	(16,977)	10,482,715	-	(16,977)	10,465,738	-	(16,977)
Jim Bridger	JBG	2,634,359	-	-	2,634,359	-	-	2,634,359	-	-
General Office	SO	451,886,805	15,216,933	(558,870)	466,544,868	9,686,310	(558,870)	475,672,308	6,921,020	(558,870)
Utah	UT	(26,167,501)	-	(771)	(26,168,272)	-	(771)	(26,169,043)	-	(771)
Washington	WA	2,036,986	-	-	2,036,986	-	-	2,036,986	-	-
Eastern Wyoming	WYP	5,750,431	-	-	5,750,431	-	-	5,750,431	-	-
Western Wyoming	WYU	-	-	-	-	-	-	-	-	-
Total Intangible Plant		1,068,697,162	15,216,933	(805,516)	1,083,108,580	9,686,310	(805,516)	1,091,989,374	6,921,020	(805,516)
Total		30,266,882,039	81,665,354	(14,753,525)	30,333,793,868	78,761,465	(14,753,525)	30,397,801,807	83,668,105	(14,753,525)

PacifiCorp
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Description	Factor	Adjusted			Adjusted			Adjusted		
		EPIS Balance Sep 2022	Capital Additions	Retirements	EPIS Balance Oct 2022	Capital Additions	Retirements	EPIS Balance Nov 2022	Capital Additions	Retirements
Steam Production Plant:										
Control Area Generation - West	CAGW	(0)	-	-	(0)	-	-	(0)	-	-
Control Area Generation - East	CAGE	5,027,061,094	5,800,238	(2,442,612)	5,030,418,720	12,169,013	(2,442,612)	5,040,145,122	31,111,123	(2,442,612)
System Generation	SG	101,055,245	(5,570)	(58,810)	100,990,865	(5,570)	(58,810)	100,926,485	(5,570)	(58,810)
Jim Bridger	JBG	(0)	-	-	(0)	-	-	(0)	-	-
Pollution Control Equipment	CAGE	-	-	-	-	-	-	-	252,341	-
Geothermal - Blundell	SG	29,848,130	-	-	29,848,130	-	-	29,848,130	-	-
Geothermal - Blundell	SG	126,514,962	-	-	126,514,962	121,193	-	126,636,155	228,669	-
Total Steam Plant		5,284,479,431	5,794,668	(2,501,422)	5,287,772,678	12,284,636	(2,501,422)	5,297,555,893	31,586,563	(2,501,422)
Hydro Production Plant:										
System Generation	SG-P	858,137,764	5,853,927	(244,985)	863,746,705	12,645,769	(244,985)	876,147,489	12,485,256	(244,985)
System Generation	SG-U	203,204,445	1,501,816	(76,017)	204,630,244	1,726,366	(76,017)	206,280,593	7,954,371	(76,017)
Klamath	SG-P	98,522,128	-	-	98,522,128	-	-	98,522,128	-	-
Total Hydro Plant		1,159,864,337	7,355,743	(321,002)	1,166,899,077	14,372,135	(321,002)	1,180,950,209	20,439,627	(321,002)
Other Production Plant:										
Control Area Generation - West	CAGW	543,654,448	101,194	(92,879)	543,662,763	3,085	(92,879)	543,572,969	6,472,851	(92,879)
Control Area Generation - East	CAGE	1,475,312,608	4,401	(1,535,625)	1,473,781,384	(99,173)	(1,535,625)	1,472,146,586	386,593	(1,535,625)
System Generation	SG	116,955	-	-	116,955	-	-	116,955	-	-
System Generation - Wind	SG-W	3,421,364,127	(48,235)	(122,592)	3,421,193,300	(48,235)	(122,592)	3,421,022,473	2,760,263	(122,592)
Total Other Plant		5,440,448,139	57,359	(1,751,095)	5,438,754,403	(144,324)	(1,751,095)	5,436,858,984	9,619,707	(1,751,095)
Transmission Plant:										
Control Area Generation - West	CAGW	17,792,758	-	(2,807)	17,789,951	-	(2,807)	17,787,144	-	(2,807)
Control Area Generation - East	CAGE	168,851,161	-	-	168,851,161	-	-	168,851,161	-	-
System Generation	SG	7,549,174,691	22,404,012	(1,369,981)	7,570,208,722	48,881,296	(1,369,981)	7,617,720,037	46,326,584	(1,369,981)
Jim Bridger	JBG	-	-	-	-	-	-	-	-	-
Total Transmission Plant		7,735,818,610	22,404,012	(1,372,788)	7,756,849,834	48,881,296	(1,372,788)	7,804,358,342	46,326,584	(1,372,788)
Distribution Plant:										
California	CA	327,930,086	4,134,816	(151,471)	331,913,431	17,441,770	(151,471)	349,203,731	10,211,526	(151,471)
Oregon	OR	2,496,014,561	8,996,447	(1,833,415)	2,503,177,593	12,152,099	(1,833,415)	2,513,496,278	15,151,722	(1,833,415)
Washington	WA	603,924,333	1,077,506	(198,519)	604,803,319	781,911	(198,519)	605,386,711	8,579,101	(198,519)
Eastern Wyoming	WYP	725,715,986	2,142,135	(276,213)	727,581,908	2,451,112	(276,213)	729,756,806	2,880,020	(276,213)
Utah	UT	3,582,324,833	32,259,098	(1,532,456)	3,613,051,474	21,885,208	(1,532,456)	3,633,404,226	27,804,147	(1,532,456)
Idaho	ID	424,058,880	4,263,474	(195,685)	428,126,670	1,694,474	(195,685)	429,625,459	2,412,742	(195,685)
Western Wyoming	WYU	149,223,916	-	(31,377)	149,192,539	-	(31,377)	149,161,163	-	(31,377)
Total Distribution Plant		8,309,192,595	52,873,476	(4,219,136)	8,357,846,935	56,406,574	(4,219,136)	8,410,034,374	67,039,258	(4,219,136)

**PacifiCorp
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and Retirements (Total Company)**

Description	Factor	Adjusted			Adjusted			Adjusted		
		EPIS Balance Sep 2022	Capital Additions	Retirements	EPIS Balance Oct 2022	Capital Additions	Retirements	EPIS Balance Nov 2022	Capital Additions	Retirements
General Plant:										
California	CA	22,505,117	78,366	(57,419)	22,526,064	56,992	(57,419)	22,525,637	51,279	(57,419)
Oregon	OR	219,339,966	1,955,568	(610,103)	220,685,431	2,216,134	(610,103)	222,291,461	2,802,648	(610,103)
Washington	WA	49,932,647	485,595	(110,961)	50,307,280	438,706	(110,961)	50,635,025	573,504	(110,961)
Eastern Wyoming	WYP	93,199,285	472,042	(183,594)	93,487,733	248,472	(183,594)	93,552,610	6,677,574	(183,594)
Utah	UT	265,892,312	2,393,485	(448,297)	267,837,500	2,242,034	(448,297)	269,631,237	9,864,497	(448,297)
Idaho	ID	57,170,722	210,285	(66,774)	57,314,233	250,413	(66,774)	57,497,871	1,163,169	(66,774)
Western Wyoming	WYU	18,831,887	-	(26,923)	18,804,964	-	(26,923)	18,778,041	-	(26,923)
Control Area Generation - West	CAGW	2,868,359	-	(16,338)	2,852,022	-	(16,338)	2,835,684	21,608	(16,338)
Control Area Generation - East	CAGE	92,038,728	45,366	(328,370)	91,755,724	826,047	(328,370)	92,253,402	153,874	(328,370)
System Generation	SG	197,992,532	172,198	(338,180)	197,826,550	10,250	(338,180)	197,498,621	1,897,779	(338,180)
General Office	SO	375,522,491	2,883,976	(1,382,441)	377,024,027	930,363	(1,382,441)	376,571,949	7,774,969	(1,382,441)
Customer Service	CN	16,309,819	-	(98,350)	16,211,469	-	(98,350)	16,113,119	-	(98,350)
Jim Bridger	JBG	22,108,644	-	(103,369)	22,005,275	-	(103,369)	21,901,907	-	(103,369)
Control Area Energy - East	CAEE	3,272,988	-	(11,448)	3,261,540	-	(11,448)	3,250,092	-	(11,448)
Total General Plant		1,436,985,497	8,696,881	(3,782,567)	1,441,899,812	7,219,411	(3,782,567)	1,445,336,656	30,980,901	(3,782,567)
Mining Plant:										
Coal Mine	CAEE	1,822,901	-	-	1,822,901	-	-	1,822,901	-	-
Total Mining Plant		1,822,901	-	-	1,822,901	-	-	1,822,901	-	-
Intangible Plant:										
California	CA	481,167	-	-	481,167	-	-	481,167	-	-
Customer Service	CN	225,333,630	-	(170,038)	225,163,592	-	(170,038)	224,993,554	-	(170,038)
Control Area Generation - West	CAGW	29,292,119	-	(1,399)	29,290,720	-	(1,399)	29,289,322	-	(1,399)
Control Area Generation - East	CAGE	69,398,084	-	(16,871)	69,381,213	-	(16,871)	69,364,343	-	(16,871)
Idaho	ID	4,369,160	-	(86)	4,369,073	-	(86)	4,368,987	-	(86)
Oregon	OR	4,614,325	-	(363)	4,613,962	-	(363)	4,613,599	-	(363)
Control Area Energy - East	CAEE	7,941	-	(388)	7,552	-	(388)	7,164	-	(388)
System Generation	SG	110,320,443	-	(35,087)	110,285,356	-	(35,087)	110,250,270	-	(35,087)
Klamath Hydro Relicensing	SG-P	74,111,750	-	-	74,111,750	-	-	74,111,750	-	-
System Generation	SG-P	103,441,078	-	(4,666)	103,436,412	-	(4,666)	103,431,747	-	(4,666)
System Generation	SG-U	10,448,761	-	(16,977)	10,431,784	-	(16,977)	10,414,807	-	(16,977)
Jim Bridger	JBG	2,634,359	-	-	2,634,359	-	-	2,634,359	-	-
General Office	SO	482,034,457	1,321,360	(558,870)	482,796,948	366,874	(558,870)	482,604,951	7,403,258	(558,870)
Utah	UT	(26,169,814)	-	(771)	(26,170,585)	-	(771)	(26,171,356)	-	(771)
Washington	WA	2,036,986	-	-	2,036,986	-	-	2,036,986	-	-
Eastern Wyoming	WYP	5,750,431	-	-	5,750,431	-	-	5,750,431	-	-
Western Wyoming	WYU	-	-	-	-	-	-	-	-	-
Total Intangible Plant		1,098,104,878	1,321,360	(805,516)	1,098,620,723	366,874	(805,516)	1,098,182,081	7,403,258	(805,516)
Total		30,466,716,387	98,503,500	(14,753,525)	30,550,466,362	139,386,602	(14,753,525)	30,675,099,439	213,395,897	(14,753,525)

PacifiCorp
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and Retirements (Total Company)

Description	Factor	Adjusted			Adjusted			Adjusted		
		EPIS Balance Dec 2022	Capital Additions	Retirements	EPIS Balance Jan 2023	Capital Additions	Retirements	EPIS Balance Feb 2023	Capital Additions	Retirements
Steam Production Plant:										
Control Area Generation - West	CAGW	(0)	-	-	(0)	-	-	(0)	-	-
Control Area Generation - East	CAGE	5,068,813,633	1,016,660	(2,442,612)	5,067,387,682	770,360	(2,442,612)	5,065,715,430	8,571,985	(2,442,612)
System Generation	SG	100,862,105	(5,570)	(58,810)	100,797,725	(5,570)	(58,810)	100,733,345	(5,570)	(58,810)
Jim Bridger	JBG	(0)	-	-	(0)	-	-	(0)	-	-
Pollution Control Equipment	CAGE	252,341	-	-	252,341	-	-	252,341	-	-
Geothermal - Blundell	SG	29,848,130	-	-	29,848,130	-	-	29,848,130	-	-
Geothermal - Blundell	SG	126,864,824	12,884	-	126,877,708	12,884	-	126,890,592	12,884	-
Total Steam Plant		5,326,641,034	1,023,974	(2,501,422)	5,325,163,587	777,674	(2,501,422)	5,323,439,839	8,579,299	(2,501,422)
Hydro Production Plant:										
System Generation	SG-P	888,387,759	(40,717)	(244,985)	888,102,057	(84,780)	(244,985)	887,772,292	1,191,899	(244,985)
System Generation	SG-U	214,158,947	(74,826)	(76,017)	214,008,103	2,762,183	(76,017)	216,694,269	(74,826)	(76,017)
Klamath	SG-P	98,522,128	-	-	98,522,128	-	-	98,522,128	-	-
Total Hydro Plant		1,201,068,834	(115,543)	(321,002)	1,200,632,289	2,677,402	(321,002)	1,202,988,688	1,117,073	(321,002)
Other Production Plant:										
Control Area Generation - West	CAGW	549,952,942	10,717	(92,879)	549,870,780	10,717	(92,879)	549,788,619	19,716	(92,879)
Control Area Generation - East	CAGE	1,470,997,555	(47,259)	(1,535,625)	1,469,414,671	(47,259)	(1,535,625)	1,467,831,786	136,436	(1,535,625)
System Generation	SG	116,955	-	-	116,955	-	-	116,955	-	-
System Generation - Wind	SG-W	3,423,660,145	35,267	(122,592)	3,423,572,820	35,267	(122,592)	3,423,485,495	3,631,235	(122,592)
Total Other Plant		5,444,727,596	(1,275)	(1,751,095)	5,442,975,226	(1,275)	(1,751,095)	5,441,222,855	3,787,387	(1,751,095)
Transmission Plant:										
Control Area Generation - West	CAGW	17,784,337	-	(2,807)	17,781,530	-	(2,807)	17,778,723	-	(2,807)
Control Area Generation - East	CAGE	168,851,161	-	-	168,851,161	-	-	168,851,161	-	-
System Generation	SG	7,662,676,639	4,161,739	(1,369,981)	7,665,468,397	3,621,747	(1,369,981)	7,667,720,163	18,625,265	(1,369,981)
Jim Bridger	JBG	-	-	-	-	-	-	-	-	-
Total Transmission Plant		7,849,312,137	4,161,739	(1,372,788)	7,852,101,088	3,621,747	(1,372,788)	7,854,350,047	18,625,265	(1,372,788)
Distribution Plant:										
California	CA	359,263,786	719,210	(151,471)	359,831,526	915,078	(151,471)	360,595,134	2,879,431	(151,471)
Oregon	OR	2,526,814,584	1,899,327	(1,833,415)	2,526,880,496	2,252,790	(1,833,415)	2,527,299,871	14,172,890	(1,833,415)
Washington	WA	613,767,293	537,245	(198,519)	614,106,018	650,476	(198,519)	614,557,974	2,050,427	(198,519)
Eastern Wyoming	WYP	732,360,613	1,385,182	(276,213)	733,469,582	1,491,837	(276,213)	734,685,205	1,776,963	(276,213)
Utah	UT	3,659,675,917	13,119,823	(1,532,456)	3,671,263,284	19,528,832	(1,532,456)	3,689,259,660	14,468,789	(1,532,456)
Idaho	ID	431,842,517	1,243,158	(195,685)	432,889,990	1,274,807	(195,685)	433,969,113	1,664,347	(195,685)
Western Wyoming	WYU	149,129,786	-	(31,377)	149,098,409	-	(31,377)	149,067,032	-	(31,377)
Total Distribution Plant		8,472,854,496	18,903,945	(4,219,136)	8,487,539,305	26,113,819	(4,219,136)	8,509,433,989	37,012,848	(4,219,136)

**PacifiCorp
Washington 2023 General Rate Case
Pro Forma Major Plant Additions
and Retirements (Total Company)**

Description	Factor	Adjusted			Adjusted			Adjusted		
		EPIS Balance Dec 2022	Capital Additions	Retirements	EPIS Balance Jan 2023	Capital Additions	Retirements	EPIS Balance Feb 2023	Capital Additions	Retirements
General Plant:										
California	CA	22,519,497	8,006	(57,419)	22,470,083	6,815	(57,419)	22,419,479	9,890	(57,419)
Oregon	OR	224,484,006	42,034	(610,103)	223,915,936	37,905	(610,103)	223,343,738	61,594	(610,103)
Washington	WA	51,097,568	11,241	(110,961)	50,997,847	9,465	(110,961)	50,896,351	14,014	(110,961)
Eastern Wyoming	WYP	100,046,590	592,218	(183,594)	100,455,214	271,938	(183,594)	100,543,558	315,139	(183,594)
Utah	UT	279,047,437	1,714,841	(448,297)	280,313,981	566,192	(448,297)	280,431,876	987,295	(448,297)
Idaho	ID	58,594,266	297,491	(66,774)	58,824,983	192,006	(66,774)	58,950,215	131,478	(66,774)
Western Wyoming	WYU	18,751,119	-	(26,923)	18,724,196	-	(26,923)	18,697,273	-	(26,923)
Control Area Generation - West	CAGW	2,840,954	-	(16,338)	2,824,616	-	(16,338)	2,808,278	-	(16,338)
Control Area Generation - East	CAGE	92,078,906	72,537	(328,370)	91,823,073	122,526	(328,370)	91,617,230	66,965	(328,370)
System Generation	SG	199,058,219	890,682	(338,180)	199,610,722	103,573	(338,180)	199,376,115	169,315	(338,180)
General Office	SO	382,964,477	453,021	(1,382,441)	382,035,057	7,544,050	(1,382,441)	388,196,667	2,911,994	(1,382,441)
Customer Service	CN	16,014,769	-	(98,350)	15,916,419	-	(98,350)	15,818,069	-	(98,350)
Jim Bridger	JBG	21,798,538	-	(103,369)	21,695,169	-	(103,369)	21,591,801	-	(103,369)
Control Area Energy - East	CAEE	3,238,644	-	(11,448)	3,227,196	-	(11,448)	3,215,748	-	(11,448)
Total General Plant		1,472,534,990	4,082,070	(3,782,567)	1,472,834,493	8,854,470	(3,782,567)	1,477,906,397	4,667,684	(3,782,567)
Mining Plant:										
Coal Mine	CAEE	1,822,901	-	-	1,822,901	-	-	1,822,901	-	-
Total Mining Plant		1,822,901	-	-	1,822,901	-	-	1,822,901	-	-
Intangible Plant:										
California	CA	481,167	-	-	481,167	-	-	481,167	-	-
Customer Service	CN	224,823,516	-	(170,038)	224,653,478	-	(170,038)	224,483,440	-	(170,038)
Control Area Generation - West	CAGW	29,287,923	-	(1,399)	29,286,524	-	(1,399)	29,285,125	-	(1,399)
Control Area Generation - East	CAGE	69,347,472	-	(16,871)	69,330,602	-	(16,871)	69,313,731	-	(16,871)
Idaho	ID	4,368,901	-	(86)	4,368,815	-	(86)	4,368,728	-	(86)
Oregon	OR	4,613,235	-	(363)	4,612,872	-	(363)	4,612,509	-	(363)
Control Area Energy - East	CAEE	6,776	-	(388)	6,387	-	(388)	5,999	-	(388)
System Generation	SG	110,215,183	-	(35,087)	110,180,096	-	(35,087)	110,145,010	-	(35,087)
Klamath Hydro Relicensing	SG-P	74,111,750	-	-	74,111,750	-	-	74,111,750	-	-
System Generation	SG-P	103,427,081	-	(4,666)	103,422,416	-	(4,666)	103,417,750	-	(4,666)
System Generation	SG-U	10,397,830	-	(16,977)	10,380,853	-	(16,977)	10,363,876	-	(16,977)
Jim Bridger	JBG	2,634,359	-	-	2,634,359	-	-	2,634,359	-	-
General Office	SO	489,449,339	608,866	(558,870)	489,499,334	2,081,389	(558,870)	491,021,853	7,080,100	(558,870)
Utah	UT	(26,172,127)	-	(771)	(26,172,898)	-	(771)	(26,173,669)	-	(771)
Washington	WA	2,036,986	-	-	2,036,986	-	-	2,036,986	-	-
Eastern Wyoming	WYP	5,750,431	-	-	5,750,431	-	-	5,750,431	-	-
Western Wyoming	WYU	-	-	-	-	-	-	-	-	-
Total Intangible Plant		1,104,779,823	608,866	(805,516)	1,104,583,173	2,081,389	(805,516)	1,105,859,046	7,080,100	(805,516)
Total		30,873,741,811	28,663,775	(14,753,525)	30,887,652,061	44,125,226	(14,753,525)	30,917,023,761	80,869,656	(14,753,525)

PacifiCorp
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Pro Forma Major Plant Additions
and Retirements (Total Company)

Description	Factor	Adjusted			Adjusted			Adjusted		
		EPIS Balance Mar 2023	Capital Additions	Retirements	EPIS Balance Apr 2023	Capital Additions	Retirements	EPIS Balance May 2023	Capital Additions	Retirements
Steam Production Plant:										
Control Area Generation - West	CAGW	(0)	-	-	(0)	-	-	(0)	-	-
Control Area Generation - East	CAGE	5,071,844,804	17,076,671	(2,442,612)	5,086,478,863	2,999,859	(2,442,612)	5,087,036,110	3,789,391	(2,442,612)
System Generation	SG	100,668,965	(5,570)	(58,810)	100,604,585	(5,570)	(58,810)	100,540,205	(5,570)	(58,810)
Jim Bridger	JBG	(0)	-	-	(0)	-	-	(0)	-	-
Pollution Control Equipment	CAGE	252,341	335,165	-	587,506	-	-	587,506	-	-
Geothermal - Blundell	SG	29,848,130	-	-	29,848,130	-	-	29,848,130	-	-
Geothermal - Blundell	SG	126,903,476	1,546,857	-	128,450,333	12,884	-	128,463,217	153,823	-
Total Steam Plant		5,329,517,716	18,953,123	(2,501,422)	5,345,969,418	3,007,173	(2,501,422)	5,346,475,169	3,937,644	(2,501,422)
Hydro Production Plant:										
System Generation	SG-P	888,719,205	1,763,663	(244,985)	890,237,883	264,394	(244,985)	890,257,291	1,526,127	(244,985)
System Generation	SG-U	216,543,425	(74,826)	(76,017)	216,392,582	(74,826)	(76,017)	216,241,739	550,826	(76,017)
Klamath	SG-P	98,522,128	-	-	98,522,128	-	-	98,522,128	-	-
Total Hydro Plant		1,203,784,759	1,688,837	(321,002)	1,205,152,593	189,568	(321,002)	1,205,021,158	2,076,953	(321,002)
Other Production Plant:										
Control Area Generation - West	CAGW	549,715,456	29,889	(92,879)	549,652,466	240,199	(92,879)	549,799,787	276,887	(92,879)
Control Area Generation - East	CAGE	1,466,432,598	420,315	(1,535,625)	1,465,317,288	41,033	(1,535,625)	1,463,822,695	(11,993)	(1,535,625)
System Generation	SG	116,955	-	-	116,955	-	-	116,955	-	-
System Generation - Wind	SG-W	3,426,994,138	35,267	(122,592)	3,426,906,814	35,267	(122,592)	3,426,819,489	3,631,235	(122,592)
Total Other Plant		5,443,259,147	485,470	(1,751,095)	5,441,993,522	316,499	(1,751,095)	5,440,558,926	3,896,129	(1,751,095)
Transmission Plant:										
Control Area Generation - West	CAGW	17,775,915	-	(2,807)	17,773,108	-	(2,807)	17,770,301	-	(2,807)
Control Area Generation - East	CAGE	168,851,161	-	-	168,851,161	-	-	168,851,161	-	-
System Generation	SG	7,684,975,447	8,589,569	(1,369,981)	7,692,195,035	31,039,094	(1,369,981)	7,721,864,147	23,150,583	(1,369,981)
Jim Bridger	JBG	-	-	-	-	-	-	-	-	-
Total Transmission Plant		7,871,602,523	8,589,569	(1,372,788)	7,878,819,304	31,039,094	(1,372,788)	7,908,485,609	23,150,583	(1,372,788)
Distribution Plant:										
California	CA	363,323,095	891,029	(151,471)	364,062,653	4,361,687	(151,471)	368,272,869	5,063,877	(151,471)
Oregon	OR	2,539,639,346	7,597,604	(1,833,415)	2,545,403,535	14,964,100	(1,833,415)	2,558,534,220	14,514,389	(1,833,415)
Washington	WA	616,409,882	1,674,045	(198,519)	617,885,407	2,775,393	(198,519)	620,462,281	2,790,272	(198,519)
Eastern Wyoming	WYP	736,185,955	1,842,221	(276,213)	737,751,963	1,849,494	(276,213)	739,325,243	2,194,437	(276,213)
Utah	UT	3,702,195,994	14,701,951	(1,532,456)	3,715,365,489	80,263,723	(1,532,456)	3,794,096,755	27,047,501	(1,532,456)
Idaho	ID	435,437,775	1,696,426	(195,685)	436,938,516	1,615,693	(195,685)	438,358,525	3,957,124	(195,685)
Western Wyoming	WYU	149,035,655	-	(31,377)	149,004,278	-	(31,377)	148,972,902	-	(31,377)
Total Distribution Plant		8,542,227,701	28,403,275	(4,219,136)	8,566,411,841	105,830,090	(4,219,136)	8,668,022,795	55,567,601	(4,219,136)

**PacifiCorp
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and Retirements (Total Company)**

Description	Factor	Adjusted			Adjusted			Adjusted		
		EPIS Balance Mar 2023	Capital Additions	Retirements	EPIS Balance Apr 2023	Capital Additions	Retirements	EPIS Balance May 2023	Capital Additions	Retirements
General Plant:										
California	CA	22,371,950	5,019	(57,419)	22,319,550	12,921	(57,419)	22,275,052	20,552	(57,419)
Oregon	OR	222,795,229	52,644	(610,103)	222,237,770	117,647	(610,103)	221,745,313	112,102	(610,103)
Washington	WA	50,799,404	8,139	(110,961)	50,696,581	20,380	(110,961)	50,606,000	28,564	(110,961)
Eastern Wyoming	WYP	100,675,103	313,362	(183,594)	100,804,871	1,491,210	(183,594)	102,112,487	600,035	(183,594)
Utah	UT	280,970,874	682,367	(448,297)	281,204,943	952,083	(448,297)	281,708,730	1,577,620	(448,297)
Idaho	ID	59,014,918	130,517	(66,774)	59,078,661	170,253	(66,774)	59,182,139	224,230	(66,774)
Western Wyoming	WYU	18,670,350	-	(26,923)	18,643,428	-	(26,923)	18,616,505	-	(26,923)
Control Area Generation - West	CAGW	2,791,941	45,071	(16,338)	2,820,674	-	(16,338)	2,804,336	-	(16,338)
Control Area Generation - East	CAGE	91,355,825	65,061	(328,370)	91,092,517	104,584	(328,370)	90,868,731	63,157	(328,370)
System Generation	SG	199,207,249	103,573	(338,180)	198,972,642	103,573	(338,180)	198,738,035	103,573	(338,180)
General Office	SO	389,726,220	1,751,720	(1,382,441)	390,095,500	1,248,097	(1,382,441)	389,961,156	13,196,394	(1,382,441)
Customer Service	CN	15,719,719	-	(98,350)	15,621,369	-	(98,350)	15,523,019	-	(98,350)
Jim Bridger	JBG	21,488,432	-	(103,369)	21,385,063	-	(103,369)	21,281,695	-	(103,369)
Control Area Energy - East	CAEE	3,204,300	-	(11,448)	3,192,853	-	(11,448)	3,181,405	-	(11,448)
Total General Plant		1,478,791,514	3,157,472	(3,782,567)	1,478,166,420	4,220,748	(3,782,567)	1,478,604,601	15,926,227	(3,782,567)
Mining Plant:										
Coal Mine	CAEE	1,822,901	-	-	1,822,901	-	-	1,822,901	-	-
Total Mining Plant		1,822,901	-	-	1,822,901	-	-	1,822,901	-	-
Intangible Plant:										
California	CA	481,167	-	-	481,167	-	-	481,167	-	-
Customer Service	CN	224,313,402	-	(170,038)	224,143,364	-	(170,038)	223,973,327	-	(170,038)
Control Area Generation - West	CAGW	29,283,726	-	(1,399)	29,282,327	-	(1,399)	29,280,929	-	(1,399)
Control Area Generation - East	CAGE	69,296,860	-	(16,871)	69,279,990	-	(16,871)	69,263,119	-	(16,871)
Idaho	ID	4,368,642	-	(86)	4,368,556	-	(86)	4,368,470	-	(86)
Oregon	OR	4,612,146	-	(363)	4,611,782	-	(363)	4,611,419	-	(363)
Control Area Energy - East	CAEE	5,611	-	(388)	5,223	-	(388)	4,834	-	(388)
System Generation	SG	110,109,923	-	(35,087)	110,074,837	-	(35,087)	110,039,750	-	(35,087)
Klamath Hydro Relicensing	SG-P	74,111,750	-	-	74,111,750	-	-	74,111,750	-	-
System Generation	SG-P	103,413,085	-	(4,666)	103,408,419	-	(4,666)	103,403,753	-	(4,666)
System Generation	SG-U	10,346,899	-	(16,977)	10,329,922	-	(16,977)	10,312,945	-	(16,977)
Jim Bridger	JBG	2,634,359	-	-	2,634,359	-	-	2,634,359	-	-
General Office	SO	497,543,083	2,801,718	(558,870)	499,785,930	2,303,706	(558,870)	501,530,766	6,704,769	(558,870)
Utah	UT	(26,174,441)	-	(771)	(26,175,212)	-	(771)	(26,175,983)	-	(771)
Washington	WA	2,036,986	-	-	2,036,986	-	-	2,036,986	-	-
Eastern Wyoming	WYP	5,750,431	-	-	5,750,431	-	-	5,750,431	-	-
Western Wyoming	WYU	-	-	-	-	-	-	-	-	-
Total Intangible Plant		1,112,133,630	2,801,718	(805,516)	1,114,129,833	2,303,706	(805,516)	1,115,628,023	6,704,769	(805,516)
Total		30,983,139,892	64,079,464	(14,753,525)	31,032,465,831	146,906,878	(14,753,525)	31,164,619,183	111,259,904	(14,753,525)

PacifiCorp
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and Retirements (Total Company)

Description	Factor	Adjusted			Adjusted			Adjusted		
		EPIS Balance Jun 2023	Capital Additions	Retirements	EPIS Balance Jul 2023	Capital Additions	Retirements	EPIS Balance Aug 2023	Capital Additions	Retirements
Steam Production Plant:										
Control Area Generation - West	CAGW	(0)	-	-	(0)	-	-	(0)	-	-
Control Area Generation - East	CAGE	5,088,382,889	580,785	(2,442,612)	5,086,521,062	511,161	(2,442,612)	5,084,589,611	790,942	(2,442,612)
System Generation	SG	100,475,825	(5,570)	(58,810)	100,411,445	(5,570)	(58,810)	100,347,065	(5,570)	(58,810)
Jim Bridger	JBG	(0)	-	-	(0)	-	-	(0)	-	-
Pollution Control Equipment	CAGE	587,506	-	-	587,506	-	-	587,506	-	-
Geothermal - Blundell	SG	29,848,130	-	-	29,848,130	-	-	29,848,130	-	-
Geothermal - Blundell	SG	128,617,040	12,884	-	128,629,924	12,884	-	128,642,808	12,884	-
Total Steam Plant		5,347,911,391	588,099	(2,501,422)	5,345,998,068	518,475	(2,501,422)	5,344,015,121	798,256	(2,501,422)
Hydro Production Plant:										
System Generation	SG-P	891,538,434	(84,780)	(244,985)	891,208,668	(84,780)	(244,985)	890,878,903	(84,780)	(244,985)
System Generation	SG-U	216,716,547	1,245,055	(76,017)	217,885,584	(74,826)	(76,017)	217,734,741	(74,826)	(76,017)
Klamath	SG-P	98,522,128	-	-	98,522,128	-	-	98,522,128	-	-
Total Hydro Plant		1,206,777,109	1,160,274	(321,002)	1,207,616,380	(159,606)	(321,002)	1,207,135,772	(159,606)	(321,002)
Other Production Plant:										
Control Area Generation - West	CAGW	549,983,796	73,884	(92,879)	549,964,801	26,655	(92,879)	549,898,578	26,655	(92,879)
Control Area Generation - East	CAGE	1,462,275,077	(47,259)	(1,535,625)	1,460,692,193	(47,259)	(1,535,625)	1,459,109,309	(47,259)	(1,535,625)
System Generation	SG	116,955	-	-	116,955	-	-	116,955	-	-
System Generation - Wind	SG-W	3,430,328,132	35,267	(122,592)	3,430,240,807	35,267	(122,592)	3,430,153,483	3,631,235	(122,592)
Total Other Plant		5,442,703,960	61,892	(1,751,095)	5,441,014,756	14,663	(1,751,095)	5,439,278,324	3,610,631	(1,751,095)
Transmission Plant:										
Control Area Generation - West	CAGW	17,767,494	-	(2,807)	17,764,687	-	(2,807)	17,761,880	-	(2,807)
Control Area Generation - East	CAGE	168,851,161	-	-	168,851,161	-	-	168,851,161	-	-
System Generation	SG	7,743,644,749	8,860,925	(1,369,981)	7,751,135,692	14,735,696	(1,369,981)	7,764,501,407	5,067,668	(1,369,981)
Jim Bridger	JBG	-	-	-	-	-	-	-	-	-
Total Transmission Plant		7,930,263,404	8,860,925	(1,372,788)	7,937,751,540	14,735,696	(1,372,788)	7,951,114,448	5,067,668	(1,372,788)
Distribution Plant:										
California	CA	373,185,275	3,979,072	(151,471)	377,012,877	701,787	(151,471)	377,563,193	585,344	(151,471)
Oregon	OR	2,571,215,195	16,910,320	(1,833,415)	2,586,292,100	6,439,549	(1,833,415)	2,590,898,234	3,738,479	(1,833,415)
Washington	WA	623,054,033	4,453,038	(198,519)	627,308,552	1,304,789	(198,519)	628,414,821	773,249	(198,519)
Eastern Wyoming	WYP	741,243,467	1,947,187	(276,213)	742,914,441	2,173,215	(276,213)	744,811,443	2,098,905	(276,213)
Utah	UT	3,819,611,801	14,678,822	(1,532,456)	3,832,758,166	15,765,392	(1,532,456)	3,846,991,103	16,827,453	(1,532,456)
Idaho	ID	442,119,965	1,632,870	(195,685)	443,557,150	1,836,567	(195,685)	445,198,032	1,943,130	(195,685)
Western Wyoming	WYU	148,941,525	-	(31,377)	148,910,148	-	(31,377)	148,878,771	-	(31,377)
Total Distribution Plant		8,719,371,260	43,601,309	(4,219,136)	8,758,753,434	28,221,299	(4,219,136)	8,782,755,597	25,966,559	(4,219,136)

**PacifiCorp
Washington 2023 General Rate Case
Pro Forma Major Plant Additions
and Retirements (Total Company)**

Description	Factor	Adjusted			Adjusted			Adjusted		
		EPIS Balance Jun 2023	Capital Additions	Retirements	EPIS Balance Jul 2023	Capital Additions	Retirements	EPIS Balance Aug 2023	Capital Additions	Retirements
General Plant:										
California	CA	22,238,184	35,271	(57,419)	22,216,036	14,321	(57,419)	22,172,938	303,193	(57,419)
Oregon	OR	221,247,312	263,965	(610,103)	220,901,174	291,970	(610,103)	220,583,040	498,362	(610,103)
Washington	WA	50,523,603	52,831	(110,961)	50,465,473	23,420	(110,961)	50,377,932	45,626	(110,961)
Eastern Wyoming	WYP	102,528,928	4,333,009	(183,594)	106,678,342	597,131	(183,594)	107,091,879	436,223	(183,594)
Utah	UT	282,838,052	876,446	(448,297)	283,266,201	1,333,614	(448,297)	284,151,518	1,177,695	(448,297)
Idaho	ID	59,339,595	157,271	(66,774)	59,430,092	223,367	(66,774)	59,586,684	171,762	(66,774)
Western Wyoming	WYU	18,589,582	-	(26,923)	18,562,659	-	(26,923)	18,535,737	-	(26,923)
Control Area Generation - West	CAGW	2,787,998	-	(16,338)	2,771,660	-	(16,338)	2,755,322	108,456	(16,338)
Control Area Generation - East	CAGE	90,603,519	72,054	(328,370)	90,347,203	735,412	(328,370)	90,754,245	224,686	(328,370)
System Generation	SG	198,503,428	103,573	(338,180)	198,268,820	103,573	(338,180)	198,034,213	103,573	(338,180)
General Office	SO	401,775,109	4,439,480	(1,382,441)	404,832,149	2,007,348	(1,382,441)	405,457,057	1,665,280	(1,382,441)
Customer Service	CN	15,424,669	-	(98,350)	15,326,318	-	(98,350)	15,227,968	-	(98,350)
Jim Bridger	JBG	21,178,326	-	(103,369)	21,074,957	-	(103,369)	20,971,589	-	(103,369)
Control Area Energy - East	CAEE	3,169,957	-	(11,448)	3,158,509	-	(11,448)	3,147,061	-	(11,448)
Total General Plant		1,490,748,262	10,333,901	(3,782,567)	1,497,299,596	5,330,156	(3,782,567)	1,498,847,185	4,734,855	(3,782,567)
Mining Plant:										
Coal Mine	CAEE	1,822,901	-	-	1,822,901	-	-	1,822,901	-	-
Total Mining Plant		1,822,901	-	-	1,822,901	-	-	1,822,901	-	-
Intangible Plant:										
California	CA	481,167	-	-	481,167	-	-	481,167	-	-
Customer Service	CN	223,803,289	-	(170,038)	223,633,251	-	(170,038)	223,463,213	-	(170,038)
Control Area Generation - West	CAGW	29,279,530	-	(1,399)	29,278,131	-	(1,399)	29,276,732	-	(1,399)
Control Area Generation - East	CAGE	69,246,249	-	(16,871)	69,229,378	-	(16,871)	69,212,508	-	(16,871)
Idaho	ID	4,368,383	-	(86)	4,368,297	-	(86)	4,368,211	-	(86)
Oregon	OR	4,611,056	-	(363)	4,610,692	-	(363)	4,610,329	-	(363)
Control Area Energy - East	CAEE	4,446	-	(388)	4,058	-	(388)	3,669	-	(388)
System Generation	SG	110,004,664	-	(35,087)	109,969,577	-	(35,087)	109,934,491	-	(35,087)
Klamath Hydro Relicensing	SG-P	74,111,750	-	-	74,111,750	-	-	74,111,750	-	-
System Generation	SG-P	103,399,088	-	(4,666)	103,394,422	-	(4,666)	103,389,757	-	(4,666)
System Generation	SG-U	10,295,968	-	(16,977)	10,278,991	-	(16,977)	10,262,014	-	(16,977)
Jim Bridger	JBG	2,634,359	-	-	2,634,359	-	-	2,634,359	-	-
General Office	SO	507,676,665	8,783,636	(558,870)	515,901,431	2,468,190	(558,870)	517,810,751	3,321,610	(558,870)
Utah	UT	(26,176,754)	-	(771)	(26,177,525)	-	(771)	(26,178,296)	-	(771)
Washington	WA	2,036,986	-	-	2,036,986	-	-	2,036,986	-	-
Eastern Wyoming	WYP	5,750,431	-	-	5,750,431	-	-	5,750,431	-	-
Western Wyoming	WYU	-	-	-	-	-	-	-	-	-
Total Intangible Plant		1,121,527,276	8,783,636	(805,516)	1,129,505,397	2,468,190	(805,516)	1,131,168,071	3,321,610	(805,516)
Total		31,261,125,562	73,390,036	(14,753,525)	31,319,762,073	51,128,872	(14,753,525)	31,356,137,420	43,339,972	(14,753,525)

PacifiCorp
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Pro Forma Major Plant Additions
and Retirements (Total Company)

Description	Factor	Adjusted			Adjusted			Adjusted		
		EPIS Balance Sep 2023	Capital Additions	Retirements	EPIS Balance Oct 2023	Capital Additions	Retirements	EPIS Balance Nov 2023	Capital Additions	Retirements
Steam Production Plant:										
Control Area Generation - West	CAGW	(0)	-	-	(0)	-	-	(0)	-	-
Control Area Generation - East	CAGE	5,082,937,942	4,388,793	(2,442,612)	5,084,884,123	8,372,366	(2,442,612)	5,090,813,878	23,091,586	(2,442,612)
System Generation	SG	100,282,686	(5,570)	(58,810)	100,218,306	(5,570)	(58,810)	100,153,926	(5,570)	(58,810)
Jim Bridger	JBG	(0)	-	-	(0)	-	-	(0)	-	-
Pollution Control Equipment	CAGE	587,506	-	-	587,506	-	-	587,506	820,832	-
Geothermal - Blundell	SG	29,848,130	-	-	29,848,130	-	-	29,848,130	-	-
Geothermal - Blundell	SG	128,655,692	12,884	-	128,668,576	12,884	-	128,681,460	65,930	-
Total Steam Plant		5,342,311,956	4,396,107	(2,501,422)	5,344,206,641	8,379,680	(2,501,422)	5,350,084,900	23,972,778	(2,501,422)
Hydro Production Plant:										
System Generation	SG-P	890,549,137	1,406,748	(244,985)	891,710,900	4,054,990	(244,985)	895,520,905	61,818,570	(244,985)
System Generation	SG-U	217,583,898	7,740,815	(76,017)	225,248,695	6,852,643	(76,017)	232,025,321	10,348,952	(76,017)
Klamath	SG-P	98,522,128	-	-	98,522,128	-	-	98,522,128	-	-
Total Hydro Plant		1,206,655,163	9,147,563	(321,002)	1,215,481,723	10,907,634	(321,002)	1,226,068,354	72,167,522	(321,002)
Other Production Plant:										
Control Area Generation - West	CAGW	549,832,355	26,655	(92,879)	549,766,131	3,406,350	(92,879)	553,079,603	676,847	(92,879)
Control Area Generation - East	CAGE	1,457,526,425	45,601,510	(1,535,625)	1,501,592,309	(47,259)	(1,535,625)	1,500,009,425	2,213,954	(1,535,625)
System Generation	SG	116,955	-	-	116,955	-	-	116,955	-	-
System Generation - Wind	SG-W	3,433,662,126	69,785	(122,592)	3,433,609,319	81,648,371	(122,592)	3,515,135,099	4,240,126	(122,592)
Total Other Plant		5,441,137,860	45,697,950	(1,751,095)	5,485,084,715	85,007,462	(1,751,095)	5,568,341,081	7,130,927	(1,751,095)
Transmission Plant:										
Control Area Generation - West	CAGW	17,759,073	-	(2,807)	17,756,266	-	(2,807)	17,753,459	-	(2,807)
Control Area Generation - East	CAGE	168,851,161	-	-	168,851,161	-	-	168,851,161	-	-
System Generation	SG	7,768,199,094	40,925,545	(1,369,981)	7,807,754,658	79,197,067	(1,369,981)	7,885,581,744	115,995,694	(1,369,981)
Jim Bridger	JBG	-	-	-	-	-	-	-	-	-
Total Transmission Plant		7,954,809,328	40,925,545	(1,372,788)	7,994,362,085	79,197,067	(1,372,788)	8,072,186,364	115,995,694	(1,372,788)
Distribution Plant:										
California	CA	377,997,067	1,657,446	(151,471)	379,503,042	1,377,061	(151,471)	380,728,633	54,070,742	(151,471)
Oregon	OR	2,592,803,298	4,932,753	(1,833,415)	2,595,902,636	5,820,825	(1,833,415)	2,599,890,046	35,385,477	(1,833,415)
Washington	WA	628,989,550	1,108,536	(198,519)	629,899,566	980,789	(198,519)	630,681,836	7,109,541	(198,519)
Eastern Wyoming	WYP	746,634,134	1,730,060	(276,213)	748,087,981	1,624,552	(276,213)	749,436,320	1,588,582	(276,213)
Utah	UT	3,862,286,100	22,607,585	(1,532,456)	3,883,361,229	18,203,679	(1,532,456)	3,900,032,452	77,421,688	(1,532,456)
Idaho	ID	446,945,477	1,601,456	(195,685)	448,351,249	1,480,903	(195,685)	449,636,468	1,481,786	(195,685)
Western Wyoming	WYU	148,847,394	-	(31,377)	148,816,017	-	(31,377)	148,784,640	-	(31,377)
Total Distribution Plant		8,804,503,021	33,637,836	(4,219,136)	8,833,921,721	29,487,811	(4,219,136)	8,859,190,396	177,057,817	(4,219,136)

**PacifiCorp
Washington 2023 General Rate Case
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and Retirements (Total Company)**

Description	Factor	Adjusted			Adjusted			Adjusted		
		EPIS Balance Sep 2023	Capital Additions	Retirements	EPIS Balance Oct 2023	Capital Additions	Retirements	EPIS Balance Nov 2023	Capital Additions	Retirements
General Plant:										
California	CA	22,418,713	40,712	(57,419)	22,402,006	21,928	(57,419)	22,366,514	1,803,449	(57,419)
Oregon	OR	220,471,299	807,202	(610,103)	220,668,397	233,840	(610,103)	220,292,134	10,930,426	(610,103)
Washington	WA	50,312,597	61,178	(110,961)	50,262,814	36,837	(110,961)	50,188,690	2,015,665	(110,961)
Eastern Wyoming	WYP	107,344,508	596,801	(183,594)	107,757,715	798,824	(183,594)	108,372,945	1,130,048	(183,594)
Utah	UT	284,880,916	2,513,518	(448,297)	286,946,137	2,139,399	(448,297)	288,637,239	3,583,169	(448,297)
Idaho	ID	59,691,672	223,545	(66,774)	59,848,443	289,587	(66,774)	60,071,255	811,179	(66,774)
Western Wyoming	WYU	18,508,814	-	(26,923)	18,481,891	-	(26,923)	18,454,968	-	(26,923)
Control Area Generation - West	CAGW	2,847,440	597,345	(16,338)	3,428,448	446,710	(16,338)	3,858,820	1,614,707	(16,338)
Control Area Generation - East	CAGE	90,650,562	1,317,344	(328,370)	91,639,536	862,156	(328,370)	92,173,323	2,976,139	(328,370)
System Generation	SG	197,799,606	103,573	(338,180)	197,564,999	103,573	(338,180)	197,330,392	103,573	(338,180)
General Office	SO	405,739,896	2,021,607	(1,382,441)	406,379,062	2,607,109	(1,382,441)	407,603,730	5,965,804	(1,382,441)
Customer Service	CN	15,129,618	-	(98,350)	15,031,268	-	(98,350)	14,932,918	-	(98,350)
Jim Bridger	JBG	20,868,220	-	(103,369)	20,764,852	-	(103,369)	20,661,483	-	(103,369)
Control Area Energy - East	CAEE	3,135,613	-	(11,448)	3,124,165	-	(11,448)	3,112,718	-	(11,448)
Total General Plant		1,499,799,473	8,282,827	(3,782,567)	1,504,299,733	7,539,962	(3,782,567)	1,508,057,128	30,934,158	(3,782,567)
Mining Plant:										
Coal Mine	CAEE	1,822,901	-	-	1,822,901	-	-	1,822,901	-	-
Total Mining Plant		1,822,901	-	-	1,822,901	-	-	1,822,901	-	-
Intangible Plant:										
California	CA	481,167	-	-	481,167	-	-	481,167	-	-
Customer Service	CN	223,293,175	-	(170,038)	223,123,137	-	(170,038)	222,953,099	-	(170,038)
Control Area Generation - West	CAGW	29,275,333	-	(1,399)	29,273,934	-	(1,399)	29,272,536	-	(1,399)
Control Area Generation - East	CAGE	69,195,637	-	(16,871)	69,178,767	-	(16,871)	69,161,896	-	(16,871)
Idaho	ID	4,368,125	-	(86)	4,368,038	-	(86)	4,367,952	-	(86)
Oregon	OR	4,609,966	-	(363)	4,609,603	-	(363)	4,609,239	-	(363)
Control Area Energy - East	CAEE	3,281	-	(388)	2,893	-	(388)	2,504	-	(388)
System Generation	SG	109,899,404	-	(35,087)	109,864,317	-	(35,087)	109,829,231	-	(35,087)
Klamath Hydro Relicensing	SG-P	74,111,750	-	-	74,111,750	-	-	74,111,750	-	-
System Generation	SG-P	103,385,091	-	(4,666)	103,380,425	-	(4,666)	103,375,760	-	(4,666)
System Generation	SG-U	10,245,037	-	(16,977)	10,228,060	-	(16,977)	10,211,083	-	(16,977)
Jim Bridger	JBG	2,634,359	-	-	2,634,359	-	-	2,634,359	-	-
General Office	SO	520,573,491	2,452,197	(558,870)	522,466,818	2,629,980	(558,870)	524,537,928	15,779,847	(558,870)
Utah	UT	(26,179,067)	-	(771)	(26,179,838)	-	(771)	(26,180,609)	-	(771)
Washington	WA	2,036,986	-	-	2,036,986	-	-	2,036,986	-	-
Eastern Wyoming	WYP	5,750,431	-	-	5,750,431	-	-	5,750,431	-	-
Western Wyoming	WYU	-	-	-	-	-	-	-	-	-
Total Intangible Plant		1,133,684,166	2,452,197	(805,516)	1,135,330,847	2,629,980	(805,516)	1,137,155,312	15,779,847	(805,516)
Total		31,384,723,867	144,540,024	(14,753,525)	31,514,510,366	223,149,596	(14,753,525)	31,722,906,437	443,038,743	(14,753,525)

**PacifiCorp
Washington 2023 General Rate Case
Pro Forma Major Plant Additions
and Retirements (Total Company)**

Description	Factor	Adjusted			Adjusted			Adjusted		
		EPIS Balance Dec 2023	Capital Additions	Retirements	EPIS Balance Jan 2024	Capital Additions	Retirements	EPIS Balance Feb 2024	Capital Additions	Retirements
Steam Production Plant:										
Control Area Generation - West	CAGW	(0)	-	-	(0)	-	-	(0)	-	-
Control Area Generation - East	CAGE	5,111,462,852	661,566	(2,442,612)	5,109,681,807	599,957	(2,442,612)	5,107,839,152	3,732,106	(2,442,612)
System Generation	SG	100,089,546	(5,570)	(58,810)	100,025,166	(5,570)	(58,810)	99,960,786	(5,570)	(58,810)
Jim Bridger	JBG	(0)	-	-	(0)	-	-	(0)	-	-
Pollution Control Equipment	CAGE	1,408,338	-	-	1,408,338	-	-	1,408,338	-	-
Geothermal - Blundell	SG	29,848,130	-	-	29,848,130	-	-	29,848,130	-	-
Geothermal - Blundell	SG	128,747,390	13,271	-	128,760,661	13,271	-	128,773,931	13,271	-
Total Steam Plant		5,371,556,257	669,267	(2,501,422)	5,369,724,102	607,657	(2,501,422)	5,367,830,337	3,739,807	(2,501,422)
Hydro Production Plant:										
System Generation	SG-P	957,094,490	(84,780)	(244,985)	956,764,724	(84,780)	(244,985)	956,434,959	(84,780)	(244,985)
System Generation	SG-U	242,298,256	(74,826)	(76,017)	242,147,413	(74,826)	(76,017)	241,996,569	(74,826)	(76,017)
Klamath	SG-P	98,522,128	-	-	98,522,128	-	-	98,522,128	-	-
Total Hydro Plant		1,297,914,874	(159,606)	(321,002)	1,297,434,265	(159,606)	(321,002)	1,296,953,656	(159,606)	(321,002)
Other Production Plant:										
Control Area Generation - West	CAGW	553,663,572	22,608	(92,879)	553,593,301	22,608	(92,879)	553,523,030	22,608	(92,879)
Control Area Generation - East	CAGE	1,500,687,754	(45,493)	(1,535,625)	1,499,106,636	(45,493)	(1,535,625)	1,497,525,519	(45,493)	(1,535,625)
System Generation	SG	116,955	-	-	116,955	-	-	116,955	-	-
System Generation - Wind	SG-W	3,519,252,633	771,290	(122,592)	3,519,901,331	771,290	(122,592)	3,520,550,029	6,739,020	(122,592)
Total Other Plant		5,573,720,913	748,405	(1,751,095)	5,572,718,223	748,405	(1,751,095)	5,571,715,533	6,716,135	(1,751,095)
Transmission Plant:										
Control Area Generation - West	CAGW	17,750,652	-	(2,807)	17,747,845	-	(2,807)	17,745,038	-	(2,807)
Control Area Generation - East	CAGE	168,851,161	-	-	168,851,161	-	-	168,851,161	-	-
System Generation	SG	8,000,207,457	3,099,145	(1,369,981)	8,001,936,621	8,302,722	(1,369,981)	8,008,869,362	4,363,465	(1,369,981)
Jim Bridger	JBG	-	-	-	-	-	-	-	-	-
Total Transmission Plant		8,186,809,270	3,099,145	(1,372,788)	8,188,535,627	8,302,722	(1,372,788)	8,195,465,561	4,363,465	(1,372,788)
Distribution Plant:										
California	CA	434,647,904	86,966	(151,471)	434,583,399	43,511	(151,471)	434,475,440	198,399	(151,471)
Oregon	OR	2,633,442,109	4,050,755	(1,833,415)	2,635,659,449	4,770,404	(1,833,415)	2,638,596,438	13,894,582	(1,833,415)
Washington	WA	637,592,858	243,246	(198,519)	637,637,585	245,613	(198,519)	637,684,678	773,382	(198,519)
Eastern Wyoming	WYP	750,748,689	1,270,382	(276,213)	751,742,857	1,398,300	(276,213)	752,864,943	1,712,290	(276,213)
Utah	UT	3,975,921,685	8,663,664	(1,532,456)	3,983,052,892	15,947,614	(1,532,456)	3,997,468,051	11,515,634	(1,532,456)
Idaho	ID	450,922,570	1,188,445	(195,685)	451,915,330	1,234,851	(195,685)	452,954,496	1,647,644	(195,685)
Western Wyoming	WYU	148,753,264	-	(31,377)	148,721,887	-	(31,377)	148,690,510	-	(31,377)
Total Distribution Plant		9,032,029,078	15,503,457	(4,219,136)	9,043,313,399	23,640,292	(4,219,136)	9,062,734,556	29,741,931	(4,219,136)

**PacifiCorp
Washington 2023 General Rate Case
Pro Forma Major Plant Additions
and Retirements (Total Company)**

Description	Factor	Adjusted			Adjusted			Adjusted		
		EPIS Balance Dec 2023	Capital Additions	Retirements	EPIS Balance Jan 2024	Capital Additions	Retirements	EPIS Balance Feb 2024	Capital Additions	Retirements
General Plant:										
California	CA	24,112,545	8,531	(57,419)	24,063,656	7,090	(57,419)	24,013,327	10,324	(57,419)
Oregon	OR	230,612,457	37,788	(610,103)	230,040,141	44,745	(610,103)	229,474,783	72,830	(610,103)
Washington	WA	52,093,394	12,219	(110,961)	51,994,651	11,622	(110,961)	51,895,312	18,014	(110,961)
Eastern Wyoming	WYP	109,319,398	589,270	(183,594)	109,725,074	262,562	(183,594)	109,804,042	3,510,350	(183,594)
Utah	UT	291,772,111	1,299,374	(448,297)	292,623,188	530,136	(448,297)	292,705,027	634,245	(448,297)
Idaho	ID	60,815,660	236,095	(66,774)	60,984,980	127,096	(66,774)	61,045,302	142,280	(66,774)
Western Wyoming	WYU	18,428,046	-	(26,923)	18,401,123	-	(26,923)	18,374,200	-	(26,923)
Control Area Generation - West	CAGW	5,457,189	3,059	(16,338)	5,443,910	5,268	(16,338)	5,432,840	8,586	(16,338)
Control Area Generation - East	CAGE	94,821,092	58,269	(328,370)	94,550,991	58,269	(328,370)	94,280,890	58,269	(328,370)
System Generation	SG	197,095,784	115,078	(338,180)	196,872,682	115,078	(338,180)	196,649,580	115,078	(338,180)
General Office	SO	412,187,093	1,762,474	(1,382,441)	412,567,127	2,516,037	(1,382,441)	413,700,723	2,246,424	(1,382,441)
Customer Service	CN	14,834,568	-	(98,350)	14,736,218	-	(98,350)	14,637,868	-	(98,350)
Jim Bridger	JBG	20,558,114	-	(103,369)	20,454,746	-	(103,369)	20,351,377	-	(103,369)
Control Area Energy - East	CAEE	3,101,270	-	(11,448)	3,089,822	-	(11,448)	3,078,374	-	(11,448)
Total General Plant		1,535,208,720	4,122,155	(3,782,567)	1,535,548,309	3,677,902	(3,782,567)	1,535,443,644	6,816,401	(3,782,567)
Mining Plant:										
Coal Mine	CAEE	1,822,901	-	-	1,822,901	-	-	1,822,901	-	-
Total Mining Plant		1,822,901	-	-	1,822,901	-	-	1,822,901	-	-
Intangible Plant:										
California	CA	481,167	-	-	481,167	-	-	481,167	-	-
Customer Service	CN	222,783,061	-	(170,038)	222,613,023	-	(170,038)	222,442,985	-	(170,038)
Control Area Generation - West	CAGW	29,271,137	-	(1,399)	29,269,738	-	(1,399)	29,268,339	-	(1,399)
Control Area Generation - East	CAGE	69,145,026	-	(16,871)	69,128,155	-	(16,871)	69,111,285	-	(16,871)
Idaho	ID	4,367,866	-	(86)	4,367,780	-	(86)	4,367,693	-	(86)
Oregon	OR	4,608,876	-	(363)	4,608,513	-	(363)	4,608,149	-	(363)
Control Area Energy - East	CAEE	2,116	-	(388)	1,728	-	(388)	1,339	-	(388)
System Generation	SG	109,794,144	-	(35,087)	109,759,058	-	(35,087)	109,723,971	-	(35,087)
Klamath Hydro Relicensing	SG-P	74,111,750	-	-	74,111,750	-	-	74,111,750	-	-
System Generation	SG-P	103,371,094	-	(4,666)	103,366,429	-	(4,666)	103,361,763	-	(4,666)
System Generation	SG-U	10,194,106	-	(16,977)	10,177,128	-	(16,977)	10,160,151	-	(16,977)
Jim Bridger	JBG	2,634,359	-	-	2,634,359	-	-	2,634,359	-	-
General Office	SO	539,758,906	3,764,425	(558,870)	542,964,461	2,746,477	(558,870)	545,152,068	11,289,279	(558,870)
Utah	UT	(26,181,380)	-	(771)	(26,182,152)	-	(771)	(26,182,923)	-	(771)
Washington	WA	2,036,986	-	-	2,036,986	-	-	2,036,986	-	-
Eastern Wyoming	WYP	5,750,431	-	-	5,750,431	-	-	5,750,431	-	-
Western Wyoming	WYU	-	-	-	-	-	-	-	-	-
Total Intangible Plant		1,152,129,644	3,764,425	(805,516)	1,155,088,553	2,746,477	(805,516)	1,157,029,515	11,289,279	(805,516)
Total		32,151,191,655	27,747,248	(14,753,525)	32,164,185,378	39,563,850	(14,753,525)	32,188,995,703	62,507,411	(14,753,525)

PacifiCorp
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Description	Factor	Adjusted			Adjusted			Adjusted		
		EPIS Balance Mar 2024	Capital Additions	Retirements	EPIS Balance Apr 2024	Capital Additions	Retirements	EPIS Balance May 2024	Capital Additions	Retirements
Steam Production Plant:										
Control Area Generation - West	CAGW	(0)	-	-	(0)	-	-	(0)	-	-
Control Area Generation - East	CAGE	5,109,128,647	27,611,475	(2,442,612)	5,134,297,510	1,219,785	(2,442,612)	5,133,074,683	4,805,175	(2,442,612)
System Generation	SG	99,896,406	(5,570)	(58,810)	99,832,026	(5,570)	(58,810)	99,767,646	(5,570)	(58,810)
Jim Bridger	JBG	(0)	-	-	(0)	-	-	(0)	-	-
Pollution Control Equipment	CAGE	1,408,338	-	-	1,408,338	-	-	1,408,338	-	-
Geothermal - Blundell	SG	29,848,130	-	-	29,848,130	-	-	29,848,130	-	-
Geothermal - Blundell	SG	128,787,202	13,271	-	128,800,472	13,271	-	128,813,743	115,778	-
Total Steam Plant		5,369,068,722	27,619,176	(2,501,422)	5,394,186,476	1,227,486	(2,501,422)	5,392,912,540	4,915,383	(2,501,422)
Hydro Production Plant:										
System Generation	SG-P	956,105,193	3,658,144	(244,985)	959,518,353	1,457,454	(244,985)	960,730,821	3,433,567	(244,985)
System Generation	SG-U	241,845,726	(74,826)	(76,017)	241,694,883	(74,826)	(76,017)	241,544,040	3,453,293	(76,017)
Klamath	SG-P	98,522,128	-	-	98,522,128	-	-	98,522,128	-	-
Total Hydro Plant		1,296,473,047	3,583,318	(321,002)	1,299,735,363	1,382,628	(321,002)	1,300,796,989	6,886,861	(321,002)
Other Production Plant:										
Control Area Generation - West	CAGW	553,452,759	22,608	(92,879)	553,382,489	22,608	(92,879)	553,312,218	1,013,876	(92,879)
Control Area Generation - East	CAGE	1,495,944,402	28,990,521	(1,535,625)	1,523,399,297	584,331	(1,535,625)	1,522,448,003	(9,169)	(1,535,625)
System Generation	SG	116,955	-	-	116,955	-	-	116,955	-	-
System Generation - Wind	SG-W	3,527,166,457	771,290	(122,592)	3,527,815,155	771,290	(122,592)	3,528,463,853	6,739,020	(122,592)
Total Other Plant		5,576,680,573	29,784,418	(1,751,095)	5,604,713,896	1,378,228	(1,751,095)	5,604,341,029	7,743,727	(1,751,095)
Transmission Plant:										
Control Area Generation - West	CAGW	17,742,231	-	(2,807)	17,739,424	-	(2,807)	17,736,617	-	(2,807)
Control Area Generation - East	CAGE	168,851,161	-	-	168,851,161	-	-	168,851,161	-	-
System Generation	SG	8,011,862,846	4,464,524	(1,369,981)	8,014,957,389	69,176,542	(1,369,981)	8,082,763,949	163,556,496	(1,369,981)
Jim Bridger	JBG	-	-	-	-	-	-	-	-	-
Total Transmission Plant		8,198,456,238	4,464,524	(1,372,788)	8,201,547,973	69,176,542	(1,372,788)	8,269,351,727	163,556,496	(1,372,788)
Distribution Plant:										
California	CA	434,522,368	183,345	(151,471)	434,554,242	198,410	(151,471)	434,601,182	196,047	(151,471)
Oregon	OR	2,650,657,605	7,699,625	(1,833,415)	2,656,523,816	24,981,015	(1,833,415)	2,679,671,416	21,955,742	(1,833,415)
Washington	WA	638,259,541	831,759	(198,519)	638,892,780	829,331	(198,519)	639,523,592	728,543	(198,519)
Eastern Wyoming	WYP	754,301,020	1,776,314	(276,213)	755,801,120	14,879,069	(276,213)	770,403,976	2,123,286	(276,213)
Utah	UT	4,007,451,229	20,763,303	(1,532,456)	4,026,682,076	47,200,462	(1,532,456)	4,072,350,082	26,478,610	(1,532,456)
Idaho	ID	454,406,456	1,693,074	(195,685)	455,903,846	10,634,408	(195,685)	466,342,569	1,783,769	(195,685)
Western Wyoming	WYU	148,659,133	-	(31,377)	148,627,756	-	(31,377)	148,596,379	-	(31,377)
Total Distribution Plant		9,088,257,351	32,947,420	(4,219,136)	9,116,985,636	98,722,696	(4,219,136)	9,211,489,196	53,265,997	(4,219,136)

**PacifiCorp
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and Retirements (Total Company)**

Description	Factor	Adjusted			Adjusted			Adjusted		
		EPIS Balance Mar 2024	Capital Additions	Retirements	EPIS Balance Apr 2024	Capital Additions	Retirements	EPIS Balance May 2024	Capital Additions	Retirements
General Plant:										
California	CA	23,966,232	5,411	(57,419)	23,914,224	13,887	(57,419)	23,870,692	21,365	(57,419)
Oregon	OR	228,937,510	106,527	(610,103)	228,433,933	190,694	(610,103)	228,014,524	163,973	(610,103)
Washington	WA	51,802,365	14,489	(110,961)	51,705,893	51,379	(110,961)	51,646,311	58,606	(110,961)
Eastern Wyoming	WYP	113,130,797	305,722	(183,594)	113,252,926	431,823	(183,594)	113,501,154	602,201	(183,594)
Utah	UT	292,890,975	632,931	(448,297)	293,075,609	929,925	(448,297)	293,557,237	1,328,992	(448,297)
Idaho	ID	61,120,808	141,291	(66,774)	61,195,324	182,601	(66,774)	61,311,150	238,757	(66,774)
Western Wyoming	WYU	18,347,277	-	(26,923)	18,320,355	-	(26,923)	18,293,432	-	(26,923)
Control Area Generation - West	CAGW	5,425,089	13,014	(16,338)	5,421,766	24,076	(16,338)	5,429,504	3,126,543	(16,338)
Control Area Generation - East	CAGE	94,010,789	58,269	(328,370)	93,740,689	100,154	(328,370)	93,512,473	3,275,321	(328,370)
System Generation	SG	196,426,478	146,167	(338,180)	196,234,465	115,078	(338,180)	196,011,363	115,078	(338,180)
General Office	SO	414,564,706	2,261,945	(1,382,441)	415,444,211	877,257	(1,382,441)	414,939,027	5,357,751	(1,382,441)
Customer Service	CN	14,539,518	-	(98,350)	14,441,168	-	(98,350)	14,342,818	-	(98,350)
Jim Bridger	JBG	20,248,008	-	(103,369)	20,144,640	-	(103,369)	20,041,271	-	(103,369)
Control Area Energy - East	CAEE	3,066,926	-	(11,448)	3,055,478	-	(11,448)	3,044,030	-	(11,448)
Total General Plant		1,538,477,478	3,685,768	(3,782,567)	1,538,380,679	2,916,874	(3,782,567)	1,537,514,987	14,288,588	(3,782,567)
Mining Plant:										
Coal Mine	CAEE	1,822,901	-	-	1,822,901	-	-	1,822,901	-	-
Total Mining Plant		1,822,901	-	-	1,822,901	-	-	1,822,901	-	-
Intangible Plant:										
California	CA	481,167	-	-	481,167	-	-	481,167	-	-
Customer Service	CN	222,272,947	-	(170,038)	222,102,909	-	(170,038)	221,932,871	-	(170,038)
Control Area Generation - West	CAGW	29,266,940	-	(1,399)	29,265,541	-	(1,399)	29,264,142	-	(1,399)
Control Area Generation - East	CAGE	69,094,414	-	(16,871)	69,077,544	-	(16,871)	69,060,673	-	(16,871)
Idaho	ID	4,367,607	-	(86)	4,367,521	-	(86)	4,367,435	-	(86)
Oregon	OR	4,607,786	-	(363)	4,607,423	-	(363)	4,607,059	-	(363)
Control Area Energy - East	CAEE	951	-	(388)	563	-	(388)	174	-	(388)
System Generation	SG	109,688,885	-	(35,087)	109,653,798	-	(35,087)	109,618,712	-	(35,087)
Klamath Hydro Relicensing	SG-P	74,111,750	-	-	74,111,750	-	-	74,111,750	-	-
System Generation	SG-P	103,357,098	-	(4,666)	103,352,432	-	(4,666)	103,347,766	-	(4,666)
System Generation	SG-U	10,143,174	-	(16,977)	10,126,197	-	(16,977)	10,109,220	-	(16,977)
Jim Bridger	JBG	2,634,359	-	-	2,634,359	-	-	2,634,359	-	-
General Office	SO	555,882,477	3,036,551	(558,870)	558,360,158	1,327,675	(558,870)	559,128,963	16,470,331	(558,870)
Utah	UT	(26,183,694)	-	(771)	(26,184,465)	-	(771)	(26,185,236)	-	(771)
Washington	WA	2,036,986	-	-	2,036,986	-	-	2,036,986	-	-
Eastern Wyoming	WYP	5,750,431	-	-	5,750,431	-	-	5,750,431	-	-
Western Wyoming	WYU	-	-	-	-	-	-	-	-	-
Total Intangible Plant		1,167,513,278	3,036,551	(805,516)	1,169,744,314	1,327,675	(805,516)	1,170,266,474	16,470,331	(805,516)
Total		32,236,749,589	105,121,175	(14,753,525)	32,327,117,239	176,132,128	(14,753,525)	32,488,495,842	267,127,382	(14,753,525)

**PacifiCorp
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and Retirements (Total Company)**

Description	Factor	Adjusted			Adjusted			Adjusted		
		EPIS Balance Jun 2024	Capital Additions	Retirements	EPIS Balance Jul 2024	Capital Additions	Retirements	EPIS Balance Aug 2024	Capital Additions	Retirements
Steam Production Plant:										
Control Area Generation - West	CAGW	(0)	-	-	(0)	-	-	(0)	-	-
Control Area Generation - East	CAGE	5,135,437,246	586,961	(2,442,612)	5,133,581,596	614,639	(2,442,612)	5,131,753,624	835,780	(2,442,612)
System Generation	SG	99,703,266	(5,570)	(58,810)	99,638,886	(5,570)	(58,810)	99,574,506	(5,570)	(58,810)
Jim Bridger	JBG	(0)	-	-	(0)	-	-	(0)	-	-
Pollution Control Equipment	CAGE	1,408,338	689,026	-	2,097,364	-	-	2,097,364	-	-
Geothermal - Blundell	SG	29,848,130	-	-	29,848,130	-	-	29,848,130	-	-
Geothermal - Blundell	SG	128,929,521	13,271	-	128,942,792	13,271	-	128,956,062	13,271	-
Total Steam Plant		5,395,326,502	1,283,688	(2,501,422)	5,394,108,767	622,340	(2,501,422)	5,392,229,685	843,480	(2,501,422)
Hydro Production Plant:										
System Generation	SG-P	963,919,404	(84,780)	(244,985)	963,589,638	(84,780)	(244,985)	963,259,873	5,775,140	(244,985)
System Generation	SG-U	244,921,316	(74,826)	(76,017)	244,770,472	(74,826)	(76,017)	244,619,629	4,580,965	(76,017)
Klamath	SG-P	98,522,128	-	-	98,522,128	-	-	98,522,128	-	-
Total Hydro Plant		1,307,362,847	(159,606)	(321,002)	1,306,882,238	(159,606)	(321,002)	1,306,401,630	10,356,105	(321,002)
Other Production Plant:										
Control Area Generation - West	CAGW	554,233,215	22,608	(92,879)	554,162,944	22,608	(92,879)	554,092,673	22,608	(92,879)
Control Area Generation - East	CAGE	1,520,903,210	139,524	(1,535,625)	1,519,507,109	(45,493)	(1,535,625)	1,517,925,992	(45,493)	(1,535,625)
System Generation	SG	116,955	-	-	116,955	-	-	116,955	-	-
System Generation - Wind	SG-W	3,535,080,282	1,090,890	(122,592)	3,536,048,580	771,290	(122,592)	3,536,697,278	6,739,020	(122,592)
Total Other Plant		5,610,333,661	1,253,022	(1,751,095)	5,609,835,588	748,405	(1,751,095)	5,608,832,898	6,716,135	(1,751,095)
Transmission Plant:										
Control Area Generation - West	CAGW	17,733,809	-	(2,807)	17,731,002	-	(2,807)	17,728,195	-	(2,807)
Control Area Generation - East	CAGE	168,851,161	-	-	168,851,161	-	-	168,851,161	-	-
System Generation	SG	8,244,950,464	10,569,703	(1,369,981)	8,254,150,185	66,053,842	(1,369,981)	8,318,834,046	27,042,199	(1,369,981)
Jim Bridger	JBG	-	-	-	-	-	-	-	-	-
Total Transmission Plant		8,431,535,434	10,569,703	(1,372,788)	8,440,732,348	66,053,842	(1,372,788)	8,505,413,402	27,042,199	(1,372,788)
Distribution Plant:										
California	CA	434,645,758	294,187	(151,471)	434,788,475	197,918	(151,471)	434,834,922	129,081	(151,471)
Oregon	OR	2,699,793,744	19,555,606	(1,833,415)	2,717,515,935	6,623,808	(1,833,415)	2,722,306,328	4,439,468	(1,833,415)
Washington	WA	640,053,615	1,038,714	(198,519)	640,893,809	769,624	(198,519)	641,464,914	433,961	(198,519)
Eastern Wyoming	WYP	772,251,048	1,871,334	(276,213)	773,846,169	2,093,998	(276,213)	775,663,953	2,016,511	(276,213)
Utah	UT	4,097,296,237	19,576,282	(1,532,456)	4,115,340,063	26,077,556	(1,532,456)	4,139,885,162	17,939,346	(1,532,456)
Idaho	ID	467,930,653	1,649,411	(195,685)	469,384,379	1,889,310	(195,685)	471,078,005	1,984,583	(195,685)
Western Wyoming	WYU	148,565,002	-	(31,377)	148,533,626	-	(31,377)	148,502,249	-	(31,377)
Total Distribution Plant		9,260,536,057	43,985,534	(4,219,136)	9,300,302,456	37,652,214	(4,219,136)	9,333,735,534	26,942,950	(4,219,136)

PacifiCorp
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Description	Factor	Adjusted			Adjusted			Adjusted		
		EPIS Balance Jun 2024	Capital Additions	Retirements	EPIS Balance Jul 2024	Capital Additions	Retirements	EPIS Balance Aug 2024	Capital Additions	Retirements
General Plant:										
California	CA	23,834,638	37,394	(57,419)	23,814,612	15,438	(57,419)	23,772,631	33,621	(57,419)
Oregon	OR	227,568,393	346,135	(610,103)	227,304,425	442,540	(610,103)	227,136,861	260,151	(610,103)
Washington	WA	51,593,956	86,252	(110,961)	51,569,247	52,937	(110,961)	51,511,223	76,836	(110,961)
Eastern Wyoming	WYP	113,919,761	391,892	(183,594)	114,128,059	602,401	(183,594)	114,546,866	437,399	(183,594)
Utah	UT	294,437,932	835,802	(448,297)	294,825,437	1,329,680	(448,297)	295,706,821	1,278,996	(448,297)
Idaho	ID	61,483,133	169,236	(66,774)	61,585,594	237,886	(66,774)	61,756,706	325,154	(66,774)
Western Wyoming	WYU	18,266,509	-	(26,923)	18,239,586	-	(26,923)	18,212,664	-	(26,923)
Control Area Generation - West	CAGW	8,539,710	35,236	(16,338)	8,558,608	195,702	(16,338)	8,737,972	35,207	(16,338)
Control Area Generation - East	CAGE	96,459,424	67,959	(328,370)	96,199,014	393,451	(328,370)	96,264,095	226,114	(328,370)
System Generation	SG	195,788,261	115,078	(338,180)	195,565,159	115,078	(338,180)	195,342,057	115,078	(338,180)
General Office	SO	418,914,337	1,891,955	(1,382,441)	419,423,851	2,118,613	(1,382,441)	420,160,023	2,196,184	(1,382,441)
Customer Service	CN	14,244,468	-	(98,350)	14,146,117	-	(98,350)	14,047,767	-	(98,350)
Jim Bridger	JBG	19,937,902	-	(103,369)	19,834,534	-	(103,369)	19,731,165	-	(103,369)
Control Area Energy - East	CAEE	3,032,583	-	(11,448)	3,021,135	-	(11,448)	3,009,687	-	(11,448)
Total General Plant		1,548,021,007	3,976,938	(3,782,567)	1,548,215,379	5,503,726	(3,782,567)	1,549,936,538	4,984,740	(3,782,567)
Mining Plant:										
Coal Mine	CAEE	1,822,901	-	-	1,822,901	-	-	1,822,901	-	-
Total Mining Plant		1,822,901	-	-	1,822,901	-	-	1,822,901	-	-
Intangible Plant:										
California	CA	481,167	-	-	481,167	-	-	481,167	-	-
Customer Service	CN	221,762,833	-	(170,038)	221,592,795	-	(170,038)	221,422,757	-	(170,038)
Control Area Generation - West	CAGW	29,262,744	-	(1,399)	29,261,345	-	(1,399)	29,259,946	-	(1,399)
Control Area Generation - East	CAGE	69,043,803	-	(16,871)	69,026,932	-	(16,871)	69,010,061	-	(16,871)
Idaho	ID	4,367,348	-	(86)	4,367,262	-	(86)	4,367,176	-	(86)
Oregon	OR	4,606,696	-	(363)	4,606,333	-	(363)	4,605,970	-	(363)
Control Area Energy - East	CAEE	(214)	-	(388)	(602)	-	(388)	(991)	-	(388)
System Generation	SG	109,583,625	-	(35,087)	109,548,538	-	(35,087)	109,513,452	-	(35,087)
Klamath Hydro Relicensing	SG-P	74,111,750	-	-	74,111,750	-	-	74,111,750	-	-
System Generation	SG-P	103,343,101	-	(4,666)	103,338,435	-	(4,666)	103,333,770	-	(4,666)
System Generation	SG-U	10,092,243	-	(16,977)	10,075,266	-	(16,977)	10,058,289	-	(16,977)
Jim Bridger	JBG	2,634,359	-	-	2,634,359	-	-	2,634,359	-	-
General Office	SO	575,040,424	1,586,098	(558,870)	576,067,652	4,044,832	(558,870)	579,553,614	3,015,031	(558,870)
Utah	UT	(26,186,007)	-	(771)	(26,186,778)	-	(771)	(26,187,549)	-	(771)
Washington	WA	2,036,986	-	-	2,036,986	-	-	2,036,986	-	-
Eastern Wyoming	WYP	5,750,431	-	-	5,750,431	-	-	5,750,431	-	-
Western Wyoming	WYU	-	-	-	-	-	-	-	-	-
Total Intangible Plant		1,185,931,290	1,586,098	(805,516)	1,186,711,872	4,044,832	(805,516)	1,189,951,189	3,015,031	(805,516)
Total		32,740,869,699	62,495,375	(14,753,525)	32,788,611,549	114,465,752	(14,753,525)	32,888,323,776	79,900,641	(14,753,525)

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Description	Factor	Adjusted EPIS Balance Sep 2024	Capital Additions	Retirements	Adjusted EPIS Balance Oct 2024	Capital Additions	Retirements	Adjusted EPIS Balance Nov 2024	Capital Additions	Retirements	Adjusted EPIS Balance Dec 2024
Steam Production Plant:											
Control Area Generation - West	CAGW	(0)	-	-	(0)	-	-	(0)	-	-	(0)
Control Area Generation - East	CAGE	5,130,146,792	1,538,440	(2,442,612)	5,129,242,620	2,366,168	(2,442,612)	5,129,166,176	6,193,349	(2,442,612)	5,132,916,914
System Generation	SG	99,510,126	(5,570)	(58,810)	99,445,746	(5,570)	(58,810)	99,381,366	(5,570)	(58,810)	99,316,986
Jim Bridger	JBG	(0)	-	-	(0)	-	-	(0)	-	-	(0)
Pollution Control Equipment	CAGE	2,097,364	-	-	2,097,364	-	-	2,097,364	-	-	2,097,364
Geothermal - Blundell	SG	29,848,130	-	-	29,848,130	-	-	29,848,130	-	-	29,848,130
Geothermal - Blundell	SG	128,969,333	13,271	-	128,982,603	13,271	-	128,995,874	13,271	-	129,009,144
Total Steam Plant		5,390,571,744	1,546,141	(2,501,422)	5,389,616,463	2,373,868	(2,501,422)	5,389,488,910	6,201,050	(2,501,422)	5,393,188,538
Hydro Production Plant:											
System Generation	SG-P	968,790,027	4,191,498	(244,985)	972,736,540	7,742,200	(244,985)	980,233,755	88,166,933	(244,985)	1,068,155,702
System Generation	SG-U	249,124,577	710,470	(76,017)	249,759,030	20,421,966	(76,017)	270,104,979	12,133,765	(76,017)	282,162,727
Klamath	SG-P	98,522,128	-	-	98,522,128	-	-	98,522,128	-	-	98,522,128
Total Hydro Plant		1,316,436,733	4,901,968	(321,002)	1,321,017,698	28,164,166	(321,002)	1,348,860,862	100,300,698	(321,002)	1,448,840,557
Other Production Plant:											
Control Area Generation - West	CAGW	554,022,403	22,608	(92,879)	553,952,132	22,608	(92,879)	553,881,861	690,625	(92,879)	554,479,607
Control Area Generation - East	CAGE	1,516,344,875	(45,493)	(1,535,625)	1,514,763,757	(45,493)	(1,535,625)	1,513,182,640	28,417	(1,535,625)	1,511,675,432
System Generation	SG	116,955	-	-	116,955	-	-	116,955	-	-	116,955
System Generation - Wind	SG-W	3,543,313,706	812,443	(122,592)	3,544,003,558	812,443	(122,592)	3,544,693,409	7,159,141	(122,592)	3,551,729,958
Total Other Plant		5,613,797,938	789,558	(1,751,095)	5,612,836,401	789,558	(1,751,095)	5,611,874,864	7,878,183	(1,751,095)	5,618,001,952
Transmission Plant:											
Control Area Generation - West	CAGW	17,725,388	-	(2,807)	17,722,581	-	(2,807)	17,719,774	-	(2,807)	17,716,967
Control Area Generation - East	CAGE	168,851,161	-	-	168,851,161	-	-	168,851,161	-	-	168,851,161
System Generation	SG	8,344,506,264	17,555,153	(1,369,981)	8,360,691,435	23,281,330	(1,369,981)	8,382,602,784	87,367,159	(1,369,981)	8,468,599,962
Jim Bridger	JBG	-	-	-	-	-	-	-	-	-	-
Total Transmission Plant		8,531,082,813	17,555,153	(1,372,788)	8,547,265,177	23,281,330	(1,372,788)	8,569,173,719	87,367,159	(1,372,788)	8,655,168,090
Distribution Plant:											
California	CA	434,812,532	94,409	(151,471)	434,755,471	72,385	(151,471)	434,676,386	131,001	(151,471)	434,655,916
Oregon	OR	2,724,912,381	6,497,470	(1,833,415)	2,729,576,436	12,672,090	(1,833,415)	2,740,415,111	31,797,038	(1,833,415)	2,770,378,734
Washington	WA	641,700,355	3,576,651	(198,519)	645,078,487	2,045,013	(198,519)	646,924,980	639,906	(198,519)	647,366,367
Eastern Wyoming	WYP	777,404,251	1,628,608	(276,213)	778,756,646	1,525,705	(276,213)	780,006,137	5,820,983	(276,213)	785,550,907
Utah	UT	4,156,292,053	18,898,938	(1,532,456)	4,173,658,535	11,811,155	(1,532,456)	4,183,937,234	46,490,661	(1,532,456)	4,228,895,439
Idaho	ID	472,866,904	1,606,523	(195,685)	474,277,743	1,474,589	(195,685)	475,556,647	1,478,069	(195,685)	476,839,031
Western Wyoming	WYU	148,470,872	-	(31,377)	148,439,495	-	(31,377)	148,408,118	-	(31,377)	148,376,741
Total Distribution Plant		9,356,459,349	32,302,599	(4,219,136)	9,384,542,812	29,600,937	(4,219,136)	9,409,924,613	86,357,659	(4,219,136)	9,492,063,136

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Description	Factor	Adjusted			Adjusted			Adjusted			Adjusted
		EPIS Balance Sep 2024	Capital Additions	Retirements	EPIS Balance Oct 2024	Capital Additions	Retirements	EPIS Balance Nov 2024	Capital Additions	Retirements	EPIS Balance Dec 2024
General Plant:											
California	CA	23,748,833	43,214	(57,419)	23,734,628	23,963	(57,419)	23,701,172	1,869,866	(57,419)	25,513,620
Oregon	OR	226,786,909	1,184,970	(610,103)	227,361,776	409,304	(610,103)	227,160,976	50,686,483	(610,103)	277,237,355
Washington	WA	51,477,098	72,538	(110,961)	51,438,675	47,581	(110,961)	51,375,295	3,802,228	(110,961)	55,066,562
Eastern Wyoming	WYP	114,800,671	604,241	(183,594)	115,221,318	1,510,425	(183,594)	116,548,149	2,714,583	(183,594)	119,079,138
Utah	UT	296,537,519	1,331,939	(448,297)	297,421,161	2,504,405	(448,297)	299,477,269	3,230,898	(448,297)	302,259,870
Idaho	ID	62,015,085	238,149	(66,774)	62,186,459	306,731	(66,774)	62,426,416	1,486,806	(66,774)	63,846,448
Western Wyoming	WYU	18,185,741	-	(26,923)	18,158,818	-	(26,923)	18,131,895	-	(26,923)	18,104,973
Control Area Generation - West	CAGW	8,756,841	13,067	(16,338)	8,753,571	263,143	(16,338)	9,000,375	1,653,659	(16,338)	10,637,697
Control Area Generation - East	CAGE	96,161,840	871,247	(328,370)	96,704,717	1,079,918	(328,370)	97,456,266	513,025	(328,370)	97,640,922
System Generation	SG	195,118,954	115,078	(338,180)	194,895,852	115,078	(338,180)	194,672,750	115,078	(338,180)	194,449,648
General Office	SO	420,973,767	1,619,051	(1,382,441)	421,210,377	1,893,090	(1,382,441)	421,721,027	5,508,675	(1,382,441)	425,847,261
Customer Service	CN	13,949,417	-	(98,350)	13,851,067	-	(98,350)	13,752,717	-	(98,350)	13,654,367
Jim Bridger	JBG	19,627,796	-	(103,369)	19,524,428	-	(103,369)	19,421,059	-	(103,369)	19,317,690
Control Area Energy - East	CAEE	2,998,239	-	(11,448)	2,986,791	-	(11,448)	2,975,343	-	(11,448)	2,963,895
Total General Plant		1,551,138,711	6,093,495	(3,782,567)	1,553,449,639	8,153,638	(3,782,567)	1,557,820,711	71,581,302	(3,782,567)	1,625,619,446
Mining Plant:											
Coal Mine	CAEE	1,822,901	-	-	1,822,901	-	-	1,822,901	-	-	1,822,901
Total Mining Plant		1,822,901	-	-	1,822,901	-	-	1,822,901	-	-	1,822,901
Intangible Plant:											
California	CA	481,167	-	-	481,167	-	-	481,167	-	-	481,167
Customer Service	CN	221,252,719	-	(170,038)	221,082,681	-	(170,038)	220,912,643	-	(170,038)	220,742,605
Control Area Generation - West	CAGW	29,258,547	-	(1,399)	29,257,148	-	(1,399)	29,255,749	-	(1,399)	29,254,351
Control Area Generation - East	CAGE	68,993,191	-	(16,871)	68,976,320	-	(16,871)	68,959,450	-	(16,871)	68,942,579
Idaho	ID	4,367,090	-	(86)	4,367,003	-	(86)	4,366,917	-	(86)	4,366,831
Oregon	OR	4,605,606	-	(363)	4,605,243	-	(363)	4,604,880	-	(363)	4,604,516
Control Area Energy - East	CAEE	(1,379)	-	(388)	(1,767)	-	(388)	(2,156)	-	(388)	(2,544)
System Generation	SG	109,478,365	-	(35,087)	109,443,279	-	(35,087)	109,408,192	-	(35,087)	109,373,106
Klamath Hydro Relicensing	SG-P	74,111,750	-	-	74,111,750	-	-	74,111,750	-	-	74,111,750
System Generation	SG-P	103,329,104	-	(4,666)	103,324,438	-	(4,666)	103,319,773	-	(4,666)	103,315,107
System Generation	SG-U	10,041,312	-	(16,977)	10,024,335	-	(16,977)	10,007,358	-	(16,977)	9,990,381
Jim Bridger	JBG	2,634,359	-	-	2,634,359	-	-	2,634,359	-	-	2,634,359
General Office	SO	582,009,775	1,498,428	(558,870)	582,949,334	3,212,091	(558,870)	585,602,555	11,935,539	(558,870)	596,979,223
Utah	UT	(26,188,320)	-	(771)	(26,189,091)	-	(771)	(26,189,862)	-	(771)	(26,190,634)
Washington	WA	2,036,986	-	-	2,036,986	-	-	2,036,986	-	-	2,036,986
Eastern Wyoming	WYP	5,750,431	-	-	5,750,431	-	-	5,750,431	-	-	5,750,431
Western Wyoming	WYU	-	-	-	-	-	-	-	-	-	-
Total Intangible Plant		1,192,160,704	1,498,428	(805,516)	1,192,853,617	3,212,091	(805,516)	1,195,260,192	11,935,539	(805,516)	1,206,390,216
Total		32,953,470,892	64,687,342	(14,753,525)	33,003,404,709	95,575,589	(14,753,525)	33,084,226,772	371,621,588	(14,753,525)	33,441,094,836

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Description	Factor	Capital		Adjusted EPIS Balance		Adjusted EPIS Balance		Capital		Adjusted EPIS Balance	
		Additions	Retirements	Jan 2025	Retirements	Feb 2025	Retirements	Additions	Retirements	Mar 2025	Additions
Steam Production Plant:											
Control Area Generation - West	CAGW	-	-	(0)	-	-	(0)	-	-	(0)	-
Control Area Generation - East	CAGE	602,748	(2,442,612)	5,131,077,050	602,748	(2,442,612)	5,129,237,186	602,748	(2,442,612)	5,127,397,323	898,787
System Generation	SG	(5,570)	(58,810)	99,252,606	(5,570)	(58,810)	99,188,226	(5,570)	(58,810)	99,123,846	(5,570)
Jim Bridger	JBG	-	-	(0)	-	-	(0)	-	-	(0)	-
Pollution Control Equipment	CAGE	-	-	2,097,364	-	-	2,097,364	-	-	2,097,364	-
Geothermal - Blundell	SG	-	-	29,848,130	-	-	29,848,130	-	-	29,848,130	-
Geothermal - Blundell	SG	13,603	-	129,022,747	13,603	-	129,036,350	13,603	-	129,049,953	612,776
Total Steam Plant		610,781	(2,501,422)	5,391,297,897	610,781	(2,501,422)	5,389,407,257	610,781	(2,501,422)	5,387,516,616	1,505,992
Hydro Production Plant:											
System Generation	SG-P	(84,780)	(244,985)	1,067,825,937	2,589,381	(244,985)	1,070,170,333	1,196,716	(244,985)	1,071,122,064	6,732,277
System Generation	SG-U	(74,826)	(76,017)	282,011,883	(74,826)	(76,017)	281,861,040	(74,826)	(76,017)	281,710,197	(74,826)
Klamath	SG-P	-	-	98,522,128	-	-	98,522,128	-	-	98,522,128	-
Total Hydro Plant		(159,606)	(321,002)	1,448,359,948	2,514,555	(321,002)	1,450,553,501	1,121,890	(321,002)	1,451,354,389	6,657,451
Other Production Plant:											
Control Area Generation - West	CAGW	23,232	(92,879)	554,409,961	23,232	(92,879)	554,340,315	23,232	(92,879)	554,270,669	549,870
Control Area Generation - East	CAGE	(43,973)	(1,535,625)	1,510,095,834	(43,973)	(1,535,625)	1,508,516,236	49,522,411	(1,535,625)	1,556,503,022	31,798,775
System Generation	SG	-	-	116,955	-	-	116,955	-	-	116,955	-
System Generation - Wind	SG-W	1,726,609	(122,592)	3,553,333,976	1,726,609	(122,592)	3,554,937,993	9,885,421	(122,592)	3,564,700,823	1,726,609
Total Other Plant		1,705,868	(1,751,095)	5,617,956,726	1,705,868	(1,751,095)	5,617,911,499	59,431,065	(1,751,095)	5,675,591,468	34,075,254
Transmission Plant:											
Control Area Generation - West	CAGW	-	(2,807)	17,714,160	-	(2,807)	17,711,353	-	(2,807)	17,708,546	-
Control Area Generation - East	CAGE	-	-	168,851,161	-	-	168,851,161	-	-	168,851,161	-
System Generation	SG	70,115,541	(1,369,981)	8,537,345,522	5,346,578	(1,369,981)	8,541,322,119	62,318,087	(1,369,981)	8,602,270,225	7,665,696
Jim Bridger	JBG	-	-	-	-	-	-	-	-	-	-
Total Transmission Plant		70,115,541	(1,372,788)	8,723,910,843	5,346,578	(1,372,788)	8,727,884,632	62,318,087	(1,372,788)	8,788,829,932	7,665,696
Distribution Plant:											
California	CA	704,931	(151,471)	435,209,377	592,439	(151,471)	435,650,346	926,772	(151,471)	436,425,647	1,092,013
Oregon	OR	145,734,269	(1,833,415)	2,914,279,589	11,838,968	(1,833,415)	2,924,285,142	22,929,345	(1,833,415)	2,945,381,072	18,848,083
Washington	WA	1,307,015	(198,519)	648,474,862	1,332,295	(198,519)	649,608,638	2,567,749	(198,519)	651,977,867	2,850,868
Eastern Wyoming	WYP	1,452,285	(276,213)	786,726,979	1,547,985	(276,213)	787,998,750	1,926,684	(276,213)	789,649,221	4,429,111
Utah	UT	10,504,770	(1,532,456)	4,237,867,753	11,003,611	(1,532,456)	4,247,338,908	24,003,025	(1,532,456)	4,269,809,477	19,030,830
Idaho	ID	1,416,379	(195,685)	478,059,726	1,425,794	(195,685)	479,289,835	1,899,964	(195,685)	480,994,114	1,926,574
Western Wyoming	WYU	-	(31,377)	148,345,365	-	(31,377)	148,313,988	-	(31,377)	148,282,611	-
Total Distribution Plant		161,119,649	(4,219,136)	9,648,963,650	27,741,092	(4,219,136)	9,672,485,606	54,253,539	(4,219,136)	9,722,520,009	48,177,480

**PacifiCorp
Washington 2023 General Rate Case
Pro Forma Major Plant Additions
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Description	Factor	Capital		Adjusted EPIS Balance		Capital		Adjusted EPIS Balance		Capital	
		Additions	Retirements	Jan 2025	Retirements	Feb 2025	Additions	Retirements	Mar 2025	Additions	
General Plant:											
California	CA	31,180	(57,419)	25,487,381	24,921	(57,419)	25,454,882	33,387	(57,419)	25,430,849	10,031
Oregon	OR	33,717	(610,103)	276,660,969	40,942	(610,103)	276,091,808	62,379	(610,103)	275,544,084	110,030
Washington	WA	33,970	(110,961)	54,989,570	27,460	(110,961)	54,906,069	37,226	(110,961)	54,832,334	13,048
Eastern Wyoming	WYP	1,145,430	(183,594)	120,040,974	378,417	(183,594)	120,235,797	478,657	(183,594)	120,530,860	4,623,604
Utah	UT	2,608,207	(448,297)	304,419,780	804,251	(448,297)	304,775,733	1,040,110	(448,297)	305,367,547	1,039,532
Idaho	ID	420,978	(66,774)	64,200,651	165,841	(66,774)	64,299,717	199,403	(66,774)	64,432,345	198,412
Western Wyoming	WYU	-	(26,923)	18,078,050	-	(26,923)	18,051,127	-	(26,923)	18,024,204	-
Control Area Generation - West	CAGW	2,005	(16,338)	10,623,363	2,005	(16,338)	10,609,030	2,005	(16,338)	10,594,697	2,005
Control Area Generation - East	CAGE	59,480	(328,370)	97,372,032	59,480	(328,370)	97,103,143	59,480	(328,370)	96,834,253	59,480
System Generation	SG	118,919	(338,180)	194,230,387	118,919	(338,180)	194,011,126	118,919	(338,180)	193,791,866	118,919
General Office	SO	7,959,858	(1,382,441)	432,424,679	1,959,121	(1,382,441)	433,001,359	33,976,117	(1,382,441)	465,595,036	1,657,848
Customer Service	CN	-	(98,350)	13,556,017	-	(98,350)	13,457,667	-	(98,350)	13,359,317	-
Jim Bridger	JBG	-	(103,369)	19,214,322	-	(103,369)	19,110,953	-	(103,369)	19,007,585	-
Control Area Energy - East	CAEE	-	(11,448)	2,952,448	-	(11,448)	2,941,000	-	(11,448)	2,929,552	-
Total General Plant		12,413,744	(3,782,567)	1,634,250,623	3,581,356	(3,782,567)	1,634,049,412	36,007,683	(3,782,567)	1,666,274,528	7,832,909
Mining Plant:											
Coal Mine	CAEE	-	-	1,822,901	-	-	1,822,901	-	-	1,822,901	-
Total Mining Plant		-	-	1,822,901	-	-	1,822,901	-	-	1,822,901	-
Intangible Plant:											
California	CA	-	-	481,167	-	-	481,167	-	-	481,167	-
Customer Service	CN	-	(170,038)	220,572,567	-	(170,038)	220,402,529	-	(170,038)	220,232,491	-
Control Area Generation - West	CAGW	-	(1,399)	29,252,952	-	(1,399)	29,251,553	-	(1,399)	29,250,154	-
Control Area Generation - East	CAGE	-	(16,871)	68,925,709	-	(16,871)	68,908,838	-	(16,871)	68,891,968	-
Idaho	ID	-	(86)	4,366,745	-	(86)	4,366,658	-	(86)	4,366,572	-
Oregon	OR	-	(363)	4,604,153	-	(363)	4,603,790	-	(363)	4,603,427	-
Control Area Energy - East	CAEE	-	(388)	(2,932)	-	(388)	(3,321)	-	(388)	(3,709)	-
System Generation	SG	-	(35,087)	109,338,019	-	(35,087)	109,302,933	-	(35,087)	109,267,846	-
Klamath Hydro Relicensing	SG-P	-	-	74,111,750	-	-	74,111,750	-	-	74,111,750	-
System Generation	SG-P	-	(4,666)	103,310,442	-	(4,666)	103,305,776	-	(4,666)	103,301,110	-
System Generation	SG-U	-	(16,977)	9,973,404	-	(16,977)	9,956,427	-	(16,977)	9,939,450	-
Jim Bridger	JBG	-	-	2,634,359	-	-	2,634,359	-	-	2,634,359	-
General Office	SO	173,056,435	(558,870)	769,476,788	1,945,103	(558,870)	770,863,021	2,208,088	(558,870)	772,512,239	1,846,120
Utah	UT	-	(771)	(26,191,405)	-	(771)	(26,192,176)	-	(771)	(26,192,947)	-
Washington	WA	-	-	2,036,986	-	-	2,036,986	-	-	2,036,986	-
Eastern Wyoming	WYP	-	-	5,750,431	-	-	5,750,431	-	-	5,750,431	-
Western Wyoming	WYU	-	-	-	-	-	-	-	-	-	-
Total Intangible Plant		173,056,435	(805,516)	1,378,641,135	1,945,103	(805,516)	1,379,780,723	2,208,088	(805,516)	1,381,183,295	1,846,120
Total		418,862,412	(14,753,525)	33,845,203,722	43,445,333	(14,753,525)	33,873,895,530	215,951,132	(14,753,525)	34,075,093,138	107,760,901

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Description	Factor	Adjusted			Adjusted			Adjusted			
		Retirements	EPIS Balance Apr 2025	Capital Additions	Retirements	EPIS Balance May 2025	Capital Additions	Retirements	EPIS Balance Jun 2025	Capital Additions	Retirements
Steam Production Plant:											
Control Area Generation - West	CAGW	-	(0)	-	-	(0)	-	-	(0)	-	-
Control Area Generation - East	CAGE	(2,442,612)	5,125,853,498	1,840,336	(2,442,612)	5,125,251,222	2,212,689	(2,442,612)	5,125,021,299	1,340,975	(2,442,612)
System Generation	SG	(58,810)	99,059,466	(5,570)	(58,810)	98,995,086	(5,570)	(58,810)	98,930,706	(5,570)	(58,810)
Jim Bridger	JBG	-	(0)	-	-	(0)	-	-	(0)	-	-
Pollution Control Equipment	CAGE	-	2,097,364	-	-	2,097,364	-	-	2,097,364	-	-
Geothermal - Blundell	SG	-	29,848,130	-	-	29,848,130	-	-	29,848,130	-	-
Geothermal - Blundell	SG	-	129,662,729	44,281	-	129,707,010	13,603	-	129,720,613	13,603	-
Total Steam Plant		(2,501,422)	5,386,521,187	1,879,047	(2,501,422)	5,385,898,812	2,220,722	(2,501,422)	5,385,618,112	1,349,008	(2,501,422)
Hydro Production Plant:											
System Generation	SG-P	(244,985)	1,077,609,355	(59,984)	(244,985)	1,077,304,386	2,411	(244,985)	1,077,061,812	3,064,017	(244,985)
System Generation	SG-U	(76,017)	281,559,354	2,856,701	(76,017)	284,340,038	(74,826)	(76,017)	284,189,195	(74,826)	(76,017)
Klamath	SG-P	-	98,522,128	-	-	98,522,128	-	-	98,522,128	-	-
Total Hydro Plant		(321,002)	1,457,690,837	2,796,717	(321,002)	1,460,166,552	(72,415)	(321,002)	1,459,773,135	2,989,191	(321,002)
Other Production Plant:											
Control Area Generation - West	CAGW	(92,879)	554,727,660	23,232	(92,879)	554,658,014	1,216,095	(92,879)	555,781,230	23,232	(92,879)
Control Area Generation - East	CAGE	(1,535,625)	1,586,766,173	19,298,080	(1,535,625)	1,604,528,628	(6,739)	(1,535,625)	1,602,986,264	(43,973)	(1,535,625)
System Generation	SG	-	116,955	-	-	116,955	-	-	116,955	-	-
System Generation - Wind	SG-W	(122,592)	3,566,304,840	1,726,609	(122,592)	3,567,908,857	9,885,421	(122,592)	3,577,671,687	1,726,609	(122,592)
Total Other Plant		(1,751,095)	5,707,915,627	21,047,922	(1,751,095)	5,727,212,454	11,094,777	(1,751,095)	5,736,556,136	1,705,868	(1,751,095)
Transmission Plant:											
Control Area Generation - West	CAGW	(2,807)	17,705,739	-	(2,807)	17,702,932	-	(2,807)	17,700,125	-	(2,807)
Control Area Generation - East	CAGE	-	168,851,161	-	-	168,851,161	-	-	168,851,161	-	-
System Generation	SG	(1,369,981)	8,608,565,939	67,360,985	(1,369,981)	8,674,556,943	90,738,214	(1,369,981)	8,763,925,175	20,848,414	(1,369,981)
Jim Bridger	JBG	-	-	-	-	-	-	-	-	-	-
Total Transmission Plant		(1,372,788)	8,795,122,839	67,360,985	(1,372,788)	8,861,111,035	90,738,214	(1,372,788)	8,950,476,461	20,848,414	(1,372,788)
Distribution Plant:											
California	CA	(151,471)	437,366,190	2,385,884	(151,471)	439,600,603	1,008,363	(151,471)	440,457,495	1,320,300	(151,471)
Oregon	OR	(1,833,415)	2,962,395,741	39,310,469	(1,833,415)	2,999,872,795	41,006,794	(1,833,415)	3,039,046,174	32,501,023	(1,833,415)
Washington	WA	(198,519)	654,630,216	11,102,234	(198,519)	665,533,930	2,569,813	(198,519)	667,905,224	3,230,442	(198,519)
Eastern Wyoming	WYP	(276,213)	793,802,118	2,942,566	(276,213)	796,468,471	3,242,877	(276,213)	799,435,135	4,523,019	(276,213)
Utah	UT	(1,532,456)	4,287,307,852	51,937,572	(1,532,456)	4,337,712,968	18,624,581	(1,532,456)	4,354,805,092	17,833,918	(1,532,456)
Idaho	ID	(195,685)	482,725,003	1,882,193	(195,685)	484,411,511	2,041,330	(195,685)	486,257,157	1,922,399	(195,685)
Western Wyoming	WYU	(31,377)	148,251,234	-	(31,377)	148,219,857	-	(31,377)	148,188,480	-	(31,377)
Total Distribution Plant		(4,219,136)	9,766,478,353	109,560,918	(4,219,136)	9,871,820,136	68,493,757	(4,219,136)	9,936,094,757	61,331,101	(4,219,136)

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Description	Factor	Adjusted			Adjusted			Adjusted			
		Retirements	EPIS Balance Apr 2025	Capital Additions	Retirements	EPIS Balance May 2025	Capital Additions	Retirements	EPIS Balance Jun 2025	Capital Additions	Retirements
General Plant:											
California	CA	(57,419)	25,383,461	34,934	(57,419)	25,360,976	76,109	(57,419)	25,379,666	111,201	(57,419)
Oregon	OR	(610,103)	275,044,010	195,022	(610,103)	274,628,928	283,140	(610,103)	274,301,965	514,414	(610,103)
Washington	WA	(110,961)	54,734,421	43,000	(110,961)	54,666,460	84,127	(110,961)	54,639,626	129,777	(110,961)
Eastern Wyoming	WYP	(183,594)	124,970,869	1,301,564	(183,594)	126,088,839	1,696,398	(183,594)	127,601,644	1,208,505	(183,594)
Utah	UT	(448,297)	305,958,781	1,730,483	(448,297)	307,240,968	2,653,605	(448,297)	309,446,276	1,504,659	(448,297)
Idaho	ID	(66,774)	64,563,983	294,634	(66,774)	64,791,843	424,008	(66,774)	65,149,077	263,004	(66,774)
Western Wyoming	WYU	(26,923)	17,997,282	-	(26,923)	17,970,359	-	(26,923)	17,943,436	-	(26,923)
Control Area Generation - West	CAGW	(16,338)	10,580,363	2,005	(16,338)	10,566,030	2,005	(16,338)	10,551,697	2,005	(16,338)
Control Area Generation - East	CAGE	(328,370)	96,565,364	102,414	(328,370)	96,339,408	59,480	(328,370)	96,070,519	142,720	(328,370)
System Generation	SG	(338,180)	193,572,605	118,919	(338,180)	193,353,345	118,919	(338,180)	193,134,084	118,919	(338,180)
General Office	SO	(1,382,441)	465,870,444	1,851,795	(1,382,441)	466,339,798	4,820,681	(1,382,441)	469,778,039	204,122,408	(1,382,441)
Customer Service	CN	(98,350)	13,260,967	-	(98,350)	13,162,617	-	(98,350)	13,064,266	-	(98,350)
Jim Bridger	JBG	(103,369)	18,904,216	-	(103,369)	18,800,847	-	(103,369)	18,697,479	-	(103,369)
Control Area Energy - East	CAEE	(11,448)	2,918,104	-	(11,448)	2,906,656	-	(11,448)	2,895,208	-	(11,448)
Total General Plant		(3,782,567)	1,670,324,870	5,674,772	(3,782,567)	1,672,217,075	10,218,472	(3,782,567)	1,678,652,980	208,117,613	(3,782,567)
Mining Plant:											
Coal Mine	CAEE	-	1,822,901	-	-	1,822,901	-	-	1,822,901	-	-
Total Mining Plant		-	1,822,901	-	-	1,822,901	-	-	1,822,901	-	-
Intangible Plant:											
California	CA	-	481,167	-	-	481,167	-	-	481,167	-	-
Customer Service	CN	(170,038)	220,062,453	-	(170,038)	219,892,415	-	(170,038)	219,722,377	-	(170,038)
Control Area Generation - West	CAGW	(1,399)	29,248,755	-	(1,399)	29,247,356	-	(1,399)	29,245,958	-	(1,399)
Control Area Generation - East	CAGE	(16,871)	68,875,097	-	(16,871)	68,858,227	-	(16,871)	68,841,356	-	(16,871)
Idaho	ID	(86)	4,366,486	-	(86)	4,366,400	-	(86)	4,366,313	-	(86)
Oregon	OR	(363)	4,603,063	-	(363)	4,602,700	-	(363)	4,602,337	-	(363)
Control Area Energy - East	CAEE	(388)	(4,097)	-	(388)	(4,486)	-	(388)	(4,874)	-	(388)
System Generation	SG	(35,087)	109,232,759	-	(35,087)	109,197,673	-	(35,087)	109,162,586	-	(35,087)
Klamath Hydro Relicensing	SG-P	-	74,111,750	-	-	74,111,750	-	-	74,111,750	-	-
System Generation	SG-P	(4,666)	103,296,445	-	(4,666)	103,291,779	-	(4,666)	103,287,114	-	(4,666)
System Generation	SG-U	(16,977)	9,922,473	-	(16,977)	9,905,496	-	(16,977)	9,888,519	-	(16,977)
Jim Bridger	JBG	-	2,634,359	-	-	2,634,359	-	-	2,634,359	-	-
General Office	SO	(558,870)	773,799,489	880,676	(558,870)	774,121,295	4,436,569	(558,870)	777,998,994	1,646,895	(558,870)
Utah	UT	(771)	(26,193,718)	-	(771)	(26,194,489)	-	(771)	(26,195,260)	-	(771)
Washington	WA	-	2,036,986	-	-	2,036,986	-	-	2,036,986	-	-
Eastern Wyoming	WYP	-	5,750,431	-	-	5,750,431	-	-	5,750,431	-	-
Western Wyoming	WYU	-	-	-	-	-	-	-	-	-	-
Total Intangible Plant		(805,516)	1,382,223,900	880,676	(805,516)	1,382,299,060	4,436,569	(805,516)	1,385,930,114	1,646,895	(805,516)
Total		(14,753,525)	34,168,100,514	209,201,035	(14,753,525)	34,362,548,024	187,130,097	(14,753,525)	34,534,924,596	297,988,091	(14,753,525)

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Description	Factor	Adjusted EPIS Balance Jul 2025	Capital Additions	Retirements	Adjusted EPIS Balance Aug 2025	Capital Additions	Retirements	Adjusted EPIS Balance Sep 2025	Capital Additions	Retirements	Adjusted EPIS Balance Oct 2025
Steam Production Plant:											
Control Area Generation - West	CAGW	(0)	-	-	(0)	-	-	(0)	-	-	(0)
Control Area Generation - East	CAGE	5,123,919,662	713,664	(2,442,612)	5,122,190,714	705,137	(2,442,612)	5,120,453,240	1,747,913	(2,442,612)	5,119,758,541
System Generation	SG	98,866,326	(5,570)	(58,810)	98,801,946	(5,570)	(58,810)	98,737,566	(5,570)	(58,810)	98,673,186
Jim Bridger	JBG	(0)	-	-	(0)	-	-	(0)	-	-	(0)
Pollution Control Equipment	CAGE	2,097,364	-	-	2,097,364	-	-	2,097,364	-	-	2,097,364
Geothermal - Blundell	SG	29,848,130	-	-	29,848,130	-	-	29,848,130	-	-	29,848,130
Geothermal - Blundell	SG	129,734,216	13,603	-	129,747,819	13,603	-	129,761,422	13,603	-	129,775,025
Total Steam Plant		5,384,465,698	721,696	(2,501,422)	5,382,685,973	713,170	(2,501,422)	5,380,897,722	1,755,946	(2,501,422)	5,380,152,246
Hydro Production Plant:											
System Generation	SG-P	1,079,880,844	60,980	(244,985)	1,079,696,839	(84,780)	(244,985)	1,079,367,073	37,920,316	(244,985)	1,117,042,404
System Generation	SG-U	284,038,351	659,031	(76,017)	284,621,365	(74,826)	(76,017)	284,470,522	10,669	(76,017)	284,405,174
Klamath	SG-P	98,522,128	-	-	98,522,128	-	-	98,522,128	-	-	98,522,128
Total Hydro Plant		1,462,441,323	720,011	(321,002)	1,462,840,332	(159,606)	(321,002)	1,462,359,723	37,930,985	(321,002)	1,499,969,706
Other Production Plant:											
Control Area Generation - West	CAGW	555,711,584	23,232	(92,879)	555,641,938	23,232	(92,879)	555,572,292	23,232	(92,879)	555,502,646
Control Area Generation - East	CAGE	1,601,406,666	(43,973)	(1,535,625)	1,599,827,069	(43,973)	(1,535,625)	1,598,247,471	97,897	(1,535,625)	1,596,809,743
System Generation	SG	116,955	-	-	116,955	-	-	116,955	-	-	116,955
System Generation - Wind	SG-W	3,579,275,704	1,726,609	(122,592)	3,580,879,721	9,885,421	(122,592)	3,590,642,551	1,726,608	(122,592)	3,592,246,568
Total Other Plant		5,736,510,909	1,705,868	(1,751,095)	5,736,465,682	9,864,680	(1,751,095)	5,744,579,268	1,847,738	(1,751,095)	5,744,675,911
Transmission Plant:											
Control Area Generation - West	CAGW	17,697,318	-	(2,807)	17,694,511	-	(2,807)	17,691,704	-	(2,807)	17,688,896
Control Area Generation - East	CAGE	168,851,161	-	-	168,851,161	-	-	168,851,161	-	-	168,851,161
System Generation	SG	8,783,403,609	8,282,517	(1,369,981)	8,790,316,144	15,100,315	(1,369,981)	8,804,046,478	20,941,549	(1,369,981)	8,823,618,046
Jim Bridger	JBG	-	-	-	-	-	-	-	-	-	-
Total Transmission Plant		8,969,952,087	8,282,517	(1,372,788)	8,976,861,816	15,100,315	(1,372,788)	8,990,589,343	20,941,549	(1,372,788)	9,010,158,104
Distribution Plant:											
California	CA	441,626,325	1,102,982	(151,471)	442,577,836	815,599	(151,471)	443,241,964	697,240	(151,471)	443,787,733
Oregon	OR	3,069,713,783	17,856,102	(1,833,415)	3,085,736,471	13,533,593	(1,833,415)	3,097,436,649	20,986,873	(1,833,415)	3,116,590,107
Washington	WA	670,937,146	2,704,765	(198,519)	673,443,392	1,882,387	(198,519)	675,127,259	1,686,036	(198,519)	676,614,776
Eastern Wyoming	WYP	803,681,940	4,769,999	(276,213)	808,175,725	4,597,599	(276,213)	812,497,111	4,182,888	(276,213)	816,403,786
Utah	UT	4,371,106,554	23,668,611	(1,532,456)	4,393,242,709	19,987,126	(1,532,456)	4,411,697,380	16,853,795	(1,532,456)	4,427,018,719
Idaho	ID	487,983,872	2,184,151	(195,685)	489,972,338	2,187,316	(195,685)	491,963,969	1,788,918	(195,685)	493,557,202
Western Wyoming	WYU	148,157,103	-	(31,377)	148,125,727	-	(31,377)	148,094,350	-	(31,377)	148,062,973
Total Distribution Plant		9,993,206,723	52,286,610	(4,219,136)	10,041,274,197	43,003,620	(4,219,136)	10,080,058,682	46,195,751	(4,219,136)	10,122,035,297

PacifiCorp
Washington 2023 General Rate Case
Pro Forma Major Plant Additions
and Retirements (Total Company)

Description	Factor	Adjusted			Adjusted			Adjusted			Adjusted		
		EPIS Balance Jul 2025	Capital Additions	Retirements	EPIS Balance Aug 2025	Capital Additions	Retirements	EPIS Balance Sep 2025	Capital Additions	Retirements	EPIS Balance Oct 2025	Capital Additions	Retirements
General Plant:													
California	CA	25,433,448	26,014	(57,419)	25,402,043	391,020	(57,419)	25,735,643	254,715	(57,419)	25,932,939		
Oregon	OR	274,206,275	558,305	(610,103)	274,154,477	404,689	(610,103)	273,949,063	404,928	(610,103)	273,743,887		
Washington	WA	54,658,441	34,397	(110,961)	54,581,877	111,846	(110,961)	54,582,762	118,021	(110,961)	54,589,822		
Eastern Wyoming	WYP	128,626,555	1,699,592	(183,594)	130,142,553	1,044,913	(183,594)	131,003,872	1,786,937	(183,594)	132,607,215		
Utah	UT	310,502,638	2,653,944	(448,297)	312,708,285	12,411,228	(448,297)	324,671,216	25,860,110	(448,297)	350,083,030		
Idaho	ID	65,345,306	423,150	(66,774)	65,701,682	296,558	(66,774)	65,931,466	423,441	(66,774)	66,288,132		
Western Wyoming	WYU	17,916,513	-	(26,923)	17,889,591	-	(26,923)	17,862,668	-	(26,923)	17,835,745		
Control Area Generation - West	CAGW	10,537,364	2,005	(16,338)	10,523,030	2,005	(16,338)	10,508,697	229,768	(16,338)	10,722,127		
Control Area Generation - East	CAGE	95,884,869	59,480	(328,370)	95,615,980	919,421	(328,370)	96,207,031	674,328	(328,370)	96,552,990		
System Generation	SG	192,914,823	118,919	(338,180)	192,695,563	118,919	(338,180)	192,476,302	118,919	(338,180)	192,257,041		
General Office	SO	672,518,007	1,878,142	(1,382,441)	673,013,707	2,705,622	(1,382,441)	674,336,889	2,228,426	(1,382,441)	675,182,874		
Customer Service	CN	12,965,916	-	(98,350)	12,867,566	-	(98,350)	12,769,216	-	(98,350)	12,670,866		
Jim Bridger	JBG	18,594,110	-	(103,369)	18,490,741	-	(103,369)	18,387,373	-	(103,369)	18,284,004		
Control Area Energy - East	CAEE	2,883,760	-	(11,448)	2,872,313	-	(11,448)	2,860,865	-	(11,448)	2,849,417		
Total General Plant		1,882,988,027	7,453,947	(3,782,567)	1,886,659,407	18,406,223	(3,782,567)	1,901,283,063	32,099,594	(3,782,567)	1,929,600,090		
Mining Plant:													
Coal Mine	CAEE	1,822,901	-	-	1,822,901	-	-	1,822,901	-	-	1,822,901		
Total Mining Plant		1,822,901	-	-	1,822,901	-	-	1,822,901	-	-	1,822,901		
Intangible Plant:													
California	CA	481,167	-	-	481,167	-	-	481,167	-	-	481,167		
Customer Service	CN	219,552,339	-	(170,038)	219,382,301	-	(170,038)	219,212,263	-	(170,038)	219,042,225		
Control Area Generation - West	CAGW	29,244,559	-	(1,399)	29,243,160	-	(1,399)	29,241,761	-	(1,399)	29,240,362		
Control Area Generation - East	CAGE	68,824,486	-	(16,871)	68,807,615	-	(16,871)	68,790,745	-	(16,871)	68,773,874		
Idaho	ID	4,366,227	-	(86)	4,366,141	-	(86)	4,366,055	-	(86)	4,365,968		
Oregon	OR	4,601,973	-	(363)	4,601,610	-	(363)	4,601,247	-	(363)	4,600,884		
Control Area Energy - East	CAEE	(5,262)	-	(388)	(5,651)	-	(388)	(6,039)	-	(388)	(6,427)		
System Generation	SG	109,127,500	-	(35,087)	109,092,413	-	(35,087)	109,057,327	-	(35,087)	109,022,240		
Klamath Hydro Relicensing	SG-P	74,111,750	-	-	74,111,750	-	-	74,111,750	-	-	74,111,750		
System Generation	SG-P	103,282,448	-	(4,666)	103,277,783	-	(4,666)	103,273,117	-	(4,666)	103,268,451		
System Generation	SG-U	9,871,542	-	(16,977)	9,854,565	-	(16,977)	9,837,588	-	(16,977)	9,820,611		
Jim Bridger	JBG	2,634,359	-	-	2,634,359	-	-	2,634,359	-	-	2,634,359		
General Office	SO	779,087,019	798,353	(558,870)	779,326,502	146,128,632	(558,870)	924,896,263	637,093	(558,870)	924,974,486		
Utah	UT	(26,196,031)	-	(771)	(26,196,802)	-	(771)	(26,197,573)	-	(771)	(26,198,345)		
Washington	WA	2,036,986	-	-	2,036,986	-	-	2,036,986	-	-	2,036,986		
Eastern Wyoming	WYP	5,750,431	-	-	5,750,431	-	-	5,750,431	-	-	5,750,431		
Western Wyoming	WYU	-	-	-	-	-	-	-	-	-	-		
Total Intangible Plant		1,386,771,493	798,353	(805,516)	1,386,764,330	146,128,632	(805,516)	1,532,087,446	637,093	(805,516)	1,531,919,023		
Total		34,818,159,161	71,969,003	(14,753,525)	34,875,374,639	233,057,034	(14,753,525)	35,093,678,148	141,408,656	(14,753,525)	35,220,333,278		

PacifiCorp
Washington 2023 General Rate Case
Pro Forma Major Plant Additions
and Retirements (Total Company)

Description	Factor	Capital		Adjusted		Adjusted		EPIS Balance (AMA Average) December 2024	Incremental Impact from 2024 to 2025	EPIS Balance (AMA Average) December 2025
		Additions	Retirements	EPIS Balance Nov 2025	Retirements	EPIS Balance Dec 2025	Retirements			
Steam Production Plant:										
Control Area Generation - West	CAGW	-	-	(0)	-	-	(0)	(0)	-	(0)
Control Area Generation - East	CAGE	4,028,975	(2,442,612)	5,121,344,905	41,568,432	(2,442,612)	5,160,470,725	5,125,461,645	1,054,894	5,126,516,538
System Generation	SG	(5,570)	(58,810)	98,608,807	(5,570)	(58,810)	98,544,427	99,703,266	(772,560)	98,930,706
Jim Bridger	JBG	-	-	(0)	-	-	(0)	(0)	-	(0)
Pollution Control Equipment	CAGE	-	-	2,097,364	-	-	2,097,364	1,724,141	373,222	2,097,364
Geothermal - Blundell	SG	-	-	29,848,130	-	-	29,848,130	29,848,130	-	29,848,130
Geothermal - Blundell	SG	13,603	-	129,788,628	13,603	-	129,802,231	128,882,538	651,811	129,534,350
Total Steam Plant		4,037,008	(2,501,422)	5,381,687,833	41,576,465	(2,501,422)	5,420,762,876	5,385,619,721	1,307,368	5,386,927,088
Hydro Production Plant:										
System Generation	SG-P	1,045,542	(244,985)	1,117,842,962	98,362,462	(244,985)	1,215,960,438	967,892,365	120,189,475	1,088,081,840
System Generation	SG-U	11,012,933	(76,017)	295,342,090	72,584,003	(76,017)	367,850,076	247,896,594	39,899,707	287,796,301
Klamath	SG-P	-	-	98,522,128	-	-	98,522,128	98,522,128	-	98,522,128
Total Hydro Plant		12,058,476	(321,002)	1,511,707,179	170,946,465	(321,002)	1,682,332,642	1,314,311,087	160,089,182	1,474,400,269
Other Production Plant:										
Control Area Generation - West	CAGW	2,810,965	(92,879)	558,220,732	707,982	(92,879)	558,835,835	553,806,718	1,651,179	555,457,897
Control Area Generation - East	CAGE	(43,973)	(1,535,625)	1,595,230,145	113,545	(1,535,625)	1,593,808,065	1,512,269,419	63,868,831	1,576,138,250
System Generation	SG	-	-	116,955	-	-	116,955	116,955	-	116,955
System Generation - Wind	SG-W	1,726,608	(122,592)	3,593,850,585	12,625,182	(122,592)	3,606,353,175	3,533,268,744	41,797,495	3,575,066,239
Total Other Plant		4,493,600	(1,751,095)	5,747,418,416	13,446,709	(1,751,095)	5,759,114,029	5,599,461,836	107,317,504	5,706,779,341
Transmission Plant:										
Control Area Generation - West	CAGW	-	(2,807)	17,686,089	-	(2,807)	17,683,282	17,733,809	(33,685)	17,700,125
Control Area Generation - East	CAGE	-	-	168,851,161	-	-	168,851,161	168,851,161	-	168,851,161
System Generation	SG	37,387,604	(1,369,981)	8,859,635,669	69,678,553	(1,369,981)	8,927,944,241	8,188,377,421	518,895,743	8,707,273,164
Jim Bridger	JBG	-	-	-	-	-	-	-	-	-
Total Transmission Plant		37,387,604	(1,372,788)	9,046,172,920	69,678,553	(1,372,788)	9,114,478,684	8,374,962,392	518,862,058	8,893,824,450
Distribution Plant:										
California	CA	553,923	(151,471)	444,190,186	734,073	(151,471)	444,772,788	434,658,507	5,328,831	439,987,338
Oregon	OR	14,751,831	(1,833,415)	3,129,508,524	38,031,715	(1,833,415)	3,165,706,824	2,691,461,590	329,562,479	3,021,024,069
Washington	WA	1,594,588	(198,519)	678,010,845	4,134,421	(198,519)	681,946,746	640,882,829	23,860,564	664,743,393
Eastern Wyoming	WYP	7,495,217	(276,213)	823,622,790	6,381,358	(276,213)	829,727,934	767,599,326	34,575,794	802,175,121
Utah	UT	15,745,885	(1,532,456)	4,441,232,149	41,398,627	(1,532,456)	4,481,098,320	4,087,985,181	256,526,189	4,344,511,370
Idaho	ID	1,640,893	(195,685)	495,002,411	1,693,541	(195,685)	496,500,267	464,708,152	21,699,080	486,407,232
Western Wyoming	WYU	-	(31,377)	148,031,596	-	(31,377)	148,000,219	148,565,002	(376,522)	148,188,480
Total Distribution Plant		41,782,338	(4,219,136)	10,159,598,500	92,373,735	(4,219,136)	10,247,753,099	9,235,860,589	671,176,414	9,907,037,002

PacifiCorp
Washington 2023 General Rate Case
Pro Forma Major Plant Additions
and Retirements (Total Company)

Description	Factor	Capital		Adjusted		Adjusted		EPIS Balance (AMA Average) December 2024	Incremental Impact from 2024 to 2025	EPIS Balance (AMA Average) December 2025
		Additions	Retirements	EPIS Balance Nov 2025	Additions	Retirements	EPIS Balance Dec 2025			
General Plant:										
California	CA	34,934	(57,419)	25,910,454	2,272,558	(57,419)	28,125,593	23,937,311	1,706,968	25,644,279
Oregon	OR	162,359	(610,103)	273,296,143	90,312,847	(610,103)	362,998,887	230,178,761	48,299,549	278,478,311
Washington	WA	36,892	(110,961)	54,515,753	3,671,727	(110,961)	58,076,519	51,799,167	3,056,556	54,855,723
Eastern Wyoming	WYP	1,923,694	(183,594)	134,347,315	13,843,741	(183,594)	148,007,461	113,564,841	13,913,475	127,478,316
Utah	UT	7,924,437	(448,297)	357,559,170	10,776,238	(448,297)	367,887,111	295,022,847	23,961,062	318,983,910
Idaho	ID	583,503	(66,774)	66,804,860	1,388,820	(66,774)	68,126,906	61,620,168	3,671,144	65,291,312
Western Wyoming	WYU	-	(26,923)	17,808,823	-	(26,923)	17,781,900	18,266,509	(323,073)	17,943,436
Control Area Generation - West	CAGW	2,005	(16,338)	10,707,794	639,234	(16,338)	11,330,690	7,295,636	3,330,063	10,625,699
Control Area Generation - East	CAGE	423,540	(328,370)	96,648,161	2,027,799	(328,370)	98,347,591	95,464,350	1,134,651	96,599,000
System Generation	SG	118,919	(338,180)	192,037,781	26,114	(338,180)	191,725,715	195,779,193	(2,648,976)	193,130,217
General Office	SO	2,261,898	(1,382,441)	676,062,332	35,082,573	(1,382,441)	709,762,464	417,719,696	138,274,306	555,994,002
Customer Service	CN	-	(98,350)	12,572,516	-	(98,350)	12,474,166	14,244,468	(1,180,201)	13,064,266
Jim Bridger	JBG	-	(103,369)	18,180,635	-	(103,369)	18,077,267	19,937,902	(1,240,424)	18,697,479
Control Area Energy - East	CAEE	-	(11,448)	2,837,969	-	(11,448)	2,826,521	3,032,583	(137,374)	2,895,208
Total General Plant		13,472,182	(3,782,567)	1,939,289,705	160,041,652	(3,782,567)	2,095,548,791	1,547,863,430	231,817,728	1,779,681,158
Mining Plant:										
Coal Mine	CAEE	-	-	1,822,901	-	-	1,822,901	1,822,901	-	1,822,901
Total Mining Plant		-	-	1,822,901	-	-	1,822,901	1,822,901	-	1,822,901
Intangible Plant:										
California	CA	-	-	481,167	-	-	481,167	481,167	-	481,167
Customer Service	CN	-	(170,038)	218,872,187	-	(170,038)	218,702,149	221,762,833	(2,040,456)	219,722,377
Control Area Generation - West	CAGW	-	(1,399)	29,238,963	-	(1,399)	29,237,564	29,262,744	(16,786)	29,245,958
Control Area Generation - East	CAGE	-	(16,871)	68,757,004	-	(16,871)	68,740,133	69,043,803	(202,446)	68,841,356
Idaho	ID	-	(86)	4,365,882	-	(86)	4,365,796	4,367,348	(1,035)	4,366,313
Oregon	OR	-	(363)	4,600,520	-	(363)	4,600,157	4,606,696	(4,359)	4,602,337
Control Area Energy - East	CAEE	-	(388)	(6,816)	-	(388)	(7,204)	(214)	(4,660)	(4,874)
System Generation	SG	-	(35,087)	108,987,154	-	(35,087)	108,952,067	109,583,625	(421,039)	109,162,586
Klamath Hydro Relicensing	SG-P	-	-	74,111,750	-	-	74,111,750	74,111,750	-	74,111,750
System Generation	SG-P	-	(4,666)	103,263,786	-	(4,666)	103,259,120	103,343,101	(55,987)	103,287,114
System Generation	SG-U	-	(16,977)	9,803,634	-	(16,977)	9,786,657	10,092,243	(203,724)	9,888,519
Jim Bridger	JBG	-	-	2,634,359	-	-	2,634,359	2,634,359	-	2,634,359
General Office	SO	1,849,729	(558,870)	926,265,345	90,204,567	(558,870)	1,015,911,042	567,590,045	247,390,503	814,980,548
Utah	UT	-	(771)	(26,199,116)	-	(771)	(26,199,887)	(26,186,007)	(9,253)	(26,195,260)
Washington	WA	-	-	2,036,986	-	-	2,036,986	2,036,986	-	2,036,986
Eastern Wyoming	WYP	-	-	5,750,431	-	-	5,750,431	5,750,431	-	5,750,431
Western Wyoming	WYU	-	-	-	-	-	-	-	-	-
Total Intangible Plant		1,849,729	(805,516)	1,532,963,237	90,204,567	(805,516)	1,622,362,288	1,178,480,911	244,430,757	1,422,911,667
Total		115,080,937	(14,753,525)	35,320,660,691	638,268,145	(14,753,525)	35,944,175,311	32,638,382,866	1,935,001,010	34,573,383,876
								Ref. 8.4.3	Ref. 14.1.3 Exh. SLC-5	Ref. 14.1.3 Exh. SLC-5

PacifiCorp
Washington 2023 General Rate Case
Pro Forma Major Plant Additions - Year 1
5 Year Average Retirement Amount
Total Company

Function	Factor	FY2018 (CY2017) Retirements	FY2019 (CY2018) Retirements	FY2020 (CY2019) Retirements	FY2021 (CY2020) Retirements	FY2022 (CY2021) Retirements	Large Items to Exclude	5 Year Avg	Monthly Amount
STMP	CAGE	(32,262,301)	(36,964,936)	(90,635,261)	(29,264,599)	(23,048,240)	65,618,638	(29,311,340)	(2,442,612)
STMP	CAGW	-	-	-	-	-	-	-	-
STMP	JBG	-	-	-	-	-	-	-	-
STMP	SG	(328,558)	(168,300)	(101,395)	(1,625,150)	(1,305,194)	-	(705,719)	(58,810)
STMP	NUTIL	-	-	-	-	-	-	-	-
		<u>(32,590,859)</u>	<u>(37,133,237)</u>	<u>(90,736,656)</u>	<u>(30,889,749)</u>	<u>(24,353,435)</u>	<u>65,618,638</u>	<u>(30,017,059)</u>	<u>(2,501,422)</u>
HYDP	SG-P	(1,391,448)	(4,048,944)	(3,220,981)	(5,447,367)	(1,910,827)	1,320,461	(2,939,821)	(244,985)
HYDP	SG-U	(395,533)	(1,192,540)	(1,094,960)	(1,416,149)	(461,859)	-	(912,208)	(76,017)
HYDP	NUTIL	-	-	-	-	-	-	-	-
		<u>(1,786,981)</u>	<u>(5,241,484)</u>	<u>(4,315,941)</u>	<u>(6,863,517)</u>	<u>(2,372,686)</u>	<u>1,320,461</u>	<u>(3,852,029)</u>	<u>(321,002)</u>
OTHP	CAGE	(727,371)	(18,099,458)	(576,532)	(48,670,615)	(24,063,514)	-	(18,427,498)	(1,535,625)
OTHP	CAGW	(1,417,433)	(918,680)	(313,638)	(2,027,367)	(895,601)	-	(1,114,544)	(92,879)
OTHP	SG-W	(4,776,936)	(82,725)	(844,072,708)	(412,145,767)	(38,861,784)	1,292,584,429	(1,471,098)	(122,592)
OTHP	NUTIL	-	-	-	-	-	-	-	-
		<u>(6,921,740)</u>	<u>(19,100,863)</u>	<u>(844,962,878)</u>	<u>(462,843,749)</u>	<u>(63,820,900)</u>	<u>1,292,584,429</u>	<u>(21,013,140)</u>	<u>(1,751,095)</u>
TRNP	CAGW	-	-	(168,424)	-	-	-	(33,685)	(2,807)
TRNP	CAGE	-	-	-	-	-	-	-	-
TRNP	JBG	-	-	-	-	-	-	-	-
TRNP	SG	(14,977,477)	(15,664,813)	(13,736,859)	(13,932,096)	(25,189,720)	1,302,096	(16,439,774)	(1,369,981)
TRNP	NUTIL	-	-	-	-	-	-	-	-
		<u>(14,977,477)</u>	<u>(15,664,813)</u>	<u>(13,905,283)</u>	<u>(13,932,096)</u>	<u>(25,189,720)</u>	<u>1,302,096</u>	<u>(16,473,458)</u>	<u>(1,372,788)</u>
DSTP	CA	(691,930)	(4,729,076)	(1,367,157)	(1,186,564)	(1,113,791)	287	(1,817,646)	(151,471)
DSTP	ID	(1,736,718)	(2,203,340)	(1,930,395)	(1,813,227)	(4,057,391)	-	(2,348,214)	(195,685)
DSTP	MT	-	-	-	-	-	-	-	-
DSTP	OR	(9,930,730)	(42,097,594)	(33,806,510)	(12,101,471)	(12,071,494)	2,910	(22,000,978)	(1,833,415)
DSTP	UT	(13,156,488)	(16,986,844)	(16,190,768)	(18,052,141)	(27,561,114)	-	(18,389,471)	(1,532,456)
DSTP	WA	(1,797,818)	(2,504,228)	(3,224,732)	(2,535,929)	(1,848,462)	-	(2,382,234)	(198,519)
DSTP	WYP	(3,232,370)	(3,122,221)	(3,763,963)	(3,192,347)	(3,261,905)	-	(3,314,561)	(276,213)
DSTP	WYU	(241,028)	(296,106)	(325,291)	(430,096)	(590,090)	-	(376,522)	(31,377)
DSTP	NUTIL	-	-	-	-	-	-	-	-
		<u>(30,787,082)</u>	<u>(71,939,410)</u>	<u>(60,608,816)</u>	<u>(39,311,775)</u>	<u>(50,504,246)</u>	<u>3,197</u>	<u>(50,629,626)</u>	<u>(4,219,136)</u>
GNLP	JBE	-	-	-	-	-	-	-	-
GNLP	JBG	(2,511,368)	(1,017,406)	(473,405)	(1,211,385)	(988,555)	-	(1,240,424)	(103,369)
GNLP	SG	(1,157,127)	(1,198,423)	(1,904,023)	(6,088,488)	(9,942,736)	-	(4,058,160)	(338,180)
GNLP	CAGE	(2,488,634)	(3,369,621)	(2,359,441)	(4,978,277)	(6,506,198)	-	(3,940,434)	(328,370)
GNLP	CAEE	(24,616)	(130,808)	(35,121)	(467,235)	(29,091)	-	(137,374)	(11,448)
GNLP	SO	(12,981,865)	(12,881,251)	(25,844,820)	(13,374,457)	(17,864,045)	-	(16,589,288)	(1,382,441)
GNLP	CN	(598,547)	(3,163,468)	(384,219)	(797,489)	(957,283)	-	(1,180,201)	(98,350)
GNLP	CA	(99,292)	(715,495)	(717,531)	(981,422)	(931,410)	-	(689,030)	(57,419)
GNLP	ID	(310,512)	(1,368,673)	(1,285,289)	(429,609)	(612,386)	-	(801,294)	(66,774)
GNLP	CAGW	(95,179)	(186,887)	(102,801)	(283,345)	(312,057)	-	(196,054)	(16,338)
GNLP	OR	(2,634,074)	(5,945,198)	(4,543,677)	(1,961,890)	(21,521,367)	-	(7,321,241)	(610,103)
GNLP	UT	(3,346,788)	(7,770,797)	(4,139,974)	(8,951,496)	(2,688,767)	-	(5,379,564)	(448,297)
GNLP	WA	(856,950)	(1,132,533)	(2,705,376)	(604,195)	(1,358,617)	-	(1,331,534)	(110,961)
GNLP	WYU	(319,125)	(493,517)	(343,869)	(235,183)	(223,670)	-	(323,073)	(26,923)
GNLP	WYP	(1,903,007)	(3,446,458)	(2,626,180)	(1,527,523)	(1,512,481)	-	(2,203,130)	(183,594)
GNLP	NUTIL	-	-	-	-	-	-	-	-
		<u>(29,327,084)</u>	<u>(42,820,534)</u>	<u>(47,465,728)</u>	<u>(41,891,994)</u>	<u>(65,448,662)</u>	<u>-</u>	<u>(45,390,801)</u>	<u>(3,782,567)</u>
MNGP	CAEE	-	-	-	-	-	-	-	-
MNGP	NUTIL	-	-	-	-	-	-	-	-
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
INTP	JBG	-	-	-	-	-	-	-	-
INTP	CAGW	(17,820)	(48,704)	-	(17,407)	-	-	(16,786)	(1,399)
INTP	CAGE	(202,558)	(734,919)	(1,496)	(2,113)	(71,145)	-	(202,446)	(16,871)
INTP	SG	-	(763,277)	(61,425)	(1,248,541)	(31,951)	-	(421,039)	(35,087)
INTP	SG-P	-	-	(279,935)	-	-	-	(55,987)	(4,666)
INTP	SG-U	-	-	-	(895,226)	(123,397)	-	(203,724)	(16,977)
INTP	SO	(4,298,237)	(5,104,327)	(8,329,898)	(6,745,772)	(9,053,968)	-	(6,706,441)	(558,870)
INTP	CN	(1,982,186)	(10,680)	(8,081)	-	(8,201,332)	-	(2,040,456)	(170,038)
INTP	CAEE	(8,646)	(14,653)	-	-	-	-	(4,660)	(388)
INTP	CA	-	-	-	-	-	-	-	-
INTP	ID	(5,175)	-	-	-	-	-	(1,035)	(86)
INTP	OR	-	(21,797)	-	-	-	-	(4,359)	(363)
INTP	UT	(28,178)	-	-	(5,507)	(12,582)	-	(9,253)	(771)
INTP	WA	-	-	-	-	-	-	-	-
INTP	WYU	-	-	-	-	-	-	-	-
INTP	WYP	-	-	-	-	-	-	-	-
		<u>(6,542,800)</u>	<u>(6,698,358)</u>	<u>(8,680,835)</u>	<u>(8,914,565)</u>	<u>(17,494,375)</u>	<u>-</u>	<u>(9,666,187)</u>	<u>(805,516)</u>
		<u>(122,934,024)</u>	<u>(198,598,698)</u>	<u>(1,070,676,137)</u>	<u>(604,647,444)</u>	<u>(249,184,024)</u>	<u>1,360,828,821</u>	<u>(177,042,301)</u>	<u>(14,753,525)</u>

PacifiCorp
Washington 2023 General Rate Case
Pro Forma Plant Additions
Steam Plant Additions - Total Company

Project Description	FERC Account	Factor	In-service Date	Investment Type	Jul22 to Dec22 Plant				Jul22 to Dec25 Plant		Ref.
					Adds	CY 2023 Plant Adds	CY 2024 Plant Adds	CY 2025 Plant Adds	Adds		
Naughton - Viva Naughton FERC Compliance CY17-20	312	CAGE	Dec-25	N/A	-	-	-	-	33,764,523	33,764,523	
Hunter - 301 Generator Stator Rewind	312	CAGE	Dec-22	N/A	12,123,012	-	-	-	-	12,123,012	
Naughton - U2 Stator Rewind CY22	312	CAGE	Mar-23	N/A	-	6,783,264	-	-	-	6,783,264	
Dave Johnston - U1,2,3 - ELG Project	312	CAGE	Dec-25	N/A	-	-	-	4,003,412	-	4,003,412	
Hunter - 303 Boiler WW Panels and Coating	312	CAGE	Apr-24	N/A	-	-	3,863,875	-	-	3,863,875	
Huntington - U2 ID Fan VFDs	312	CAGE	Oct-23	N/A	-	3,770,797	21,857	-	-	3,792,654	
Hunter - 302 Generator Field and Exciter Rewinds	312	CAGE	Apr-23	N/A	-	3,213,250	-	-	-	3,213,250	
Hunter - 302 HP/IP/LP Turbine Overhaul	312	CAGE	Apr-23	N/A	-	3,092,401	-	-	-	3,092,401	
Hunter - 303 Scrubber Outlet Header Duct Replace	312	CAGE	Apr-24	N/A	-	-	3,041,892	-	-	3,041,892	
Dave Johnston - U0 - Replace A & B Ash Lines	312	CAGE	Dec-23	N/A	-	2,891,011	-	-	-	2,891,011	
Hunter - 303 LP Turbine Overhaul	312	CAGE	Apr-24	N/A	-	-	2,796,639	-	-	2,796,639	
Hunter - 303 Boiler Rear Lower Slope Replacement	312	CAGE	Apr-24	N/A	-	-	2,759,727	-	-	2,759,727	
Huntington - U1 Boiler Rear Reheat Header & Terminal	312	CAGE	Oct-22	N/A	2,662,913	60,934	-	-	-	2,723,847	
Huntington - U2 Boiler Reheat Header Replacement	312	CAGE	Mar-24	N/A	-	-	2,547,478	-	-	2,547,478	
Hunter - 303 Baghouse Bags - CY24	312	CAGE	Apr-24	N/A	-	-	2,526,444	-	-	2,526,444	
Hunter - 300 Waste Water Pond Liner	312	CAGE	Dec-22	N/A	2,323,017	-	-	-	-	2,323,017	
Huntington - U1 LP Turbine Component Replacement	312	CAGE	Nov-22	N/A	1,976,841	-	-	-	-	1,976,841	
Hunter - 303 Stack Inlet Duct Overhaul	312	CAGE	Apr-24	N/A	-	-	1,902,103	-	-	1,902,103	
Hunter - 302 Replace Scrubber Outlet Header Duct	312	CAGE	Apr-23	N/A	-	1,852,518	-	-	-	1,852,518	
Hunter - 301 LP Turbine Blade Replacement	312	CAGE	Dec-22	N/A	1,744,474	-	-	-	-	1,744,474	
Dave Johnston - U0 - Mill Blanket - 2025	312	CAGE	Various	N/A	-	-	-	1,716,178	-	1,716,178	
Hunter - 303 3-7 Feedwater Heater Replacement	312	CAGE	Dec-24	N/A	-	-	1,682,407	-	-	1,682,407	
Dave Johnston - U0 - Mill Blanket - 2024	312	CAGE	Various	N/A	-	-	1,674,240	-	-	1,674,240	
Dave Johnston - U0 - Mill Blanket - 2023	312	CAGE	Various	N/A	-	1,625,476	-	-	-	1,625,476	
Hunter - 303 Scrubber Component Overhaul	312	CAGE	Apr-24	N/A	-	-	1,593,711	-	-	1,593,711	
Hunter - 302 Scrubber Component Overhaul	312	CAGE	Apr-23	N/A	-	1,581,606	-	-	-	1,581,606	
Dave Johnston - U0 - Pumps and Valves - 2025	312	CAGE	Various	N/A	-	-	-	1,542,483	-	1,542,483	
Blundell - U0 Blundell Well Redevelopment	312	SG	Apr-23	Specific	-	1,533,973	-	-	-	1,533,973	
Dave Johnston - U0 - Pumps and Valves - 2024	312	CAGE	Various	N/A	-	-	1,504,790	-	-	1,504,790	
Huntington - U2 Burner Corner Coal Nozzle & Tip Replacement	312	CAGE	Dec-23	N/A	-	1,489,924	-	-	-	1,489,924	
Huntington - U1 Burner Corner Coal Nozzle & Tip repla	312	CAGE	Nov-22	N/A	1,459,087	-	-	-	-	1,459,087	
Hunter - 303 Burner Nozzle Overhaul	312	CAGE	Apr-24	N/A	-	-	1,458,120	-	-	1,458,120	
Dave Johnston - U0 - Pumps and Valves- 2023	312	CAGE	Various	N/A	-	1,395,788	-	-	-	1,395,788	
Dave Johnston - U0 - Mill Blanket - 2022	312	CAGE	Various	N/A	1,338,654	-	-	-	-	1,338,654	
Wyodak - U1 - ACC VFD Replacement CY25	312	CAGE	May-25	N/A	-	-	-	1,237,588	-	1,237,588	
Gadsby - ABB Controls Replacement	312	CAGE	Jul-22	N/A	1,232,975	-	-	-	-	1,232,975	
Dave Johnston - U0 316(b) Compliance - Barrier Net Installation	312	CAGE	Dec-23	N/A	-	1,194,838	-	-	-	1,194,838	
Hunter - 301 Pulverizer Component Repl - CY22	312	CAGE	Dec-22	N/A	1,155,632	-	-	-	-	1,155,632	
Hunter - 302 Stack Inlet Duct Overhaul	312	CAGE	Apr-23	N/A	-	1,102,721	-	-	-	1,102,721	
Naughton - U0 Blanket: Thermal Run Rate Costs CY24-CY27	312	CAGE	Various	N/A	-	-	527,799	572,116	-	1,099,915	
Wyodak - U1 - Pulverizer Overhaul "A" CY24	312	CAGE	Apr-24	N/A	-	-	1,071,711	-	-	1,071,711	
Hunter - 302 SH Division Panel Replacements	312	CAGE	Apr-23	N/A	-	1,063,369	-	-	-	1,063,369	
Wyodak - U1 - Pulverizer Overhaul "E" CY23	312	CAGE	May-23	N/A	-	1,037,950	-	-	-	1,037,950	
Hunter - 303 Baghouse Component Overhaul	312	CAGE	Apr-24	N/A	-	-	1,026,857	-	-	1,026,857	
Hunter - 303 3-1 & 3-2 BFPT Component Overhaul	312	CAGE	Apr-24	N/A	-	-	1,007,290	-	-	1,007,290	
Huntington - U2 Baghouse Bag Replacement Comp 3,6,7	312	CAGE	Dec-23	N/A	-	1,000,746	-	-	-	1,000,746	
Projects Less Than \$1million	312	CAGE	Various	N/A	34,567,957	46,030,346	26,517,873	20,099,237	127,215,413		
Projects Less Than \$1million	312	SG	Various	Specific	341,949	193,985	102,508	629,851	1,268,293		
Projects Less Than \$1million	312	SG	Various	Programmatic	7,913	154,608	159,246	163,235	485,002		
Steam Plant Five Year Average Removals	312	SG	Various	N/A	(33,420)	(66,840)	(66,840)	(66,840)	(233,940)		
Steam Plant Five Year Average Removals	312	CAGE	Various	N/A	(3,035,192)	(6,070,385)	(6,070,385)	(6,070,385)	(21,246,346)		
									<u>242,038,832</u>		

PacifiCorp
Washington 2023 General Rate Case
Pro Forma Plant Additions
Hydro Plant Additions - Total Company

Project Description	FERC Account	Factor	In-service Date	Investment Type	Jul22 to Dec22 Plant			Jul22 to Dec25 Plant			Ref.
					Adds	CY 2023 Plant Adds	CY 2024 Plant Adds	CY 2025 Plant Adds	Adds		
Prospect 3 South Fork Woodstave flowline	332	SG-P	Dec-24	Specific	-	-	58,377,367	-	58,377,367	8.4.47	
Toketee Dam Rehabilitation Construction	332	SG-P	Dec-25	Specific	-	-	-	51,514,894	51,514,894	8.4.47	
Grace Flowline Replacement	332	SG-U	Dec-25	Specific	-	-	-	51,016,097	51,016,097	8.4.47	
North Umpqua Pump Hydro	332	SG-P	Dec-25	Specific	-	-	-	46,848,243	46,848,243	8.4.47	
Yale Saddle Dam Remediation	332	SG-P	Oct-25	Specific	-	-	-	38,005,096	38,005,096	8.4.47	
Fall Creek Hatchery	332	SG-P	Dec-23	Specific	-	36,418,742	-	-	36,418,742	8.4.48	
Hydro Plant JA	332	SG-U	Various	Programmatic	3,744,248	3,511,796	3,705,943	6,319,070	17,281,057		
Hydro Overhaul	332	SG-U	Various	Programmatic	-	7,266,562	4,655,791	4,360,270	16,282,624		
Hydro West	332	SG-P	Various	Programmatic	10,696,425	2,140,236	512,064	-	13,348,725		
Weber Dam Improvements	332	SG-U	Dec-25	Specific	-	-	-	12,960,476	12,960,476	8.4.48	
Swift 1 Spillway Gate Retrofit	332	SG-P	Dec-24	Specific	-	-	11,999,935	-	11,999,935	8.4.48	
ILR 4.1.9 Future Fish Passage Stage 1 Ph	332	SG-P	Sep-22	Specific	11,762,722	-	-	-	11,762,722	8.4.48	
Other Hydro Dam Safety East	332	SG-U	Various	Programmatic	1,616,201	6,887,387	294,902	871,468	9,669,957		
Other Hydro Dam Safety JA	332	SG-U	Various	Programmatic	-	1,930,300	3,071,945	3,419,063	8,421,308		
Hydro Relicensing East	332	SG-U	Various	Programmatic	-	-	7,840,955	-	7,840,955		
Cutler Surge Tank Anchor Upgrades	332	SG-U	Dec-24	Specific	-	-	7,756,717	-	7,756,717		
Oneida Refurbish Unit 1	332	SG-U	Nov-24	Specific	-	-	6,500,149	-	6,500,149		
Stewart Dam Stability/Construction	332	SG-P	Dec-24	Specific	-	-	5,738,810	-	5,738,810		
Other Hydro Dam Safety West	332	SG-P	Various	Programmatic	2,147,408	1,208,942	1,746,414	557,551	5,660,314		
Fall Creek Hatchery Bridge	332	SG-P	Dec-23	Specific	-	5,444,194	-	-	5,444,194		
Swift 1 Spillway Gate Bulkhead	332	SG-P	Sep-24	Specific	-	-	4,557,155	-	4,557,155		
Swift 1 Minimum Discharge Line	332	SG-P	Nov-24	Specific	-	-	3,709,454	-	3,709,454		
Toketee 2 Turbine Refurbishment	332	SG-P	Apr-24	Specific	-	-	3,662,801	-	3,662,801		
Ashton Trash Rake Construction	332	SG-U	Jun-24	Specific	-	-	3,528,119	-	3,528,119		
Toketee 3 Refurbish Turbine	332	SG-P	Apr-25	Specific	-	-	-	3,479,933	3,479,933		
Soda Spinning Reserve	332	SG-U	Dec-22	Specific	3,377,483	-	-	-	3,377,483		
ILR 11.2.2.12 Beaver Bay PH 2 Expansion	332	SG-P	Apr-25	Specific	-	-	-	3,337,124	3,337,124		
IP3 SA C.1-C.4 Fish Passage Mitigation	332	SG-P	Nov-22	Specific	3,176,947	-	-	-	3,176,947		
Yale Downstream Fish Passage	332	SG-P	Oct-24	Specific	-	-	2,981,837	-	2,981,837		
Merwin Gantry Crane Coating	332	SG-P	Jun-24	Specific	-	-	2,882,760	-	2,882,760		
Swift No. 1 Spillway Improvements	332	SG-P	Nov-22	Specific	2,782,038	-	-	-	2,782,038		
Fish Creek Forebay Improvements_Construction	332	SG-P	Dec-23	Specific	-	2,737,500	-	-	2,737,500		
Oneida B11 Bridge Improvements	332	SG-U	Dec-23	Specific	-	2,563,423	-	-	2,563,423		
Grace Flowline Liner Spring 2022	332	SG-U	Aug-22	Specific	2,480,394	-	-	-	2,480,394		
Cutler Refurbish Turbine Isolation Valves	332	SG-P	Feb-25	Specific	-	-	-	2,116,611	2,116,611		
ILR 11.2.2.2 IP Road Trail	332	SG-P	Dec-23	Specific	-	1,981,405	-	-	1,981,405		
Oneida Switchgear	332	SG-U	Feb-23	Specific	-	1,975,137	-	-	1,975,137		
Bigfork Fish Screen Rake	332	SG-P	Jul-22	Specific	1,965,369	-	-	-	1,965,369		
Grace Unit #3 Pivot Valve	332	SG-U	Nov-23	Specific	-	1,938,285	-	-	1,938,285		
Weber Plant TIV, Mud Valve, and PRV Impr	332	SG-U	Dec-25	Specific	-	-	-	1,769,608	1,769,608		
Hydro East	332	SG-U	Various	Programmatic	1,760,477	-	-	-	1,760,477		
Swift 1 TIV Valve Seal Replacement	332	SG-P	Dec-23	Specific	-	1,647,008	-	-	1,647,008		
North Umpqua Additional Housing	332	SG-P	Dec-24	Specific	-	-	1,635,845	-	1,635,845		
Swift 1 Spare GSU Replacement	332	SG-P	May-24	Specific	-	-	1,542,234	-	1,542,234		
Grace Unit #5 Pivot Valve	332	SG-U	May-25	Specific	-	-	-	1,526,332	1,526,332		
Lemolo 1 Spillway Improvements	332	SG-P	Dec-23	Specific	-	1,502,377	-	-	1,502,377		
ILR 11.2.2.12 Beaver Bay PH 1 Renovation	332	SG-P	Dec-23	Specific	-	1,472,295	-	-	1,472,295		
Yale 2 Replace Turbine Guide Bearing	332	SG-P	Nov-23	Specific	-	1,464,234	-	-	1,464,234		
Grace Unit #4 Pivot Valve	332	SG-U	May-25	Specific	-	-	-	1,405,195	1,405,195		
Weber Dam Improvements Evaluation	332	SG-U	Dec-22	Specific	1,342,292	-	-	-	1,342,292		
Merwin 2 Intake Screen Replacement	332	SG-P	Oct-22	Specific	1,331,344	-	-	-	1,331,344		
Swift 1 Switchgear, MCCs and Station Xfms Replace	332	SG-P	Dec-24	Specific	-	-	1,321,920	-	1,321,920		
Paris Hydro Project Decommissioning	332	SG-U	Jul-23	Specific	-	1,319,881	-	-	1,319,881		
Prospect North Fork Trash Rack Improve	332	SG-P	Aug-22	Specific	1,310,788	-	-	-	1,310,788		
ILR 4.3 MerwinTrap Lift Convey Mod	332	SG-P	Mar-25	Specific	-	-	-	1,281,496	1,281,496		
ILR 11.2.2.13 Cougar Park Renovation	332	SG-P	Mar-23	Specific	-	1,276,679	-	-	1,276,679		
IWF Tailrace Realignment	332	SG-P	Dec-23	Specific	-	1,248,731	-	-	1,248,731		
Hydro Impl On-Proj West	332	SG-P	Various	Programmatic	572,274	398,260	25,487	205,786	1,201,807		
Hydro South Replace Excavator	332	SG-P	Nov-22	Specific	1,123,510	-	-	-	1,123,510		

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Hydro Plant Additions - Total Company

Project Description	FERC Account	Factor	In-service Date	Investment Type	Jul22 to Dec22 Plant	CY 2023 Plant Adds	CY 2024 Plant Adds	CY 2025 Plant Adds	Jul22 to Dec25 Plant	Ref.
					Adds				Adds	
Fish Creek Penstock Footing Rehabilitation	332	SG-P	Dec-22	Specific	1,073,100	-	-	-	1,073,100	
Iron Gate Low Level Outlet Rehabilitation	332	SG-P	Dec-22	Specific	1,040,250	-	-	-	1,040,250	
ILR 4.4.1 Swift FSC Sample Area Mod.	332	SG-P	Nov-25	Specific	-	-	-	1,033,438	1,033,438	
Swift 1 Forest Camp Debris Boom Upgrade	332	SG-P	Oct-22	Specific	1,026,974	-	-	-	1,026,974	
Lifton Pump Station Seismic Retrofits	332	SG-U	Dec-24	Specific	-	-	1,024,273	-	1,024,273	
ILR 11.2.14 ADA Fishing Access	332	SG-P	Dec-23	Specific	-	1,015,537	-	-	1,015,537	
Projects Less Than \$1million	332	SG-U	Various	Specific	1,921,513	2,556,656	3,295,794	3,849,889	11,623,852	
Projects Less Than \$1million	332	SG-U	Various	Programmatic	70,392	-	-	-	70,392	
Projects Less Than \$1million	332	SG-P	Various	Specific	8,588,602	12,707,777	14,324,315	3,381,749	39,002,443	
Projects Less Than \$1million	332	SG-P	Various	Programmatic	-	-	-	-	-	
Hydro Plant Five Year Average Removals	332	SG-U	Various	N/A	(448,955)	(897,910)	(897,910)	(897,910)	(3,142,685)	
Hydro Plant Five Year Average Removals	332	SG-P	Various	N/A	(508,682)	(1,017,365)	(1,017,365)	(1,017,365)	(3,560,776)	
									<u>556,773,009</u>	

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Other Plant Additions - Total Company

Project Description	FERC Account	Factor	In-service Date	Investment Type	Jul22 to Dec22 Plant			Jul22 to Dec25 Plant			Ref.
					Adds	CY 2023 Plant Adds	CY 2024 Plant Adds	CY 2025 Plant Adds	Adds		
Footo Creek II-IV Acquire-Repower	343	SG-W	Nov-23	Specific	-	81,578,586	319,600	-	81,898,186	8.4.50	
Wind Production	343	SG-W	Various	Programmatic	1,727,608	1,002,028	9,407,656	20,354,588	32,491,880		
Lake Side - U12 Major Inspection Overhaul - CY25	343	CAGE	Mar-25	N/A	-	-	-	19,219,040	19,219,040		
Lake Side - U11 Major Inspection Overhaul - CY25	343	CAGE	Mar-25	N/A	-	-	-	19,219,040	19,219,040		
Lake Side - U22 Major Inspection Overhaul - CY23	343	CAGE	Oct-23	N/A	-	17,331,361	-	-	17,331,361		
Lake Side - U21 Major Inspection Overhaul - CY23	343	CAGE	Oct-23	N/A	-	17,331,361	-	-	17,331,361		
Lake Side - CT11 Adv. Turbine Efficiency/ULN Install	343	CAGE	Apr-25	N/A	-	-	-	14,881,661	14,881,661		
Lake Side - CT12 Adv. Turbine Efficiency/ULN Install	343	CAGE	Apr-25	N/A	-	-	-	14,881,661	14,881,661		
Lake Side - CT21 Adv. Turbine Efficiency/ULN Install	343	CAGE	Apr-24	N/A	-	-	14,518,007	-	14,518,007		
Lake Side - CT22 Adv. Turbine Efficiency/ULN Install	343	CAGE	Apr-24	N/A	-	-	14,518,007	-	14,518,007		
Lake Side - U11 CT Rotor Replacement CY25	343	CAGE	Mar-25	N/A	-	-	-	12,097,463	12,097,463		
Lake Side - U12 CT Rotor Replacement CY25	343	CAGE	Mar-25	N/A	-	-	-	12,097,463	12,097,463		
TB Flats Wind Operating	343	SG-W	Various	Programmatic	-	1,505,152	2,583,328	3,503,605	7,592,085		
Ekola Flats Wind Operating	343	SG-W	Various	Programmatic	-	1,459,504	2,504,982	3,397,350	7,361,836		
Pryor Mountain Wind Operating	343	SG-W	Various	Programmatic	-	1,459,504	2,504,982	3,397,350	7,361,836		
Cedar Springs Wind Operating	343	SG-W	Various	Programmatic	-	1,210,452	2,077,527	2,817,618	6,105,596		
Marengo 1 Wind Operating	343	SG-W	Various	Programmatic	-	1,121,348	1,819,958	2,501,698	5,443,003		
Eagle Mitigation	343	SG-W	Various	Programmatic	1,310,503	574,373	378,968	2,739,761	5,003,605		
Dunlap 1 Wind Operating	343	SG-W	Various	Programmatic	-	984,056	1,597,130	2,195,399	4,776,585		
Hermiston - U2 Overhaul Capital CY23 MI	343	CAGW	Dec-22	Specific	4,670,914	-	-	-	4,670,914		
High Plains Wind Operating	343	SG-W	Various	Programmatic	81,528	877,672	1,424,467	1,958,059	4,341,726		
Seven Mile Hill 1 Wind Operating	343	SG-W	Various	Programmatic	-	877,672	1,424,467	1,958,059	4,260,198		
Glenrock 1 Wind Operating	343	SG-W	Various	Programmatic	-	857,544	1,391,801	1,913,158	4,162,503		
Rolling Hills Wind Operating	343	SG-W	Various	Programmatic	-	832,384	1,350,968	1,857,031	4,040,383		
Leaning Juniper Wind Operating	343	SG-W	Various	Programmatic	27,356	793,428	1,287,737	1,770,110	3,878,630		
Goodnoe Hills Wind Operating	343	SG-W	Various	Programmatic	939	743,252	1,206,305	1,658,178	3,608,674		
Hermiston - U1 Overhaul Capital CY23 HGP	343	CAGW	Nov-23	Specific	-	3,379,695	-	-	3,379,695		
Hermiston - U2 Overhaul Capital CY25 HGP	343	CAGW	Nov-25	Specific	-	-	-	2,787,732	2,787,732		
Marengo 2 Wind Operating	343	SG-W	Various	Programmatic	-	560,676	909,978	1,250,847	2,721,502		
Lake Side - ST10 R0 Blades Replacement CY25	343	CAGE	Mar-25	N/A	-	-	-	2,123,670	2,123,670		
Lake Side - U11 Wet Compression Installation	343	CAGE	Oct-23	N/A	-	2,117,208	-	-	2,117,208		
Lake Side - U12 Wet Compression Installation	343	CAGE	Oct-23	N/A	-	2,117,208	-	-	2,117,208		
Lake Side - U21 Wet Compression Installation	343	CAGE	Oct-23	N/A	-	2,117,208	-	-	2,117,208		
Lake Side - U22 Wet Compression Installation	343	CAGE	Oct-23	N/A	-	2,117,208	-	-	2,117,208		
Footo Creek Wind Operating	343	SG-W	Various	Programmatic	-	345,032	559,987	769,751	1,674,770		
Glenrock 3 Wind Operating	343	SG-W	Various	Programmatic	-	330,656	536,654	737,678	1,604,988		
McFadden Ridge 1 Wind Operating	343	SG-W	Various	Programmatic	-	252,664	410,074	563,682	1,226,420		
Projects Less Than \$1million	343	CAGE	Various	N/A	827,227	6,259,993	1,653,013	7,313,982	16,054,215		
Projects Less Than \$1million	343	CAGW	Various	Programmatic	248,841	289,233	299,217	306,712	1,144,003		
Projects Less Than \$1million	343	CAGW	Various	Specific	2,324,690	1,184,168	1,659,285	2,404,250	7,572,392		
Projects Less Than \$1million	343	SG-W	Various	Programmatic	-	276,430	830,680	1,329,220	2,436,330		
Other Plant Five Year Average Removals	343	SG-W	Various	Specific	173,000	-	-	-	173,000		
Other Plant Five Year Average Removals	343	CAGW	Various	N/A	(13,961)	(27,922)	(27,922)	(27,922)	(97,728)		
Other Plant Five Year Average Removals	343	SG-W	Various	N/A	(289,413)	(578,826)	(578,826)	(578,826)	(2,025,891)		
Other Plant Five Year Average Removals	343	CAGE	Various	N/A	(636,925)	(1,273,850)	(1,273,850)	(1,273,850)	(4,458,474)		
									387,878,162		

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Project Description	FERC Account	Factor	In-service Date	Investment Type	Jul22 to Dec22 Plant			Jul22 to Dec25 Plant			Ref.
					Adds	CY 2023 Plant Adds	CY 2024 Plant Adds	CY 2025 Plant Adds	Adds		
Enhanced Substation Security	355	SG	Various	Specific	-	58,200,000	75,000,000	75,000,000	208,200,000	8.4.50	
Customer New Revenue East	355	SG	Various	Programmatic	14,518,788	39,426,757	43,260,497	22,961,305	120,167,346		
Wildfire Mitigation - Trans	355	SG	Various	Programmatic	8,925,855	22,194,089	42,628,754	12,295,788	86,044,486		
Trans	355	SG	Various	Programmatic	13,645,963	17,355,920	8,032,206	25,963,240	64,997,329		
TMP Q2913 TSR	355	SG	Jan-25	Specific	-	-	-	64,771,073	64,771,073	8.4.50	
Project Specialized	355	SG	Jun-24	Specific	-	-	63,984,153	-	63,984,153	8.4.50	
Burns 500 kV Series Capacitor Bank Replacement	355	SG	Mar-25	Specific	-	-	-	41,250,686	41,250,686	8.4.51	
EV2024 Network Upgrades for Gen Interconnection	355	SG	Dec-24	Programmatic	-	-	35,229,575	1,053,097	36,282,672		
Project Litespeed	355	SG	Dec-24	Specific	-	-	35,307,499	-	35,307,499	8.4.51	
Customer New Revenue West	355	SG	Various	Programmatic	(150,593)	20,383,714	3,088,285	9,990,929	33,312,335		
Path C Transmission Improvements	355	SG	Nov-23	Specific	-	24,367,503	-	-	24,367,503	8.4.51	
Trans Investment Programs	355	SG	Various	Programmatic	19,296,948	-	-	-	19,296,948		
Wildfire - Trans - PP	355	SG	Various	Programmatic	1,291,578	12,101,806	2,735,459	2,751,615	18,880,458		
Klamath Falls - Snow Goose 230 kV Line No. 2 TPL	355	SG	Mar-22	Specific	6,583,069	12,071,238	-	225,941	18,880,249	8.4.51	
Replace Substation Switchgear, Breakers, Reclosers - T - UT	355	SG	Various	Programmatic	-	5,460,206	5,562,846	5,716,690	16,739,742		
Camp Williams 345-138 kV Transformer and 138 kV Yard Ad	355	SG	May-25	Specific	-	-	-	16,369,321	16,369,321	8.4.51	
Replace Overhead Transmission Poles - UT	355	SG	Various	Programmatic	-	5,277,166	5,384,565	5,529,795	16,191,526		
Lone Pine- Whetstone 230kV Line	355	SG	May-24	Specific	-	-	15,984,587	-	15,984,587	8.4.52	
St Johns (BPA) to Knott 115kV Line Conversion Project	355	SG	Various	Specific	2,000,000	13,842,657	-	-	15,842,657	8.4.52	
Malin- Bonanza-new 69 kV line	355	SG	Nov-24	Specific	-	-	9,902,775	5,268,584	15,171,359	8.4.52	
Replace - Storm & Casualty - Trans UT	355	SG	Various	Programmatic	-	4,874,748	4,960,227	5,098,919	14,933,895		
Klamath Dam Removal (ESM)	355	SG	Mar-25	Specific	-	2,571,855	-	12,158,152	14,730,007	8.4.52	
Klamath Falls to Malin 230kV Line Replacement	355	SG	Nov-25	Specific	-	-	-	14,484,016	14,484,016	8.4.52	
Castle Valley Substation - Trans	355	SG	May-25	Specific	-	-	-	13,419,028	13,419,028	8.4.52	
Walla Walla 69kV Loop Reconfigure and Reconductor	355	SG	Nov-23	Specific	-	13,040,604	-	-	13,040,604	8.4.53	
Aeolus Sub Transformer Event Resolution	355	SG	Oct-23	Specific	-	11,895,227	-	-	11,895,227	8.4.53	
Colstrip Generation Interconnection NU	355	SG	Various	Programmatic	-	-	3,042,474	8,687,354	11,729,828		
Loop 90 South - Terminal into MidValley 345 line	355	SG	May-24	Specific	-	-	11,349,941	-	11,349,941	8.4.53	
Customer Preference Interconnections	355	SG	Various	Programmatic	-	-	-	11,266,838	11,266,838		
OTP188 UAMPS Lehi 138kV Loop (Carter to Saratoga)	355	SG	May-24	Specific	-	-	4,753,583	6,369,669	11,123,252	8.4.53	
Replace Overhead Transmission Lines - Other - UT	355	SG	Various	Programmatic	-	2,532,739	2,405,555	5,426,151	10,364,445		
Project Pivot	355	SG	May-24	Specific	-	-	9,521,175	-	9,521,175		
Weirich to BPA Lebanon 115 kV Tie	355	SG	May-23	Specific	-	8,999,693	-	-	8,999,693		
North Salt Lake Conversion - Trans	355	SG	May-25	Specific	-	-	-	8,785,296	8,785,296		
Line 30 & 65 Convert to 115 kV; New 230-69kV Sub T	355	SG	Dec-24	Specific	-	-	7,379,642	1,148,499	8,528,141		
Fort Hall/BIA Goshen Kinport 2310(1185)	355	SG	Oct-23	Specific	-	8,298,901	-	-	8,298,901		
Flint New 115kV to 12.5kV Substation Project-T	355	SG	Dec-22	Specific	7,853,032	-	-	-	7,853,032		
OTP122 UAMPS-Brigham City	355	SG	May-24	Specific	-	-	7,833,086	-	7,833,086		
Magna Cap and Tooele - Pine Cyn Rebuild 138kV	355	SG	Various	Specific	7,742,590	(101)	-	-	7,742,489		
Pomona Heights 230-115 kV Transformers Replacement TPI	355	SG	Nov-25	Specific	-	-	-	7,702,155	7,702,155		
Jackalope-Bixby Transmission Upgrade	355	SG	Dec-24	Specific	-	-	7,594,511	-	7,594,511		
Houston Lake-Ponderosa Add Second 115kV Line	355	SG	Nov-23	Specific	-	7,422,723	-	-	7,422,723		
Transmission Reliability Improvements - UT	355	SG	Various	Programmatic	-	2,029,481	2,167,094	3,000,000	7,196,575		
Columbia Substation 3-Breaker Ringbus	355	SG	Oct-25	Specific	-	-	-	7,039,878	7,039,878		
OTP196 UAMPS Nephi 2nd POD	355	SG	Jul-24	Specific	-	-	6,704,601	-	6,704,601		
Replace Substation Meters and Relays - T - UT	355	SG	Various	Programmatic	-	2,152,009	2,191,308	2,040,145	6,383,462		
Cust 6 UT Transm	355	SG	May-24	Specific	-	-	6,210,355	-	6,210,355		
Dixonville Sub Replace Transformer T-3112 with spare 25 M	355	SG	Nov-24	Specific	-	-	6,117,989	-	6,117,989		
Bonneville 2nd Source	355	SG	Dec-25	Specific	-	-	-	6,107,734	6,107,734		
Mountain Green New Substation - Trans	355	SG	May-24	Specific	-	-	6,079,391	-	6,079,391		
System Reinforcement - Local Transmission Projects - LT	355	SG	Various	Programmatic	-	-	-	6,011,992	6,011,992		
SF6 - Circuit Breaker Replacements - T - UT	355	SG	Various	Programmatic	-	2,593,573	2,635,875	690,520	5,919,968		
Colstrip Gordon Butte Generation Interconnection	355	SG	Feb-24	Specific	-	-	5,756,114	-	5,756,114		
Lebanon Loop Reliability Upgrade Project	355	SG	Nov-22	Specific	5,695,031	-	-	-	5,695,031		
Q0155 UAMPS Heber Light & Power	355	SG	Dec-22	Specific	4,500,000	1,034,766	-	-	5,534,766		
Terminal West Bus Convert to Breaker and a Half	355	SG	Dec-25	Specific	-	-	-	5,464,815	5,464,815		
Cust 1, UT Transm	355	SG	Jun-24	Specific	-	-	5,450,000	-	5,450,000		
Fort Hall/BIA Jim Bridger Kinport G-2067 - shared IPC	355	SG	Jun-24	Specific	-	-	5,366,525	-	5,366,525		
Holladay XFMR 2 Upgrade to 30 MVA - Transm	355	SG	May-25	Specific	-	-	-	5,355,731	5,355,731		

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Project Description	FERC Account	Factor	In-service Date	Investment Type	Jul22 to Dec22 Plant			Jul22 to Dec25 Plant			Ref.
					Adds	CY 2023 Plant Adds	CY 2024 Plant Adds	CY 2025 Plant Adds	Adds		
Transmission Protection Improvements - UT	355	SG	Various	Programmatic	-	2,131,327	2,229,408	851,605	5,212,339		
Cust 5 UT Transm	355	SG	Nov-23	Specific	-	4,944,120	-	-	4,944,120		
Shevlin Park Substation Increase Capacity	355	SG	Nov-22	Specific	4,900,000	-	-	-	4,900,000		
Replace Overhead Transmission Lines - Other - ID	355	SG	Various	Programmatic	-	1,513,142	1,366,793	1,877,850	4,757,785		
Customer System Upgrade East	355	SG	Various	Programmatic	146,037	2,251,704	1,156,403	1,159,199	4,713,343		
Central Utah High Voltage Mitigation	355	SG	Dec-22	Specific	4,678,585	-	-	-	4,678,585		
Tucker 69 kV Tie Line	355	SG	Nov-22	Specific	4,677,715	-	-	-	4,677,715		
Generation Plant Removal Transmission Reconfiguration	355	SG	Nov-25	Specific	-	-	1,629,502	3,040,772	4,670,274		
Goshen #3 35/161 kV 400 MVA Transformer Install TPL	355	SG	Oct-22	Specific	4,664,534	-	-	-	4,664,534		
Cust 2 UT Transm	355	SG	Jun-23	Specific	-	4,656,566	-	-	4,656,566		
Midpoint 500 kV Series Capacitor Bank Replacement (IDP)	355	SG	Dec-23	Specific	-	4,655,153	-	-	4,655,153		
Lassen Substation Construct New Sub - N2	355	SG	Nov-22	Specific	4,527,391	-	-	-	4,527,391		
Transmission Major Projects - PP	355	SG	Various	Programmatic	933,042	-	-	3,384,379	4,317,421		
Franklin Substation 25 MVAR Shunt Capacitor TPL	355	SG	May-25	Specific	-	-	-	4,159,538	4,159,538		
Lone Pine-Sage Rd Line 49-1 Conversion	355	SG	Jun-25	Specific	-	-	-	4,157,685	4,157,685		
Replace - Storm & Casualty - Trans ID	355	SG	Various	Programmatic	-	1,349,058	1,372,713	1,411,096	4,132,867		
Midvalley: Rpl Failed #1 Transformer	355	SG	Various	Specific	3,976,727	-	-	-	3,976,727		
Replace Sigurd #6 345-230kV 450 MVA XFMR	355	SG	Jun-23	Specific	-	3,891,133	-	-	3,891,133		
Replace Substation Bushings, Glass & Other - T - UT	355	SG	Various	Programmatic	-	1,610,100	1,093,373	1,123,657	3,827,131		
Cross Hollow Install 2nd Xfmr - Trans	355	SG	Dec-22	Specific	3,773,396	-	-	-	3,773,396		
Riverdale-Parrish and El Monte RAS TPL	355	SG	Oct-25	Specific	-	-	-	3,692,212	3,692,212		
Reroute JB Goshen 345kV line for Slide: IPC Shared	355	SG	Dec-23	Specific	-	3,633,986	-	-	3,633,986		
Huntington - U0 Universal Spare GSU Huntington Plant	355	SG	Nov-22	Specific	3,620,192	-	-	-	3,620,192		
Nibley 138/25 kV Tr Nibley-Hyrum Cty RB	355	SG	Aug-22	Specific	3,569,257	-	-	-	3,569,257		
Downtown 8kV System Upgrade - Trans	355	SG	Dec-24	Specific	-	-	3,538,144	-	3,538,144		
Replace Overhead Transmission Lines - Other - WY	355	SG	Various	Programmatic	-	976,513	820,076	1,641,754	3,438,342		
Ahtanum New 115-12.5 kV Substation T	355	SG	Mar-25	Specific	-	-	-	3,116,187	3,116,187		
Cottonwood - East Mill Creek Tap	355	SG	May-24	Specific	-	-	3,108,380	-	3,108,380		
BLM & Other ROW Renewals - T - UT	355	SG	Various	Programmatic	1,349,357	77,556	508,397	1,076,330	3,011,640		
Wildfire Storm Costs Trans	355	SG	Various	Programmatic	1,707,023	1,109,300	-	-	2,816,323		
Hunter - 301 Spare Main GSU Replacement	355	SG	Oct-22	Specific	2,794,867	-	-	-	2,794,867		
Spare 230-46kV 112MVA XFMR (Pavant)	355	SG	Dec-25	Specific	-	-	-	2,750,000	2,750,000		
Replace Substation Transformers - T - UT	355	SG	Various	Programmatic	-	500,595	1,100,461	1,130,895	2,731,950		
Replace Substation Switchgear, Breakers, Reclosers - T - W	355	SG	Various	Programmatic	-	873,633	890,055	914,670	2,678,359		
Targeted reliability Improvement, Trans - UT	355	SG	Various	Programmatic	-	862,095	878,314	902,600	2,643,010		
Klamath Falls -Hornet 69 kv line 9, Reconductor 5.3 miles T	355	SG	Apr-23	Specific	-	2,581,072	-	-	2,581,072		
TPL Overduty Circuit Breaker Replacements	355	SG	Various	Programmatic	-	-	-	2,509,543	2,509,543		
Mandated Highway Relocations - T - UT	355	SG	Various	Programmatic	-	816,347	832,284	841,707	2,490,338		
Klamath Falls-Westside 69 kv line 18-7,Reconductor 1.0 mile	355	SG	May-25	Specific	-	-	-	2,443,435	2,443,435		
BLM & Other ROW Renewals - T - ID	355	SG	Various	Programmatic	261,000	312,890	1,775,126	86,543	2,435,558		
Replace Substation Bushings, Glass & Other - T - WY	355	SG	Various	Programmatic	-	966,060	656,024	674,194	2,296,279		
Replace Substation Bushings, Glass & Other - T - ID	355	SG	Various	Programmatic	-	858,720	601,355	618,012	2,078,087		
DJ-Deer Creek-Big Muddy 69kV Rplcmts	355	SG	May-23	Specific	-	2,044,818	-	-	2,044,818		
Cold Springs Transformer Replacement	355	SG	Oct-23	Specific	-	2,000,000	-	-	2,000,000		
Banfield New 115kV to 12.5kV Substation- T	355	SG	Jun-25	Specific	-	-	-	1,956,787	1,956,787		
Frannie: Replace SW1H90 and SW1H92 w/ CB	355	SG	Dec-22	Specific	1,953,075	-	-	-	1,953,075		
Mobile 161-13.2kV 33MVA Xfmr	355	SG	Dec-25	Specific	-	-	-	1,950,189	1,950,189		
Replace Overhead Transmission Poles - ID	355	SG	Various	Programmatic	-	608,904	621,296	638,053	1,868,253		
FPIB Rock Springs-Kemmerer 230kV "B"	355	SG	Nov-22	Specific	1,844,494	-	-	-	1,844,494		
Dixonville: Replace 500kV Series Cap Con	355	SG	Jul-22	Specific	1,844,300	-	-	-	1,844,300		
Replace - Storm & Casualty - Trans WY	355	SG	Various	Programmatic	-	592,372	602,759	619,613	1,814,744		
BLM & Other ROW Renewals - T - WY	355	SG	Various	Programmatic	1,021,259	264,248	150,135	377,505	1,813,147		
Meridian Sub Repl 500kV Series Cap Cntrl	355	SG	Sep-22	Specific	1,801,852	-	-	-	1,801,852		
Transmission Protection Improvements - ID	355	SG	Various	Programmatic	-	1,522,376	207,387	-	1,729,763		
Replace Substation Meters and Relays - T - ID	355	SG	Various	Programmatic	-	559,805	570,317	586,110	1,716,231		
Spare 161-46kV 75MVA XFMR (Sugarmill)	355	SG	Dec-25	Specific	-	-	-	1,700,000	1,700,000		
Replace Substation Switchgear, Breakers, Reclosers - T - ID	355	SG	Various	Programmatic	-	546,021	556,285	571,669	1,673,974		
Cust 7 WY Transm	355	SG	May-23	Specific	-	1,670,851	-	-	1,670,851		
Taylorville-Granger East Tap 46 kv line Rebuild	355	SG	Nov-22	Specific	1,553,292	-	-	-	1,553,292		

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Project Description	FERC Account	Factor	In-service Date	Investment Type	Jul22 to Dec22 Plant	CY 2023 Plant Adds	CY 2024 Plant Adds	CY 2025 Plant Adds	Jul22 to Dec25 Plant	Ref.
					Adds				Adds	
BLM Sigurd-Glen Canyon	355	SG	Nov-22	Specific	1,550,000	-	-	-	1,550,000	
Replace Substation Meters and Relays - T - WY	355	SG	Various	Programmatic	-	492,668	501,919	515,818	1,510,404	
Targeted reliability Improvement, Trans - ID	355	SG	Various	Programmatic	-	456,403	464,990	477,847	1,399,240	
Targeted reliability Improvement, Trans - WY	355	SG	Various	Programmatic	-	456,403	464,990	477,847	1,399,240	
Montpelier Area Voltage Support	355	SG	May-23	Specific	-	1,385,290	-	-	1,385,290	
Replace Substation Transformers - T - WY	355	SG	Various	Programmatic	-	544,787	392,653	403,512	1,340,951	
Camp Williams – Mona #1 345 kV Clearance Improvement	355	SG	May-24	Specific	-	-	1,316,719	-	1,316,719	
Allowance for Future capacity additions - Trans UT	355	SG	Various	Programmatic	-	47,341	482,313	743,478	1,273,133	
CIP-014-2 Alvey Substation BPA-PacifiCorp Security Project	355	SG	Aug-22	Specific	1,216,233	-	-	-	1,216,233	
Asset Removal - T - UT	355	SG	Various	Programmatic	-	395,009	402,434	413,564	1,211,007	
TMP Goshen-Sugarmill-Rigby 161kV Trans Line- T	355	SG	Dec-22	Specific	1,192,573	-	-	-	1,192,573	
Tucker 69kV Tie Line Replace Breakers	355	SG	May-23	Specific	-	1,178,163	-	-	1,178,163	
Grantsville Increase Capacity - Trans	355	SG	May-23	Specific	-	1,163,929	-	-	1,163,929	
Colstrip RMP Share	355	SG	Various	Programmatic	-	257,992	457,536	430,708	1,146,236	
Meridian RAS Expansion	355	SG	Oct-23	Specific	-	1,110,770	-	-	1,110,770	
Asset Removal - T - WY	355	SG	Various	Programmatic	-	360,501	367,278	377,435	1,105,215	
Rickreall- Construct New substation T	355	SG	May-24	Specific	-	-	1,069,337	-	1,069,337	
Repl 345kV Live Tank CBs ELF models @ Mona & Birch Ck	355	SG	Various	Specific	-	-	-	1,061,873	1,061,873	
Projects Less Than \$1million	355	SG	Various	Specific	2,214,469	1,258,679	2,368,157	2,572,002	8,413,307	
Projects Less Than \$1million	355	SG	Various	Programmatic	(251,455)	2,429,170	2,732,568	3,015,473	7,925,757	
Transmission Plant Five Year Average Removals	355	SG	Various	N/A	(3,037,126)	(6,074,252)	(6,074,252)	(6,074,252)	(21,259,881)	
									1,464,971,272	

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Project Description	FERC Account	Factor	In-service Date	Investment Type	Jul22 to Dec22 Plant				Jul22 to Dec25 Plant		Ref.
					Adds	CY 2023 Plant Adds	CY 2024 Plant Adds	CY 2025 Plant Adds	Adds		
Wildfire - Dist - OR	360-373	OR	Various	N/A	8,981,713	46,765,062	84,297,129	85,284,227	225,328,131		
Wildfire Mitigation - Dist	360-373	UT	Various	N/A	32,441,615	55,646,624	40,333,992	32,526,248	160,948,479		
Distribution OR	360-373	OR	Various	N/A	34,263,423	16,229,196	12,532,805	72,433,111	135,458,534		
Portland Willamette River Crossing	360-373	OR	Jan-25	N/A	-	-	(651,297)	134,197,319	133,546,021		
Dist New Connect OR	360-373	OR	Various	N/A	12,770,394	27,518,461	38,118,385	51,746,706	130,153,947		
Utah-New Connect - Residential	360-373	UT	Various	N/A	-	36,318,408	31,318,844	32,851,098	100,488,350		
Wildfire - Dist - CA	360-373	CA	Various	N/A	11,757,270	72,045,752	-	-	83,803,022		
Utah-New Connect - Commercial	360-373	UT	Various	N/A	-	18,591,911	16,392,713	17,610,216	52,594,839		
DistUT Investment Programs	360-373	UT	Various	N/A	39,590,199	-	-	-	39,590,199		
Distribution WA	360-373	WA	Various	Programmatic	2,608,663	10,506,024	3,265,503	21,258,640	37,638,830		
AMI - Utah Meters 2019 -2020	360-373	UT	Various	N/A	13,370,987	22,279,700	-	-	35,650,687		
Replace Overhead Distribution Poles - UT	360-373	UT	Various	N/A	-	9,820,963	10,027,709	15,415,835	35,264,507		
Dist - NRUT Investment Programs	360-373	UT	Various	N/A	32,190,272	-	-	-	32,190,272		
AMR to AMI Replacement Program - UT	360-373	UT	Various	N/A	-	-	11,433,000	20,165,780	31,598,780		
Replace Underground Vaults & Equipment - UT	360-373	UT	Various	N/A	-	9,691,500	9,900,552	10,158,447	29,750,499		
Distribution CA	360-373	CA	Various	N/A	13,329,042	5,158,319	1,198,130	9,377,703	29,063,193		
New Revenue - Feeder Reinforcement - UT	360-373	UT	Various	N/A	-	8,929,010	9,106,399	9,348,318	27,383,728		
Replace Overhead Distribution Lines - Crossarms & Cutouts	360-373	UT	Various	N/A	-	6,054,313	6,177,722	13,993,894	26,225,930		
Dist New Connect WA	360-373	WA	Various	Programmatic	4,963,641	4,569,721	6,062,873	7,622,962	23,219,197		
Targeted Circuit Hardening - Distribution V2	360-373	OR	Various	N/A	-	3,198,271	5,871,000	13,900,000	22,969,271		
WestSmart@Scale – EV Infrastructure	360-373	UT	Various	N/A	-	7,495,909	6,452,504	7,703,808	21,652,222		
Targeted reliability Improvement, Dist - UT	360-373	UT	Various	N/A	-	6,559,352	6,694,952	6,870,332	20,124,636		
AMI - Wyoming meters	360-373	WY	Various	N/A	-	-	620,899	18,954,427	19,575,326		
New Connect Meter Purchases/Replacements - UT	360-373	UT	Various	N/A	-	6,065,128	6,173,391	6,335,118	18,573,638		
U/G Cable Test & Replace	360-373	UT	Various	N/A	4,661,966	5,054,084	179,448	8,341,944	18,237,443		
Mandated Highway Relocations - D - UT	360-373	UT	Various	N/A	-	5,520,440	5,639,490	5,697,390	16,857,320		
Replace Overhead Distribution Lines - Other - UT	360-373	UT	Various	N/A	-	5,196,151	5,301,435	5,441,061	15,938,647		
Wildfire - Dist - WA	360-373	WA	Various	Programmatic	797,274	13,238,690	-	-	14,035,964		
Replace Underground Cable - UT	360-373	UT	Various	N/A	-	4,540,564	4,634,586	4,756,458	13,931,608		
Replace - Storm & Casualty - Dist UT	360-373	UT	Various	N/A	-	4,452,691	4,543,453	4,663,677	13,659,822		
Oregon Replace Underground Cable	360-373	OR	Various	N/A	-	4,902,157	236,335	8,510,912	13,649,403		
Oregon - Mandated Highway Relocations	360-373	OR	Various	N/A	-	2,496,924	3,055,829	7,587,676	13,140,429		
126th South Install New Substation - Dist	360-373	UT	Various	N/A	13,064,407	-	-	-	13,064,407		
Lassen Substation Construct New Sub - N2	360-373	CA	Nov-22	N/A	12,615,577	-	-	-	12,615,577		
Olympia Development LLC Load Project	360-373	UT	May-23	N/A	-	12,345,631	-	-	12,345,631		
Replace Substation Meters and Relays - D - UT	360-373	UT	Various	N/A	-	4,019,170	4,102,796	4,210,538	12,332,504		
Oregon Replace Overhead Dist Lines/Other	360-373	OR	Various	N/A	-	3,294,915	309,500	8,547,500	12,151,915		
Idaho-New Connect - Residential	360-373	ID	Various	N/A	-	4,022,595	3,590,263	3,881,615	11,494,474		
Unspecified OR Distribution Reinforcement	360-373	OR	Various	N/A	-	2,473,080	93,080	8,393,080	10,959,240		
Oregon-Upgrade-Spare Transformer Additions	360-373	OR	Various	N/A	-	2,803,122	1,657,903	6,444,412	10,905,437		
Replace Overhead Distribution Poles - ID	360-373	ID	Various	N/A	-	3,103,624	3,180,451	4,525,490	10,809,565		
Castle Valley Substation - Dist	360-373	UT	May-25	N/A	-	-	-	10,055,990	10,055,990		
Oregon EV Transit Program	360-373	OR	Various	N/A	-	1,006,229	3,153,711	5,344,674	9,504,614		
Northwest Quadrant Development - Lee Creek #2	360-373	UT	May-24	N/A	-	-	9,300,000	-	9,300,000		
Field Device Communication V2	360-373	OR	Various	N/A	-	4,249,966	1,762,000	3,157,657	9,169,623		
DistWY Investment Programs	360-373	WY	Various	N/A	9,114,761	-	-	-	9,114,761		
Trapper 138-12.5 kV Substation Dist	360-373	UT	Dec-23	N/A	-	9,108,276	-	-	9,108,276		
Nibley 138/12 kV Transformer Addition	360-373	UT	Dec-24	N/A	-	-	8,990,059	-	8,990,059		
DistID Investment Programs	360-373	ID	Various	N/A	8,757,425	-	-	-	8,757,425		
RG Lakeview Load Project	360-373	UT	May-23	N/A	-	8,566,239	-	-	8,566,239		
Cust 2 UT Dist	360-373	UT	May-24	N/A	-	-	8,488,806	-	8,488,806		
Syracuse 138-13.2 kV Transformer	360-373	UT	May-23	N/A	-	8,268,312	-	-	8,268,312		
Jumbers Point Substation - Dist	360-373	UT	May-24	N/A	-	-	8,229,720	-	8,229,720		
Replace Overhead Distribution Poles - WY	360-373	WY	Various	N/A	-	2,270,296	2,315,347	3,635,602	8,221,245		
Skypark Second 138-12 kV Transformer	360-373	UT	May-23	N/A	-	8,114,893	-	-	8,114,893		
Ahtanum New 115-12.5 kV Substation D	360-373	WA	May-25	Specific	-	-	-	8,005,284	8,005,284		
Sugarmill Second 161-12 kV Transformer	360-373	UT	Dec-25	N/A	-	-	-	7,984,350	7,984,350		
Elkhorn Install T#2, 30 MVA	360-373	WY	May-24	N/A	-	-	7,718,027	-	7,718,027		
Wyoming-New Connect - Residential	360-373	WY	Various	N/A	-	2,983,458	2,358,666	2,257,794	7,599,918		

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Table with columns: Project Description, FERC Account, Factor, In-service Date, Investment Type, Jul22 to Dec22 Plant Adds, CY 2023 Plant Adds, CY 2024 Plant Adds, CY 2025 Plant Adds, Jul22 to Dec25 Plant Adds, Ref.

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Project Description	FERC Account	Factor	In-service Date	Investment Type	Jul22 to Dec22 Plant			Jul22 to Dec25 Plant			Ref.
					Adds	CY 2023 Plant Adds	CY 2024 Plant Adds	CY 2025 Plant Adds	Adds		
Replace Overhead Distribution Lines - Other - ID	360-373	ID	Various	N/A	-	1,142,023	1,168,785	1,198,646	3,509,454		
Replace - Storm & Casualty - Dist ID	360-373	ID	Various	N/A	-	1,121,200	1,148,325	1,177,516	3,447,041		
Center Street Upgrade Transformer with 115-13.2kV 33MVA	360-373	WYP	Nov-25	N/A	-	-	-	3,428,338	3,428,338		
STASTA LLC Load Project	360-373	UT	Various	N/A	3,392,488	-	-	-	3,392,488		
Ruby 69-12kV Transformer Replacement	360-373	ID	May-24	N/A	-	-	3,376,494	-	3,376,494		
Spare 230-34.5kV 125 MVA XFMR w/LTC (Rock Springs 20'	360-373	WYP	Dec-24	N/A	-	-	3,200,000	-	3,200,000		
A1 Lithium Inc. Load Project	360-373	UT	Dec-24	N/A	-	-	3,126,598	-	3,126,598		
Conductive Composites Load Project	360-373	UT	May-23	N/A	-	3,096,392	-	-	3,096,392		
Replace Underground Vaults & Equipment - WY	360-373	WYP	Various	N/A	-	1,008,117	1,028,427	1,052,623	3,089,167		
Pallette Substation - NESC compliance for neutral	360-373	OR	Oct-25	N/A	-	-	-	3,000,000	3,000,000		
Targeted reliability Improvement, Dist - ID	360-373	ID	Various	N/A	-	943,236	965,931	990,553	2,899,720		
OR Distribution Major Projects - PP	360-373	OR	Various	N/A	369,646	2,129,072	-	351,952	2,850,670		
Mobile #6 Replace Failed 138-69kV Transformer	360-373	UT	Jun-23	N/A	-	2,788,155	-	-	2,788,155		
Line 30 & 65 Convert to 115 kV; New 230-69kV Sub D	360-373	OR	Dec-24	N/A	-	-	2,748,204	-	2,748,204		
Downtown 8kV System Upgrade - Dist	360-373	UT	Various	N/A	-	1,329,597	1,358,231	-	2,687,828		
Canyon View - Purchase Substation Property	360-373	UT	Dec-25	N/A	-	-	-	2,633,621	2,633,621		
SRC Land Holdings Load Project- Toquerville #1	360-373	UT	Jun-24	N/A	-	-	2,627,168	-	2,627,168		
Utah-New Connect-Str Light & Otr	360-373	UT	Various	N/A	-	854,970	870,337	889,501	2,614,807		
Replace Underground Cable - ID	360-373	ID	Various	N/A	-	843,773	864,373	886,355	2,594,501		
New Connect Meter Purchases/Replacements - WY	360-373	WYP	Various	N/A	-	828,487	856,130	875,919	2,560,536		
Replace - Storm & Casualty - Crossarms & Cutouts - Dist - U	360-373	UT	Various	N/A	-	814,849	831,459	853,460	2,499,767		
Salt Lake Dept of Airports Load Project	360-373	UT	Nov-22	N/A	2,473,060	-	-	-	2,473,060		
Replace Underground Vaults & Equipment - ID	360-373	ID	Various	N/A	-	800,535	821,389	842,201	2,464,125		
Mandated Public Accommodations & Other - D - UT	360-373	UT	Various	N/A	-	802,928	819,526	840,994	2,463,448		
Targeted reliability Improvement, Dist - WY	360-373	WYP	Various	N/A	-	801,079	816,616	835,496	2,453,191		
Replace Substation Switchgear, Breakers, Reclosers - D - U'	360-373	UT	Various	N/A	-	869,238	831,750	739,735	2,440,723		
Cross Hollow Install 2nd Xfmr - Dist	360-373	UT	Various	N/A	2,377,900	-	-	-	2,377,900		
Snarr Bank 1 - Capacity Increase	360-373	UT	Nov-22	N/A	-	2,365,299	-	-	2,365,299		
Jefferson Sub - Increase capacity 12.5 MVA	360-373	OR	Oct-22	N/A	2,358,850	-	-	-	2,358,850		
Replace Substation Bushings, Glass & Other - D - UT	360-373	UT	Various	N/A	-	907,668	708,444	727,048	2,343,161		
New Revenue - Feeder Reinforcement - ID	360-373	ID	Various	N/A	-	755,061	772,423	792,097	2,319,581		
Mandated OH/UG Conversions - UT	360-373	UT	Various	N/A	-	726,572	741,587	761,015	2,229,174		
Amps - Control Building Addition	360-373	ID	Jun-23	N/A	-	2,184,735	-	-	2,184,735		
AMR Calender Meters - WA	360-373	WA	Dec-25	Specific	-	-	-	2,182,363	2,182,363		
Replace Substation Transformers - D - UT	360-373	UT	Various	N/A	-	1,064,328	515,722	529,179	2,109,228		
Orange Upgrade to 30 MVA	360-373	UT	May-23	N/A	-	2,088,484	-	-	2,088,484		
BLM & Other ROW Renewals - D - UT	360-373	UT	Various	N/A	834,200	750,157	259,297	207,410	2,051,064		
Shevlin Park Substation Increase Capacity	360-373	OR	Nov-22	N/A	1,100,000	950,610	-	-	2,050,610		
Proctor and Gamble Paper Company Load Project	360-373	UT	May-24	N/A	-	-	1,943,945	-	1,943,945		
Asset Removal - D - UT	360-373	UT	Various	N/A	-	618,227	631,003	647,533	1,896,763		
Riverbend Management, Inc Load Project	360-373	ID	Oct-22	N/A	1,893,617	-	-	-	1,893,617		
Oregon Energy Storage Project - Battery or Equivalent	360-373	OR	Various	N/A	-	1,765,741	-	-	1,765,741		
Elk Valley Casino Service Request (N2)	360-373	CA	Dec-22	N/A	1,730,406	-	-	-	1,730,406		
Moab City Upgrade Transformer	360-373	UT	Dec-23	N/A	-	1,717,121	-	-	1,717,121		
Replace Substation Meters and Relays - D - ID	360-373	ID	Various	N/A	-	546,399	559,830	574,066	1,680,295		
New Harmony Upgrade Transformer	360-373	UT	Dec-24	N/A	-	-	1,666,306	-	1,666,306		
Enoch Upgrade Transformer	360-373	UT	Dec-23	N/A	-	1,632,845	-	-	1,632,845		
Neutral Extensions - WY	360-373	WYP	Various	N/A	-	529,812	540,087	552,571	1,622,469		
Mandated Code Compliance - D - U T	360-373	UT	Various	N/A	-	520,160	530,764	544,761	1,595,684		
New Connect Meter Purchases/Replacements - ID	360-373	ID	Various	N/A	-	512,733	532,884	546,467	1,592,083		
Taylor Increase Capacity 30 MVA 46kV	360-373	UT	Dec-23	N/A	-	1,582,406	-	-	1,582,406		
Mandated Highway Relocations - D - ID	360-373	ID	Various	N/A	-	482,781	495,655	500,280	1,478,716		
Replace Substation Bushings, Glass & Other - D - WY	360-373	WYP	Various	N/A	-	529,720	432,125	442,107	1,403,952		
Utah-New Connect - Irrigation	360-373	UT	Various	N/A	-	455,724	453,266	452,801	1,361,790		
Replace Substation Meters and Relays - D - WY	360-373	WYP	Various	N/A	-	420,283	428,670	438,623	1,287,576		
CA Distribution Major Projects - PP	360-373	CA	Various	N/A	-	-	-	1,249,555	1,249,555		
Apple Valley Install New Dist Sub	360-373	UT	May-23	N/A	-	1,240,253	-	-	1,240,253		
BLM & Other ROW Renewals - D - WY	360-373	WYP	Various	N/A	495,000	347,953	168,918	200,767	1,212,638		
Mandated Highway Relocations - D - WY	360-373	WYP	Various	N/A	-	334,913	341,862	344,545	1,021,320		

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Project Description	FERC Account	Factor	In-service Date	Investment Type	Jul22 to Dec22 Plant			Jul22 to Dec25 Plant			Ref.
					Adds	CY 2023 Plant Adds	CY 2024 Plant Adds	CY 2025 Plant Adds	Adds		
Mandated Joint Use - UT	360-373	UT	Various	N/A	-	400,280	408,552	211,076	1,019,909		
Spare 46-12.47 30MVA XFMR	360-373	UT	Jul-22	N/A	1,010,856	-	-	-	1,010,856		
Temple Square - load addn in Downtown SLC	360-373	UT	Nov-22	N/A	1,009,441	-	-	-	1,009,441		
St. John Increase Capacity	360-373	UT	Oct-22	N/A	1,003,008	-	-	-	1,003,008		
Projects Less Than \$1million	360-373	CA	Various	N/A	50,820	83,286	-	-	134,106		
Projects Less Than \$1million	360-373	ID	Various	N/A	122,909	1,273,035	1,547,502	1,586,258	4,529,704		
Projects Less Than \$1million	360-373	WA	Various	Specific	-	-	-	-	-		
Projects Less Than \$1million	360-373	WYP	Various	N/A	798,599	2,571,088	3,069,292	4,723,946	11,162,925		
Projects Less Than \$1million	360-373	OR	Various	N/A	-	-	-	-	-		
Projects Less Than \$1million	360-373	UT	Various	N/A	523,210	5,624,238	2,606,199	1,307,696	10,061,342		
Distribution Plant Five Year Average Removals	360-373	CA	Various	N/A	(477,180)	(954,359)	(954,359)	(954,359)	(3,340,257)		
Distribution Plant Five Year Average Removals	360-373	ID	Various	N/A	(602,901)	(1,205,803)	(1,205,803)	(1,205,803)	(4,220,309)		
Distribution Plant Five Year Average Removals	360-373	WA	Various	N/A	(1,053,318)	(2,106,636)	(2,106,636)	(2,106,636)	(7,373,226)		
Distribution Plant Five Year Average Removals	360-373	WYP	Various	N/A	(1,637,857)	(3,275,714)	(3,275,714)	(3,275,714)	(11,464,997)		
Distribution Plant Five Year Average Removals	360-373	OR	Various	N/A	(5,267,360)	(10,534,721)	(10,534,721)	(10,534,721)	(36,871,522)		
Distribution Plant Five Year Average Removals	360-373	UT	Various	N/A	(5,857,437)	(11,714,874)	(11,714,874)	(11,714,874)	(41,002,058)		
									2,226,533,024		

PacifiCorp
Washington 2023 General Rate Case
Pro Forma Plant Additions
General Plant Additions - Total Company

Project Description	FERC Account	Factor	In-service Date	Investment Type	Jul22 to Dec22 Plant			Jul22 to Dec25 Plant			Ref.
					Adds	CY 2023 Plant Adds	CY 2024 Plant Adds	CY 2025 Plant Adds	Adds		
North Temple Property	397	SO	Various	Specific	-	5,200,000	-	230,123,236	235,323,236	8.4.53	
PMOC/PSO Service Center	397	OR	Dec-25	N/A	-	-	-	63,423,870	63,423,870		
Replace Vehicles - UT	397	UT	Various	N/A	7,994,821	9,519,127	9,814,470	22,909,415	50,237,833		
Vehicles OR	397	OR	Various	N/A	6,306,052	7,340,716	10,742,835	15,256,167	39,645,769		
Bend Service Center	397	OR	Dec-24	N/A	-	-	36,175,493	-	36,175,493		
New SLC Data Center	397	SO	Dec-25	Specific	-	-	-	24,161,772	24,161,772	8.4.54	
Terminal - T&D Operations Campus	397	UT	Oct-25	N/A	-	-	-	23,204,718	23,204,718		
Replace Vehicles - WY	397	WYP	Various	N/A	1,499,340	4,060,056	4,184,992	9,758,075	19,502,463		
PP Com investment program	397	OR	Various	N/A	2,793,711	4,156,316	3,599,001	6,033,934	16,582,962		
Index AR Training Modules V2	397	SO	Various	Specific	-	6,432,968	5,582,670	4,284,964	16,300,603	8.4.54	
LCT Open Office Plan	397	SO	Jun-23	Specific	3,169,979	11,190,647	-	-	14,360,626	8.4.54	
PP Com investment program	397	SO	Various	Programmatic	4,606,263	34,573	-	8,828,040	13,468,876		
Unix/Linux/Storage - Infrastructure	397	SO	Various	Programmatic	-	3,888,303	5,155,954	3,414,548	12,458,805		
Network/Security - OT Infrastructure	397	SO	Various	Programmatic	-	4,915,196	3,832,771	3,159,039	11,907,006		
Riverton Service Center	397	WYP	Dec-25	N/A	-	-	-	10,709,082	10,709,082		
Terminal Training Campus Expansion	397	UT	Sep-25	N/A	-	-	-	10,565,789	10,565,789		
Rock Springs Service Center Purchase	397	WYP	Various	N/A	5,387,638	3,938,044	-	-	9,325,682		
PP Com investment program	397	UT	Various	N/A	1,848,683	2,781,554	1,935,960	2,044,791	8,610,987		
AMI - Wyoming IT Comm Network	397	WYP	Various	N/A	-	-	1,136,653	7,186,340	8,322,993		
Remodel Field Facilities	397	UT	Various	N/A	-	-	-	8,024,247	8,024,247		
Replace Other General Plant - UT	397	UT	Various	N/A	-	2,813,475	2,441,940	2,533,009	7,788,424		
PP Com investment program	397	CAGE	Various	N/A	-	2,984,870	2,132,458	2,375,498	7,492,825		
Vehicles WA	397	WA	Various	Programmatic	1,757,101	1,092,524	2,148,567	2,486,095	7,484,287		
Replace Vehicles - ID	397	ID	Various	N/A	1,363,555	1,320,386	1,370,056	3,200,029	7,254,026		
Telecom - Corporate Network	397	SO	Various	Programmatic	-	2,751,760	1,908,558	2,109,553	6,769,872		
Central Oregon Training Campus Expansion	397	OR	Dec-25	N/A	-	-	-	5,395,589	5,395,589		
Cloud/Windows	397	SO	Various	Programmatic	-	1,190,952	2,069,498	2,097,397	5,357,847		
Enterprise Ops	397	SO	Various	Programmatic	-	1,541,747	1,738,357	1,972,065	5,252,169		
Hydro Vehicles	397	SG	Various	Programmatic	2,665,224	1,160,906	660,271	676,810	5,163,211		
Replace Other General Plant - WY	397	WYP	Various	N/A	-	1,560,353	1,769,585	1,803,183	5,133,121		
Maximo PAC Generation Release (not in original scope of Fik	397	SO	Jan-25	Specific	-	-	-	5,117,679	5,117,679	8.4.58	
Gen - SitusUT Investment Programs	397	UT	Various	N/A	4,988,587	-	-	-	4,988,587		
PP Com investment program	397	CAGW	Various	Programmatic	-	457,176	3,718,581	637,230	4,812,987		
Replace Tools - UT	397	UT	Various	N/A	-	1,551,026	1,601,450	1,649,144	4,801,620		
Vehicles CA	397	CA	Various	N/A	87,601	1,267,809	1,432,378	1,729,850	4,517,639		
Oracle- Mobile GIS	397	SO	Dec-25	Specific	-	-	-	4,104,000	4,104,000	8.4.58	
Structures OR	397	OR	Various	N/A	256,768	1,377,091	1,827,669	632,221	4,093,749		
PP Com investment program	397	WYP	Various	N/A	1,181,299	128,917	1,252,535	1,238,859	3,801,610		
PP Com investment program	397	WA	Various	Programmatic	172,632	845,643	1,732,775	1,031,282	3,782,332		
22 DellEMC Storage and Compute-common	397	SO	Dec-22	Specific	3,646,768	-	-	-	3,646,768		
Substation Router/Sw TOMS	397	SO	Various	Programmatic	-	918,000	1,312,740	1,347,395	3,578,135		
Casper Power Office - Purchase	397	WYP	Mar-24	N/A	-	-	3,203,672	-	3,203,672		
PP Com investment program	397	CAGW	Various	Programmatic	-	2,287,803	609,978	227,763	3,125,545		
PP Com investment program	397	CAGE	Various	N/A	-	-	3,093,133	-	3,093,133		
General Plant OR	397	OR	Various	N/A	1,691,959	575,570	477,000	36,500	2,781,029		
Replace Other General Plant - ID	397	ID	Various	N/A	-	807,842	912,231	932,492	2,652,566		
PAC FIPS 201 (Phys Security Repl)	397	SO	Jun-24	Specific	-	-	2,584,400	-	2,584,400	8.4.58	
PP Com investment program	397	ID	Various	N/A	552	454,436	1,250,981	643,996	2,349,965		
AMI - Utah IT Comm Network	397	UT	Various	N/A	1,051,916	1,240,300	-	-	2,292,216		
2021 VXRail Common Use	397	SO	Oct-22	Specific	2,227,429	-	-	-	2,227,429		
Oracle- UII	397	SO	Dec-25	Specific	-	-	-	2,157,883	2,157,883	8.4.59	
PP Com investment program	397	CA	Various	N/A	33,481	755,068	382,647	824,772	1,995,969		
Gen - SitusUT Investment Programs	397	UT	Various	N/A	1,819,512	-	-	-	1,819,512		
Telecom - Voice	397	SO	Various	Programmatic	-	-	888,802	907,228	1,796,030		
EMC ELA	397	SO	Jun-25	Specific	-	-	-	1,747,160	1,747,160		
Monarch PAC6 Upgrade and HW TOM	397	SO	Aug-22	Specific	1,736,720	-	-	-	1,736,720		
Maximo Implementation PAC T&D (1b) Supplemental	397	SO	Jan-25	Specific	-	-	-	1,713,600	1,713,600		
Hydro General Plant	397	SG	Various	Programmatic	404,083	593,106	335,638	344,045	1,676,872		
General Plant WA	397	WA	Various	Programmatic	332,378	214,920	215,286	746,623	1,509,208		

PacifiCorp
Washington 2023 General Rate Case
Pro Forma Plant Additions
General Plant Additions - Total Company

Project Description	FERC Account	Factor	In-service Date	Investment Type	Jul22 to Dec22 Plant			Jul22 to Dec25 Plant			Ref.
					Adds	CY 2023 Plant Adds	CY 2024 Plant Adds	CY 2025 Plant Adds	Adds		
Corporate Router/Switch TOM 20/21	397	SO	Sep-22	Specific	1,495,200	-	-	-	-	1,495,200	
AN010 - Customer - Ancillary - Customer Mobile Apps for iOS	397	SO	Dec-24	Specific	-	-	1,434,236	-	-	1,434,236	
Rowberry: Rebuild/Replace Damaged Equip	397	UT	Aug-22	N/A	1,433,756	-	-	-	-	1,433,756	
PP Com investment program	397	SO	Various	Programmatic	221,617	685,403	189,142	336,283	-	1,432,446	
SAP & Corporate Systems - Applications	397	SO	Various	Programmatic	-	443,003	515,484	421,748	-	1,380,235	
NTO ACI Network Build- Common Use	397	SO	Jul-22	Specific	1,330,907	-	-	-	-	1,330,907	
Replace Integrated Resource Plan-Plexos - Licenses	397	SO	Jul-23	Specific	-	1,305,600	-	-	-	1,305,600	
General Plant CA	397	CA	Various	N/A	193,463	168,313	171,568	707,126	-	1,240,470	
Wind General	397	SG	Various	Programmatic	609,937	185,869	212,909	218,242	-	1,226,958	
Cutler to Rabbit Mtn MW Replacement	397	UT	Nov-22	N/A	1,206,538	-	-	-	-	1,206,538	
Budget Placeholder Power Supply	397	SO	Sep-22	Specific	1,200,000	-	-	-	-	1,200,000	
Replace Tools - WY	397	WYP	Various	N/A	-	401,410	387,099	398,550	-	1,187,058	
Customer- Post Implementation	397	SO	Various	Programmatic	-	59,770	559,848	559,848	-	1,179,466	
Cleveland Ave Sub to Pilot Butte Sub Fiber	397	OR	Dec-25	N/A	-	-	-	1,152,246	-	1,152,246	
Portland Metro Fiber	397	OR	Dec-25	N/A	-	-	-	1,152,246	-	1,152,246	
PP Com investment program	397	SO	Various	Programmatic	-	1,018,541	131,920	-	-	1,150,461	
Harrison to Holladay Fiber Upgrade	397	OR	Dec-24	N/A	-	-	1,124,142	-	-	1,124,142	
Repl Propsect Hill Comm Site	397	CAGE	Dec-23	N/A	-	1,091,400	-	-	-	1,091,400	
2019 TIBCO TOM and Upgrade	397	SO	Sep-22	Specific	1,083,147	-	-	-	-	1,083,147	
Worland Service Center - Purchase	397	WYP	May-23	N/A	-	1,056,352	-	-	-	1,056,352	
DMX Replacement (Populus Area)	397	CAGE	Dec-25	N/A	-	-	-	1,037,021	-	1,037,021	
MW CES Ring Deployment	397	CAGW	Dec-24	Specific	-	-	1,024,536	-	-	1,024,536	
Projects Less Than \$1million	397	SO	Various	Specific	787,167	4,095,024	3,129,360	2,318,948	-	10,330,499	
Projects Less Than \$1million	397	SO	Various	Programmatic	-	1,215,882	291,183	697,572	-	2,204,636	
Projects Less Than \$1million	397	CAGE	Various	N/A	1,659,641	2,606,350	1,534,673	1,234,585	-	7,035,249	
Projects Less Than \$1million	397	CAGW	Various	Specific	-	45,071	-	-	-	45,071	
Projects Less Than \$1million	397	CAGW	Various	Programmatic	21,608	22,238	23,466	24,054	-	91,367	
Projects Less Than \$1million	397	SG	Various	Specific	-	65,742	31,090	-	-	96,832	
Projects Less Than \$1million	397	SG	Various	Programmatic	89,487	90,102	172,115	95,130	-	446,834	
Projects Less Than \$1million	397	CA	Various	N/A	2,537	90,887	103,511	39,255	-	236,190	
Projects Less Than \$1million	397	ID	Various	N/A	797,362	440,023	298,814	305,234	-	1,841,433	
Projects Less Than \$1million	397	WA	Various	Programmatic	(1,508)	174,272	208,074	77,491	-	458,329	
Projects Less Than \$1million	397	WYP	Various	N/A	946,974	330,806	28,334	37,365	-	1,343,479	
Projects Less Than \$1million	397	OR	Various	N/A	-	-	-	-	-	-	
Projects Less Than \$1million	397	UT	Various	N/A	499,895	198,756	73,504	75,693	-	847,848	
General Plant Five Year Average Removals	397	SO	Various	N/A	(537,733)	(1,075,467)	(1,075,467)	(1,075,467)	-	(3,764,134)	
										831,250,247	

PacifiCorp
Washington 2023 General Rate Case
Pro Forma Plant Additions
Intangible Plant Additions - Total Company

Project Description	FERC Account	Factor	In-service Date	Investment Type	Jul22 to Dec22 Plant Adds	CY 2023 Plant Adds	CY 2024 Plant Adds	CY 2025 Plant Adds	Jul22 to Dec25 Plant Adds	Ref.
Oracle Customer Information System - Capital	303	SO	Sep-25	Specific	-	-	-	136,831,395	136,831,395	8.4.54
Oracle Back Office (ERP/EPM/SCM) - Capital	303	SO	Jan-25	Specific	-	-	-	53,023,963	53,023,963	8.4.55
PP IT software investment program	303	SO	Various	Programmatic	1,177,847	16,567,140	14,928,842	11,910,685	44,584,515	
WAM (Maximo) Phase 1b Capital Wires	303	SO	Jan-25	Specific	-	-	-	35,946,043	35,946,043	8.4.56
Oracle Technology - Analytics	303	SO	Dec-25	Specific	-	-	-	22,052,066	22,052,066	8.4.59
Maximo PAC Generation Release (not in original scope of Field Ai)	303	SO	Jan-25	Specific	-	-	-	20,147,984	20,147,984	8.4.58
WAM (Maximo) Phase 1a Capital Substation (plus PowerBase)	303	SO	Jul-22	Specific	20,003,615	-	-	-	20,003,615	8.4.56
Oracle Back Office (HCM) - Capital	303	SO	Jan-25	Specific	-	-	-	19,611,603	19,611,603	8.4.57
APM - Asset Performance Maintenance	303	SO	Dec-25	Specific	-	-	-	16,818,094	16,818,094	8.4.57
Oracle- Mobile GIS	303	SO	Dec-25	Specific	-	-	-	16,416,000	16,416,000	8.4.58
Power Plan	303	SO	Jan-25	Specific	-	-	-	16,113,795	16,113,795	8.5.56
Oracle Capital Projects (OCE) - Capital	303	SO	Jan-25	Specific	-	-	-	15,315,373	15,315,373	8.4.59
PAC FIPS 201 (Phys Security Repl)	303	SO	Jun-24	Specific	-	-	10,337,600	-	10,337,600	8.4.58
PP IT software investment program	303	SO	Various	Programmatic	1,555,137	2,497,885	144,529	5,676,904	9,874,455	
Network/Security - OT Infrastructure	303	SO	Various	Programmatic	-	3,950,235	3,505,577	1,806,178	9,261,990	
Oracle- UII	303	SO	Dec-25	Specific	-	-	-	8,631,533	8,631,533	8.4.59
Oracle Operations (OFSC) - Capital	303	SO	Jan-25	Specific	-	-	-	8,607,418	8,607,418	
Monarch PAC6 Upgrade and HW TOM	303	SO	Aug-22	Specific	7,946,019	-	-	-	7,946,019	
GWD (Graphical Work Design)	303	SO	Mar-24	Specific	-	-	7,711,652	-	7,711,652	
New SLC Data Center	303	SO	Dec-25	Specific	-	-	-	6,407,400	6,407,400	8.4.53
AN010 - Customer - Ancillary - Customer Mobile Apps for iOS and Android	303	SO	Dec-24	Specific	-	-	5,736,943	-	5,736,943	
SAP & Corporate Systems - Applications	303	SO	Various	Programmatic	-	1,772,014	2,061,936	1,686,992	5,520,942	
Replace Integrated Resource Plan-Plexos - Licenses	303	SO	Jul-23	Specific	-	5,222,400	-	-	5,222,400	
Customer- Post Implementation	303	SO	Various	Specific	-	239,081	2,239,390	2,239,390	4,717,861	
PP IT software investment program	303	SO	Various	Programmatic	-	4,046,253	516,650	-	4,562,902	
Oracle Customer CX Support - Capital	303	SO	Sep-25	Specific	-	-	-	4,067,544	4,067,544	
Transmission & Distribution - Applications	303	SO	Various	Programmatic	-	2,936,543	-	832,380	3,768,923	
Unix/Linux/Storage - Infrastructure	303	SO	Various	Programmatic	-	1,354,115	1,484,242	853,637	3,691,994	
AMI Headend- SSN/Itron Conversion	303	SO	Mar-23	Specific	-	3,400,012	-	-	3,400,012	
Oracle Customer Decision Support (DSS-T) - Capital	303	SO	Sep-25	Specific	-	-	-	3,316,513	3,316,513	
PAC FIPS 201 Pinnacle Repl- Interim	303	SO	Dec-22	Specific	3,139,298	-	-	-	3,139,298	
Maximo Implementation PAC T&D (1b) Supplemental	303	SO	Jan-25	Specific	-	-	-	3,068,400	3,068,400	
PowerPlan Upgrades	303	SO	Various	Specific	-	942,833	883,906	1,178,541	3,005,280	
UII B2 Model/Plant Tax Standard Calcs	303	SO	Dec-23	Specific	-	2,448,000	-	-	2,448,000	
EBI - Applications	303	SO	Various	Programmatic	-	-	1,164,730	1,125,528	2,290,258	
AN009 - Content Mgmt Migration to Oracle Tools	303	SO	Jan-24	Specific	-	-	2,254,308	-	2,254,308	
Oracle Customer CX Communications - Capital	303	SO	Dec-22	Specific	2,183,113	-	-	-	2,183,113	
Oracle Customer CX Engagement - Capital	303	SO	Sep-22	Specific	2,014,182	-	-	-	2,014,182	
AN046 - Customer - Ancillary - Customer Correspondence Mgmt	303	SO	Dec-23	Specific	-	1,992,340	-	-	1,992,340	
Telecom - Corporate Network	303	SO	Various	Programmatic	-	846,908	477,139	527,388	1,851,436	
Statement Redesign	303	SO	Various	Specific	-	-	948,000	861,600	1,809,600	
Endur Upgrade/replace	303	SO	Dec-25	Specific	-	-	-	1,723,200	1,723,200	
Vegetation Management (PVM/Mobile)	303	SO	Dec-25	Specific	-	-	-	1,723,200	1,723,200	
UII RVN Replacement	303	SO	Dec-23	Specific	-	1,632,000	-	-	1,632,000	
AN023- Customer - Ancillary - OpenMethods Single Point of Integration	303	SO	Nov-24	Specific	-	-	1,524,894	-	1,524,894	
Azure growth	303	SO	Jun-24	Specific	-	-	1,468,800	-	1,468,800	
Maximo Upgrade to V8 for PAC T&D	303	SO	Sep-24	Specific	-	-	1,468,800	-	1,468,800	
Generation Trading Mgmt-PCI- Licenses	303	SO	Aug-24	Specific	-	-	1,404,471	-	1,404,471	
Cloud/Windows	303	SO	Various	Programmatic	-	297,738	-	524,349	1,339,462	
Enterprise Ops	303	SO	Various	Programmatic	-	389,227	434,589	493,016	1,316,833	
Business Phase 2: Commercial Customer microsite	303	SO	Dec-25	Specific	-	-	-	1,279,200	1,279,200	
UII Plant Book/Capex front end	303	SO	Dec-23	Specific	-	1,224,000	-	-	1,224,000	
IBM Software License Renewal- ESSO	303	SO	Jun-23	Specific	-	1,020,000	-	-	1,020,000	
BMC Software Renewal- DB2	303	SO	Jun-23	Specific	-	1,020,000	-	-	1,020,000	
Projects Less Than \$1million	303	SO	Various	Specific	2,896,543	2,987,784	2,162,000	3,424,909	11,471,236	
Projects Less Than \$1million	303	SO	Various	Programmatic	-	229,500	550,386	1,396,035	2,175,921	
									587,496,779	

HYDRO PLANT ADDITIONS:

Prospect 3 South Fork Woodstave flowline, (In-Service Date 12/31/2023) (Reference page 8.4.34)

A new Federal Energy Regulatory Commission (FERC) license was issued for the Prospect No. 3 Hydroelectric Project on September 27, 2019. Paragraph 22 of the license requires replacement of the existing wood stave flowline. The existing wood stave flowline, constructed in 1931, is prone to significant leakage which has caused surface erosion of the soils along the flowline alignment and has surpassed its original design life. The work includes all design, permitting, and construction associated with the removal of the existing wood stave flowline and installation of a new flowline and is necessary to maintain compliance with the new FERC license.

Toketee Dam Rehabilitation Construction, (In-Service Date 12/31/2025) (Reference page 8.4.34)

Geotechnical exploration work performed in April 2014, identified a concern at Toketee dam, located on the North Umpqua Hydroelectric Project. The exploration was performed as part of a five-year technical evaluation in accordance with FERC guidelines. The exploration work utilized current methodologies to better characterize the dam's foundation materials that had not been sampled since the late 1940's, during design for original construction of the dam. The exploration identified a zone of sand material within the foundation of the dam that is fine-grained, uniformly graded, loose, and saturated. Preliminary engineering analysis has determined that a magnitude 6.0 local crustal fault or a magnitude 8.5 subduction zone fault could trigger liquefaction of the foundation sands. The work includes all design, permitting, and construction associated with rehabilitation of the Toketee dam and is necessary to maintain compliance with FERC requirements.

Grace Flowline Replacement, (In-Service Date 12/31/2025) (Reference page 8.4.34)

This project consists of the design and construction of an 11-foot diameter flowline, flowline supports, system connections and demolition of the existing wood stave flowline. This project benefits customers by avoiding escalating maintenance costs necessary to extend the service life of the existing flowline, increases plant generation by 6,760 megawatt-hours per year, and also enables spinning reserves to be claimed at the Grace hydroelectric plant after future planned overhauls and automation projects.

North Umpqua Pump Hydro, (In-Service Date 5/31/2024) (Reference page 8.4.34)

PacifiCorp's 2021 Integrated Resource Plan (IRP) anticipates significant renewable energy resource additions and energy storage resources to balance those variable renewable energy resources and ensure reliability. This project will support the development of pumped storage infrastructure that uses existing assets currently in place within the North Umpqua Hydroelectric Project. The project will design and permit the addition of pumped storage capabilities at the existing Fish Creek Development which has existing hydroelectric infrastructure that can be modified to take advantage of the favorable head conditions at the sites to develop cost-effective energy storage. The Fish Creek pumped storage facilities will have a capacity at the existing plant of 11 MW with up to five hours of duration.

Yale Saddle Dam Remediation, (In-Service Date 10/31/2025) (Reference page 8.4.34) (Reference page 8.4.34)

The Yale Saddle Dam is a zoned earthfill embankment located approximately 1,000 feet north of the Yale Main Dam, on the right bank of the Lewis River. The Yale Saddle Dam has a crest elevation of 503 and the normal maximum pool for Yale Reservoir is at elevation 490. Updated liquefaction analyses were completed in 2019 incorporating the foundation material characterization and stratigraphy obtained from the 2017 geotechnical investigation. The analyses indicate the silty sand materials are likely to liquefy during an earthquake with a reoccurrence interval in the range of 500 to 1,000 years, and result in the dam experiencing deformations equivalent to half its height of 37 feet. Given the implications of the Yale Saddle Dam 2019 liquefaction evaluation and initial stability analysis preliminary results, on October 28, 2019, PacifiCorp implemented a "target maximum" reservoir operating level for Yale Reservoir at elevation 480 until further work can be completed to better quantify the expected seismic performance of the Yale Saddle Dam. This project will remediate Yale Saddle Dam to withstand current seismic loading,

return Yale Reservoir to full operational levels, and maintain compliance with FERC requirements.

Fall Creek Hatchery, (In-Service Date 12/31/2023) (Reference page 8.4.34) (Reference page 8.4.34)

The Iron Gate Hatchery is owned by PacifiCorp and operated by the California Department of Fish and Wildlife. The Iron Gate Dam provides supply water to the Iron Gate Hatchery through the powerhouse intake structure. With the planned removal of the Lower Klamath Project dams (J.C. Boyle, Copco No. 1, Copco No. 2, and Iron Gate) as early as January 2024, there will no longer be water supply for Iron Gate Hatchery from Iron Gate reservoir, and fish collection facilities at the base of Iron Gate Dam will be removed. Under Interim Measure 20 (IM20) of the Klamath Hydroelectric Settlement Agreement (KHSAs), signed on February 18, 2010, and amended on April 6, 2016 and November 30, 2016, PacifiCorp is obligated to provide continued hatchery production for 8-years after the removal of Iron Gate Dam.

In order to meet the obligation stated in IM20 of the KHSAs, PacifiCorp will construct a new fish hatchery facility at the location of the Fall Creek hydroelectric development. This project will include implementation of a facility design that has been developed by the Klamath River Renewal Corporation in consultation with the California Department of Fish and Wildlife and the National Marine Fisheries Service, acquisition of permits, rehabilitation of existing hatchery raceways at the site, and construction of the new Fall Creek Hatchery.

Weber Dam Improvements, (In-Service Date 12/31/2025) (Reference page 8.4.34)

The FERC issued the Weber Project a new license on March 19, 2021. The FERC's ALP determined the design features for upstream fish passage and recreational improvements which are required for implementation as part of the new license in addition to license implementation requirements, dam safety and operational improvements have been identified to facilitate dam safety and reliability of the Weber Project for the duration of the new license. License implementation, dam, and power plant intake improvements require coordination for field investigation, consulting, and engineering.

To implement requirements of the new license, work is needed to install upstream fish passage, gate operability improvements to better control the gates to facilitate fish passage, and additional recreational amenities. Non-license implementation improvements include increased flood passage capacity, intake structure upgrades, and spillway gate reliability enhancements.

Swift 1 Spillway Gate Retrofit, (In-Service Date 11/31/2025) (Reference page 8.4.34)

This project is to ensure the proper and safe function of the spillway gates at Swift 1 Dam. Flood flows are regulated at Swift 1 dam by two 50-foot-wide by 51-foot-tall gates. Inspection and structural analysis indicate that the gates require substantial improvement to meet current seismic criteria. A concurrent study of the gate hoist platforms and machinery that lift the gates indicated that its replacement is required to facilitate opening the gates an additional 4 feet to accommodate the Probable Maximum Flood flows as well as providing a redundant alternative lifting device as identified in the 2017 Consultant's Safety Inspection Report. The work includes all design, permitting, and construction associated with the retrofit of the Swift 1 Dam spillway gates and is necessary to maintain compliance with FERC requirements.

ILR 4.1.9 Future Fish Passage Stage 1 Ph, (In-Service Date 09/30/2022) (Reference page 8.4.34)

As per the November 30, 2004, Lewis River Settlement Agreement (settlement agreement) and FERC licenses for the Merwin, Yale and Swift No. 1 hydroelectric projects (collectively the Lewis River hydroelectric projects), PacifiCorp (and where applicable the Cowlitz Public Utility District as owner of Swift No. 2 hydroelectric project) are required to provide upstream and downstream passage at all three mainstream Lewis River dams.

Article 4.1.9 of the settlement agreement states, "The Licensees shall construct and provide for the operation and maintenance of both upstream and downstream fish collection and transport facilities at each of Merwin Dam, Yale Dam, and the Swift Projects as provided in the schedule in this Agreement unless otherwise directed by the Services pursuant to this Section."

Article 401 of the FERC licenses states “Various conditions of this license required by Appendices B [Forest Service section 49e) conditions], D (Department of Commerce section 18 fishway prescription), E [Department of the Interior fish way prescription), and F [National Marine Fisheries Service (NMFS) biological opinion (BO)] require the licensee to prepare plans for approval by some or all of the signatories of the Lewis River Settlement Agreement. Each such plan shall also be submitted to the Commission for approval and shall include an implementation schedule.

In negotiating the settlement agreement, PacifiCorp was able to include a caveat in the agreement that allows the Utilities to come forward with any new information that could lead to a reversal of the passage requirements at Yale and Merwin dams.

Article 4.1.9.a “New Information (defined below) relevant to reintroduction and fish passage into Yale Lake or Lake Merwin may be available to the Services that may influence the implementation of fish passage into and out of these reservoirs, or that could result in the Services determining that reintroduction or fish passage for anadromous fish is inappropriate. If the Services conclude upon review of the New Information that one or more of the passage facilities should not be constructed, in lieu of designing, permitting, constructing, and operating the passage facility, PacifiCorp shall provide additional funds for projects in lieu of fish passage, as set forth in Section 7.6. In this event, the Licensees shall also implement the bull trout passage measures as set forth in Section 4.10. The adult upstream fish passage facility at Merwin and juvenile downstream collector at Swift No. 1 are not subject to this review.”

Following several years of studies, PacifiCorp on June 24, 2016, submitted to the NMFS and US Fish and Wildlife Service (USFWS) (collectively the Services) the document “New Information Regarding Fish Transport into Lake Merwin and Yale Lake”. Several years of review and consultation on this information concluded with the Services announcing on April 12, 2019, that the construction of the Yale Upstream Facility (described in Section 4.7 of the settlement agreement) and the Merwin Downstream Facility (described in Section 4.6 of the settlement agreement) are inappropriate. The Services’ decision triggered the requirements of Section 7.6 of the settlement agreement, including the Utilities’ obligations to fund mitigation projects in lieu of constructing these additional fish passage facilities (the “In Lieu Program”) with funding amounts described in Section 7.6.1 (a) of the settlement agreement. In addition, in their notice, the Services delayed their decision whether to require construction of the Yale Downstream Facility (described in Section 4.5 of the settlement agreement) and the Swift Upstream Facility (described in Section 4.8 of the settlement agreement) until 2031 and 2035 respectively. The Services note that information obtained through the implementation of In Lieu Program projects will help inform the Services’ future decision on the appropriateness of constructing the Yale and Swift Upstream Projects.

In response to the decisions, PacifiCorp completed specific steps to implement the Services’ decision and the relevant sections of the Lewis River Hydropower Settlement Agreement. Steps included:

- Development of an In Lieu Program Strategic Plan to guide identification, selection and implementation of mitigation actions in the Lewis River in consultation with the settlement agreement parties.
- Development of an In Lieu Program Evaluation Plan to guide the review and reporting of Strategic Plan actions.
- Preparation of FERC license amendment applications to implement the In-Lieu Program in consultation with the settlement agreement parties.
- Development of a Biological Evaluation to inform any required Endangered Species Act and Magnuson-Stevens Act consultation with the Services in support of the license amendments.
- Preparation of designs for Yale and Merwin Downstream Bull Trout Facilities in consultation with the U.S. Fish and Wildlife Service and the settlement agreement parties.

In a turn of their position, on October 27, 2021, NMFS filed with the FERC notice that the Services had completed their final determination regarding fish passage into Yale Reservoir, and that fish passage remains appropriate in this reservoir. In the letter to the Utilities, the Services also note they are

continuing to engage in further evaluation and discussion with parties to inform consideration of fish passage into Merwin Reservoir, and the Services will follow in a subsequent letter with considerations to be included in the Yale fish passage design. Given the Services' delay in making its' Yale determination, the Services recommend the Commission grant an additional 5 years of time from the original construction deadline of June 26, 2021. On December 23, 2021, NMFS and USFWS notified the Utilities that the Services had completed their final determination regarding fish passage into Merwin Reservoir. Fish passage into this reservoir remains appropriate. Construction deadline for Merwin fish passage facilities is June 26, 2025. Services have been advised the above letters do not provide consistent construction dates for new facilities.

Throughout the Services determination, PacifiCorp has attempted to work with the Services to find an acceptable outcome. To protect customer interests while achieving a positive environmental outcome, PacifiCorp is working with the Services and parties to the settlement agreement towards an agreement on key components of a fish passage program into Yale and Merwin reservoirs. Such an agreement should include a realistic timeline for construction of Merwin fish passage facilities. PacifiCorp will also continue to take legal actions to afford future opportunities should they be needed.

OTHER PRODUCTION PLANT ADDITIONS:

Foote Creek II-IV Acquire-Repower, (In-Service Date 11/30/2023) (Reference page 8.4.36)

This project will provide reliable and cost-effective renewable energy to customers by purchasing safe harbor equipment to qualify repowered wind projects interconnected to PacifiCorp's system and acquire and repower the 43.35 MW Foote Creek II-IV facilities, qualifying the project for production tax credits and generating zero fuel cost energy for customers.

Repowering will entail the decommissioning of the existing 64 wind turbines at the project site with nameplate ratings between 600 kW and 750 kW and the installation of up to 15 new, modern turbines. The extraordinary wind resource at the Foote Creek Rim site location is estimated to result in a repowered facility with a capacity factor approaching 50 percent. Earlier purchase of the master wind energy lease rights for the site results in favorable land rights payments as compared to current market rates and contributes to the favorable economics of the project. PacifiCorp acquired the project from Terra-Gen in June 2022. All project contracts are executed and in place. Construction activity began in June 2022 and the project is on track to achieve the anticipated in-service date.

TRANSMISSION PLANT ADDITIONS:

Enhanced Substation Security (In-Service Date Various) (Reference page 8.4.37)

This project is needed to meet the Critical Infrastructure Protection (CIP) compliance guidelines for security protection of substations. This project is in response to increased incidents of hostile attacks on substations and utility equipment in North America.

TMP Q2913 TSR , (In-Service Date 01/31/2025) (Reference page 8.4.37)

This project completes the new facilities identified through the system impact and facilities study in order for customer to receive 100 MW of Point-to-Point transmission service on PacifiCorp's transmission system with an agreed operation date of January 2025. Work includes rebuilding segments and reconductoring other segments of the Ben Lomond-El Monte 138kV #1 line as well as reconductoring Goshen-Fish Creek-Grace 161kV and Grace-Oneida-Treasureton 138kV lines. Also included are required apparatus and communication upgrades at effective substations.

Project Specialized, (In-Service Date 06/30/2024) (Reference page 8.4.37)

This is a Customer driven project to make necessary upgrades to serve 242 MW of new load for Project Specialized located in Oregon. System impact studies performed by Transmission Planning have determined that there are no suitable Company-owned facilities at or near the project site that could adequately serve this load. Therefore, new substation and transmission facilities need to be constructed

in order to provide service to this new major load addition.

Burns 500 kV Series Capacitor Bank Replacement, (In-Service Date 05/15/2024) (Reference page 8.4.37)

The plant investment replaces the entire Burns 500 kV reactive station, including the series capacitor bank (SC-355), bypass breakers, shunt reactors, and all switches and circuit switchers in Burns, Oregon. This project increases reliability of operations for two WECC defined paths used to transfer east generation such as Jim Bridger and Wyoming wind to the west as well as increase the reliability of operations and safety to personnel who maintain the capacitor bank. A long-term outage of the Burns series capacitor unit would trigger mitigation actions requiring extensive coordination between the three affected utilities (PacifiCorp, Idaho Power, and Bonneville Power Administration) and would likely lead to total path reductions ranging from at least 150 MW.

Project Litespeed, (In-Service Date 12/30/2024) (Reference page 8.4.37)

This is a Customer driven project to make necessary upgrades to serve 242 MW of new load for Project Litespeed located in Oregon. System impact studies performed by Transmission Planning have determined that there are no suitable Company-owned facilities at or near the project site that could adequately serve this load. Therefore, new substation and transmission facilities need to be constructed in order to provide service to this new major load addition.

Path C Transmission Improvements, (In-Service Date 11/15/2023) (Reference page 8.4.37)

This project will add a new 345/138 kV source in northern Utah and southeast Idaho by looping the existing Populus – Terminal 345 kV line in and out of the Bridgerland substation as well as Ben Lomond substation. The project also includes upgrades at Bridgerland substation including a 345/138 kV 700 MVA autotransformer; a new 345 kV bus; three 345 kV breakers; and four 138 kV breakers. This new 345/138 kV source will improve the reliability of the 138 kV system, which runs parallel to Path C and will maintain the current Path C ratings as well as add operational flexibility under outage conditions at Ben Lomond substation.

Klamath Falls - Snow Goose 230 kV Line No. 2 TPL, (In-Service Date 03/15/2022) (Reference page 8.4.37)

This project builds a second 230 kV transmission line from Snow Goose to Klamath Falls substation located in Klamath County, Oregon. The project is needed to maintain compliance with the North American Electric Reliability Corporation (NERC) Reliability Standard TPL-001-4 and Western Electricity Coordinating Council (WECC) Criterion TPL-001-WECC-CRT-3.1 for double contingencies on the 230 kV system serving Yreka, Klamath Falls and La Pine area. The TPL-001-4 category P6 (N-1-1) contingency for the loss of the Klamath Falls-Snow Goose 230 kV line and either the Lone Pine-Copco 230 kV line or Bonneville Power Administration's (BPA) Pilot Butte-La Pine 230 kV line can cause a voltage collapse affecting a large region of the southern Oregon and northern California system. The proposed transmission line will mitigate risks on the existing system by reinforcing the area 230 kV system with a new source from Snow Goose substation.

Camp Williams 345-138 kV Transformer and 138 kV Yard Additions, (In-Service Date 05/15/2025) (Reference page 8.4.37)

This project replaces the existing 345-138 kV 167 MVA transformer at Camp Williams substation, located in Bluffdale, Utah, with a new 345-138 kV 700 MVA transformer to provide additional 345 kV capacity. The project also builds a new 138 kV breaker-and-a-half substation, ties two nearby 138 kV lines together within the new 138 kV substation and moves the Camp Williams – 90th South #2 line to a new 345 kV line position.

The project is needed to ensure compliance with the North American Electric Reliability Corporation (NERC) Reliability Standard TPL-001-4 Category P6 (N-1-1) performance violations for the loss of both Spanish Fork substation 345-138 kV transformers that would cause thermal overloads to the Camp Williams 345-138 kV transformer and the Clover – Nebo 138 kV line as well loss of both the Oquirrh 345-

138 kV 700 MVA transformers causes the 90th South – Oquirrh 138 kV line to overload to 123% of its summer thirty-minute rating of 425 MVA.

Lone Pine- Whetstone 230kV Line, (In-Service Date 05/15/2024) (Reference page 8.4.37)

This project builds a 230 kV transmission line between Lone Pine and Whetstone substations located in Jackson County, Oregon. The project is needed to ensure compliance with the North American Electric Reliability Corporation (NERC) Reliability Standard TPL-001-4 and Western Electricity Coordinating Council (WECC) Criterion TPL-001-WECC-CRT-3.1 for category P6 (N-1-1) contingencies on the 230 kV system in southern Oregon. The proposed Lone Pine-Whetstone 230 kV line takes advantage of the planned Sams Valley 500-230 kV substation to provide 230 kV reinforcement at Lone Pine and Whetstone substations, mitigating system deficiencies associated with four N-1-1 outage combinations. The new line would also allow operating the Medford 115 kV system radial.

St Johns (BPA) to Knott 115kV Line Conversion Project, (In-Service Date Various) (Reference page 8.4.37)

This project will reconfigure and convert the existing Portland General Electric's (PGE) St. Johns – Columbia and PacifiCorp's Columbia – Knott 57 kV lines, and a portion of the idle 69 kV line north of Albina (former 69 kV Sundial Line) to 115 kV, located in Portland, Oregon. In addition to the voltage conversion, this project will add a tap to provide a third 115 kV transmission source to Albina substation. The project eliminates a NERC Standard TPL-001-4 Category P6 (N-1-1) deficiency, resolves the 57 kV system under voltage issues in the North Portland area, and creates a three-way source into Albina, improving reliability for Albina and Knott substations significantly.

Malin – Bonanza -new 69 kV line, (In-Service Date 11/15/2024) (Reference page 8.4.37)

This project builds a new 69 kV line from Malin substation to near Bonanza, Oregon, to relieve transformer overloading at Klamath Falls substation and improve supply reliability to five substations in the area.

Klamath Dam Removal (ESM), (In-Service Date 03/15/2025) (Reference page 8.4.37)

This project completes the needed facilities to maintain PacifiCorp's transmission system following the decommissioning of the six Klamath River hydro generating resources as per the construction agreement between PacifiCorp Transmission and PacifiCorp Energy Supply Management business. The transmission network upgrades and direct assignment facilities that were identified include work at COPCO 1 69 kV and COPCO 2 230 kV switch yards; COPCO 2, J.C. Boyle, Klamath Falls, East Side, and West Side substation; COPCO 2 and East Side Plants; and removal of the Iron Gate and J.C. Boyle transmission lines.

Klamath Falls to Malin 230kV Line Replacement, (In-Service Date 11/25/2025) (Reference page 8.4.37)

This project rebuilds the existing 230 kV lines between Klamath Falls – Copco 2, Copco 2 – Lone Pine, Snow Goose – Pickett and Pickett – Malin by removing the existing lines and building new lines in their place with current framing standards and larger conductor. The proposed 230 kV system upgrades will provide increased reliability and improve operational flexibility for conditions with high south-to-north flows on the California/Oregon Intertie. These upgrades will resolve thermal issues observed for major 230 kV and 500 kV outages in southern Oregon.

Castle Valley Substation - Trans, (In-Service Date 05/15/2025) (Reference page 8.4.37)

This project will construct a new Castle Valley 69-25 kV substation near Rattlesnake circuit 22, construct a new Arches three breaker ring bus substation at GPS coordinates 38°26'15.05"N, 109°25'22.59"W on the Moab-Pinto 69 kV line near Rattlesnake circuit 22, and construct a new 17.24 mile 795-ACSR 69 kV transmission line with 3#4/0-AS distribution underbuild and OPGW.

Growth in the rural areas surrounding the La Sal mountains in Southeast Utah has resulted in recorded voltages on Rattlesnake circuit 22 as low as 0.94 per unit (113 volts) in summer 2021. These

measurements exceed the minimum voltage level of 114 volts specified by ANSI range A. Voltage is projected to be as low as 0.92 per unit (110 volts) at Pack Creek, Castle Valley and Cisco communities. The Rattlesnake circuit 22 already has four regulating devices in series and it is not feasible to coordinate additional regulating devices on the main line.

Walla Walla 69kV Loop Reconfigure and Reconductor, (In-Service Date 11/15/2023) (Reference page 8.4.37)

This project reconductors and rebuilds 11.68 miles of 69 kV line to eliminate system deficiencies identified in the Walla Walla Washington core area including overloads and low voltage in the area during both the heavy summer and winter conditions. The reconfiguration of the Yellow Hawk and Pine Creek lines removes a large portion of aged 1/0 Copper from service and provides an express path to Walla Walla for the connected generation at Combine Hills. The reconfiguration sets up the Pine Creek line for future connection to a College Place area substation.

Aeolus Sub Transformer Event Resolution, (In-Service Date 10/15/2023) (Reference page 8.4.37)

This project is to repair and replace damaged equipment at Aeolus substation due to a fire at the substation on September 29, 2021, that led to the total loss of the 500/230 kilovolt A-Phase transformer unit.

Loop 90 South - Terminal into MidValley 345 line, (In-Service Date 05/15/2024) (Reference page 8.4.37)

This project will loop the 90th South – Terminal 345 kV line into and out of the Midvalley 345 kV yard located in Salt Lake City, Utah. This project will increase reliability at Midvalley substation and eliminate the overloading on the 90th South to Midvalley 345 #1 line. The project will also increase transfer capability by 45 MW on the Wasatch Front South transfer path.

OTP188 UAMPS Lehi 138kV Loop (Carter to Saratoga), (In-Service Date 05/15/2024) (Reference page 8.4.37)

This project is due to a request by Utah Associated Municipal Power Systems on behalf of their customer Lehi City to continue improvements in the northern Utah County. This project creates a 138 kV loop for Carter, Bull River, and Littlefield substations. These substations are located in Lehi, Utah County, Utah, and are owned/operated by the Lehi City Municipal Power Company. The existing Highland-Carter 138 kV line will be looped into Saratoga substation. This requires rebuilding 1.6 miles of 138 kV transmission line between Lehi's Carter substation and the Saratoga tap. It also requires a four-breaker ring bus at Saratoga substation. This is a phased project. The in-service date for the ring bus is May 15, 2024 and rebuild of the transmission line is November 15, 2025.

GENERAL and INTANGIBLE PLANT ADDITIONS:

North Temple Property, (In-Service Date Various) (Reference page 8.4.44)

This project will replace the aging North Temple Office building (NTO) with three new facilities. The three facilities are 1) a Utah corporate headquarters building (HQ) that will house team functions including staff in Engineering, Regulation, Legal, Finance, Facilities and Property Management, Customer/Community Solutions, Environmental Management, Fuels Procurement and Mining, Wind and Solar Resource Development, Health and Safety, and Thermal Generation divisions; 2) the Essential Services Building (ESB) which will house the electrical grid operations dispatch and control center, Global Security Operations Center (Security Center), IT data center and customer care center; 3) a parking structure for employees working at the HQ and ESB. Incorporating the customer care center will allow for the future sale of the Wasatch Front Call Center (WFCC) operations located in West Valley City, Utah. Additionally, the project seeks third-party construction of a vibrant community at the Power District (North Temple Campus). The third-party construction will be on available acreages via ground leases to developers. These ground leases and the future sale and/or lease of the WFCC will be used to reduce customer rate impacts from the project.

New SLC Data Center, (In-Service Date 12/31/2025) (Reference pages 8.4.44, 8.4.46)

Rocky Mountain Power (RMP) is developing the property that currently has the RMP service center, the North Temple Office (NTO), a storage yard, the Gadsby Power plant and 3 gas peaking generators. This development includes a new office building for RMP and a new Data Center and Electric Operations building. As part of the development, the old North Temple Office will be torn down and replaced with mixed use retail and residential facilities. This funding will be used to fund the design for the IT buildout of the new data center and design migration plans from the old NTO data center to the new facility. The project includes operational technology (controls), communications and information technology (corporate) considerations.

Index AR Training Modules V2, (In-Service Date Various) (Reference page 8.4.44)

The Index AR Solutions Program provides an updated foundation for five major training programs for T&D Operations. It is a strategic investment to digitize five key training programs for T&D Operations in support of the Commitment to Excellence Program. Index AR Solutions will create innovative mobile applications and eBooks that will deploy photos, videos, interactive graphics, animation, and augmented reality training on mobile (iOS) devices. The program will provide a digital curriculum to aid worker safety, knowledge retention, support apprenticeship training and enable remote learning to meet the evolving needs and requirements of our field employees.

LCT Open Office Plan, (In-Service Date 06/30/2023) (Reference page 8.4.44)

This project provides for the remodeling of the Lloyd Center Tower (LCT) building in Portland, Oregon, to a concept that allows for greater employee engagement. The remodel is expected to create a sustainable competitive advantage ultimately benefitting customers through higher employee retention and recruitment, enhanced productivity, and greater operational performance. Assets will include architectural services, construction of conference rooms and enclaves. It includes the installation of power/data/phone wiring, flooring, furniture, appliances, and finishes on the floors. Construct and furnish two common breakrooms: one breakroom on floor 6 and another on floor 18. Project will be completed by the end of 2023

Oracle Customer Information System - Capital, (In-Service Date 09/30/2025) (Reference page 8.4.4)

PacifiCorp's existing customer support meter to pay, outage management, and mobile solution is heavily customized and relies on aging infrastructure that is at end of life. Deploying modern mobile support capability and security enhancements is slow and costly. Solutions were evaluated to replace the existing system with an available vendor solution. A project is in development to replace the existing system with a fully featured customer service system that will supporting the customer service, operations, finance, and several other departments. The software will include significant new automation to interface with the work management system for effective dispatch of repair crews during restoration activities. By utilizing a vended solution with minimized customization, the business will automatically gain enhancements as the vendor releases new functionality. The system will integrate to significantly enhanced customer mobile application and smart metering, delivering improved information directly to customer service representatives and to the customers. These solutions will also improve the efficiency of the business and IT support services required to provide these core services long term. At a high level the following functions will be delivered:

Customer to Meter (C2M) optimized processes will be delivered to PacifiCorp, implementing the following business functions:

- Customer service management including establishing service, start, stop and transfer of service
- Meter and usage management
- Meter and instrumentation service and inspection management
- Billing and usage
- Payment and refund management and processing, NACHA compliance
- Credit and collections
- Field service work order and optimized resource management
- Customer support and digital assistant

Digital Self Service Transactions (DSS-T) optimized processes will be delivered to PacifiCorp, implementing the following business functions:

- Customer data, contact and history management
- Manage customer premise-based service changes
- View billing and usage, pay bill and history
- Customer notifications, customer process program enrolment management (such as budget payments, paperless billing, energy snapshots)
- Customer service request management and workflow

Customer communications will be significantly improved with the implementation of Customer Marketing Communications (CXM), including the following business functions:

- Customer marketing platforms including portals, email, or SMS push
- Customer marketing and campaign feedback including engagement metrics, campaign reports, and analytics dashboard
- Exception Management

Oracle Back-office (ERP/EPM/SCM) - Capital, (In-Service Date 01/31/2025) (Reference page 8.4.46)

PacifiCorp's existing back-office finance systems are on premise applications and approaching end of life, requiring major upgrade. The current system lacks many modern capabilities that would improve the efficiency of company resources including automated invoice scanning, integration to key vendors and invoice standardization and capital project software for automated reporting. This project will include a re-design of 20+ year old business processes producing processes that are optimized for the business user and support resources.

A common vended solution with minimized customization is being implemented for the finance, supply chain, human capital management, core customer, operations field services, and network management systems. These comprehensive set of solutions under one vendor significantly reduce the security risks, integration pain points, and vendor management: while providing economies of scale, interoperability, and efficiency gains to PacifiCorp. A single provider also enables additional cost controls, economies of scale, reduced interface work, reduction in additional systems, and streamlines patching programs/maintenance/security utilizing the same platform provider as the software provider. The business will automatically gain enhancements as the vendor releases new functionality.

ERP Financial optimized processes will be delivered to PacifiCorp, implementing the following business functions:

- General ledger and asset financial management, tax, and depreciation
- Account payable, automated clearing house and OCR integration
- Expense reporting
- Cash management
- Accounting hub
- Receivables and collection
- Invoice, billing, and collection
- Capital and OPEX planning
- Chart of accounts
- Monthly close
- Accounting reconciliation and month-end balancing
- Advanced financial controls, cash leak and fraud detection
- Financial reporting compliance

ERP Procurement and Supply Chain Management optimized processes will be delivered to PacifiCorp, implementing the following business functions:

- Procurement parts catalog
- Purchase to pay
- Multi-factory supply chain planning
- Production and consumption forecasting
- Material requirements
- Supplier qualification and management
- Inventory management
- Sales order management

Power Plan, (In-Service Date 03/31/2024) (Reference page 8.4.46)

This project will upgrade Power Plan to the latest cloud-based version. As PacifiCorp is replacing its core finance applications, the timing of financial modeling software replacement is aligned to minimize the cost impact of the upgrade while moving to latest cloud version, allowing the business to automatically gain enhancements as the vendor releases new functionality in the future.

WAM (Maximo) Phase 1a Capital Substation (plus Power Base), (In-Service Date 07/31/2022) (Reference page 8.4.46)

PacifiCorp's existing work asset management system relies on processes that were designed more than 20 years ago and aging infrastructure that is at end of life. Replacement systems were evaluated, and Maximo was selected for the replacement system based on pricing and features. By utilizing a vended solution with minimized customization, the business will automatically gain enhancements as the vendor releases new functionality.

Concurrent with this project, PacifiCorp is implementing a common vended solution with minimized customization for the finance, supply chain, human capital management, core customer, operations field services, and network management systems. The upgraded work asset management system will integrate with all these systems, and key systems at PacifiCorp including powerbase (relay testing software) and Smart Advanced Metering Infrastructure (AMI).

The new Work Asset Management system will be deployed in several waves. This wave includes the following deliverables:

- Maximo Enterprise Asset Management (EAM) implementation for Transmission and Distribution
- GIS implementation for Transmission and Distribution
- Enterprise Integration implementation to support all work in this phase and to provide a framework for future phases
- Modify legacy systems to support updated EAM processes

WAM (Maximo) Phase 1b Capital Wires, (In-Service Date 07/31/2023) (Reference page 8.4.46)

PacifiCorp's existing work asset management system relies on processes that were designed more than 20 years ago and aging infrastructure that is at end of life. Replacement systems were evaluated, and Maximo was selected for the replacement system based on pricing and features. By utilizing a vended solution with minimized customization, the business will automatically gain enhancements as the vendor releases new functionality.

Concurrent with this project, PacifiCorp is implementing a common vended solution with minimized customization for the finance, supply chain, human capital management, core customer, operations field services, and network management systems. The upgraded work asset management system will integrate with all these systems, and key systems at PacifiCorp including powerbase (relay testing software) and Smart Advanced Metering Infrastructure (AMI).

- The new Work Asset Management system will be deployed in several waves. This wave includes the following deliverables:
- Maximo Enterprise Asset Management (EAM) implementation for Generation

- Enterprise Integration implementation to support all work in this phase and to provide a framework for future phases
- Modify legacy systems to support updated EAM processes

APM - Asset Performance Maintenance, (In-Service Date 12/31/2025) (Reference page 8.4.46)

On our journey to operation excellence, we must accelerate digital innovation to support business teams in operating and maintaining our assets better at lower costs. Deploying advanced digital technologies such as artificial intelligence, machine learning and scenario planning tools will capture value from our vast asset data to generate proactive insights to improve asset performance.

- a. Customer Service
This program will allow us to increase reliability to our customers by proactively replacing assets with a higher consequence and likelihood of failure. This will help reduce customer outages and increase customer satisfaction.
- b. Reliability
We will see greater reliability, as we shift from corrective maintenance to preventative maintenance. This will occur by replacing assets before they fail, increasing the reliability of the asset and decreasing amount of customer interruptions. We will be more able to track the effectiveness of reliability improvement plans.
- c. Risk Mitigation
A major component of asset performance and investment management is the development of asset health indices. Asset health models consider the probability of failure and consequence of failure to assess the health of an asset fleet and assist in prioritization of asset replacement programs. The goal of asset health indices is to mitigate risk and ensure funds are allocated appropriately to address assets with unfavorable health scores.

Oracle Back-office (HCM) - Capital, (In-Service Date 01/31/2025) (Reference page 8.4.46)

PacifiCorp's existing back-office human capital management systems are on premise applications and approaching end of life, requiring major upgrade. The current system lacks many modern capabilities that would improve the efficiency of company resources including inefficient onboarding processes, automatic resume parsing for reporting of diverse candidates, integration to key human resources parties such as background check vendors and automated tracking of training for all types of resources that require company training. This project will include a re-design of 20+ year old business processes producing processes that are optimized for the business user and support resources.

A common vended solution with minimized customization is being implemented for the finance, supply chain, human capital management, core customer, operations field services, and network management systems. These comprehensive set of solutions under one vendor significantly reduce the security risks, integration pain points, and vendor management: while providing economies of scale, interoperability, and efficiency gains to PacifiCorp. A single provider also enables additional cost controls, economies of scale, reduced interface work, reduction in additional systems, and streamlines patching programs/maintenance/security utilizing the same platform provider as the software provider. The business will automatically gain enhancements as the vendor releases new functionality.

HCM Human Resources Management optimized processes will be delivered to PacifiCorp, implementing the following business functions:

- Add, terminate, and transfer workers
- Employee HR requests and grievance tracking
- Benefits enrolment and management
- Workforce planning
- Recruiting and onboarding
- Compensation
- Talent management, goals, performance, and succession planning
- Learning

- Time off and absence management
- Time reporting and approval
- Health and safety incidents
- Payroll

Maximo PAC Generation Release (not in original scope of Field Ai), (In-Service Date 06/30/2024) (Reference pages 8.4.44, 8.4.46)

PacifiCorp's existing work asset management system relies on processes that were designed more than 20 years ago and aging infrastructure that is at end of life. Replacement systems were evaluated, and Maximo was selected for the replacement system based on pricing and features. By utilizing a vended solution with minimized customization, the business will automatically gain enhancements as the vendor releases new functionality.

Concurrent with this project, PacifiCorp is implementing a common vended solution with minimized customization for the finance, supply chain, human capital management, core customer, operations field services, and network management systems. The upgraded work asset management system will integrate with all these systems, and key systems at PacifiCorp including powerbase (relay testing software) and Smart Advanced Metering Infrastructure (AMI).

The asset management transformation effort focuses on seven core areas. The seven core areas include:

- Asset Creation
- Asset Maintenance and Compliance Planning
- Asset Inspection and Condition Assessment
- Asset Life and Health Modelling
- Asset Investment Planning
- Asset Repair or Replacement
- Asset Performance Monitoring

Oracle- Mobile GIS, (In-Service Date 12/31/2025) (Reference pages 8.4.44, 8.4.46)

Mobile GIS is a project that will complete the design and build of a mobile Geographic Information System (GIS) that will integrate into Oracle Field Service (OFS) solution and provide PacifiCorp field personnel the ability to view, edit and submit asset and inspection data accurately and efficiently. The project is expected to deliver the following benefits: productivity gains (time saved due to reduction of non-value added steps), zero incidents (savings due to reduced injuries and expected lower insurance payouts), new ways of working (improved revenues from reduced customer interruptions, driven by faster crew response), field mobility operations (elimination of costs of IT systems such as Nomad, ITS, etc. which the Mobile GIS solution will replace) and O&M reduction (reduction in total number of truck rolls through better work planning and cost per truck roll with better navigation and grouping).

PAC FIPS 201 (Phys Security Repl), (In-Service Date 06/30/2024) (Reference pages 8.4.44, 8.4.46)

Physical Access Control to PacifiCorp facilities is critical for employee safety and continuity of business operations. Insuring only authorized personnel access CIP Critical areas, IT Critical areas, designated control areas, generation sites, and business facilities is driving this technology upgrade for PacifiCorp. PacifiCorp's legacy PACS, Pinnacle, is outdated and not capable of complying with the BHE Information Security Policy requirements. It relies on proprietary components and is only capable of complying with various regulatory standards, including NERC CIPS, due to heavy after-market customization that has locked PacifiCorp into sole-source procurement agreements with the only supporting vendor in PacifiCorp's geographic territory. Berkshire Hathaway Energy Information Security Policy: 210, Physical Security Controls Policy. 210.1.2 Physical Access Control Systems requires: Newly acquired or upgraded Physical Access Control Systems must meet or exceed the system specifications of the National Institute of Standards and Technology Federal Information Processing Standard (FIPS) 201-2 Personal Identity Verification (PIV) of Federal Employees and Contractors

Oracle- UII, (In-Service Date 12/31/2025) (Reference pages 8.4.44, 8.4.46)

PacifiCorp is moving to the newest version of UI that is on their latest software (“B2”) and is also on the cloud. These costs cover the license, software hosting, software maintenance, and implementation fees (build, test, train, deploy) for the new UI model. As PacifiCorp is replacing its core finance applications, the timing of financial modeling software replacement is aligned to minimize the cost impact of the upgrade. The project will also help facilitate better strategic decision making from PAC leadership as a result of a higher quality forecast/plan.

Oracle Technology - Analytics, (In-Service Date 12/31/2025)

The Oracle Technology project includes investment in the foundational cloud-based architecture and data/analytics warehouse environments necessary to support the deployment of PacifiCorp’s oracle-based systems. This project includes several components to ensure data integrity, data security and failover and disaster recovery. The project scope also includes analytics and reporting to support PacifiCorp ongoing operations and utilization of artificial intelligence and machine learning to predict power generation and loss during severe weather conditions using wind turbine telemetry.

Oracle Capital Projects (OCE), (In-Service Date 1/31/2025)

PacifiCorp has an aging capital project management suite with limited functionality. A project is in development to upgrade to a fully featured capital project software suite that will supporting the engineering, operations, and IT departments. The software will include significant new automation to interface with the finance and accounting system providing improved reporting and ordering capabilities, empowering and improving the long-term efficiency of these teams as they deliver new capital projects to our customers.

Capital Project Management optimized software and processes will be delivered to PacifiCorp implementing the following business functions:

Project work breakdown structure, schedule and resource management

- Project budget, estimate, approved budget, spend tracking
- Proposal, bid, vendor, purchase order, contract management and tracking
- Planning and permits
- Project gates, document management, meeting minutes, action items, punch list, lessons learned, drawings, design reviews, submittals and approvals
- Management across a portfolio of projects, including project security, budget planning, schedule, resource planning, business case, prioritization, risk and issue management, project actuals, forecast and change tracking
- Advanced project and resource management analytics

PacifiCorp
Washington 2023 General Rate Case
Miscellaneous Rate Base

PAGE 8.5

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Rate Base:							
Current Assets:							
Other A/R	OWC143	RES	(49,060,066)	SO	7.085%	(3,475,700)	
Accounts Payable	OWC232	RES	6,561,112	SO	7.085%	464,827	
Accounts Payable	OWC232	RES	3,305,186	SG	7.979%	263,713	
Accounts Payable	OWC232	RES	3,252,214	CAEE	0.000%	-	
Other Deferred Credit	OWC2533	RES	8,411,097	CAGE	0.000%	-	
ARO Reg Liability	OWC254105	RES	(19,803)	CAEE	0.000%	-	
ARO Reg Liability	OWC254105	RES	19,803	CAGE	0.000%	-	
			<u>(27,530,457)</u>			<u>(2,747,159)</u>	8.5.2
Materials and Supplies:							
Fuel Stock and Materials & Supplies	151	RES	(152,130,910)	CAEE	0.000%	-	
Fuel Stock and Materials & Supplies	151	RES	(2,113,565)	CAEW	22.613%	(477,948)	
Fuel Stock and Materials & Supplies	151	RES	<u>(38,554,067)</u>	JBE	22.613%	<u>(8,718,367)</u>	
			<u>(192,798,541)</u>			<u>(9,196,315)</u>	8.5.2
Fuel Stock and Materials & Supplies	154	RES	(118,885,245)	CAGE	0.000%	-	
Fuel Stock and Materials & Supplies	154	RES	(12,082,278)	WY-ALL	Situs	-	
Fuel Stock and Materials & Supplies	154	RES	(1,569,899)	WY-ALL	Situs	-	
Fuel Stock and Materials & Supplies	154	RES	(1,562,806)	JBG	22.163%	(346,364)	
Fuel Stock and Materials & Supplies	154	RES	(55,155,237)	OR	Situs	-	
Fuel Stock and Materials & Supplies	154	RES	(66,314,475)	UT	Situs	-	
Fuel Stock and Materials & Supplies	154	RES	(9,451,029)	CAGW	22.163%	(2,094,630)	
Fuel Stock and Materials & Supplies	154	RES	(2,677,568)	CA	Situs	-	
Fuel Stock and Materials & Supplies	154	RES	(9,842,906)	WA	Situs	(9,842,906)	
Fuel Stock and Materials & Supplies	154	RES	(7,320,219)	ID	Situs	-	
Fuel Stock and Materials & Supplies	154	RES	1,387,115	SNPD	6.264%	86,889	
Fuel Stock and Materials & Supplies	154	RES	1,117,344	SO	7.085%	79,159	
Fuel Stock and Materials & Supplies	154	RES	<u>(1,787,428)</u>	SG	7.979%	<u>(142,615)</u>	
			<u>(284,144,630)</u>			<u>(12,260,467)</u>	8.5.2
Prepayments:							
Prepaid Insurance	165	RES	(14,295,227)	SO	7.085%	(1,012,757)	
Prepaid Taxes	165	RES	(7,879,716)	GPS	7.085%	(558,245)	
Prepaid Taxes	165	RES	(629,946)	SO	7.085%	(44,629)	
Prepayments - Other	165	RES	(18,107,745)	SO	7.085%	(1,282,858)	
Prepayments - Other	165	RES	(4,801,343)	SG	7.979%	(383,088)	
Prepayments - Other	165	RES	(32,000)	GPS	7.085%	(2,267)	
Prepayments - Other	165	RES	(3,749,263)	UT	Situs	-	
Prepayments - Other	165	RES	(213,327)	ID	Situs	-	
Prepayments - Other	165	RES	(3,116,968)	OR	Situs	-	
Prepayments - Other	165	RES	(166,382)	WY-ALL	Situs	-	
Prepayments - Other	165	RES	(808,829)	CAGE	0.000%	-	
Prepayments - Other	165	RES	(51,192)	CAEE	0.000%	-	
Prepayments - Other	165	RES	<u>(4,055)</u>	CAEW	22.613%	<u>(917)</u>	
			<u>(53,855,993)</u>			<u>(3,284,761)</u>	8.5.2

Description of Adjustment:

This restating adjustment removes cash, prepayments, and other miscellaneous rate base balances from results for the 12 months ended June 2022.

PacifiCorp
Washington 2023 General Rate Case
(cont.) Miscellaneous Rate Base

PAGE 8.5.1

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WA ALLOCATED</u>	<u>REF#</u>
Adjustment to Rate Base:							
Miscellaneous Deferred Debits:							
Miscellaneous Deferred Debits	186M	RES	(35,880,203)	SG	7.979%	(2,862,802)	
Miscellaneous Deferred Debits	186M	RES	(264,844)	SO	7.085%	(18,763)	
Miscellaneous Deferred Debits	186M	RES	(641,698)	CAEE	0.000%	-	
Miscellaneous Deferred Debits	186M	RES	(28,959,765)	CAGW	22.163%	(6,418,348)	
Miscellaneous Deferred Debits	186M	RES	(46,936,340)	CAGE	0.000%	-	
Miscellaneous Deferred Debits	186M	RES	(1,144)	JBE	22.613%	(259)	
			<u>(112,683,995)</u>			<u>(9,300,171)</u>	8.5.3
Miscellaneous Rate Base:							
Miscellaneous Rate Base	182M	RES	(3,119,697)	CA	Situs	-	
Miscellaneous Rate Base	182M	RES	-	SO	7.085%	-	
Miscellaneous Rate Base	182M	RES	(190,801,866)	CAEE	0.000%	-	
Miscellaneous Rate Base	182M	RES	(6,443,290)	CAGE	0.000%	-	
Miscellaneous Rate Base	182M	RES	(6,585,531)	ID	Situs	-	
Miscellaneous Rate Base	182M	RES	9,164,167	OR	Situs	-	
Miscellaneous Rate Base	182M	RES	-	SE	7.616%	-	
Miscellaneous Rate Base	182M	RES	22,409,399	UT	Situs	-	
Miscellaneous Rate Base	182M	RES	(659,643)	WA	Situs	(659,643)	
Miscellaneous Rate Base	182M	RES	(57,944,376)	WY-ALL	Situs	-	
Miscellaneous Rate Base	182M	RES	12,643,497	WY-ALL	Situs	-	
Miscellaneous Rate Base	182W	RES	-	CA	Situs	-	
Miscellaneous Rate Base	182W	RES	-	ID	Situs	-	
			<u>(221,337,340)</u>			<u>(659,643)</u>	8.5.3
Provo Working Capital	25318	RES	273,000	CAGE	0.000%	-	Pg. 2.34
Miscellaneous Rate Base Debits:							
Injuries and Damages Provisions	2281	RES	708,333	SO	7.085%	50,182	Pg. 2.36
Injuries and Damages Provisions	2282	RES	143,203,330	SO	7.085%	10,145,356	Pg. 2.36
			<u>143,911,663</u>			<u>10,195,538</u>	

Description of Adjustment:

This restating adjustment removes cash, prepayments, and other miscellaneous rate base balances from results for the 12 months ended June 2022.

PacifiCorp
Washington 2023 General Rate Case
Miscellaneous Rate Base

Description	Account	Factor	Per Books	Ref.
			June 2022 AMA Balance	
Current Assets:				
Other A/R	143	SO	49,060,066	
Accounts Payable	232	SO	(6,561,112)	
Accounts Payable	232	SG	(3,305,186)	
Accounts Payable	232	CAEE	(3,252,214)	
Other Deferred Credit	2533	CAGE	(8,411,097)	
ARO Reg Liability	254105	CAEE	19,803	
ARO Reg Liability	254105	CAGE	(19,803)	
Total Current Assets			27,530,457	Ref. 8.5
Materials and Supplies				
Fuel Stock	151	CAEE	152,130,910	
Fuel Stock	151	CAEW	2,113,565	
Fuel Stock	151	JBE	38,554,067	
			192,798,541	Ref. 8.5
Materials and Supplies	154	CAGE	118,885,245	
Materials and Supplies	154	WY-ALL	12,082,278	
Materials and Supplies	154	WY-ALL	1,569,899	
Materials and Supplies	154	JBG	1,562,806	
Materials and Supplies	154	OR	55,155,237	
Materials and Supplies	154	UT	66,314,475	
Materials and Supplies	154	CAGW	9,451,029	
Materials and Supplies	154	CA	2,677,568	
Materials and Supplies	154	WA	9,842,906	
Materials and Supplies	154	ID	7,320,219	
Materials and Supplies	154	SNPD	(1,387,115)	
Materials and Supplies	154	SO	(1,117,344)	
Materials and Supplies	154	SG	1,787,428	
			284,144,630	Ref. 8.5
Prepayments:				
Prepaid Insurance	165	SO	14,295,227	
Prepaid Taxes	165	GPS	7,879,716	
Prepaid Taxes	165	SO	629,946	
Prepayments - Other	165	SO	18,107,745	
Prepayments - Other	165	SG	4,801,343	
Prepayments - Other	165	GPS	32,000	
Prepayments - Other	165	UT	3,749,263	
Prepayments - Other	165	ID	213,327	
Prepayments - Other	165	OR	3,116,968	
Prepayments - Other	165	WY-ALL	166,382	
Prepayments - Other	165	CAGE	808,829	
Prepayments - Other	165	CAEE	51,192	
Prepayments - Other	165	CAEW	4,055	
Total Prepayments			53,855,993	Ref. 8.5

**PacifiCorp
Washington 2023 General Rate Case
Miscellaneous Rate Base**

Description	Account	Factor	Per Books	Ref.
			June 2022 AMA Balance	
Miscellaneous Deferred Debits:				
Miscellaneous Deferred Debits	186M	SG	35,880,203	
Miscellaneous Deferred Debits	186M	SO	264,844	
Miscellaneous Deferred Debits	186M	CAEE	641,698	
Miscellaneous Deferred Debits	186M	CAGW	28,959,765	
Miscellaneous Deferred Debits	186M	CAGE	46,936,340	
Miscellaneous Deferred Debits	186M	JBE	1,144	
Total Miscellaneous Deferred Debits			112,683,995	Ref. 8.5.1
Miscellaneous Rate Base:				
Miscellaneous Rate Base	182M	CA	3,119,697	
Miscellaneous Rate Base	182M	SO	-	
Miscellaneous Rate Base	182M	CAEE	190,801,866	
Miscellaneous Rate Base	182M	CAGE	6,443,290	
Miscellaneous Rate Base	182M	ID	6,585,531	
Miscellaneous Rate Base	182M	OR	(9,164,167)	
Miscellaneous Rate Base	182M	SE	-	
Miscellaneous Rate Base	182M	UT	(22,409,399)	
Miscellaneous Rate Base	182M	WA	659,643	
Miscellaneous Rate Base	182M	WY-ALL	57,944,376	
Miscellaneous Rate Base	182M	WY-ALL	(12,643,497)	
Miscellaneous Rate Base	182W	CA	-	
Miscellaneous Rate Base	182W	ID	-	
Total Miscellaneous Rate Base			221,337,340	Ref. 8.5.1

**PacifiCorp
Washington 2023 General Rate Case
Customer Service Deposits**

PAGE 8.6

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense							
WA Customer Service Deposit Interest	4311	RES	2,337	WA	Situs	2,337	8.6.1
Adjustment to Rate Base							
WA Customer Service Deposits	235	RES	(408,391)	WA	Situs	(408,391)	8.6.1

Description of Adjustment:

This adjustment includes customer service deposits as a reduction to rate base. It also reflects the interest paid on the customer service deposits. This adjustment was accepted by the Washington Commission in its final order in Docket No. UE-061546 and has been included in all subsequent filings.

PacifiCorp
Washington 2023 General Rate Case
Customer Service Deposits
State of Washington

Page 8.6.1

Customer Service Deposits - Interest Expense
GL 585100

Month	Amount	
Jul-21	577	
Aug-21	493	
Sep-21	275	
Oct-21	212	
Nov-21	266	
Dec-21	(84)	
Jan-22	31	
Feb-22	71	
Mar-22	98	
Apr-22	76	
May-22	297	
Jun-22	27	
Interest Expense	2,337	Ref. 8.6

Customer Service Deposits - Balances
GL Accounts 230140

Month	Balance	
Jun-21	681,322	
Jul-21	602,868	
Aug-21	550,594	
Sep-21	463,528	
Oct-21	414,617	
Nov-21	330,054	
Dec-21	339,362	
Jan-22	346,913	
Feb-22	333,407	
Mar-22	322,951	
Apr-22	343,772	
May-22	340,150	
Jun-22	343,623	
AMA Balance	408,391	Ref. 8.6

**PacifiCorp
Washington 2023 General Rate Case
Investor Supplied Working Capital**

PAGE 8.7

Adjustment to Rate Base:	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Investor Supplied Working Capital	CWC	RES	29,873,668	WA	Situs	29,873,668	8.7.1

Description of Adjustment:

This restating adjustment adds cash working capital into rate base using the Investor Supplied Working Capital Model (ISWC) developed by Staff and modified by the Company in Docket UE-130043. The Commission approved the Company's modifications to the classification of derivatives, pension and other post-retirement costs and frozen derivative values in the ISWC model in Order 05 of Docket No. UE-130043.

Please refer to additional supplemental workpaper "Investor Supplied Working Capital Model (WA 2023 GRC).xlsx" providing FERC account level detail support for the calculation of the Investor Supplied Working Capital in this case.

**PacifiCorp
Washington 2023 General Rate Case
Investor Supplied Working Capital**

Adjustments to working capital calculation

	Current Asset	Current Liability	Investments	Invested Capital	ISWC	WA Investment Allocation %	WA ISWC
UE - 130043 Approved Methodology:							
	1,775,836,396	1,243,367,810	18,273,870,355	18,806,338,941	532,468,586	5.61%	29,873,668

Ref. 8.7

**PacifiCorp
Washington 2023 General Rate Case
Labor Day Wildfire Restoration Capital Removal**

PAGE 8.8

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Rate Base:							
Transmission Plant	355	RES	(223,791,188)	SG	7.979%	(17,855,801)	
Distribution Plant ¹	360	RES	(8,737)	WA	Situs	-	
Distribution Plant ¹	361	RES	(16,561)	WA	Situs	-	
Distribution Plant ¹	362	RES	(137,416)	WA	Situs	-	
Distribution Plant ¹	364	RES	(179,587)	WA	Situs	-	
Distribution Plant ¹	365	RES	(113,008)	WA	Situs	-	
Distribution Plant ¹	366	RES	(56,067)	WA	Situs	-	
Distribution Plant ¹	367	RES	(130,792)	WA	Situs	-	
Distribution Plant ¹	368	RES	(197,976)	WA	Situs	-	
Distribution Plant ¹	369	RES	(122,424)	WA	Situs	-	
Distribution Plant ¹	370	RES	(33,512)	WA	Situs	-	
Distribution Plant ¹	371	RES	(1,159)	WA	Situs	-	
Distribution Plant ¹	373	RES	(8,298)	WA	Situs	-	
			<u>(224,796,724)</u>			<u>(17,855,801)</u>	8.8.1
Adjustment to Depreciation Reserve:							
Transmission Plant	108TP	RES	6,265,925	SG	7.979%	499,944	
Distribution Plant ¹	108360	RES	1,635	WA	Situs	-	
Distribution Plant ¹	108361	RES	3,099	WA	Situs	-	
Distribution Plant ¹	108362	RES	25,716	WA	Situs	-	
Distribution Plant ¹	108364	RES	33,608	WA	Situs	-	
Distribution Plant ¹	108365	RES	21,148	WA	Situs	-	
Distribution Plant ¹	108366	RES	10,492	WA	Situs	-	
Distribution Plant ¹	108367	RES	24,476	WA	Situs	-	
Distribution Plant ¹	108368	RES	37,049	WA	Situs	-	
Distribution Plant ¹	108369	RES	22,910	WA	Situs	-	
Distribution Plant ¹	108370	RES	6,271	WA	Situs	-	
Distribution Plant ¹	108371	RES	217	WA	Situs	-	
Distribution Plant ¹	108373	RES	1,553	WA	Situs	-	
			<u>6,454,100</u>			<u>499,944</u>	8.8.1
Adjustment to Tax:							
Transmission ADIT - SG	282	RES	9,524,417	SG	7.979%	759,932	

¹Distribution Plant above is allocated to CA & OR, hence no Washington allocated amount

Description of Adjustment:

This adjustment removes the Labor Day Wildfire Restoration capital projects from the Test Period. Correspondingly, these projects are also excluded from the depreciation normalizing calculations in Adjustment 6.1 for Rate Year 1, and Adjustment 14.2 for Rate Year 2.

PacifiCorp
Washington 2023 General Rate Case
Labor Day Wildfire Restoration Capital Removal
Base Period Capital Project Balances

Capital Placed In-Service - EOP June 2022

Project	State	Function	Factor	EOP Jun-22
Archie Creek Fire Damage Repair	OR	Distribution	OR	209,409
Archie Creek Fire Damage Repair	OR	Transmission	SG	103,355,982
Slater Fire (Happy Camp) Fire Damage	CA	Distribution	CA	24,856
Slater Fire (Happy Camp) Fire Damage	OR	Distribution	OR	-
Slater Fire (Happy Camp) Fire Damage	OR/CA	Transmission	SG	70,335,113
Beachie Crk Fire Damage Restoration	OR	Transmission	SG	2,853,274
Almeda Fire Damage Repair	OR	Distribution	OR	12,495
Almeda Fire Damage Repair	OR	General	SO	-
Almeda Fire Damage Repair	OR	Transmission	SG	11,985,263
Beachie Creek Fire Damage Repair	OR	Distribution	OR	651,091
Two Four Two Fire Damage Repair	OR	Transmission	SG	6,991,045
Two Four Two Fire Damage Repair	OR	Distribution	OR	-
S. Obenchain Fire Damage Repair	OR	Transmission	SG	596,140
S. Obenchain Fire Damage Repair	OR	Distribution	OR	107,684
Echo Mountain Fire Damage Repair	OR	Distribution	OR	(0)
Echo Mountain Fire Damage Repair	OR	Transmission	SG	27,674,372

Total **224,796,724**
Ref 8.8

Accumulated Depreciation Reserve

Project	State	Function	Factor	EOP Jun-22
Archie Creek Fire Damage Repair	OR	Distribution	OR	(29,300)
Archie Creek Fire Damage Repair	OR	Transmission	SG	(2,633,348)
Slater Fire (Happy Camp) Fire Damage	CA	Distribution	CA	(40,885)
Slater Fire (Happy Camp) Fire Damage	OR	Distribution	OR	(10,753)
Slater Fire (Happy Camp) Fire Damage	OR/CA	Transmission	SG	(2,140,716)
Beachie Creek Fire Damage Repair	OR	Transmission	SG	(105,977)
Almeda Fire Damage Repair	OR	Distribution	OR	(16,197)
Almeda Fire Damage Repair	OR	General	SO	-
Almeda Fire Damage Repair	OR	Transmission	SG	(300,097)
Beachie Creek Fire Damage Repair	OR	Distribution	OR	(25,599)
Two Four Two Fire Damage Repair	OR	Transmission	SG	(287,837)
Two Four Two Fire Damage Repair	OR	Distribution	OR	(25,542)
S. Obenchain Fire Damage Repair	OR	Transmission	SG	(23,667)
S. Obenchain Fire Damage Repair	OR	Distribution	OR	(1,720)
Echo Mountain Fire Damage Repair	OR	Distribution	OR	(38,180)
Echo Mountain Fire Damage Repair	OR	Transmission	SG	(774,282)

Total **(6,454,100)**
Ref 8.8

**PacifiCorp
Washington 2023 General Rate Case
WIJAM Transmission Reallocation**

PAGE 8.9

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Rate Base:							
Transmission - System	353	RES	(186,667,340)	SG	7.979%	(14,893,772)	8.9.1
Trans - Control Area Generation - West	353	RES	17,801,179	CAGW	22.163%	3,945,272	8.9.1
Trans - Control Area Generation - East	353	RES	<u>168,866,161</u>	CAGE	0.000%	<u>-</u>	8.9.1
			-			<u>(10,948,499)</u>	
Adjustment to Depreciation Reserve:							
Transmission - System	108TP	RES	51,814,394	SG	7.979%	4,134,155	8.9.1
Trans - Control Area Generation - West	108TP	RES	(3,821,120)	CAGW	22.163%	(846,874)	8.9.1
Trans - Control Area Generation - East	108TP	RES	<u>(47,993,274)</u>	CAGE	0.000%	<u>-</u>	8.9.1
			-			<u>3,287,281</u>	
Adjustment to Tax:							
ADIT - Trans - System - Historical Period	282	RES	24,616,237	SG	7.979%	1,964,075	
ADIT - Trans - West - Historical Period	282	RES	(2,391,218)	CAGW	22.163%	(529,965)	
ADIT - Trans - East - Historical Period	282	RES	<u>(22,225,019)</u>	CAGE	0.000%	<u>-</u>	
			-			<u>1,434,110</u>	

Description of Adjustment:

This adjustment removes the system allocation of transmission assets associated with select generation resources and reallocates those transmission assets using control-area specific CAGE & CAGW factor in accordance with the WIJAM.

**PacifiCorp
Washington 2023 General Rate Case
WIJAM Transmission Reallocation
Asset Balances as of June 30, 2022**

Assets Associated with WEST Side Generating Plants:

Gross Plant EPIS	17,801,179	Ref 8.9
Depreciation Reserve	<u>(3,821,120)</u>	Ref 8.9
Net Plant	13,980,059	Ref 8.9

Assets Associated with EAST Side Generating Plants:

Gross Plant EPIS	168,866,161	Ref 8.9
Depreciation Reserve	<u>(47,993,274)</u>	Ref 8.9
Net Plant	120,872,887	Ref 8.9

TOTAL:

Gross Plant EPIS	186,667,340	Ref 8.9
Depreciation Reserve	<u>(51,814,394)</u>	Ref 8.9
Net Plant	134,852,946	Ref 8.9

PacifiCorp
Washington 2023 General Rate Case
Klamath Hydroelectric Assets Transfer - Year 1

PAGE 8.10

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
Adjustment to Expense:							
Remove O&M Expense	535	RES	(3,179,172)	SG	7.979%	(253,659)	8.10.3
Add Amortization Expense	407	PRO	954,993	SG	7.979%	76,197	8.10.1
Total Adjustment to Expense			<u>(2,224,180)</u>			<u>(177,462)</u>	
Adjustment to Rate Base:							
Remove Klamath Land	330	RES	(453,424)	SG	7.979%	(36,178)	8.10.3
Remove Post-2019 Klamath Additions	330	RES	(4,895,090)	SG	7.979%	(390,568)	8.10.3
Remove Post-2019 Klamath Reserves	108HP	RES	1,136,374	SG	7.979%	90,669	8.10.3
Add Regulatory Asset Balance	182M	PRO	4,297,466	SG	7.979%	342,885	8.10.1
Total Adjustment to Rate Base			<u>85,327</u>			<u>6,808</u>	
Tax Adjustment:							
Schedule M Addition	SCHMAT	PRO	954,993	SG	7.979%	76,197	
Deferred Income Tax Expense	41110	PRO	(234,800)	SG	7.979%	(18,734)	
Accum Def Inc Tax Bal	283	PRO	(1,056,601)	SG	7.979%	(84,304)	

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 Intangible Plant. The Company continues to assume depreciation on the intangible plant assets using a 20% rate that is currently applied on Klamath assets placed in-service after 2019. Beginning 2024 the Lower Klamath assets will cease providing PacifiCorp generation and the remaining net book value is assumed to be transferred to a regulatory asset. This pro forma adjustment seeks recovery of the remaining regulatory asset balance over a five-year period beginning with the rate effective date for this case.

PacifiCorp
Washington 2023 General Rate Case
Klamath Hydroelectric Assets Transfer - Year 1
Regulatory Asset Balance and Amortization

Klamath Asset Recovery

Ending 2023 Net Plant Balance	\$	4,774,963	Ref. 8.10.2
Total Amount for Recovery	\$	4,774,963	

<u>Date</u>	<u>Beq Bal</u>	<u>Amortization</u>	<u>End Bal</u>	<u>AMA</u>
Jan-24	\$ 4,774,963	\$ 79,583	\$ 4,695,380	
Feb-24	\$ 4,695,380	\$ 79,583	\$ 4,615,797	
Mar-24	\$ 4,615,797	\$ 79,583	\$ 4,536,215	
Apr-24	\$ 4,536,215	\$ 79,583	\$ 4,456,632	
May-24	\$ 4,456,632	\$ 79,583	\$ 4,377,049	
Jun-24	\$ 4,377,049	\$ 79,583	\$ 4,297,466	
Jul-24	\$ 4,297,466	\$ 79,583	\$ 4,217,884	
Aug-24	\$ 4,217,884	\$ 79,583	\$ 4,138,301	
Sep-24	\$ 4,138,301	\$ 79,583	\$ 4,058,718	
Oct-24	\$ 4,058,718	\$ 79,583	\$ 3,979,136	
Nov-24	\$ 3,979,136	\$ 79,583	\$ 3,899,553	
Dec-24	\$ 3,899,553	\$ 79,583	\$ 3,819,970	
Annual Total		\$ 954,993		\$ 4,297,466
		Ref. 8.10		Ref. 8.10

PacifiCorp
Washington 2023 General Rate Case
Klamath Hydroelectric Assets Transfer - Year 1
Booked Balances Adjusted through Calendar Year 2023

			Ref. #
	Klamath Land ¹	\$ 453,424	8.10.3
	Post-2019 Klamath Additions	\$ 4,895,090	8.10.3
	Total Klamath EPIS Beginning Balance	\$ 5,348,513	
	Post-2019 Klamath Depr. Res.	\$ (1,136,374)	8.10.3

<u>Date</u>	<u>Actual Plant Additions</u>	<u>Ending EPIS Balance</u>	<u>Depreciation Expense @ 20%</u>	<u>Accumulated Depreciation</u>	<u>Net Plant</u>	<u>Notes:</u>
Jun-22		\$ 5,348,513		\$ (1,136,374)		Actual Hydro Plant In-Service Balances
Jul-22	\$ 117,701	\$ 5,466,214	\$ 82,562	\$ (1,218,936)		
Aug-22	\$ 326,457	\$ 5,792,671	\$ 87,087	\$ (1,306,023)		
Sep-22	\$ 215,350	\$ 6,008,021	\$ 90,787	\$ (1,402,508)		
Oct-22	\$ 269,651	\$ 6,277,672	\$ 95,791	\$ (1,498,299)		
Nov-22	\$ 302,325	\$ 6,579,997	\$ 98,600	\$ (1,596,899)		
Dec-22	\$ 907,058	\$ 7,487,055	\$ 51,048	\$ (1,655,424)	\$ 5,831,632	

Dec-22		\$ 5,831,632	\$ 48,597	\$ (48,597)	\$ 5,783,035	Accounting entries required to clear FERC 107
Jan-23		\$ 5,831,632	\$ 97,194	\$ (145,791)		Balances Reflected in Intangible Asset Accounts
Feb-23		\$ 5,831,632	\$ 97,194	\$ (242,985)		
Mar-23		\$ 5,831,632	\$ 97,194	\$ (340,179)		
Apr-23		\$ 5,831,632	\$ 97,194	\$ (437,372)		
May-23		\$ 5,831,632	\$ 97,194	\$ (534,566)		
Jun-23		\$ 5,831,632	\$ 97,194	\$ (631,760)		
Jul-23		\$ 5,831,632	\$ 97,194	\$ (728,954)		
Aug-23		\$ 5,831,632	\$ 97,194	\$ (826,148)		
Sep-23		\$ 5,831,632	\$ 97,194	\$ (923,342)		
Oct-23	\$ 165,135	\$ 5,996,767	\$ 98,570	\$ (1,021,912)		
Nov-23		\$ 5,996,767	\$ 99,946	\$ (1,121,858)		
Dec-23		\$ 5,996,767	\$ 99,946	\$ (1,221,804)	\$ 4,774,963	

Ref 8.10.1

Plant Addition Detail Summary

<u>Project</u>	<u>Amount</u>	<u>In-Service Date</u>	<u>Period Total</u>	
Copco 2 Roadway Bridge Refurbishment	\$ 165,135	Oct-23	\$ 165,135	Above

Footnotes:

1 - Land is not depreciable in hydro production plant.

PacifiCorp
Washington 2023 General Rate Case
Klamath Hydroelectric Assets Transfer - Year 1
Actual Booked Balances

	<u>FACTOR</u>	<u>TOTAL COMPANY</u>	
Expense Accounts			
Remove base period O&M expense ¹	SG	\$ 3,179,172	
Adjustment to Expense Accounts		<u>\$ 3,179,172</u>	
Rate Base			
Klamath Land	SG	\$ 453,424	<u>Ref. #</u> 8.10.2
Post-2019 Klamath Additions	SG	\$ 4,895,090	8.10.2
Post-2019 Klamath Addition Depreciation Reserve	SG	\$ (1,136,374)	8.10.2
Adjustment to Rate Base		<u>\$ 4,212,139</u>	8.10.2

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

18000

610000

611000

612000

Depreciation expense is removed through the Adjustment 6.1 - Pro Forma Depreciation Expense

**PacifiCorp
Washington 2023 General Rate Case
Confidential Wind Generation Capital Additions - Year 1**

PAGE 8.11

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Rate Base:							
New Wind Capital	343	PRO	29,098,049	SG	7.979%	2,321,669	8.11.1
Adjustment to Depreciation Expense:							
New Wind Capital - Depr. Expense	403OP	PRO	1,224,633	SG	7.979%	97,711	8.11.1
Adjustment to Depreciation Reserve:							
New Wind Capital - Depr. Reserve	108OP	PRO	(65,755)	SG	7.979%	(5,246)	8.11.1
Adjustment to Operations & Maintenance Expense:							
Incremental Wind O&M Expense	549	PRO	1,643,675	SG	7.979%	131,145	8.11.2

Description of Adjustment:

This adjustment adds into results the capital additions, and incremental operations and maintenance amounts for the new wind projects set to be placed in-service before the end of 2024. Please refer to the testimonies of Company witness Ryan McGraw and Timothy J. Hemstreet for details on new wind generation projects. Company witness Thomas R. Burns and Rick T. Link provide testimonies discussing the economic analysis supporting the pursuit of these projects. Please refer to Confidential Exhibit No. SLC-6C for further documentation pages containing confidential information that supports the calculation in this adjustment.

PacifiCorp
Washington 2023 General Rate Case
Confidential Wind Generation Capital Additions - Year 1

NEW WIND CAPITAL ADDITIONS

Electric Plant in Service

			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	AMA Dec-24
Other Plant Wind	Account 343	Factor SG-W	-	-	-	-	-	-	-	-	-	-	-	100,792,114	496,768,948	29,098,049

Depreciation Expense*

				Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	12 ME Dec 24
Other Plant Wind	Account 403OP	Factor SG-W		-	-	-	-	-	-	-	-	-	-	176,749	1,047,883	1,224,633

Depreciation Reserve

			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	AMA Dec-24
Other Plant Wind	Account 108OP	Factor SG-W	-	-	-	-	-	-	-	-	-	-	-	(176,749)	(1,224,633)	(65,755)

	12 ME Jun 2022	AMA Dec 2024	Adjustment	
343	-	29,098,049	29,098,049	Ref. 8.11
403OP	-	1,224,633	1,224,633	Ref. 8.11
108OP	-	(65,755)	(65,755)	Ref. 8.11

*Composite Depreciation Rate - Wind

4.209%

OTHER PLANT ADDITIONS:

WBUILD - RMP Rock Creek Wind II 400MW 2024, (Reference page 14.9.2)

The Rock Creek II project will have a nominal rated capacity of 400 MW. The resource will be located on a site approximately 12 miles southwest from the town of Rock River in Carbon and Albany County, Wyoming. The project consists of sixty-six (66) GE 6.1 MW WTGs; a 34.5 kilovolt (“kV”) collector system, a 34.5 kV to 230 kV collector substation; a 21-mile long 230 kV tie-line from the collector substation to the Aeolus interconnection substation; will share an O&M building with Rock Creek I; and approximately 30 miles of WTG site access roads. This project will be constructed under a Build Transfer Agreement.

WBUILD - RMP Rock Creek I 190 MW 2024, (Reference pages 8.11.2, 14.9.2)

The Rock Creek I project will have a nominal rated capacity of 190 MW. The resource will be located on a site approximately 12 miles southwest from the town of Rock River in Carbon and Albany County, Wyoming. The project consists of thirty-two (32) GE 6.1 MW WTGs; a 34.5 kilovolt (“kV”) collector system, a 34.5 kV to 230 kV collector substation; a 5-mile long 230 kV tie-line from the collector substation to the Foote Creek interconnection substation; an O&M building; and approximately 20 miles of WTG site access roads. This project will be constructed under a Build Transfer Agreement.

Rock River I, (Reference pages 8.11.2, 14.9.2)

This project will provide reliable and cost-effective renewable energy to customers by acquiring and repowering the 50 MW Rock River I facility, qualifying the project for production tax credits and generating zero fuel cost energy for customers at favorable cost. Repowering will entail the decommissioning of the existing 50 wind turbines at the project site with a nameplate capacity of 1000 kW and the installation of 19 new, modern turbines with a nameplate capacity of 53.6 MW. PacifiCorp has secured a purchase and sale option agreement under which it can acquire the co-owned interests of Shell Wind Energy Inc. (“Shell”) and Terra-Gen LLC (“Terra-Gen”) (collectivity referred to as “Rock River I, LLC”) in the Rock River I facility, which was originally constructed in 2001. The wind resource at the Rock River I site location is estimated to result in a repowered facility with a capacity factor of 45.4 percent. To proceed with repowering, PacifiCorp must acquire Rock River I, LLC’s interest in the project. PacifiCorp has executed the turbine supply and service and maintenance agreements with the turbine supplier and a balance of plant construction contract to install the new turbines.

**PacifiCorp
Washington 2023 General Rate Case
Major Transmission Capital Additions - Year 1**

PAGE 8.12

	<u>ACCOUNT</u>	<u>Ttype</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Rate Base:							
New Capital - Transmission	355	PRO	473,021,989	SG	7.979%	37,741,372	8.12.1
Adjustment to Depreciation Expense:							
New Capital - Transmission Depr. Exp.	403TP	PRO	8,107,070	SG	7.979%	646,845	8.12.1
Adjustment to Depreciation Reserve:							
New Capital - Transmission Depr. Res.	108TP	PRO	(1,078,850)	SG	7.979%	(86,079)	8.12.1

Description of Adjustment:

This adjustment adds into results the capital additions for the new major transmission projects set to be placed in-service before the end of 2024. Please refer to testimonies of Company witness Richard A. Vail and Rick T. Link for details and economic analytics support respectively for the transmission projects.

PacifiCorp
Washington 2023 General Rate Case
Major Transmission Capital Additions - Year 1

GATEWAY TRANSMISSION CAPITAL ADDITIONS

Electric Plant in Service

	Account	Factor	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	AMA Dec-24
Transmission Plant	355	SG	4,763,215	4,763,215	4,763,215	4,763,215	39,139,292	39,460,611	39,566,557	39,672,503	39,778,449	39,884,395	2,080,986,487	2,083,431,883	2,515,344,884	473,021,989

Depreciation Expense*

	Account	Factor	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	12 ME Dec 24
Transmission Plant	403TP	SG	6,803	6,803	6,803	31,352	56,130	56,435	56,586	56,738	56,889	1,514,557	2,973,895	3,284,080	8,107,070

Depreciation Reserve

	Account	Factor	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	AMA Dec-24
Transmission Plant	108TP	SG	(85,224)	(92,027)	(98,830)	(105,633)	(136,985)	(193,115)	(249,550)	(306,136)	(362,873)	(419,762)	(1,934,319)	(4,908,215)	(8,192,294)	(1,078,850)

	12 ME Jun 2022	AMA Dec 2024	Adjustment	
355	-	473,021,989	473,021,989	Ref. 8.12
403TP	-	8,107,070	8,107,070	Ref. 8.12
108TP	-	(1,078,850)	(1,078,850)	Ref. 8.12

*Composite Depreciation Rate - Trans 1.714%

PacifiCorp
Washington 2023 General Rate Case
Major Transmission Capital Additions - Year 1

Project	FERC Account	In-Service Date	Investment Type	Jul-22 - Dec-22 Plant Adds	CY 2023 Plant Adds	CY 2024 Plant Adds	Jul-22 - Dec-24 Capital Amount	Ref
Transmission								
Aeolus - Mona 500 kV Line (GW)	355	Oct-2024	Specific	-	-	2,045,992,883	2,045,992,883	8.12.3
Aeolus-Bridger/Anticline 500 kV Line (GW)	355	Nov-2020	Specific	2,618,915	-	-	2,618,915	
GWS Supporting projects (GW)	355	Dec-2024	Specific	-	-	143,697,290	143,697,290	
Oquirrh - Terminal 345 kV line (GW)	355	Apr-2024	Specific	-	-	35,121,180	35,121,180	8.12.3
Populus - Terminal 345 kV line - condemnation settlements (GW)	355	Jun-2023	Specific	17,500	2,126,800	-	2,144,300	
Windstar-Shirley Basin D1 230 kV (GW)	355	Dec-2024	Specific	-	-	285,770,316	285,770,316	8.12.3
							<u>2,515,344,884</u>	
							Ref 8.12.1	

TRANSMISSION PLANT ADDITIONS:

Aeolus - Mona 500 kV Line (GW), (In-Service Date 10/15/2024) (Reference pages 8.12.2, 14.10.2)

This project builds a new 414-mile, high voltage 500 kV transmission line from the Aeolus substation, near Medicine Bow, Wyoming, to the Clover substation near Mona, Utah. The Company needs additional resources to serve load by 2024, and the Transmission Projects enable new, cost-effective Wyoming generation resources to fill this need. Specifically, these Transmission Projects allow the Company to interconnect up to approximately 1,920 MW of new resources. The Aeolus to Mona 500 kilovolt transmission line in conjunction with the Windstar to Shirley Basin 230 kilovolt transmission line will facilitate integration of 1,920 MW of Wyoming low-cost renewable energy resources with delivery to PacifiCorp customers and potential market loads, improve reliability of the transmission system by providing redundant capacity between Gateway West and Gateway Central, and relieve transmission congestion on the existing Wyoming transmission system. The Gateway South line allows transfers of up to 1,700 MW from eastern Wyoming to central Utah.

Windstar–Shirley Basin D1 230 kV (GW), (In-Service Date 12/15/2024) (Reference page 8.12.2, 14.10.2)

This project constructs a new 59--mile high-voltage 230-kilovolt transmission line from the Shirley Basin substation in southeastern Wyoming to the Windstar substation near Glenrock, Wyoming and rebuilds the existing Dave Johnston – Amasa – Difficulty – Shirley Basin 230-kilovolt transmission line, which runs approximately 57 miles from the Shirley Basin substation to the Dave Johnston substation near Glenrock, Wyoming. The project requires the construction of the new 230-kilovolt Heward substation and additions to the Shirley Basin, Dave Johnston, Windstar, and Anticline substations. The Windstar to Shirley Basin 230 kilovolt transmission line in conjunction with the Aeolus to Mona 500 kilovolt transmission line will facilitate integration of 1,920 MW of Wyoming low-cost renewable energy resources with delivery to PacifiCorp customers and potential market loads, improve reliability of the transmission system by providing redundant capacity between Gateway West and Gateway Central, and relieve transmission congestion on the existing Wyoming transmission system. The Gateway South line allows transfers of up to 1,700 MW from eastern Wyoming to central Utah.

Oquirrh - Terminal 345 kV line (GW), (In-Service Date 04/15/2024) (Reference page 8.12.2, 14.10.2)

This project constructs a new double circuit approximately 14 miles transmission line between Oquirrh substation, in West Jordan Utah, north to the Terminal substation, located south of the Salt Lake City international airport. This section of new transmission will link together other new transmission sections – Mona to Oquirrh and Populus to Terminal – to complete the Gateway Central portion of the Energy Gateway Transmission Expansion. This new transmission line addresses the need for increase transmission capacity on the Wasatch Front South transmission path. Ongoing requests to interconnect additional renewable generation resources in southern Utah have exceeded transmission capacity on the Wasatch Front South path. In addition, an enhanced contiguous north-south transmission link is needed between Populus and Mona to leverage capacity between southern Idaho and central Utah to enable commercial energy transactions and integration of new renewable resources.

Tab 9 - Other Adjustments (RY1)

WASHINGTON INTER-JURISDICTIONAL ALLOCATION METHODOLOGY
Production Factor (Tab 9)
TOTAL

	9.1	9.1.1	
	Production Factor	(cont.) Production	
Total Normalized	Adjustment - Year 1	Factor Adjustment -	Year 1
1 Operating Revenues:			
2 General Business Revenues	-	-	-
3 Interdepartmental	-	-	-
4 Special Sales	110,157	-	110,157
5 Other Operating Revenues	(5,533)	-	(5,533)
6 Total Operating Revenues	104,624	-	104,624
7			
8 Operating Expenses:			
9 Steam Production	212,943	-	212,943
10 Nuclear Production	-	-	-
11 Hydro Production	573	-	573
12 Other Power Supply	902,275	-	902,275
13 Transmission	72,376	-	72,376
14 Distribution	-	-	-
15 Customer Accounting	-	-	-
16 Customer Service & Info	-	-	-
17 Sales	-	-	-
18 Administrative & General	-	-	-
19 Total O&M Expenses	1,188,168	-	1,188,168
20 Depreciation	23,210	23,210	-
21 Amortization	-	-	-
22 Taxes Other Than Income	1,260	-	1,260
23 Income Taxes: Federal	(265,344)	(4,874)	(260,469)
24 State	-	-	-
25 Deferred Income Taxes	-	-	-
26 Investment Tax Credit Adj.	-	-	-
27 Misc Revenue & Expense	-	-	-
28 Total Operating Expenses:	947,295	18,336	928,959
29			
30 Operating Rev For Return:	(842,671)	(18,336)	(824,335)
31			
32 Rate Base:			
33 Electric Plant In Service	192,349	192,349	-
34 Plant Held for Future Use	-	-	-
35 Misc Deferred Debits	-	-	-
36 Elec Plant Acq Adj	-	-	-
37 Nuclear Fuel	-	-	-
38 Prepayments	-	-	-
39 Fuel Stock	-	-	-
40 Material & Supplies	-	-	-
41 Working Capital	-	-	-
42 Weatherization Loans	-	-	-
43 Misc Rate Base	-	-	-
44 Total Electric Plant:	192,349	192,349	-
45			
46 Deductions:			
47 Accum Prov For Deprec	(195,150)	(195,150)	-
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:	(195,150)	(195,150)	-
56			
57 Total Rate Base:	(2,801)	(2,801)	-
58			
59			
60 Estimated ROE impact	-0.143%	-0.003%	-0.140%
61 Estimated Price Change	1,120,559	24,106	1,096,453
62			
63			
64 TAX CALCULATION:			
65			
66 Operating Revenue	(1,108,015)	(23,210)	(1,084,805)
67 Other Deductions	-	-	-
68 Interest (AFUDC)	-	-	-
69 Interest	-	-	-
70 Schedule "M" Additions	-	-	-
71 Schedule "M" Deductions	-	-	-
72 Income Before Tax	(1,108,015)	(23,210)	(1,084,805)
73			
74 State Income Taxes	-	-	-
75			
76 Taxable Income	(1,108,015)	(23,210)	(1,084,805)
77 Renewable Income Tax Credit	-	-	-
78 Federal Income Taxes	(232,683)	(4,874)	(227,809)

WASHINGTON INTER-JURISDICTIONAL ALLOCATION METHODOLOGY
Production Factor (Tab 9)
RESTATING

	9.1	9.1.1	
	Production Factor	(cont.) Production	
	Adjustment - Year 1	Factor Adjustment -	
	Total Normalized	Year 1	Year 1
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 Nuclear Fuel	-	-	-
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 Estimated Price Change	-	-	-
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 Renewable Income Tax Credit	-	-	-
78 Federal Income Taxes	-	-	-

WASHINGTON INTER-JURISDICTIONAL ALLOCATION METHODOLOGY
Production Factor (Tab 9)
PRO FORMA

	9.1	9.1.1	
	Production Factor	(cont.) Production	
Total Normalized	Adjustment - Year 1	Factor Adjustment -	Year 1
1 Operating Revenues:			
2 General Business Revenues	-	-	-
3 Interdepartmental	-	-	-
4 Special Sales	110,157	-	110,157
5 Other Operating Revenues	(5,533)	-	(5,533)
6 Total Operating Revenues	104,624	-	104,624
7			
8 Operating Expenses:			
9 Steam Production	212,943	-	212,943
10 Nuclear Production	-	-	-
11 Hydro Production	573	-	573
12 Other Power Supply	902,275	-	902,275
13 Transmission	72,376	-	72,376
14 Distribution	-	-	-
15 Customer Accounting	-	-	-
16 Customer Service & Info	-	-	-
17 Sales	-	-	-
18 Administrative & General	-	-	-
19 Total O&M Expenses	1,188,168	-	1,188,168
20 Depreciation	23,210	23,210	-
21 Amortization	-	-	-
22 Taxes Other Than Income	1,260	-	1,260
23 Income Taxes: Federal	(265,344)	(4,874)	(260,469)
24 State	-	-	-
25 Deferred Income Taxes	-	-	-
26 Investment Tax Credit Adj.	-	-	-
27 Misc Revenue & Expense	-	-	-
28 Total Operating Expenses:	947,295	18,336	928,959
29			
30 Operating Rev For Return:	(842,671)	(18,336)	(824,335)
31			
32 Rate Base:			
33 Electric Plant In Service	192,349	192,349	-
34 Plant Held for Future Use	-	-	-
35 Misc Deferred Debits	-	-	-
36 Elec Plant Acq Adj	-	-	-
37 Nuclear Fuel	-	-	-
38 Prepayments	-	-	-
39 Fuel Stock	-	-	-
40 Material & Supplies	-	-	-
41 Working Capital	-	-	-
42 Weatherization Loans	-	-	-
43 Misc Rate Base	-	-	-
44 Total Electric Plant:	192,349	192,349	-
45			
46 Deductions:			
47 Accum Prov For Deprec	(195,150)	(195,150)	-
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:	(195,150)	(195,150)	-
56			
57 Total Rate Base:	(2,801)	(2,801)	-
58			
59			
60 Estimated ROE impact	-0.166%	-0.004%	-0.163%
61 Estimated Price Change	1,120,559	24,106	1,096,453
62			
63			
64 TAX CALCULATION:			
65			
66 Operating Revenue	(1,108,015)	(23,210)	(1,084,805)
67 Other Deductions	-	-	-
68 Interest (AFUDC)	-	-	-
69 Interest	-	-	-
70 Schedule "M" Additions	-	-	-
71 Schedule "M" Deductions	-	-	-
72 Income Before Tax	(1,108,015)	(23,210)	(1,084,805)
73			
74 State Income Taxes	-	-	-
75			
76 Taxable Income	(1,108,015)	(23,210)	(1,084,805)
77 Renewable Income Tax Credit	-	-	-
78 Federal Income Taxes	(232,683)	(4,874)	(227,809)

**PacifiCorp
Washington 2023 General Rate Case
Production Factor Adjustment - Year 1**

PAGE 9.1

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
Electric Plant In Service							
Steam Production	312	PRO	23,833	CAGW	22.163%	5,282	
Steam Production	312	PRO	168,274	JBG	22.163%	37,295	
Steam Production	312	PRO	4,458	SG	7.979%	356	
Hydro Production	332	PRO	683,591	SG-P	7.979%	54,542	
Hydro Production	332	PRO	266,369	SG-U	7.979%	21,253	
Other Production	343	PRO	57,056	CAGW	22.163%	12,645	
Other Production	343	PRO	764,234	SG	7.979%	60,977	
			<u>1,967,815</u>			<u>192,349</u>	9.1.2
Depreciation Reserve							
Steam Production	108SP	PRO	(776)	CAGW	22.163%	(172)	
Steam Production	108SP	PRO	(882)	JBG	22.163%	(196)	
Steam Production	108SP	PRO	(23,180)	SG	7.979%	(1,850)	
Hydro Production	108HP	PRO	(199,771)	SG-P	7.979%	(15,939)	
Hydro Production	108HP	PRO	(87,858)	SG-U	7.979%	(7,010)	
Other Production	108OP	PRO	(207,056)	CAGW	22.163%	(45,890)	
Other Production	108OP	PRO	(1,555,298)	SG	7.979%	(124,094)	
			<u>(2,074,822)</u>			<u>(195,150)</u>	9.1.2
Depreciation Expense							
Steam Production	403SP	PRO	14,533	CAGW	22.163%	3,221	
Steam Production	403SP	PRO	69,923	JBG	22.163%	15,497	
Steam Production	403SP	PRO	11,227	SG	7.979%	896	
Hydro Production	403HP	PRO	11,589	SG-P	7.979%	925	
Hydro Production	403HP	PRO	11,564	SG-U	7.979%	923	
Other Production	403OP	PRO	(4,014)	CAGW	22.163%	(890)	
Other Production	403OP	PRO	33,073	SG	7.979%	2,639	
Other Production	403OP	PRO	-	WA	Situs	-	
			<u>147,896</u>			<u>23,210</u>	9.1.2

Description of Adjustment:

The production factor is a means of adjusting the pro forma production components of the revenue requirement to be consistent with Test Year production levels. The production factor has been calculated by dividing Washington's normalized historical retail load by the Washington pro forma load for the calendar year 2024 period. This calculation is detailed on page 9.1.3. This factor is then applied to the pro forma generation related components of the revenue requirement.

PacifiCorp
Washington 2023 General Rate Case
(cont.) Production Factor Adjustment - Year 1

PAGE 9.1.1

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON</u> <u>ALLOCATED</u>	<u>REF#</u>
Operating Expenses (Excluding Net Power Costs)							
Other Production	545	PRO	7,188	SG	7.979%	573	
Other Production	549	PRO	8,909	SG	7.979%	711	
			<u>16,096</u>			<u>1,284</u>	9.1.2
Net Power Costs							
Sales for Resale	447NPC	PRO	110,157	WA	Situs	110,157	
Purchased Power	555NPC	PRO	539,802	WA	Situs	539,802	
Wheeling Expenses	565NPC	PRO	72,376	WA	Situs	72,376	
Fuel Expenses	501NPC	PRO	212,943	WA	Situs	212,943	
Fuel Expenses	547NPC	PRO	361,763	WA	Situs	361,763	
			<u>1,076,727</u>			<u>1,076,727</u>	9.1.2
Fly Ash Revenues							
Other Electric Revenues	456	PRO	(24,965)	JBG	22.163%	(5,533)	9.1.2
Production Tax Credit							
Federal Taxes	40910	PRO	(409,341)	SG	7.979%	(32,660)	9.1.2
WY Wind Generation Tax							
Taxes Other than Income	408	PRO	15,795	SG	7.979%	1,260	9.1.2

Description of Adjustment:

The production factor is a means of adjusting the pro forma production components of the revenue requirement to be consistent with Test Year production levels. The production factor has been calculated by dividing Washington's normalized historical retail load by the Washington pro forma load for the calendar year 2024 period. This calculation is detailed on page 9.1.3. This factor is then applied to the pro forma generation related components of the revenue requirement.

PacifiCorp
Washington 2023 General Rate Case
Production Factor Adjustment - Year 1

FERC Function	FERC Acct.	WJAM Fact.	Unadjusted / Per Books	Washington Allocated Results														Before Production Factor	After Production Factor	Washington Allocated Production	Ref.	
				4.13 Incremental O&M Expenses	5.1 Net Power Costs (Restating)	5.2 Net Power Costs (Pro Forma) - Year 1	7.3 Production Tax Credit - Year 1	7.10 Wyoming Wind Generation Tax	8.4 Pro Forma Major Plant Additions - Year 1	8.11 Confidential Pro Forma Capital Additions - Year 1	10.2 Jim Bridger SCRs Removal	10.5 Existing Coal-Fired Generation Assets - Year 1	10.6 Pro Forma JB Units 3, 4 and Colstrip 4 Additions - Year 1	10.7 Pro Forma JB Units 1 & 2 Additions - Year 1	10.8 Fly Ash Revenues - Year 1	Normalized Washington Allocated Results	Production Factor	Normalized Washington Allocated Results	Production Factor	Washington Allocated Production Adjustment		
Electric Plant In Service																						
Steam Production	312	CAGW	-	-	-	-	-	-	-	-	-	-	-	-	974,558	-	974,558	100.542%	979,840	5,282	9.1	
Steam Production	312	JBG	-	-	-	-	-	-	-	-	-	-	-	-	2,788,375	-	6,880,911	100.542%	6,918,205	37,295	9.1	
Steam Production	312	SG	-	-	-	-	-	-	-	65,622	-	-	-	-	-	-	65,622	100.542%	65,978	356	9.1	
Hydro Production	332	SG-P	-	-	-	-	-	-	-	10,063,134	-	-	-	-	-	-	10,063,134	100.542%	10,117,077	54,542	9.1	
Hydro Production	332	SG-U	-	-	-	-	-	-	-	3,921,217	-	-	-	-	-	-	3,921,217	100.542%	3,942,470	21,253	9.1	
Other Production	343	CAGW	-	-	-	-	-	-	-	2,333,095	-	-	-	-	-	-	2,333,095	100.542%	2,345,740	12,645	9.1	
Other Production	343	SG	-	-	-	-	-	-	-	8,928,617	2,321,669	-	-	-	-	-	11,250,285	100.542%	11,311,262	60,977	9.1	
				-	-	-	-	-	-	25,311,685	2,321,669	-	-	-	3,762,933	4,092,536	-	35,488,822		35,681,171	192,349	9.1
Depreciation Reserve																						
Steam Production	108SP	CAGW	-	-	-	-	-	-	-	0.000	-	-	-	-	(31,738)	-	(31,738)	100.542%	(31,910)	(172)	9.1	
Steam Production	108SP	JBG	-	-	-	-	-	-	-	0.000	-	-	-	-	(21,698)	(14,379)	(36,077)	100.542%	(36,272)	(196)	9.1	
Steam Production	108SP	SG	-	-	-	-	-	-	-	(341,238)	-	-	-	-	-	-	(341,238)	100.542%	(343,088)	(1,850)	9.1	
Hydro Production	108HP	SG-P	-	-	-	-	-	-	-	(2,940,829)	-	-	-	-	-	-	(2,940,829)	100.542%	(2,956,769)	(15,939)	9.1	
Hydro Production	108HP	SG-U	-	-	-	-	-	-	-	(1,293,364)	-	-	-	-	-	-	(1,293,364)	100.542%	(1,300,374)	(7,010)	9.1	
Other Production	108OP	CAGW	-	-	-	-	-	-	-	(8,466,748)	-	-	-	-	-	-	(8,466,748)	100.542%	(8,512,637)	(45,890)	9.1	
Other Production	108OP	SG	-	-	-	-	-	-	-	(22,890,284)	(5,246)	-	-	-	-	-	(22,895,530)	100.542%	(23,019,024)	(124,091)	9.1	
				-	-	-	-	-	-	(35,932,462)	(5,246)	-	-	-	(53,436)	(14,379)	-	(36,005,524)		(36,200,674)	(195,150)	9.1
Depreciation Expense																						
Steam Production	403SP	CAGW	-	-	-	-	-	-	-	-	-	-	-	-	572,166	22,122	594,289	100.542%	597,510	3,221	9.1	
Steam Production	403SP	JBG	-	-	-	-	-	-	-	-	-	-	-	-	2,380,375	23,593	2,859,225	100.542%	2,874,722	15,497	9.1	
Steam Production	403SP	SG	-	-	-	-	-	-	-	165,277	-	418,475	-	-	-	36,782	165,277	100.542%	166,173	896	9.1	
Hydro Production	403HP	SG-P	-	-	-	-	-	-	-	170,598	-	-	-	-	-	-	170,598	100.542%	171,522	925	9.1	
Hydro Production	403HP	SG-U	-	-	-	-	-	-	-	170,235	-	-	-	-	-	-	170,235	100.542%	171,158	923	9.1	
Other Production	403OP	CAGW	-	-	-	-	-	-	-	(164,135)	-	-	-	-	-	-	(164,135)	100.542%	(165,025)	(890)	9.1	
Other Production	403OP	SG	-	-	-	-	-	-	-	389,160	97,711	-	-	-	-	-	486,871	100.542%	489,510	2,639	9.1	
Other Production	403OP	WA	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	100.542%	-	-	9.1	
				-	-	-	-	-	-	731,135	97,711	418,475	2,952,541	45,716	36,782	-	-	4,282,360		4,305,570	23,210	9.1
Operating Expenses (Excluding Net Power Costs)																						
Other Production	545	SG	-	-	-	-	-	-	-	-	-	-	-	-	-	-	105,809	100.542%	106,382	573	9.1	
Other Production	549	SG	-	-	-	-	-	-	-	-	-	-	-	-	-	-	131,145	100.542%	131,856	711	9.1	
				-	105,809	-	-	-	-	-	-	-	-	-	-	-	-	236,954		238,238	1,284	9.1
Net Power Costs																						
Sales for Resale	447NPC	WA	1,285,829	-	-	-	-	-	-	-	-	-	-	-	-	-	20,324,156	100.542%	20,434,313	110,157	9.1	
Purchased Power	555NPC	WA	84,296,523	(7,141,821)	-	-	-	-	-	22,439,694	-	-	-	-	-	-	99,594,396	100.542%	100,134,198	539,802	9.1	
Wheeling Expenses	565NPC	WA	12,723,339	-	-	-	-	-	-	630,177	-	-	-	-	-	-	13,353,516	100.542%	13,425,892	72,376	9.1	
Fuel Expenses	501NPC	WA	41,439,815	-	-	-	-	-	-	(2,151,385)	-	-	-	-	-	-	39,288,430	100.542%	39,501,373	212,943	9.1	
Fuel Expenses	547NPC	WA	31,464,377	-	-	-	-	-	-	35,281,567	-	-	-	-	-	-	66,745,943	100.542%	67,107,706	361,763	9.1	
				168,638,225	(7,141,821)	37,161,725	-	-	-	-	-	-	-	-	-	-	198,658,130		199,734,857	1,076,727	9.1	
Fly Ash Revenues																						
Other Electric Revenues	456	JBG	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(1,020,828)	100.542%	(1,026,361)	(5,533)	9.1	
Production Tax Credit																						
Federal Taxes	40910	SG	-	-	-	-	-	-	-	(6,025,906)	-	-	-	-	-	-	(6,025,906)	100.542%	(6,058,567)	(32,660)	9.1	
WY Wind Generation Tax																						
Taxes Other than Income	408	SG	-	-	-	-	-	-	-	-	-	-	-	-	-	-	232,525	100.542%	233,785	1,260	9.1	

**PacifiCorp
Washington 2023 General Rate Case
Production Factor Adjustment - Year 1**

Page 9.1.3

Washington Historical Normalized Retail Sales (12-Months Ended June 2022)

	Washington		
Actual MWh	4,215,928		
Normalizing Adjustments	(166)		
Temperature Normalization	<u>(21,585)</u>		
Normalized Retail Sales (MWh)	4,194,177	Numerator in Production Factor Calculation	Ref. 3.1.2

Forecast Loads Used for Production Factor (12-Months Ending December 2024)

	Washington		
Pro Forma Retail Sales (MWh)	4,171,557	Denominator in Production Factor Calculation	
Production Factor	100.542%		Ref. 9.1.2

Production Factor

Washington Historical Temperature Adjusted Load (at Sales)	4,194,177	MWh
Washington Pro Forma 12-Months Ending December 2024	4,171,557	MWh
Production Factor	<u>100.542%</u>	

Tab 10 - Thermal Generation (RY1)

WASHINGTON INTER-JURISDICTIONAL ALLOCATION METHODOLOGY
Thermal Generation (Tab 10)
TOTAL

	10.1	10.2	10.3	10.4	10.5	10.6	
	Total Normalized	Removal of Coal-Fired Generation Assets	Jim Bridger SCRs Removal	Colstrip Unit 3 Removal	Jim Bridger Mine Rate Base - Year 1	Existing Coal-Fired Generation Assets - Colstrip 4 Additions - Year 1	Pro Forma JB Units 3, 4 and Colstrip 4 Additions - Year 1
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	(1,020,828)	-	-	-	-	-	-
6 Total Operating Revenues	(1,020,828)	-	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	(1,201,933)	-	-	(1,201,933)	-	-	-
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	(15,196)	-	-	(15,196)	-	-	-
19 Total O&M Expenses	(1,217,129)	-	-	(1,217,129)	-	-	-
20 Depreciation	3,454,318	-	418,475	-	-	2,952,541	46,520
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	(76,110)	-	-	(76,110)	-	-	-
23 Income Taxes: Federal	(522,400)	-	-	(198,407)	-	(0)	(61,332)
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	(147,349)	-	(102,889)	573,609	-	(725,929)	60,369
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	1,491,331	-	315,586	(918,036)	-	2,226,611	45,557
29							
30 Operating Rev For Return:	(2,512,159)	-	(315,586)	918,036	-	(2,226,611)	(45,557)
31							
32 Rate Base:							
33 Electric Plant In Service	(28,684,344)	(298,414,625)	(49,457,132)	(29,244,710)	40,072,259	300,463,388	3,803,939
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	(28,684,344)	(298,414,625)	(49,457,132)	(29,244,710)	40,072,259	300,463,388	3,803,939
45							
46 Deductions:							
47 Accum Prov For Deprec	(152,437,361)	153,709,555	24,936,777	18,475,235	(34,739,396)	(314,750,593)	(54,559)
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	17,570,001	-	1,868,593	792,540	(120,984)	15,084,521	(37,768)
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	(134,867,360)	153,709,555	26,805,370	19,267,775	(34,860,380)	(299,666,072)	(92,327)
56							
57 Total Rate Base:	(163,551,704)	(144,705,070)	(22,651,762)	(9,976,935)	5,211,879	797,315	3,711,612
58							
59							
60 Estimated ROE impact	1.411%	1.656%	0.177%	0.258%	-0.052%	-0.385%	-0.045%
61 Estimated Price Change	(13,191,683)	(14,627,950)	(1,870,059)	(2,229,634)	526,859	3,042,227	435,796
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(3,181,908)	-	(418,475)	1,293,238	-	(2,952,541)	(46,520)
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	3,454,318	-	418,475	-	-	2,952,541	46,520
71 Schedule "M" Deductions	2,760,030	-	-	2,238,035	-	-	292,055
72 Income Before Tax	(2,487,620)	-	-	(944,797)	-	(0)	(292,055)
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	(2,487,620)	-	-	(944,797)	-	(0)	(292,055)
77							
78 Federal Income Taxes	(522,400)	-	-	(198,407)	-	(0)	(61,332)

WASHINGTON INTER-JURISDICTIONAL ALLOCATION METHODOLOGY
Thermal Generation (Tab 10)
TOTAL

	10.7	10.8
	Pro Forma JB Units 1 & 2 Additions - Year 1	Fly Ash Revenues - Year 1
1 Operating Revenues:		
2 General Business Revenues	-	-
3 Interdepartmental	-	-
4 Special Sales	-	-
5 Other Operating Revenues	-	(1,020,828)
6 Total Operating Revenues	-	(1,020,828)
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	36,782	-
21 Amortization	-	-
22 Taxes Other Than Income	-	-
23 Income Taxes: Federal	(48,287)	(214,374)
24 State	-	-
25 Deferred Income Taxes	47,491	-
26 Investment Tax Credit Adj.	-	-
27 Misc Revenue & Expense	-	-
28 Total Operating Expenses:	35,986	(214,374)
29		
30 Operating Rev For Return:	(35,986)	(806,454)
31		
32 Rate Base:		
33 Electric Plant In Service	4,092,536	-
34 Plant Held for Future Use	-	-
35 Misc Deferred Debits	-	-
36 Elec Plant Acq Adj	-	-
37 Nuclear Fuel	-	-
38 Prepayments	-	-
39 Fuel Stock	-	-
40 Material & Supplies	-	-
41 Working Capital	-	-
42 Weatherization Loans	-	-
43 Misc Rate Base	-	-
44 Total Electric Plant:	4,092,536	-
45		
46 Deductions:		
47 Accum Prov For Deprec	(14,379)	-
48 Accum Prov For Amort	-	-
49 Accum Def Income Tax	(16,901)	-
50 Unamortized ITC	-	-
51 Customer Adv For Const	-	-
52 Customer Service Deposits	-	-
53 Miscellaneous Deductions	-	-
54		
55 Total Deductions:	(31,280)	-
56		
57 Total Rate Base:	4,061,256	-
58		
59		
60 Estimated ROE impact	-0.047%	-0.137%
61 Estimated Price Change	458,410	1,072,669
62		
63		
64 TAX CALCULATION:		
65		
66 Operating Revenue	(36,782)	(1,020,828)
67 Other Deductions	-	-
68 Interest (AFUDC)	-	-
69 Interest	-	-
70 Schedule "M" Additions	36,782	-
71 Schedule "M" Deductions	229,940	-
72 Income Before Tax	(229,940)	(1,020,828)
73		
74 State Income Taxes	-	-
75		
76 Taxable Income	(229,940)	(1,020,828)
77		
78 Federal Income Taxes	(48,287)	(214,374)

WASHINGTON INTER-JURISDICTIONAL ALLOCATION METHODOLOGY
Thermal Generation (Tab 10)
RESTATING

	10.1	10.2	10.3	10.4	10.5	10.6	
	Total Normalized	Removal of Coal-Fired Generation Assets	Jim Bridger SCRs Removal	Colstrip Unit 3 Removal	Jim Bridger Mine Rate Base - Year 1	Existing Coal-Fired Generation Assets - Year 1	Pro Forma JB Units 3, 4 and Colstrip 4 Additions - Year 1
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	(1,201,933)	-	-	(1,201,933)	-	-	-
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	(15,196)	-	-	(15,196)	-	-	-
19 Total O&M Expenses	(1,217,129)	-	-	(1,217,129)	-	-	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	(76,110)	-	-	(76,110)	-	-	-
23 Income Taxes: Federal	(110,528)	-	87,880	(198,407)	-	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	470,721	-	(102,889)	573,609	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	(933,045)	-	(15,009)	(918,036)	-	-	-
29							
30 Operating Rev For Return:	933,045	-	15,009	918,036	-	-	-
31							
32 Rate Base:							
33 Electric Plant In Service	(338,166,113)	(298,414,625)	(49,457,132)	(29,244,710)	38,950,354	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	(338,166,113)	(298,414,625)	(49,457,132)	(29,244,710)	38,950,354	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	164,664,925	153,709,555	24,936,777	18,475,235	(32,456,642)	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	2,661,133	-	1,868,593	792,540	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	167,326,057	153,709,555	26,805,370	19,267,775	(32,456,642)	-	-
56							
57 Total Rate Base:	(170,840,055)	(144,705,070)	(22,651,762)	(9,976,935)	6,493,711	-	-
58							
59							
60 Estimated ROE impact	2.194%	1.656%	0.234%	0.258%	-0.065%	0.000%	0.000%
61 Estimated Price Change	(18,510,933)	(14,627,950)	(2,309,785)	(2,229,634)	656,436	-	-
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	1,293,238	-	-	1,293,238	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	418,475	-	418,475	-	-	-	-
71 Schedule "M" Deductions	2,238,035	-	-	2,238,035	-	-	-
72 Income Before Tax	(526,322)	-	418,475	(944,797)	-	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	(526,322)	-	418,475	(944,797)	-	-	-
77							
78 Federal Income Taxes	(110,528)	-	87,880	(198,407)	-	-	-

WASHINGTON INTER-JURISDICTIONAL ALLOCATION METHODOLOGY
Thermal Generation (Tab 10)
RESTATING

	10.7	10.8
	Pro Forma JB Units 1 & 2 Additions - Year 1	Fly Ash Revenues - Year 1
1 Operating Revenues:		
2 General Business Revenues	-	-
3 Interdepartmental	-	-
4 Special Sales	-	-
5 Other Operating Revenues	-	-
6 Total Operating Revenues	<u>-</u>	<u>-</u>
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	<u>-</u>	<u>-</u>
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:	<u>-</u>	<u>-</u>
29		
30 Operating Rev For Return:	<u>-</u>	<u>-</u>
31		
32 Rate Base:		
33 Electric Plant In Service	-	-
34 Plant Held for Future Use	-	-
35 Misc Deferred Debits	-	-
36 Elec Plant Acq Adj	-	-
37 Nuclear Fuel	-	-
38 Prepayments	-	-
39 Fuel Stock	-	-
40 Material & Supplies	-	-
41 Working Capital	-	-
42 Weatherization Loans	-	-
43 Misc Rate Base	-	-
44 Total Electric Plant:	<u>-</u>	<u>-</u>
45		
46 Deductions:		
47 Accum Prov For Deprec	-	-
48 Accum Prov For Amort	-	-
49 Accum Def Income Tax	-	-
50 Unamortized ITC	-	-
51 Customer Adv For Const	-	-
52 Customer Service Deposits	-	-
53 Miscellaneous Deductions	-	-
54		
55 Total Deductions:	<u>-</u>	<u>-</u>
56		
57 Total Rate Base:	<u>-</u>	<u>-</u>
58		
59		
60 Estimated ROE impact	0.000%	0.000%
61 Estimated Price Change	-	-
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	<u>-</u>	<u>-</u>
73		
74 State Income Taxes	-	-
75		
76 Taxable Income	<u>-</u>	<u>-</u>
77		
78 Federal Income Taxes	<u>-</u>	<u>-</u>

WASHINGTON INTER-JURISDICTIONAL ALLOCATION METHODOLOGY
Thermal Generation (Tab 10)
PRO FORMA

	10.1	10.2	10.3	10.4	10.5	10.6	
	Total Normalized	Removal of Coal-Fired Generation Assets	Jim Bridger SCRs Removal	Colstrip Unit 3 Removal	Jim Bridger Mine Rate Base - Year 1	Existing Coal-Fired Generation Assets - Colstrip 4 Additions - Year 1	Pro Forma JB Units 3, 4 and Colstrip 4 Additions - Year 1
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	(1,020,828)	-	-	-	-	-	-
6 Total Operating Revenues	(1,020,828)	-	-	-	-	-	-
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	3,454,318	-	418,475	-	-	2,952,541	46,520
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	(411,873)	-	(87,880)	-	-	(0)	(61,332)
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	(618,069)	-	-	-	-	(725,929)	60,369
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	2,424,376	-	330,595	-	-	2,226,611	45,557
29							
30 Operating Rev For Return:	(3,445,204)	-	(330,595)	-	-	(2,226,611)	(45,557)
31							
32 Rate Base:							
33 Electric Plant In Service	309,481,768	-	-	-	1,121,906	300,463,388	3,803,939
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	309,481,768	-	-	-	1,121,906	300,463,388	3,803,939
45							
46 Deductions:							
47 Accum Prov For Deprec	(317,102,285)	-	-	-	(2,282,754)	(314,750,593)	(54,559)
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	14,908,868	-	-	-	(120,984)	15,084,521	(37,768)
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	(302,193,417)	-	-	-	(2,403,738)	(299,666,072)	(92,327)
56							
57 Total Rate Base:	7,288,351	-	-	-	(1,281,832)	797,315	3,711,612
58							
59							
60 Estimated ROE impact	-0.789%	0.000%	-0.065%	0.000%	0.020%	-0.452%	-0.067%
61 Estimated Price Change	5,319,250	-	439,726	-	(129,578)	3,042,227	435,796
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(4,475,146)	-	(418,475)	-	-	(2,952,541)	(46,520)
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	3,035,843	-	-	-	-	2,952,541	46,520
71 Schedule "M" Deductions	521,995	-	-	-	-	-	292,055
72 Income Before Tax	(1,961,298)	-	(418,475)	-	-	(0)	(292,055)
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	(1,961,298)	-	(418,475)	-	-	(0)	(292,055)
77							
78 Federal Income Taxes	(411,873)	-	(87,880)	-	-	(0)	(61,332)

WASHINGTON INTER-JURISDICTIONAL ALLOCATION METHODOLOGY
Thermal Generation (Tab 10)
PRO FORMA

	10.7	10.8
	Pro Forma JB	
	Units 1 & 2	Fly Ash Revenues -
	Additions - Year 1	Year 1
1 Operating Revenues:		
2 General Business Revenues	-	-
3 Interdepartmental	-	-
4 Special Sales	-	-
5 Other Operating Revenues	-	(1,020,828)
6 Total Operating Revenues	-	(1,020,828)
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	36,782	-
21 Amortization	-	-
22 Taxes Other Than Income	-	-
23 Income Taxes: Federal	(48,287)	(214,374)
24 State	-	-
25 Deferred Income Taxes	47,491	-
26 Investment Tax Credit Adj.	-	-
27 Misc Revenue & Expense	-	-
28 Total Operating Expenses:	35,986	(214,374)
29		
30 Operating Rev For Return:	(35,986)	(806,454)
31		
32 Rate Base:		
33 Electric Plant In Service	4,092,536	-
34 Plant Held for Future Use	-	-
35 Misc Deferred Debits	-	-
36 Elec Plant Acq Adj	-	-
37 Nuclear Fuel	-	-
38 Prepayments	-	-
39 Fuel Stock	-	-
40 Material & Supplies	-	-
41 Working Capital	-	-
42 Weatherization Loans	-	-
43 Misc Rate Base	-	-
44 Total Electric Plant:	4,092,536	-
45		
46 Deductions:		
47 Accum Prov For Deprec	(14,379)	-
48 Accum Prov For Amort	-	-
49 Accum Def Income Tax	(16,901)	-
50 Unamortized ITC	-	-
51 Customer Adv For Const	-	-
52 Customer Service Deposits	-	-
53 Miscellaneous Deductions	-	-
54		
55 Total Deductions:	(31,280)	-
56		
57 Total Rate Base:	4,061,256	-
58		
59		
60 Estimated ROE impact	-0.071%	-0.159%
61 Estimated Price Change	458,410	1,072,669
62		
63		
64 TAX CALCULATION:		
65		
66 Operating Revenue	(36,782)	(1,020,828)
67 Other Deductions	-	-
68 Interest (AFUDC)	-	-
69 Interest	-	-
70 Schedule "M" Additions	36,782	-
71 Schedule "M" Deductions	229,940	-
72 Income Before Tax	(229,940)	(1,020,828)
73		
74 State Income Taxes	-	-
75		
76 Taxable Income	(229,940)	(1,020,828)
77		
78 Federal Income Taxes	(48,287)	(214,374)

**PacifiCorp
Washington 2023 General Rate Case
Removal of Coal-fired Generation Assets**

PAGE 10.1

Adjustment to Rate Base:	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Colstrip Unit 4 Steam EPIS	312	RES	(113,728,226)	CAGW	22.163%	(25,205,567)	10.1.1
Colstrip GSU & Associated	353	RES	(1,969,943)	CAGW	22.163%	(436,598)	10.1.1
Jim Bridger U1 & U2 Steam EPIS	312	RES	(703,792,297)	JBG	22.163%	(155,981,367)	
Jim Bridger U3 & U4 Steam EPIS	312	RES	(521,764,785)	JBG	22.163%	(115,638,640)	
			<u>(1,225,557,083)</u>			<u>(271,620,007)</u>	10.1.1
Jim Bridger GSU & Associated	353	RES	(14,443,972)	SG	7.979%	(1,152,452)	10.1.1
Colstrip Unit 4 Steam Depr Reserve	108SP	RES	73,844,947	CAGW	22.163%	16,366,243	10.1.1
Colstrip Transmission Depr Reserve	108TP	RES	635,594	CAGW	22.163%	140,867	10.1.1
JB Steam Depreciation Reserve	108SP	RES	617,938,043	JBG	22.163%	136,953,503	10.1.1
JB Transmission Depr Reserve	108TP	RES	3,120,061	SG	7.979%	248,943	10.1.1

Description of Adjustment:

This adjustment removes the Jim Bridger and Colstrip Unit 4 steam plant balances, the GSU transformers, and associated equipment from rate base as of June 30, 2022. This adjustment also removes the corresponding depreciation reserve balances from rate base for the Test Period. The depreciation schedule for Jim Bridger and Colstrip which was approved in Docket No. UE-191024, was accelerated in Washington to depreciate these two plants by the end of 2023. Correspondingly, these balances are also excluded from the depreciation normalizing calculations in Adjustment 6.1 to effectively remove all Test Period depreciation expense associated with these assets from the historical Test Period.

**PacifiCorp
Washington 2023 General Rate Case
Removal of Coal-fired Generation Assets
Balances as of June 30, 2022**

EPIS Balances at June 2022

Colstrip:

	<i>FERC Account</i>	<i>Factor</i>	Total Colstrip Balances*	Colstrip 3 Balance	Colstrip 4 Balance
Steam Plant	310-316	CAGW	245,681,178	(131,952,951) Ref. 10.3	113,728,226 Ref. 10.1
GSU & Associated	353	CAGW	1,969,943	Ref. 10.1	

Jim Bridger:

	<i>FERC Account</i>	<i>Factor</i>	Total Jim Bridger Balances	Jim Bridger SCR Removal	Adjustment	
Steam Plant U1 & U2**	310-316	JBG	703,792,297		703,792,297	
Steam Plant U3 & U4	310-316	JBG	744,916,749	(223,151,963) Ref. 10.2	521,764,785	
			1,448,709,046		1,225,557,083	Ref. 10.1
GSU & Associated	353	SG	14,443,972	Ref. 10.1		

Depreciation Reserve Balances at June 2022

Colstrip:

	<i>FERC Account</i>	<i>Factor</i>	Total Colstrip Balances*	Colstrip 3 Balance	Colstrip 4 Balance
Steam Plant	108SP	CAGW	(157,205,724)	83,360,777 Ref. 10.3	(73,844,947) Ref. 10.1
GSU & Associated	108TP	CAGW	(635,594)	Ref. 10.1	

Jim Bridger:

	<i>FERC Account</i>	<i>Factor</i>	Total Jim Bridger Balances	Jim Bridger SCR Removal	Adjustment	
Steam Plant - All Units	108SP	JBG	(730,453,478)	112,515,435 Ref. 10.2	(617,938,043)	Ref. 10.1
GSU & Associated	108TP	SG	(3,120,061)	Ref. 10.1		

*Balance includes Colstrip Units 3 & 4

**Includes Jim Bridger Common Plant

**PacifiCorp
Washington 2023 General Rate Case
Jim Bridger SCR's Removal**

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	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF</u>
Adjustment to Rate Base:							
Steam Plant	312	RES	(223,151,963)	JBG	22.163%	(49,457,132)	10.2.1
Steam Plant	108SP	RES	112,515,435	JBG	22.163%	24,936,777	10.2.2
Adjustment to Depreciation Expense:							
Depreciation Expense	403SP	PRO	1,888,169	JBG	22.163%	418,475	10.2.1
Adjustment to Tax							
Schedule M - Book Depreciation	SCHMAT	RES	1,888,169	JBG	22.163%	418,475	
DIT Expense - Book Depreciation	41110	RES	(464,237)	JBG	22.163%	(102,889)	
Accum Def Income Tax Balance	282	RES	8,431,144	JBG	22.163%	1,868,593	

Description of Adjustment:

This restating adjustment removes the specific Jim Bridger unit 3 and unit 4 SCR systems assets from rate base as ordered in Docket UE-152253 Order 12, as well as additional maintenance costs associated with the specific disallowed Jim Bridger unit 3 and unit 4 SCR projects in Docket UE-152253 that has been capitalized since.

These assets are excluded from Adjustment 6.1 - Pro Forma Depreciation & Amortization Expense calculations, which effectively removes depreciation expenses associated with these assets from pro forma depreciation expense calculated through calendar year 2024. Accordingly, this adjustment adds back an annual level of depreciation expense for the Rate Year 1, since Order 12 in Docket UE-152253 only denied the Company from collecting any return on these investments. The Company is allowed to continue collecting a return of (i.e. depreciation expense) these investments.

**PacifiCorp
Washington 2023 General Rate Case
Jim Bridger SCRs Removal**

	12 Months Ended June 2022	
	Capital Additions	Cumulative Balance
	Steam	Steam
Jun-21	-	223,151,963
Jul-21	-	223,151,963
Aug-21	-	223,151,963
Sep-21	-	223,151,963
Oct-21	-	223,151,963
Nov-21	-	223,151,963
Dec-21	-	223,151,963
Jan-22	-	223,151,963
Feb-22	-	223,151,963
Mar-22	-	223,151,963
Apr-22	-	223,151,963
May-22	-	223,151,963
Jun-22	-	223,151,963
	-	223,151,963

Ref 10.2

Pro Forma Depreciation Rate: 0.85%

	Depreciation Expense
	Steam
Jan-24	157,347
Feb-24	157,347
Mar-24	157,347
Apr-24	157,347
May-24	157,347
Jun-24	157,347
Jul-24	157,347
Aug-24	157,347
Sep-24	157,347
Oct-24	157,347
Nov-24	157,347
Dec-24	157,347
12 ME Dec-24 Annual	1,888,169

Ref 10.2

PacifiCorp
Washington 2023 General Rate Case
Jim Bridger SCRs Removal
Depreciation Reserves

Gross Plant		EOP
		Jun-22
Total Jim Bridger Plant		1,448,709,046 Line 1 (Ref 10.1.1)
Jim Bridger SCRs		223,151,963 Line 2 (Ref 10.2.1)
Jim Bridger SCRs %		<u>15.40%</u> Line 3 = Line 2 / Line 1

Accumulated Reserves		EOP
		Jun-22
Total Jim Bridger Plant		(730,453,478) Line 4 (Ref 10.1.1)
Jim Bridger SCRs		(112,515,435) Line 5 = Line 3 x Line 4

**PacifiCorp
Washington 2023 General Rate Case
Colstrip Unit 3 Removal**

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	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Taxes Other	408	RES	(1,074,301)	GPS	7.085%	(76,110)	10.3.1
Net Depreciation Expense - Sch M	SCHMDT	RES	10,098,078	CAGW	22.163%	2,238,035	10.3.2
Deferred Income Tax Expense	41010	RES	2,588,141	CAGW	22.163%	573,609	10.3.2
Operations & Maintenance	500	RES	12,837	CAGW	22.163%	2,845	10.3.3
Operations & Maintenance	501	RES	(632,084)	CAGW	22.163%	(140,089)	10.3.3
Operations & Maintenance	501	RES	(73,431)	CAGW	22.163%	(16,274)	10.3.3
Operations & Maintenance	502	RES	(242,644)	CAGW	22.163%	(53,777)	10.3.3
Operations & Maintenance	505	RES	52,333	CAGW	22.163%	11,599	10.3.3
Operations & Maintenance	506	RES	(1,804,812)	CAGW	22.163%	(400,000)	10.3.3
Operations & Maintenance	510	RES	(185,657)	CAGW	22.163%	(41,147)	10.3.3
Operations & Maintenance	511	RES	(28,705)	CAGW	22.163%	(6,362)	10.3.3
Operations & Maintenance	512	RES	(1,558,394)	CAGW	22.163%	(345,387)	10.3.3
Operations & Maintenance	513	RES	(931,062)	CAGW	22.163%	(206,351)	10.3.3
Operations & Maintenance	514	RES	(31,534)	CAGW	22.163%	(6,989)	10.3.3
Administrative & General	924	RES	(162,571)	SO	7.085%	(11,517)	10.3.3
Administrative & General	925	RES	(51,925)	SO	7.085%	(3,679)	10.3.3
Adjustment to Rate Base:							
Electric Plant In-Service	312	RES	(131,952,951)	CAGW	22.163%	(29,244,710)	10.3.1
Depreciation Reserve	108SP	RES	83,360,777	CAGW	22.163%	18,475,235	10.3.1
Deferred Income Tax Balance	282	RES	3,575,962	CAGW	22.163%	792,540	10.3.2
Deferred ITC	255	RES	-	ITC85	13.360%	-	10.3.2

Description of Adjustment:

This restating adjustment removes the Colstrip Unit 3 plant investment and associated costs from Test Period results of operations. This treatment was authorized in Cause No. U-83-57. Operations & Maintenance and Administrative & General expenses for Colstrip Unit 3 are also removed per methodology utilized in rebuttal adjustment filed in Docket No. UE-152253, the Company's 2015 Limited Rates Filing. Depreciation expense for Colstrip Unit 3 is removed through Adjustment 6.1 - Pro Forma Depreciation & Amortization Expense.

**PacifiCorp
Washington 2023 General Rate Case
Colstrip Unit 3 Removal
Property Tax Calculation**

	6/30/2022	Ref.
Total Colstrip Property Taxes	2,025,967	
Colstrip Unit 3 as a percentage of Total Colstrip NBV	53.0266%	
Property Tax expense to remove	<u><u>1,074,301</u></u>	10.3

Gross Colstrip Book Value	248,843,159	
Colstrip Unit 3 Book Value	<u>131,952,951</u>	10.3
Colstrip Unit 3 Book Value %	<u>53.03%</u>	
Gross Colstrip Book Reserve	(157,205,724)	
Colstrip Unit 3 Book Value %	<u>53.03%</u>	
Colstrip Unit 3 Book Reserve	<u>(83,360,777)</u>	10.3
Colstrip Total NBV	91,637,435	
Colstrip Unit 3 NBV	48,592,174	
Colstrip Unit 3 NBV %	53.0266%	

**PacifiCorp
Washington 2023 General Rate Case
Colstrip Unit 3 Removal
Summary of Balances**

	Test Period Balance	Ref.
Depreciation Expense	(10,761,617)	10.3
Electric Plant In-Service	131,952,951	10.3.1
Depreciation Reserve	(83,360,777)	10.3.1
ADIT Balance	(3,575,962)	10.3
Deferred Income Tax Credit	-	10.3
Tax Depreciation	(663,539)	
Deferred Income Tax Expense	(2,588,141)	10.3

**PacifiCorp
Washington 2023 General Rate Case
Colstrip Unit 3 Removal
Colstrip O&M by FERC Acct**

FERC Acct	Description	WIJAM Allocation Factor	A	B	C	D	E = B x 53.0266%	F = E + C
			12 ME June 2022	Non-Overhaul O&M	Unit 3 Overhaul	Unit 4 Overhaul	Unit 3 Share of Non-Overhaul O&M	Total Unit 3 O&M
5000000	OPER SUPV & ENG	CAGW	(24,208)	(24,208)			(12,837)	(12,837)
5012000	FUEL HAND-COAL	CAGW	1,192,014	1,192,014			632,084	632,084
5014500	START UP FUEL-DIESEL	CAGW	138,479	138,479			73,431	73,431
5020000	STEAM EXPENSES	CAGW	457,590	457,590			242,644	242,644
5050000	ELECTRIC EXPENSES	CAGW	(98,692)	(98,692)			(52,333)	(52,333)
5060000	MISC STEAM PWR EXP	CAGW	3,403,597	3,403,597			1,804,812	1,804,812
5100000	MNT SUPERV & ENG	CAGW	350,120	350,120			185,657	185,657
5110000	MNT OF STRUCTURES	CAGW	54,134	54,134			28,705	28,705
5120000	MANT OF BOILR PLNT	CAGW	2,914,973	2,887,973	27,000		1,531,394	1,558,394
5130000	MAINT ELEC PLANT	CAGW	1,755,840	1,755,840			931,062	931,062
5140000	MAINT MISC STM PLN	CAGW	59,468	59,468			31,534	31,534
9243000	PROP INS - PREMIUMS	SO	306,584	306,584			162,571	162,571
9250000	INJURIES & DAMAGES	SO	97,923	97,923			51,925	51,925
			<u>10,607,820</u>	<u>10,580,820</u>	<u>27,000</u>	<u>-</u>	<u>5,610,649</u>	<u>5,637,649</u>
								Ref 10.3

Colstrip Unit 3 as a percentage of Total Colstrip NBV

53.0266% **Ref 10.3.1**

**PacifiCorp
Washington 2023 General Rate Case
Jim Bridger Mine Rate Base - Year 1**

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	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
Adjustment to Rate Base:							
Coal Mine	399	RES	273,171,319	JBE	22.613%	61,773,192	
Misc. Deferred Debits	186M	RES	572,977	JBE	22.613%	129,569	
Mining Plant Accumulated Depreciation	108MP	RES	(241,236,715)	JBE	22.613%	(54,551,708)	
June 2022 AMA Balance			<u>32,507,581</u>			<u>7,351,054</u>	10.4.1
Coal Mine	399	RES	(100,926,384)	JBE	22.613%	(22,822,839)	
Misc. Deferred Debits	186M	RES	(572,977)	JBE	22.613%	(129,569)	
Mining Plant Accumulated Depreciation	108MP	RES	97,708,051	JBE	22.613%	22,095,066	
June 2022 EOP Balance			<u>(3,791,310)</u>			<u>(857,342)</u>	
Coal Mine	399	PRO	4,961,254	JBE	22.613%	1,121,906	
Misc. Deferred Debits	186M	PRO	-	JBE	22.613%	-	
Mining Plant Accumulated Depreciation	108MP	PRO	(10,094,718)	JBE	22.613%	(2,282,754)	
December 2024 AMA Balance			<u>(5,133,464)</u>			<u>(1,160,848)</u>	
Adjustment to Tax:							
Accumulated Def Inc Tax YE Balance	190	PRO	(535,011)	JBE	22.613%	(120,984)	10.4.2
June 2022 EOP Balance							
Coal Mine			172,244,935				
Misc. Deferred Debits			-				
Mining Plant Accumulated Depreciation			(143,528,664)				
			<u>28,716,271</u>				10.4.1
December 2024 AMA Balance							
Coal Mine			177,206,189				
Misc. Deferred Debits			-				
Mining Plant Accumulated Depreciation			(153,623,382)				
			<u>23,582,807</u>				10.4.1

Description of Adjustment:

The Company owns a two-thirds interest in the Bridger Coal Company (BCC), which supplies coal to the Jim Bridger generating plant. 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 (EPIS). The normalized costs for BCC provide 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. This adjustment adds the return into results and stipulated to and approved in Washington UE-032065, and has been included in all GRC filings since. The 2024 rate base balances are being included on an average-of-monthly-average basis, consistent with other pro forma EPIS balances in this GRC.

**PacifiCorp
Washington 2023 General Rate Case
Jim Bridger Mine Rate Base - Year 1
(000's)**

Bridger Total		Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual
Description	FERC Account	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	AMA Balance
Structure, Equipment, Mine Dev.	399	437,572	435,827	439,926	437,428	439,140	437,584	422,319	420,054	406,283	399,204	385,419	345,930	258,367	409,757
Deferred Long Wall Costs	186M	3,860	3,572	2,539	1,690	583	-	-	-	-	-	-	-	-	859
Reclamation Liability		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accumulated Depreciation	108MP	(382,790)	(383,200)	(385,769)	(385,817)	(388,522)	(389,187)	(375,906)	(374,297)	(361,149)	(354,737)	(341,697)	(302,938)	(215,293)	(361,855)
Bonus Bid / Lease Payable	186M	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL RATE BASE		58,641	56,200	56,696	53,301	51,200	48,397	46,413	45,757	45,134	44,468	43,722	42,992	43,074	48,761
PacifiCorp Share (66.67%)		39,094	37,466	37,797	35,534	34,133	32,265	30,942	30,505	30,089	29,645	29,148	28,661	28,716	32,508

Ref 8.12 Ref 8.12

Bridger Total		Pro Forma	Pro Forma	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	FERC Account	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	AMA Balance
Structure, Equipment, Mine Dev.	399	263,129	263,151	263,173	263,195	263,459	263,598	263,620	263,827	268,547	268,835	270,598	270,620	271,046	265,809
Deferred Long Wall Costs	186M	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Reclamation Liability		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accumulated Depreciation	108MP	(224,130)	(225,160)	(226,174)	(227,187)	(228,224)	(229,278)	(230,315)	(231,434)	(232,552)	(233,664)	(234,778)	(235,885)	(237,010)	(230,435)
Bonus Bid / Lease Payable	186M	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL RATE BASE		38,999	37,991	36,999	36,008	35,235	34,321	33,305	32,393	35,995	35,171	35,820	34,735	34,036	35,374
PacifiCorp Share (66.67%)		25,999	25,327	24,666	24,005	23,490	22,880	22,203	21,595	23,997	23,447	23,880	23,157	22,691	23,583

Ref 10.4

June 2022 AMA Balance	32,508	Ref 10.4
June 2022 EOP Balance	28,716	Ref 10.4
December 2024 AMA Balance	23,583	Ref 10.4

PacifiCorp
Washington 2023 General Rate Case
Jim Bridger Mine Rate Base - Year 1
ADIT Balance

Base Period	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	AMA Balance
Materials & Supplies:														
Obsolete Reserve - Surface	(319,053)	(319,053)	(319,053)	(319,053)	(319,053)	(319,053)	(319,053)	(319,053)	(319,053)	(319,053)	(319,053)	(319,053)	-	(305,759)
Obsolete Reserve - Underground	(3,657,927)	(3,643,071)	(3,672,955)	(3,362,169)	(3,279,001)	(3,279,001)	(3,154,675)	(3,094,414)	(3,020,626)	(3,020,494)	(3,020,494)	(1,057,330)	-	(2,952,766)
Total Obsolete Reserves	(3,976,980)	(3,962,125)	(3,992,009)	(3,681,222)	(3,598,054)	(3,598,054)	(3,473,729)	(3,413,467)	(3,339,680)	(3,339,547)	(3,339,547)	(1,376,383)	-	(3,258,525)

PacifiCorp's 2/3 share:														
Obsolete Reserve - Surface	(212,702)	(212,702)	(212,702)	(212,702)	(212,702)	(212,702)	(212,702)	(212,702)	(212,702)	(212,702)	(212,702)	(212,702)	-	(203,839)
Obsolete Reserve - Underground	(2,438,618)	(2,428,714)	(2,448,637)	(2,241,446)	(2,186,000)	(2,186,000)	(2,103,117)	(2,062,943)	(2,013,751)	(2,013,663)	(2,013,663)	(704,887)	-	(1,968,511)
Total of PacifiCorp's share of Obsolete Reserves	(2,651,320)	(2,641,416)	(2,661,339)	(2,454,148)	(2,398,702)	(2,398,702)	(2,315,819)	(2,275,645)	(2,226,453)	(2,226,365)	(2,226,365)	(917,589)	-	(2,172,350)

Pro Forma Period	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	AMA Balance
Materials & Supplies:														
Obsolete Reserve - Surface	(100,000)	(109,680)	(119,361)	(129,041)	(138,722)	(148,402)	(158,082)	(167,763)	(177,443)	(187,124)	(196,804)	(206,484)	(216,165)	(158,082)
Obsolete Reserve - Underground	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Obsolete Reserves	(100,000)	(109,680)	(119,361)	(129,041)	(138,722)	(148,402)	(158,082)	(167,763)	(177,443)	(187,124)	(196,804)	(206,484)	(216,165)	(158,082)

PacifiCorp's 2/3 share:														
Obsolete Reserve - Surface	(66,667)	(73,120)	(79,574)	(86,027)	(92,481)	(98,935)	(105,388)	(111,842)	(118,295)	(124,749)	(131,203)	(137,656)	(144,110)	(105,388)
Obsolete Reserve - Underground	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total of PacifiCorp's share of Obsolete Reserves	(66,667)	(73,120)	(79,574)	(86,027)	(92,481)	(98,935)	(105,388)	(111,842)	(118,295)	(124,749)	(131,203)	(137,656)	(144,110)	(105,388)

AMA ADIT 190 Balance at December 2024	25,911	
AMA ADIT 190 Balance at June 30, 2022	560,922	Tax Model -Inventory Reserve - PMI - Account 287936
	<u>(535,011)</u>	Ref 10.4

PacifiCorp
Washington 2023 General Rate Case
Existing Coal-Fired Generation Assets - Year 1

PAGE 10.5

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Rate Base:							
Jim Bridger Steam	312	PRO	1,225,557,083	JBG	22.163%	271,620,007	10.5.1
Colstrip Unit 4 Steam	312	PRO	113,728,226	CAGW	22.163%	25,205,567	10.5.1
Jim Bridger GSU	353	PRO	14,443,972	JBG	22.163%	3,201,215	10.5.1
Colstrip 4 GSU	353	PRO	1,969,943	CAGW	22.163%	436,598	10.5.1
Adjustment to Depreciation Expense:							
Jim Bridger Steam	403SP	PRO	10,740,317	JBG	22.163%	2,380,375	10.5.1
Colstrip Unit 4 Steam	403SP	PRO	2,581,631	CAGW	22.163%	572,166	10.5.1
Jim Bridger GSU	403TP	PRO	-	JBG	22.163%	-	10.5.1
Colstrip 4 GSU	403TP	PRO	-	CAGW	22.163%	-	10.5.1
Adjustment to Depreciation Reserve:							
Jim Bridger Steam	108SP	PRO	(1,282,152,454)	JBG	22.163%	(284,163,229)	10.5.1
Colstrip Unit 4 Steam	108SP	PRO	(122,031,319)	CAGW	22.163%	(27,045,780)	10.5.1
Jim Bridger GSU	108TP	PRO	(14,079,459)	JBG	22.163%	(3,120,428)	10.5.1
Colstrip 4 GSU	108TP	PRO	(1,900,265)	CAGW	22.163%	(421,156)	10.5.1
Adjustment to Tax:							
Sch M Adj - Jim Bridger Steam	SCHMAT	PRO	10,740,317	JBG	22.163%	2,380,375	
DIT Expense - Jim Bridger Steam	41110	PRO	(2,640,679)	JBG	22.163%	(585,253)	
ADIT Balance - Jim Bridger Steam	282	PRO	61,865,676	JBG	22.163%	13,711,279	
Sch M Adj - Colstrip Steam	SCHMAT	PRO	2,581,631	CAGW	22.163%	572,166	
DIT Expense - Colstrip Steam	41110	PRO	(634,735)	CAGW	22.163%	(140,676)	
ADIT Balance - Colstrip Steam	282	PRO	5,158,361	CAGW	22.163%	1,143,247	
Sch M Adj - Jim Bridger General	SCHMAT	PRO	-	JBG	22.163%	-	
DIT Expense - Jim Bridger General	41110	PRO	-	JBG	22.163%	-	
ADIT Bal - Jim Bridger General	282	PRO	929,787	JBG	22.163%	206,069	
Sch M Adj - Colstrip General	SCHMAT	PRO	-	CAGW	22.163%	-	
DIT Expense - Colstrip General	41110	PRO	-	CAGW	22.163%	-	
ADIT Balance - Colstrip General	282	PRO	107,957	CAGW	22.163%	23,926	

Description of Adjustment:

This adjustment adds back into rate base balances for existing Colstrip Unit 4 and the Jim Bridger plant, and walks the net book value of these assets through calendar year 2024. The adjustment also includes the corresponding depreciation expense and reserve balances.

PacifiCorp
Washington 2023 General Rate Case
Existing Coal-Fired Generation Assets - Year 1

Electric Plant in Service

Account	Factor	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	AMA Dec-24
Jim Bridger Steam U1 & U2**	312	JBG	703,792,297	703,792,297	703,792,297	703,792,297	703,792,297	703,792,297	703,792,297	703,792,297	703,792,297	703,792,297	703,792,297	703,792,297	703,792,297
Jim Bridger Steam U3 & U4	312	JBG	521,764,785	521,764,785	521,764,785	521,764,785	521,764,785	521,764,785	521,764,785	521,764,785	521,764,785	521,764,785	521,764,785	521,764,785	521,764,785
Colstrip Unit 4 Steam	312	CAGW	113,728,226	113,728,226	113,728,226	113,728,226	113,728,226	113,728,226	113,728,226	113,728,226	113,728,226	113,728,226	113,728,226	113,728,226	113,728,226
Jim Bridger GSU	353	JBG	14,443,972	14,443,972	14,443,972	14,443,972	14,443,972	14,443,972	14,443,972	14,443,972	14,443,972	14,443,972	14,443,972	14,443,972	14,443,972
Colstrip 4 GSU	353	CAGW	1,969,943	1,969,943	1,969,943	1,969,943	1,969,943	1,969,943	1,969,943	1,969,943	1,969,943	1,969,943	1,969,943	1,969,943	1,969,943

Depreciation Expense*

Account	Factor	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	AMA Dec-24
Jim Bridger Steam U1 & U2**	403SP	JBG	11,853,253	527,123	527,123	527,123	527,123	527,123	527,123	527,123	527,123	527,123	527,123	527,123	6,325,476
Jim Bridger Steam U3 & U4	403SP	JBG	8,787,550	367,903	367,903	367,903	367,903	367,903	367,903	367,903	367,903	367,903	367,903	367,903	4,414,840
Colstrip Unit 4 Steam	403SP	CAGW	1,669,565	215,136	215,136	215,136	215,136	215,136	215,136	215,136	215,136	215,136	215,136	215,136	2,581,631
Jim Bridger GSU	403TP	JBG	315,140	-	-	-	-	-	-	-	-	-	-	-	-
Colstrip 4 GSU	403TP	CAGW	36,591	-	-	-	-	-	-	-	-	-	-	-	-

Depreciation Reserve

Account	Factor	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	AMA Dec-24
Jim Bridger Steam - All Units	108SP	JBG	(1,276,782,296)	(1,277,677,322)	(1,278,572,348)	(1,279,467,375)	(1,280,362,401)	(1,281,257,427)	(1,282,152,454)	(1,283,047,480)	(1,283,942,507)	(1,284,837,533)	(1,285,732,559)	(1,286,627,586)	(1,287,522,612)
Colstrip Unit 4 Steam	108SP	CAGW	(120,740,504)	(120,955,640)	(121,170,775)	(121,385,911)	(121,601,047)	(121,816,183)	(122,031,319)	(122,246,455)	(122,461,591)	(122,676,727)	(122,891,863)	(123,106,999)	(123,322,134)
Jim Bridger GSU	108TP	JBG	(14,079,459)	(14,079,459)	(14,079,459)	(14,079,459)	(14,079,459)	(14,079,459)	(14,079,459)	(14,079,459)	(14,079,459)	(14,079,459)	(14,079,459)	(14,079,459)	(14,079,459)
Colstrip 4 GSU	108TP	CAGW	(1,900,265)	(1,900,265)	(1,900,265)	(1,900,265)	(1,900,265)	(1,900,265)	(1,900,265)	(1,900,265)	(1,900,265)	(1,900,265)	(1,900,265)	(1,900,265)	(1,900,265)

Colstrip General

Depreciation Through 2023

*Depreciation Rate - Bridger Steam	20.210%
*Depreciation Rate - Colstrip-4 Steam	17.616%
*Depreciation Amount - Bridger Trans (GSU)	3,781,684
*Depreciation Amount - Colstrip-4 Trans (GSU)	439,090

Depreciation After 2023

*Depreciation Rate - Bridger Steam U1 & U2**	0.899%
*Depreciation Rate - Bridger Steam U3 & U4	0.846%
*Depreciation Rate - Colstrip-4 Steam	2.270%
*Depreciation Rate - Bridger Trans (GSU)	0.000%
*Depreciation Rate - Colstrip-4 Trans (GSU)	0.000%

**Includes Jim Bridger Common Plant

	12 ME		AMA Balance	Ref.
	Jun 2022*	Dec 2024	Adjustment	
312	-	1,225,557,083	1,225,557,083	Ref. 10.5
312	-	113,728,226	113,728,226	Ref. 10.5
353	-	14,443,972	14,443,972	Ref. 10.5
353	-	1,969,943	1,969,943	Ref. 10.5
403SP	-	10,740,317	10,740,317	Ref. 10.5
403SP	-	2,581,631	2,581,631	Ref. 10.5
403TP	-	-	-	Ref. 10.5
403TP	-	-	-	Ref. 10.5
108SP	-	(1,282,152,454)	(1,282,152,454)	Ref. 10.5
108SP	-	(122,031,319)	(122,031,319)	Ref. 10.5
108TP	-	(14,079,459)	(14,079,459)	Ref. 10.5
108TP	-	(1,900,265)	(1,900,265)	Ref. 10.5

*June 2022 balances were removed through Adjustment 10.1

**PacifiCorp
Washington 2023 General Rate Case
Existing Coal-Fired Generation Assets - Year 1**

Depreciation Reserve Balances at June 2022

	FERC Account	Factor	Book Reserve Balance**	Incremental Reserve	WA Reserve Balance
Colstrip 4 Steam	108SP	CAGW	(73,844,947)	(16,843,381)	(90,688,328)
Colstrip 4 GSU	108TP	CAGW	(635,594)	(606,037)	(1,241,631)
Jim Bridger Steam - All Units	108SP	JBG	(617,938,043)	(287,309,793)	(905,247,836)
Jim Bridger GSU	108TP	SG	(3,120,061)	(5,286,872)	(8,406,933)
			Ref 10.1.1		Ref 10.5.1

**This is the system reserve balance that was removed in Adjustment 10.1

Incremental Depreciation Reserve - Accelerated Depreciation at June 22

	FERC Account	Factor	Total Company	Colstrip 3	Colstrip 4
Colstrip 4 Steam	108SP	CAGW	(35,857,275)	(19,013,894)	(16,843,381)
					<i>Above</i>

*Colstrip Unit 3 NBV %	53.03%	Ref 10.3.2
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	FERC Account	Factor	Total Company	JB SCR	Non-SCR Balance
Jim Bridger Steam	108SP	JBG	(339,623,753)	(52,313,960)	(287,309,793)
					<i>Above</i>

*JB SCR Share	15.40%	Ref 10.2.2
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PacifiCorp
Washington 2023 General Rate Case
Pro Forma JB Units 3, 4 and Colstrip 4 Additions - Year 1

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	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Rate Base:							
Jim Bridger 3&4 - Capital - Steam	312	PRO	12,581,227	JBG	22.163%	2,788,375	10.6.1
Jim Bridger 3&4 - Capital - General	397	PRO	185,024	JBG	22.163%	41,007	10.6.1
Colstrip 4 Capital - Steam	312	PRO	4,397,231	CAGW	22.163%	974,558	10.6.1
Adjustment to Depreciation Expense:							
JB 3&4 - Depr. Exp. - Steam	403SP	PRO	106,454	JBG	22.163%	23,593	10.6.1
JB 3&4 - Depr. Exp. - General	403GP	PRO	3,628	JBG	22.163%	804	10.6.1
Colstrip 4 - Steam Depr. Expense	403SP	PRO	99,817	CAGW	22.163%	22,122	10.6.1
Adjustment to Depreciation Reserve:							
JB 3&4 - Depr. Res. - Steam	108SP	PRO	(97,900)	JBG	22.163%	(21,698)	10.6.1
JB 3&4 - Depr. Res. - General	108GP	PRO	(5,067)	JBG	22.163%	(1,123)	10.6.1
Colstrip 4 - Depr. Res. - Steam	108SP	PRO	(143,204)	CAGW	22.163%	(31,738)	10.6.1
Adjustment to Tax:							
Sch M Adj - Jim Bridger Steam	SCHMAT	PRO	106,454	JBG	22.163%	23,593	
Sch M Adj - Jim Bridger Steam	SCHMDT	PRO	905,803	JBG	22.163%	200,753	
DIT Expense - Jim Bridger Steam	41110	PRO	(26,172)	JBG	22.163%	(5,800)	
DIT Expense - Jim Bridger Steam	41010	PRO	222,706	JBG	22.163%	49,358	
ADIT Balance - Jim Bridger Steam	282	PRO	(70,792)	JBG	22.163%	(15,690)	
Sch M Adj - Jim Bridger General	SCHMAT	PRO	3,627	JBG	22.163%	804	
Sch M Adj - Jim Bridger General	SCHMDT	PRO	47,280	JBG	22.163%	10,479	
DIT Expense - Jim Bridger General	41110	PRO	(892)	JBG	22.163%	(198)	
DIT Expense - Jim Bridger General	41010	PRO	11,625	JBG	22.163%	2,576	
ADIT Balance - Jim Bridger General	282	PRO	(22,919)	JBG	22.163%	(5,080)	
Sch M Adj - Colstrip 4 Steam	SCHMAT	PRO	99,817	CAGW	22.163%	22,122	
Sch M Adj - Colstrip 4 Steam	SCHMDT	PRO	364,676	CAGW	22.163%	80,823	
DIT Expense - Colstrip 4 Steam	41110	PRO	(24,542)	CAGW	22.163%	(5,439)	
DIT Expense - Colstrip Steam	41010	PRO	89,661	CAGW	22.163%	19,872	
ADIT Balance - Colstrip Steam	282	PRO	(76,700)	CAGW	22.163%	(16,999)	

Description of Adjustment:

This adjustment adds in pro-rated pro forma coal-fired assets' capital additions associated with Jim Bridger Units 3 and 4 and Colstrip Unit 4, through calendar year 2024, as well as the corresponding depreciation expense and depreciation reserves and associated tax impacts.

PacifiCorp
Washington 2023 General Rate Case
Pro Forma JB Units 3, 4 and Colstrip 4 Additions - Year 1

Electric Plant in Service

	Account	Factor	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	AMA Dec-24
Jim Bridger 3-4	312	JBG	12,257,879	12,343,382	12,425,814	12,505,136	12,536,505	12,566,562	12,599,352	12,626,738	12,652,762	12,681,277	12,704,529	12,726,368	12,954,718	12,581,227
Colstrip 4	312	CAGW	3,448,200	3,448,200	3,448,200	3,448,200	3,448,200	3,448,200	3,448,200	3,448,200	5,854,681	5,854,681	5,854,681	5,854,681	6,973,094	4,397,231
Jim Bridger 3-4	397	JBG	168,675	169,266	169,836	170,385	170,911	171,416	171,898	172,358	172,795	173,209	237,261	237,628	237,970	185,024

Depreciation Expense*

	Account	Factor	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	12 ME Dec-24
Jim Bridger 3-4	403SP	JBG	8,673	8,733	8,790	8,829	8,850	8,872	8,894	8,912	8,932	8,950	8,966	9,054	106,454
Colstrip 4	403SP	CAGW	6,523	6,523	6,523	6,523	6,523	6,523	6,523	8,799	11,075	11,075	11,075	12,133	99,817
Jim Bridger 3-4	403GP	JBG	276	277	278	279	280	280	281	282	283	335	388	389	3,628

Depreciation Reserve

	Account	Factor	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	AMA Dec-24
Jim Bridger 3-4	108SP	JBG	(45,012)	(53,685)	(62,418)	(71,208)	(80,036)	(88,886)	(97,759)	(106,652)	(115,565)	(124,497)	(133,447)	(142,412)	(151,466)	(97,900)
Colstrip 4	108SP	CAGW	(100,135)	(106,658)	(113,181)	(119,703)	(126,226)	(132,749)	(139,272)	(145,795)	(154,594)	(165,669)	(176,744)	(187,819)	(199,952)	(143,204)
Jim Bridger 3-4	108GP	JBG	(3,364)	(3,640)	(3,917)	(4,195)	(4,474)	(4,753)	(5,034)	(5,315)	(5,597)	(5,880)	(6,215)	(6,603)	(6,992)	(5,067)

	12 ME Jun2022	Pro-Rated AMA Dec 2024	Adjustment	
312	-	12,581,227	12,581,227	Ref. 10.6
312	-	4,397,231	4,397,231	Ref. 10.6
397	-	185,024	185,024	Ref. 10.6
403SP	-	106,454	106,454	Ref. 10.6
403SP	-	99,817	99,817	Ref. 10.6
403GP	-	3,628	3,628	Ref. 10.6
108SP	-	(97,900)	(97,900)	Ref. 10.6
108SP	-	(143,204)	(143,204)	Ref. 10.6
108GP	-	(5,067)	(5,067)	Ref. 10.6

*Depreciation Rate - Bridger 3-4 Steam 0.846%
*Depreciation Rate - Colstrip-4 Steam 2.270%
*Depreciation Rate - Bridger 3-4 General 1.961%

PacifiCorp
Washington 2023 General Rate Case
Pro Forma JB Units 3, 4 and Colstrip 4 Additions - Year 1

Jim Bridger 3-4 - Projects	FERC Account	In-Service Date	Factor	Investment Type	Jul-22 - Dec-22 Plant Adds	CY 2023 Plant Adds	CY 2024 Plant Adds	Jul-22 - Dec-24 Plant Adds	Ref.
CCR Jim Bridger FGD Pond 3	312	Sep-23	JBG	Specific	-	39,715,357	1,056,162	40,771,519	10.6.7
U3 SCR Catalyst Replacement 23	312	Jun-23	JBG	Specific	-	5,302,580	-	5,302,580	
U3 Burners Major 22/23	312	Jun-23	JBG	Specific	-	1,449,201	-	1,449,201	
Purchase 775 Ash Hauler (D) 23	312	Dec-23	JBG	Specific	-	1,405,844	-	1,405,844	
Projects less than \$1 million - Steam	312	Various	JBG	Specific	2,703,097	16,829,525	2,498,750	22,031,372	
Projects less than \$1 million - Steam	312	Various	JBG	Programmatic	1,833,395	3,087,890	3,043,685	7,964,970	
					4,536,492	67,790,396	6,598,598	78,925,486	10.6.4
Projects less than \$1 million - General	397	Various	JBG	Specific	784,607	-	674,816	1,459,423	
Projects less than \$1 million - General	397	Various	JBG	Programmatic	729	46,567	49,657	96,954	
					785,336	46,567	724,474	1,556,377	10.6.5
Total Jim Bridger Units 3 and 4 Projects					5,321,829	67,836,963	7,323,071	80,481,863	

**PacifiCorp
Washington 2023 General Rate Case
Pro Forma JB Units 3, 4 and Colstrip 4 Additions - Year 1**

	FERC Account	In-Service Date	Factor	Investment Type	July 2022- Dec 2022	CY 2023	CY 2024	July 2022- Dec 2024	Ref.
					Plant Adds	Plant Adds	Plant Adds	Plant Adds	
Colstrip 4 Projects									
Colstrip 3-4: Design/Build Dry Waste	312	Jul-22	CAGW	Specific	4,356,632	-	-	4,356,632	
COLU4 Final Superheat Section Replacement CY24	312	Aug-24	CAGW	Specific	-	-	2,492,375	2,492,375	
COLU4 Overhaul Capital CY24	312	Dec-24	CAGW	Specific	-	-	2,279,743	2,279,743	
COLU4 Condenser Tube Replacement CY24	312	Aug-24	CAGW	Specific	-	-	1,402,860	1,402,860	
Projects less than \$1 million	312	Various	CAGW	Specific	358,080	674,183	2,306,563	3,338,825	
Projects less than \$1 million	312	Various	CAGW	Programmatic	54,329	142,047	505,502	701,878	
Total Colstrip 4 Projects					4,769,041	816,230	8,987,043	14,572,313	10.6.6

PacifiCorp
Washington 2023 General Rate Case
Jim Bridger 3 & 4 Capital Additions Proration
Steam Plant

Year	In-Service	Amount	WA Months	IRP Months	Proration %	Pro-Rated
2022	Jul-22	1,232,266	42	186	22.6%	278,254
2022	Aug-22	257,547	41	185	22.2%	57,078
2022	Sep-22	410,126	40	184	21.7%	89,158
2022	Oct-22	267,540	39	183	21.3%	57,017
2022	Nov-22	241,569	38	182	20.9%	50,437
2022	Dec-22	2,127,444	37	181	20.4%	434,892
2022 Total		4,536,492				966,836
2023	Jan-23	250,586	36	180	20.0%	50,117
2023	Feb-23	250,586	35	179	19.6%	48,997
2023	Mar-23	250,586	34	178	19.1%	47,865
2023	Apr-23	250,586	33	177	18.6%	46,719
2023	May-23	250,586	32	176	18.2%	45,561
2023	Jun-23	20,926,234	31	175	17.7%	3,706,933
2023	Jul-23	250,586	30	174	17.2%	43,204
2023	Aug-23	250,586	29	173	16.8%	42,006
2023	Sep-23	38,977,942	28	172	16.3%	6,345,246
2023	Oct-23	515,919	27	171	15.8%	81,461
2023	Nov-23	425,919	26	170	15.3%	65,141
2023	Dec-23	5,190,284	25	169	14.8%	767,793
2023 Total		67,790,396				11,291,043
2024	Jan-24	598,523	24	168	14.3%	85,503
2024	Feb-24	598,523	23	167	13.8%	82,431
2024	Mar-24	598,523	22	166	13.3%	79,322
2024	Apr-24	246,469	21	165	12.7%	31,369
2024	May-24	246,469	20	164	12.2%	30,057
2024	Jun-24	281,310	19	163	11.7%	32,791
2024	Jul-24	246,469	18	162	11.1%	27,385
2024	Aug-24	246,469	17	161	10.6%	26,025
2024	Sep-24	285,146	16	160	10.0%	28,515
2024	Oct-24	246,469	15	159	9.4%	23,252
2024	Nov-24	246,469	14	158	8.9%	21,839
2024	Dec-24	2,757,762	13	157	8.3%	228,350
2024 Total		6,598,598				696,839
Grand Total		78,925,486				12,954,718
		Ref 10.6.2				Ref 10.6.1

PacifiCorp
Washington 2023 General Rate Case
Jim Bridger 3 & 4 Capital Additions Pro-ration
General Plant

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Year	In-Service	Amount	WA Months	IRP Months	Proration %	Pro-Rated
2022	Jul-22	-	42	186	22.6%	-
2022	Aug-22	729	41	185	22.2%	162
2022	Sep-22	-	40	184	21.7%	-
2022	Oct-22	-	39	183	21.3%	-
2022	Nov-22	-	38	182	20.9%	-
2022	Dec-22	784,607	37	181	20.4%	160,389
2022 Total		785,336				160,551
2023	Jan-23	3,881	36	180	20.0%	776
2023	Feb-23	3,881	35	179	19.6%	759
2023	Mar-23	3,881	34	178	19.1%	741
2023	Apr-23	3,881	33	177	18.6%	723
2023	May-23	3,881	32	176	18.2%	706
2023	Jun-23	3,881	31	175	17.7%	687
2023	Jul-23	3,881	30	174	17.2%	669
2023	Aug-23	3,881	29	173	16.8%	651
2023	Sep-23	3,881	28	172	16.3%	632
2023	Oct-23	3,881	27	171	15.8%	613
2023	Nov-23	3,881	26	170	15.3%	594
2023	Dec-23	3,881	25	169	14.8%	574
2023 Total		46,567				8,124
2024	Jan-24	4,138	24	168	14.3%	591
2024	Feb-24	4,138	23	167	13.8%	570
2024	Mar-24	4,138	22	166	13.3%	548
2024	Apr-24	4,138	21	165	12.7%	527
2024	May-24	4,138	20	164	12.2%	505
2024	Jun-24	4,138	19	163	11.7%	482
2024	Jul-24	4,138	18	162	11.1%	460
2024	Aug-24	4,138	17	161	10.6%	437
2024	Sep-24	4,138	16	160	10.0%	414
2024	Oct-24	678,954	15	159	9.4%	64,052
2024	Nov-24	4,138	14	158	8.9%	367
2024	Dec-24	4,138	13	157	8.3%	343
2024 Total		724,474				69,295
Grand Total		1,556,377				237,970
		Ref 10.6.2				Ref 10.6.1

PacifiCorp
Washington 2023 General Rate Case
Colstrip 4 Capital Additions Pro-ration

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Year	In-Service	Amount	WA Months	IRP Months	Proration %	Pro-Rated
2022	Jul-22	4,490,818	42	66	63.6%	2,857,793
2022	Aug-22	186,446	41	65	63.1%	117,604
2022	Sep-22	37,448	40	64	62.5%	23,405
2022	Oct-22	-	39	63	61.9%	-
2022	Nov-22	-	38	62	61.3%	-
2022	Dec-22	54,329	37	61	60.7%	32,954
2022 Total		4,769,041				3,031,756
2023	Jan-23	-	36	60	60.0%	-
2023	Feb-23	-	35	59	59.3%	-
2023	Mar-23	-	34	58	58.6%	-
2023	Apr-23	-	33	57	57.9%	-
2023	May-23	-	32	56	57.1%	-
2023	Jun-23	-	31	55	56.4%	-
2023	Jul-23	-	30	54	55.6%	-
2023	Aug-23	-	29	53	54.7%	-
2023	Sep-23	-	28	52	53.8%	-
2023	Oct-23	-	27	51	52.9%	-
2023	Nov-23	-	26	50	52.0%	-
2023	Dec-23	816,230	25	49	51.0%	416,444
2023 Total		816,230				416,444
2024	Jan-24	-	24	48	50.0%	-
2024	Feb-24	-	23	47	48.9%	-
2024	Mar-24	-	22	46	47.8%	-
2024	Apr-24	-	21	45	46.7%	-
2024	May-24	-	20	44	45.5%	-
2024	Jun-24	-	19	43	44.2%	-
2024	Jul-24	-	18	42	42.9%	-
2024	Aug-24	5,803,865	17	41	41.5%	2,406,481
2024	Sep-24	-	16	40	40.0%	-
2024	Oct-24	-	15	39	38.5%	-
2024	Nov-24	-	14	38	36.8%	-
2024	Dec-24	3,183,177	13	37	35.1%	1,118,414
2024 Total		8,987,043				3,524,894
Grand Total		14,572,313				6,973,094
		Ref 10.6.3				Ref 10.6.1

**PacifiCorp
Washington 2023 General Rate Case
Pro Forma JB Units 3,4 and Colstrip 4 Plant Additions
Descriptions Of Projects Greater Than \$10 Million**

STEAM PLANT ADDITIONS:

Jim Bridger CCR Jim Bridger FGD Pond 3 (In-Service Date 09/30/2023) (Reference page 10.6.2)

Development and construction of a mixed-use impoundment for the management of coal combustion residuals (CCR) specifically flue gas desulfurization (FGD) and wastewater effluent. Due to a recent court decision (U.S. Court of Appeals for the District of Columbia) the existing FGD Pond 2 must be closed because it is an unlined impoundment. Under the current CCR rules for the alternative closure, a new FGD Pond must be placed in-service by October 2023 because FGD Pond 2 will no longer be allowed to accept CCR waste. A new CCR compliant mixed use FGD and effluent impoundment will provide Jim Bridger with a CCR-compliant disposal and effluent site for continued, uninterrupted operation.

PacifiCorp
Washington 2023 General Rate Case
Pro Forma Jim Bridger Units 1 & 2 Additions - Year 1

PAGE 10.7

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Rate Base:							
Jim Bridger Units 1 & 2	312	PRO	18,465,635	JBG	22.163%	4,092,536	10.7.1
Adjustment to Depreciation Expense:							
Jim Bridger Units 1 & 2	403SP	PRO	165,964	JBG	22.163%	36,782	10.7.1
Adjustment to Depreciation Reserve:							
Jim Bridger Units 1 & 2	108SP	PRO	(64,879)	JBG	22.163%	(14,379)	10.7.1
Adjustment to Tax:							
Schedule M Adj - JB Units 1 & 2	SCHMAT	PRO	165,964	JBG	22.163%	36,782	
Schedule M Adj - JB Units 1 & 2	SCHMDT	PRO	1,037,496	JBG	22.163%	229,940	
DIT Expense - JB Units 1 & 2	41110	PRO	(40,804)	JBG	22.163%	(9,043)	
DIT Expense - JB Units 1 & 2	41010	PRO	255,086	JBG	22.163%	56,535	
ADIT Balance - JB Units 1 & 2	282	PRO	(76,256)	JBG	22.163%	(16,901)	

Description of Adjustment:

This adjustment adds in pro forma capital additions associated with Jim Bridger Units 1 and 2, including costs to convert the units to become gas generation resources through calendar year 2024, as well as the corresponding depreciation expenses and depreciation reserves and associated tax impacts.

PacifiCorp
Washington 2023 General Rate Case
Pro Forma Jim Bridger Units 1 & 2 Additions - Year 1

JIM BRIDGER - GAS GENERATION CAPITAL ADDITIONS

Electric Plant in Service - Monthly In-Service

	Account	Factor	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	In-Service Thru Dec-24
JIM BRIDGER PLANT	312	JBG	536,918	-	-	-	-	-	979,850	-	-	-	-	-	-	1,516,767
JIM BRIDGER UNIT 1	312	JBG	-	-	-	-	10,207,446	1,128,105	2,402,065	-	-	-	-	-	-	13,816,143
JIM BRIDGER UNIT 2	312	JBG	-	-	-	-	9,912,642	660,377	74,690	-	-	-	-	-	-	11,256,041
																<u>26,588,952</u>
																Ref 10.7.2

Electric Plant in Service - Cumulative Balance

	Account	Factor	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	Dec-24 AMA
JIM BRIDGER PLANT	312	JBG	536,918	536,918	536,918	536,918	536,918	536,918	1,516,767	1,516,767	1,516,767	1,516,767	1,516,767	1,516,767	1,516,767	1,067,670
JIM BRIDGER UNIT 1	312	JBG	78,528	78,528	78,528	78,528	10,285,973	11,414,078	13,816,143	13,816,143	13,816,143	13,816,143	13,816,143	13,816,143	13,816,143	9,314,986
JIM BRIDGER UNIT 2	312	JBG	608,332	608,332	608,332	608,332	10,520,975	11,181,352	11,256,041	11,256,041	11,256,041	11,256,041	11,256,041	11,256,041	11,256,041	8,082,980
																<u>18,465,635</u>

Depreciation Expense*

	Account	Factor	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	Annual
JIM BRIDGER PLANT	403SP	JBG	201	402	402	402	402	402	769	1,136	1,136	1,136	1,136	1,136	1,136	9,596
JIM BRIDGER UNIT 1	403SP	JBG	59	59	59	59	3,881	8,126	9,448	10,348	10,348	10,348	10,348	10,348	10,348	83,720
JIM BRIDGER UNIT 2	403SP	JBG	456	456	456	456	4,168	8,127	8,403	8,430	8,430	8,430	8,430	8,430	8,430	72,647
																<u>165,964</u>

5,098

Cumulative Depreciation Reserve

	Account	Factor	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	Dec-24 AMA
JIM BRIDGER PLANT	108SP	JBG	(201)	(603)	(1,005)	(1,407)	(1,810)	(2,212)	(2,981)	(4,117)	(5,253)	(6,389)	(7,525)	(8,661)	(9,797)	(3,913)
JIM BRIDGER UNIT 1	108SP	JBG	(735)	(794)	(853)	(912)	(4,793)	(12,919)	(22,368)	(32,716)	(43,064)	(53,412)	(63,760)	(74,108)	(84,456)	(29,358)
JIM BRIDGER UNIT 2	108SP	JBG	(5,183)	(5,638)	(6,094)	(6,550)	(10,717)	(18,845)	(27,247)	(35,678)	(44,108)	(52,539)	(60,969)	(69,400)	(77,830)	(31,608)
																<u>(64,879)</u>

*Depreciation rate 0.899%

	End of Period Jun 2022	12 Months Ending Dec 2024	Adjustment	
312	-	18,465,635	18,465,635	Ref. 10.7
403SP	-	165,964	165,964	Ref. 10.7
108SP	-	(64,879)	(64,879)	Ref. 10.7

**PacifiCorp
Washington 2023 General Rate Case
Pro Forma Jim Bridger Units 1 & 2 Additions - Year 1**

Project Description	FERC Account	In-Service Date	Factor	Investment Type	Jul-22 to Dec-22 Plant Adds	CY 2023 Plant Adds	CY 2024 Plant Adds	Jul-22 to Dec-24 In-Service
U1 Conversion to Natural Gas Imp. Phase	312	Apr-24	JBG	Specific	-	-	9,830,109	9,830,109
U2 Conversion to Natural Gas Imp Phase	312	Apr-24	JBG	Specific	-	-	9,535,535	9,535,535
Projects less than \$1 million - Specific	312	Various	JBG	Specific	377,036	846,742	5,999,530	7,223,308
Total								26,588,952
								Ref 10.7.1

**PacifiCorp
Washington 2023 General Rate Case
Fly Ash Revenues - Year 1**

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Revenue:							
Fly Ash Sales Revenue	456	PRO	(4,606,005)	JBG	22.163%	(1,020,828)	Below

Adjustment Detail:

Fly Ash Sales Revenues 12 ME June 2022	14,762,504
Fly Ash Sales Revenues 12 ME December 2024	10,156,500
	<u>(4,606,005)</u>

Description of Adjustment:

This pro forma adjustment updates fly ash sales revenues from the Test Period levels to calendar year 2024 expected levels.

Tab 11 - Allocation Factors

PacifiCorp
Washington 2023 General Rate Case
Historical Factors

PacifiCorp
Washington 2023 General Rate Case

DESCRIPTION	Washington Inter-Jurisdictional Allocation Methodology		OREGON	WASHINGTON	UTAH	IDAHO-UPL	WYOMING	FERC	OTHER	NON-UTILITY	Ref #
	FACTOR	CALIFORNIA									
Situs	S	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	Situs
System Generation	SG	1.5306%	26.5975%	7.9788%	44.2193%	5.7351%	13.9004%	0.0384%	0.0000%	0.0000%	11.7
System Generation (Pacific Costs on SG)	SG-P	1.5306%	26.5975%	7.9788%	44.2193%	5.7351%	13.9004%	0.0384%	0.0000%	0.0000%	11.7
System Generation (Utah Costs on SG)	SG-U	1.5306%	26.5975%	7.9788%	44.2193%	5.7351%	13.9004%	0.0384%	0.0000%	0.0000%	11.7
System Capacity	SC	1.5595%	27.2565%	8.0996%	44.1030%	5.5911%	13.3516%	0.0387%	0.0000%	0.0000%	11.7
System Energy	SE	1.4441%	24.6204%	7.6164%	44.5683%	6.1670%	15.5466%	0.0373%	0.0000%	0.0000%	11.9
Control Area Energy - West	CAEW	4.2876%	73.0991%	22.6134%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	11.9
Control Area Energy - East	CAEE	0.0000%	0.0000%	0.0000%	67.2028%	9.2989%	23.4421%	0.0562%	0.0000%	0.0000%	11.9
System Overhead	SO	2.0683%	25.4628%	7.0846%	45.9148%	5.9252%	13.5160%	0.0283%	0.0000%	0.0000%	11.11
Gross Plant-System	GPS	2.0683%	25.4628%	7.0846%	45.9148%	5.9252%	13.5160%	0.0283%	0.0000%	0.0000%	11.11
System Net Plant	SNP	1.8615%	24.7589%	6.8841%	47.0532%	5.9140%	13.4917%	0.0296%	0.0069%	0.0000%	11.11
Division Net Plant Distribution	SNPD	3.1996%	27.2584%	6.2640%	48.1714%	5.0323%	10.0743%	0.0000%	0.0000%	0.0000%	11.11
Control Area Generation - West	CAGW	4.1921%	73.6449%	22.1630%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	11.10
Control Area Generation - East	CAGE	0.0000%	0.0000%	0.0000%	69.8393%	9.1406%	20.9617%	0.0584%	0.0000%	0.0000%	11.10
Jim Bridger Generation	JBG	4.1921%	73.6449%	22.1630%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	11.12
Jim Bridger Energy	JBE	4.2876%	73.0991%	22.6134%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	11.12
Wheeling Revenue - Generation	WRG	1.5142%	26.6006%	8.0053%	44.6133%	5.8390%	13.3903%	0.0373%	0.0000%	0.0000%	11.12
Wheeling Revenue - Energy	WRE	1.5487%	26.4035%	8.1680%	42.9291%	5.9402%	14.9748%	0.0359%	0.0000%	0.0000%	11.12
Customer - System	CN	2.2936%	30.6829%	6.7430%	48.8774%	4.2421%	7.1610%	0.0000%	0.0000%	0.0000%	11.12
CIAC	CIAC	3.1996%	27.2584%	6.2640%	48.1714%	5.0323%	10.0743%	0.0000%	0.0000%	0.0000%	11.12
Bad Debt Expense	BADDEBT	3.4470%	39.5210%	13.6272%	33.5908%	1.8310%	7.9830%	0.0000%	0.0000%	0.0000%	11.13
Accumulated Investment Tax Credit 1984	ITC84	3.2870%	70.9760%	14.1800%	0.0000%	0.0000%	10.9460%	0.0000%	0.0000%	0.6110%	Fixed
Accumulated Investment Tax Credit 1985	ITC85	5.4200%	67.6900%	13.3600%	0.0000%	0.0000%	11.6100%	0.0000%	0.0000%	1.9200%	Fixed
Accumulated Investment Tax Credit 1986	ITC86	4.7890%	64.6080%	13.1260%	0.0000%	0.0000%	15.5000%	0.0000%	0.0000%	1.9770%	Fixed
Accumulated Investment Tax Credit 1988	ITC88	4.2700%	61.2000%	14.9600%	0.0000%	0.0000%	16.7100%	0.0000%	0.0000%	2.8600%	Fixed
Accumulated Investment Tax Credit 1989	ITC89	4.8806%	56.3558%	15.2688%	0.0000%	0.0000%	20.6776%	0.0000%	0.0000%	2.8172%	Fixed
Accumulated Investment Tax Credit 1990	ITC90	1.5047%	15.9356%	3.9132%	46.9355%	13.9815%	17.3435%	0.0000%	0.0000%	0.3860%	Fixed
Other Electric	OTHER	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%	Situs
Non-Utility	NUTIL	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	Situs
System Net Transmission Plant	SNPT	1.5312%	26.6072%	7.9817%	44.2101%	5.7339%	13.8975%	0.0384%	0.0000%	0.0000%	11.12
Trojan Plant Allocator	TROJP	4.2066%	73.5620%	22.2314%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	11.13
Trojan Decommissioning Allocator	TROJD	4.2092%	73.5474%	22.2435%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	11.13
DIT Expense	DITEXP	1.9142%	27.3980%	3.2100%	41.7699%	4.9355%	14.7688%	0.3225%	0.0000%	5.6810%	11.14
DIT Balance	DITBAL	2.1946%	24.6428%	6.7891%	44.6907%	5.8637%	14.5795%	0.2140%	0.0000%	1.0257%	11.15
Tax Depreciation	TAXDEPR	1.8162%	27.0820%	6.0211%	44.7491%	5.5049%	13.0933%	0.0308%	0.0000%	1.7027%	11.15
SCHMAT Depreciation Expense	SCHMDEXP	1.9348%	23.9063%	6.9461%	47.5462%	6.1340%	14.1938%	0.0320%	-0.6933%	0.0000%	11.15

PacifiCorp
Washington 2023 General Rate Case
CP ALLOCATION FACTOR

75.00% Demand Percentage
25.00% Energy Percentage

MONTH	CALIFORNIA	OREGON	WASHINGTON	MONTANA	WYOMING - P	UTAH	IDAHO	WYOMING - U	FERC	TOTAL
Jan-22	153.6	2,620.1	670.7	-	1,012.3	3,372.5	466.1	138.5	3.1	8,436.90
Feb-22	156.9	2,557.1	707.6	-	1,072.7	3,425.0	385.1	139.2	3.2	8,446.91
Mar-22	136.3	2,444.6	717.7	-	1,033.4	3,176.9	440.2	137.3	3.2	8,089.65
Apr-22	111.2	2,097.0	561.2	-	944.1	3,230.1	397.0	131.7	3.5	7,475.81
May-22	118.5	1,863.0	592.7	-	928.2	3,787.4	620.5	121.7	2.1	8,034.07
Jun-22	128.7	2,271.0	782.3	-	1,006.3	4,492.7	667.0	131.1	4.1	9,483.04
Jul-21	144.6	2,461.9	793.5	-	1,058.3	4,897.9	577.5	133.9	4.2	10,071.93
Aug-21	141.1	2,451.3	714.7	-	1,108.7	4,869.9	542.4	132.8	4.1	9,964.95
Sep-21	112.1	2,183.9	736.9	-	995.0	4,367.5	464.3	137.3	3.9	9,000.89
Oct-21	125.9	2,185.9	626.2	-	926.3	3,126.7	362.3	138.5	2.4	7,494.07
Nov-21	134.3	2,385.0	687.8	-	1,012.1	3,168.1	374.9	139.0	2.7	7,904.05
Dec-21	146.3	2,609.9	767.8	-	1,064.9	3,602.5	473.1	136.6	3.5	8,804.60
Load Curtailment	-	-	-	-	-	-	-	-	-	-
Total	1,609.5	28,130.6	8,359.3	-	12,162.3	45,517.3	5,770.4	1,617.5	40.0	103,206.86
System Capacity Factor	1.5595%	27.2565%	8.0996%	0.0000%	11.7844%	44.1030%	5.5911%	1.5673%	0.0387%	100.0000%

PacifiCorp
Washington 2023 General Rate Case
ENERGY ALLOCATION NOTE

MONTH	CALIFORNIA	OREGON	WASHINGTON	MONTANA	WYOMING - P	UTAH	IDAHO	WYOMING - U	FERC	TOTAL
Jan-22	81,289	1,443,573	449,404	-	729,220	2,289,268	304,067	100,329	2,057	5,399,207
Feb-22	69,061	1,241,877	374,413	-	673,846	2,005,989	247,581	89,690	1,752	4,704,209
Mar-22	71,134	1,268,561	368,368	-	704,062	2,091,946	273,391	95,515	2,015	4,874,991
Apr-22	66,384	1,153,645	325,044	-	644,079	1,968,909	262,730	91,533	1,916	4,514,240
May-22	73,354	1,130,596	329,769	-	655,832	2,047,021	355,558	89,231	1,580	4,682,941
Jun-22	68,732	1,090,237	341,779	-	650,438	2,268,107	418,194	79,758	1,980	4,919,224
Jul-21	85,544	1,279,024	414,512	-	728,174	2,801,700	431,657	93,367	2,217	5,836,193
Aug-21	79,562	1,244,987	403,199	-	706,710	2,647,765	360,541	89,825	2,016	5,534,606
Sep-21	62,549	1,080,973	356,666	-	651,130	2,220,706	259,642	85,747	1,646	4,719,059
Oct-21	60,251	1,139,631	354,371	-	681,576	2,050,429	223,739	93,815	1,527	4,605,340
Nov-21	68,327	1,256,861	398,805	-	672,442	2,060,547	259,723	92,195	1,563	4,810,461
Dec-21	80,755	1,450,478	456,032	-	732,832	2,303,502	305,428	101,797	2,104	5,432,928
Load Curtailment	-	-	-	-	-	-	-	-	-	-
Total	866,940	14,780,443	4,572,362	-	8,230,340	26,755,892	3,702,250	1,102,799	22,373	60,033,399
System Energy Factor	1.4441%	24.6204%	7.6164%	0.0000%	13.7096%	44.5683%	6.1670%	1.8370%	0.0373%	100.0000%
System Generation (75% SC, 25% SE)	1.5306%	26.5975%	7.9788%	0.0000%	12.2657%	44.2193%	5.7351%	1.6347%	0.0384%	100.0000%
Control Area Factors										
Control Area Energy - West	CALIFORNIA	OREGON	WASHINGTON	MONTANA	WYOMING - P	UTAH	IDAHO	WYOMING - U	FERC	TOTAL
CAEW	4.2876%	73.0991%	22.6134%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
Control Area Energy - East										
CAEE	0.0000%	0.0000%	0.0000%	0.0000%	20.6722%	67.2028%	9.2989%	2.7699%	0.0562%	100.0000%

PacifiCorp
Washington 2023 General Rate Case
COINCIDENT PEAKS (Normalized)

75.00% Demand Percentage
25.00% Energy Percentage

MONTH	CALIFORNIA	OREGON	WASHINGTON	WCA	WYOMING-PPL	UTAH	IDAHO	WYOMING-UPL	FERC	ECA
Total	1,610	28,566	8,517	38,693	12,230	48,546	6,239	1,592	41	68,648
Total Coin. Peak	1,610	28,566	8,517	38,693	12,230	48,546	6,239	1,592	41	68,648
West. Contrl CP Factor	4.1602%	73.8269%	22.0129%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
East. Contrl CP Factor	0.0000%	0.0000%	0.0000%	0.0000%	17.8160%	70.7181%	9.0878%	2.3189%	0.0592%	100.0000%
Control Area Generation Factors										
Control Area Generation - West										
CAGW	4.1921%	73.6449%	22.1630%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Control Area Generation - East										
CAGE	0.0000%	0.0000%	0.0000%	0.0000%	18.5301%	69.8393%	9.1406%	2.4316%	0.0584%	100.0000%

PacifiCorp
Washington 2023 General Rate Case
JAM INPUT TEMPLATE
COINCIDENT PEAKS

METERED LOADS (CP)													
		Non-FERC								FERC			
Month	Day	Time	CA	OR	WA	E. WY	Total UT	ID	W. WY	UT	NET UT	Total	
Jan-22	27	8	147	2,549	720	1,004	3,420	477	138	3	3,416	8,455	
Feb-22	24	8	162	2,652	757	1,093	3,541	399	141	3	3,538	8,745	
Mar-22	10	8	133	2,409	734	1,077	3,315	440	142	3	3,311	8,249	
Apr-22	13	9	118	2,231	624	967	3,332	413	134	3	3,329	7,819	
May-22	26	17	117	1,723	519	913	4,109	631	121	2	4,107	8,135	
Jun-22	27	18	130	2,442	779	1,005	4,984	745	131	4	4,980	10,216	
Jul-21	6	17	145	2,543	839	1,080	5,353	767	135	4	5,349	10,861	
Aug-21	12	17	142	2,694	765	1,100	5,160	553	133	4	5,156	10,546	
Sep-21	8	17	112	2,229	727	1,011	4,731	482	138	4	4,727	9,430	
Oct-21	12	8	120	2,105	610	914	3,095	358	137	2	3,093	7,339	
Nov-21	24	9	129	2,251	638	979	3,160	362	136	3	3,157	7,655	
Dec-21	27	18	139	2,555	783	1,048	3,620	457	135	4	3,616	8,736	
			1,593	28,384	8,494	12,191	47,820	6,084	1,619	40	47,780	106,185	

- (less)

Adjustments for Curtailments, Buy-Throughs and Load No Longer Served (Reductions to Load)													
		Non-FERC								FERC			
Month	Day	Time	CA	OR	WA	E. WY	UT	ID	W. WY	UT	NET UT	Total	
Jan-22	27	8	-	-	-	-	(107)	-	-	-	(107)	(107)	
Feb-22	24	8	-	-	-	-	(54)	-	-	-	(54)	(54)	
Mar-22	10	8	-	-	-	-	(50)	-	-	-	(50)	(50)	
Apr-22	13	9	-	-	-	-	(60)	-	-	-	(60)	(60)	
May-22	26	17	-	-	-	-	(147)	(118)	-	-	(147)	(265)	
Jun-22	27	18	-	-	-	-	(238)	(84)	-	-	(238)	(322)	
Jul-21	6	17	-	-	-	-	(362)	(142)	-	-	(362)	(504)	
Aug-21	12	17	-	-	-	-	(311)	(61)	-	-	(311)	(372)	
Sep-21	8	17	-	-	-	-	(317)	-	-	-	(317)	(317)	
Oct-21	12	8	-	-	-	-	(15)	-	-	-	(15)	(15)	
Nov-21	24	9	-	-	-	-	(44)	-	-	-	(44)	(44)	
Dec-21	27	18	-	-	-	-	(59)	-	-	-	(59)	(59)	
			-	-	-	-	(1,764)	(405)	-	-	(1,764)	(2,169)	

= equals

COINCIDENT PEAK SERVED FROM COMPANY RESOURCES													
		Non-FERC								FERC			
Month	Day	Time	CA	OR	WA	E. WY	UT	ID	W. WY	UT	NET UT	Total	
Jan-22	27	8	147	2,549	720	1,004	3,313	477	138	3	3,310	8,349	
Feb-22	24	8	162	2,652	757	1,093	3,488	399	141	3	3,485	8,691	
Mar-22	10	8	133	2,409	734	1,077	3,265	440	142	3	3,262	8,199	
Apr-22	13	9	118	2,231	624	967	3,272	413	134	3	3,268	7,759	
May-22	26	17	117	1,723	519	913	3,962	513	121	2	3,960	7,869	
Jun-22	27	18	130	2,442	779	1,005	4,746	660	131	4	4,742	9,893	
Jul-21	6	17	145	2,543	839	1,080	4,991	625	135	4	4,986	10,357	
Aug-21	12	17	142	2,694	765	1,100	4,848	492	133	4	4,844	10,174	
Sep-21	8	17	112	2,229	727	1,011	4,414	482	138	4	4,410	9,113	
Oct-21	12	8	120	2,105	610	914	3,080	358	137	2	3,078	7,324	
Nov-21	24	9	129	2,251	638	979	3,116	362	136	3	3,113	7,611	
Dec-21	27	18	139	2,555	783	1,048	3,561	457	135	4	3,557	8,677	
			1,593	28,384	8,494	12,191	46,056	5,679	1,619	40	46,016	104,016	

+ plus

Adjustments for Ancillary Services Contracts including Reserves and Direct Access (Additions to Load)													
		Non-FERC								FERC			
Month	Day	Time	CA	OR	WA	E. WY	UT	ID	W. WY	UT	NET UT	Total	
Jan-22	27	8	-	-	-	-	-	-	-	-	-	-	
Feb-22	24	8	-	-	-	-	-	-	-	-	-	-	
Mar-22	10	8	-	-	-	-	-	-	-	-	-	-	
Apr-22	13	9	-	-	-	-	-	-	-	-	-	-	
May-22	26	17	-	-	-	-	-	-	-	-	-	-	
Jun-22	27	18	-	-	-	-	-	-	-	-	-	-	
Jul-21	6	17	-	-	-	-	-	-	-	-	-	-	
Aug-21	12	17	-	-	-	-	48	27	-	-	48	75	
Sep-21	8	17	-	-	-	-	-	-	-	-	-	-	
Oct-21	12	8	-	-	-	-	-	-	-	-	-	-	
Nov-21	24	9	-	-	-	-	-	-	-	-	-	-	
Dec-21	27	18	-	-	-	-	-	-	-	-	-	-	
			-	-	-	-	48	27	-	-	48	75	

PacifiCorp
Washington 2023 General Rate Case
JAM INPUT TEMPLATE
COINCIDENT PEAKS

= equals

			LOADS FOR JURISDICTIONAL ALLOCATION (CP) - Prior to Temperature Adjustment									
			Non-FERC						FERC			
Month	Day	Time	CA	OR	WA	E. WY	UT	ID	W. WY	UT	NET UT	Total
Jan-22	27	8	147	2,549	720	1,004	3,313	477	138	3	3,310	8,349
Feb-22	24	8	162	2,652	757	1,093	3,488	399	141	3	3,485	8,691
Mar-22	10	8	133	2,409	734	1,077	3,265	440	142	3	3,262	8,199
Apr-22	13	9	118	2,231	624	967	3,272	413	134	3	3,268	7,759
May-22	26	17	117	1,723	519	913	3,962	513	121	2	3,960	7,869
Jun-22	27	18	130	2,442	779	1,005	4,746	660	131	4	4,742	9,893
Jul-21	6	17	145	2,543	839	1,080	4,991	625	135	4	4,986	10,357
Aug-21	12	17	142	2,694	765	1,100	4,896	519	133	4	4,892	10,249
Sep-21	8	17	112	2,229	727	1,011	4,414	482	138	4	4,410	9,113
Oct-21	12	8	120	2,105	610	914	3,080	358	137	2	3,078	7,324
Nov-21	24	9	129	2,251	638	979	3,116	362	136	3	3,113	7,611
Dec-21	27	18	139	2,555	783	1,048	3,561	457	135	4	3,557	8,677
			1,593	28,384	8,494	12,191	46,103	5,706	1,619	40	46,064	104,090

+ plus

			Adjustment for Coincident System Peaks Temperature Adjustment									
			Non-FERC						FERC			
Month	Day	Time	CA	OR	WA	E. WY	UT	ID	W. WY	UT	NET UT	Total
Jan-22	27	8	7	71	(49)	8	63	(11)	1	-	63	88
Feb-22	24	8	(5)	(94)	(49)	(21)	(59)	(14)	(2)	-	(59)	(245)
Mar-22	10	8	4	36	(16)	(43)	(85)	(0)	(4)	-	(85)	(109)
Apr-22	13	9	(7)	(134)	(63)	(23)	(38)	(15)	(2)	-	(38)	(283)
May-22	26	17	1	140	74	15	(173)	107	0	-	(173)	165
Jun-22	27	18	(1)	(171)	3	2	(249)	7	0	-	(249)	(410)
Jul-21	6	17	(0)	(81)	(45)	(21)	(88)	(48)	(1)	-	(88)	(285)
Aug-21	12	17	(1)	(243)	(50)	9	(22)	23	0	-	(22)	(284)
Sep-21	8	17	0	(45)	10	(16)	(43)	(18)	(0)	-	(43)	(112)
Oct-21	12	8	6	81	16	13	49	4	1	-	49	170
Nov-21	24	9	5	134	50	33	55	13	3	-	55	294
Dec-21	27	18	7	55	(15)	17	45	17	2	-	45	128
			17	(253)	(135)	(28)	(546)	64	(2)	-	(546)	(884)

= equals

			NORMALIZED LOADS FOR JURISDICTIONAL ALLOCATION (CP)									
			Non-FERC						FERC			
Month	Day	Time	CA	OR	WA	E. WY	UT	ID	W. WY	UT	NET UT	Total
Jan-22	27	8	154	2,620	671	1,012	3,376	466	138	3	3,373	8,437
Feb-22	24	8	157	2,557	708	1,073	3,428	385	139	3	3,425	8,447
Mar-22	10	8	136	2,445	718	1,033	3,180	440	137	3	3,177	8,090
Apr-22	13	9	111	2,097	561	944	3,234	397	132	3	3,230	7,476
May-22	26	17	118	1,863	593	928	3,790	620	122	2	3,787	8,034
Jun-22	27	18	129	2,271	782	1,006	4,497	667	131	4	4,493	9,483
Jul-21	6	17	145	2,462	794	1,058	4,902	578	134	4	4,898	10,072
Aug-21	12	17	141	2,451	715	1,109	4,874	542	133	4	4,870	9,965
Sep-21	8	17	112	2,184	737	995	4,371	464	137	4	4,367	9,001
Oct-21	12	8	126	2,186	626	926	3,129	362	138	2	3,127	7,494
Nov-21	24	9	134	2,385	688	1,012	3,171	375	139	3	3,168	7,904
Dec-21	27	18	146	2,610	768	1,065	3,606	473	137	4	3,603	8,805
			1,609	28,131	8,359	12,162	45,557	5,770	1,618	40	45,517	103,207

SC Factor	1.5595%	27.2565%	8.0996%	11.7844%		5.5911%	1.5673%	0.0387%	44.1030%	100.0000%
SG Factor	1.5306%	26.5975%	7.9788%	12.2657%		5.7351%	1.6347%	0.0384%	44.2193%	100.0000%

PacifiCorp
Washington 2023 General Rate Case
JAM INPUT TEMPLATE
ENERGY

		METERED LOADS (MWH)									
		Non-FERC						FERC			
Year	Month	CA	OR	WA	E. WY	Total UT	ID	W. WY	UT	Net UT	Total
2022	1	79,162	1,419,395	478,256	727,441	2,293,870	309,600	100,150	2,057	2,291,813	5,407,874
2022	2	70,156	1,242,625	381,093	678,752	2,033,994	255,102	90,182	1,752	2,032,242	4,751,904
2022	3	69,435	1,232,254	356,953	708,468	2,119,505	273,360	95,938	2,015	2,117,491	4,855,913
2022	4	68,592	1,187,518	345,088	649,721	1,983,143	267,595	92,119	1,916	1,981,227	4,593,777
2022	5	74,004	1,127,064	323,840	654,500	2,055,370	342,454	89,248	1,580	2,053,790	4,666,479
2022	6	68,672	1,098,235	333,478	650,138	2,370,975	415,263	79,743	1,980	2,368,995	5,016,503
2021	7	86,201	1,352,288	448,936	734,133	2,962,469	460,826	93,543	2,217	2,960,252	6,138,395
2021	8	79,709	1,284,345	407,521	702,110	2,612,772	348,249	89,685	2,016	2,610,756	5,524,392
2021	9	62,535	1,091,566	352,665	654,784	2,287,735	266,101	85,838	1,646	2,286,089	4,801,224
2021	10	60,107	1,129,163	349,469	678,922	2,062,682	220,391	93,572	1,527	2,061,155	4,594,305
2021	11	65,584	1,193,160	376,162	661,480	2,044,750	254,078	91,088	1,563	2,043,188	4,686,302
2021	12	80,355	1,429,840	442,790	721,772	2,285,578	296,333	100,681	2,104	2,283,474	5,357,349
		864,511	14,787,453	4,596,250	8,222,221	27,112,845	3,709,351	1,101,788	22,373	27,090,472	60,394,419

(less)

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

		Non-FERC						FERC			
Year	Month	CA	OR	WA	E. WY	UT	ID	W. WY	UT	NET UT	Total
2022	1	-	-	-	-	(15,877)	-	-	-	(15,877)	(15,877)
2022	2	-	-	-	-	(12,101)	-	-	-	(12,101)	(12,101)
2022	3	-	-	-	-	(15,405)	-	-	-	(15,405)	(15,405)
2022	4	-	-	-	-	(17,800)	-	-	-	(17,800)	(17,800)
2022	5	-	-	-	-	(18,966)	-	-	-	(18,966)	(18,966)
2022	6	-	-	-	-	(23,301)	-	-	-	(23,301)	(23,301)
2021	7	-	-	-	-	(13,781)	-	-	-	(13,781)	(13,781)
2021	8	-	-	-	-	(13,890)	-	-	-	(13,890)	(13,890)
2021	9	-	-	-	-	(15,012)	-	-	-	(15,012)	(15,012)
2021	10	-	-	-	-	(11,681)	-	-	-	(11,681)	(11,681)
2021	11	-	-	-	-	(11,418)	-	-	-	(11,418)	(11,418)
2021	12	-	-	-	-	(14,770)	-	-	-	(14,770)	(14,770)
		-	-	-	-	(184,003)	-	-	-	(184,003)	(184,003)

= equals

LOADS SERVED FROM COMPANY RESOURCES (NPC)

		Non-FERC						FERC			
Year	Month	CA	OR	WA	E. WY	UT	ID	W. WY	UT	Net UT	Total
2022	1	79,162	1,419,395	478,256	727,441	2,277,993	309,600	100,150	2,057	2,275,936	5,391,997
2022	2	70,156	1,242,625	381,093	678,752	2,021,893	255,102	90,182	1,752	2,020,141	4,739,803
2022	3	69,435	1,232,254	356,953	708,468	2,104,100	273,360	95,938	2,015	2,102,086	4,840,508
2022	4	68,592	1,187,518	345,088	649,721	1,965,343	267,595	92,119	1,916	1,963,427	4,575,977
2022	5	74,004	1,127,064	323,840	654,500	2,036,404	342,454	89,248	1,580	2,034,824	4,647,513
2022	6	68,672	1,098,235	333,478	650,138	2,347,675	415,263	79,743	1,980	2,345,694	4,993,203
2021	7	86,201	1,352,288	448,936	734,133	2,948,688	460,826	93,543	2,217	2,946,471	6,124,614
2021	8	79,709	1,284,345	407,521	702,110	2,598,882	348,249	89,685	2,016	2,596,866	5,510,502
2021	9	62,535	1,091,566	352,665	654,784	2,272,723	266,101	85,838	1,646	2,271,077	4,786,212
2021	10	60,107	1,129,163	349,469	678,922	2,051,001	220,391	93,572	1,527	2,049,474	4,582,625
2021	11	65,584	1,193,160	376,162	661,480	2,033,333	254,078	91,088	1,563	2,031,770	4,674,885
2021	12	80,355	1,429,840	442,790	721,772	2,270,808	296,333	100,681	2,104	2,268,704	5,342,579
		864,511	14,787,453	4,596,250	8,222,221	26,928,842	3,709,351	1,101,788	22,373	26,906,469	60,210,417

+ plus

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

		Non-FERC						FERC			
Year	Month	CA	OR	WA	E. WY	UT	ID	W. WY	UT	Net UT	Total
2022	1	-	-	-	-	15	14	-	-	15	28
2022	2	-	-	-	-	87	27	-	-	87	114
2022	3	-	-	-	-	68	54	-	-	68	122
2022	4	-	-	-	-	107	71	-	-	107	178
2022	5	-	-	-	-	29	44	-	-	29	73
2022	6	-	-	-	-	38	66	-	-	38	104
2021	7	-	-	-	-	191	3,159	-	-	191	3,351
2021	8	-	-	-	-	559	1,083	-	-	559	1,642
2021	9	-	-	-	-	270	583	-	-	270	853
2021	10	-	-	-	-	117	55	-	-	117	172
2021	11	-	-	-	-	117	86	-	-	117	203
2021	12	-	-	-	-	125	1,338	-	-	125	1,462
		-	-	-	-	1,723	6,580	-	-	1,723	8,303

PacifiCorp
Washington 2023 General Rate Case
JAM INPUT TEMPLATE
ENERGY

= equals

		NORMALIZED LOADS SERVED FROM COMPANY RESOURCES (NPC) - Prior to Temperature Adjustment									
		Non-FERC							FERC		Total
Year	Month	CA	OR	WA	E. WY	UT	ID	W. WY	UT	UT	Total
2022	1	79,162	1,419,395	478,256	727,441	2,278,008	309,614	100,150	2,057	2,275,951	5,392,026
2022	2	70,156	1,242,625	381,093	678,752	2,021,980	255,129	90,182	1,752	2,020,227	4,739,917
2022	3	69,435	1,232,254	356,953	708,468	2,104,168	273,414	95,938	2,015	2,102,154	4,840,630
2022	4	68,592	1,187,518	345,088	649,721	1,965,450	267,666	92,119	1,916	1,963,534	4,576,154
2022	5	74,004	1,127,064	323,840	654,500	2,036,433	342,498	89,248	1,580	2,034,853	4,647,586
2022	6	68,672	1,098,235	333,478	650,138	2,347,713	415,328	79,743	1,980	2,345,732	4,993,307
2021	7	86,201	1,352,288	448,936	734,133	2,948,879	463,985	93,543	2,217	2,946,663	6,127,965
2021	8	79,709	1,284,345	407,521	702,110	2,599,441	349,332	89,685	2,016	2,597,425	5,512,144
2021	9	62,535	1,091,566	352,665	654,784	2,272,993	266,683	85,838	1,646	2,271,347	4,787,065
2021	10	60,107	1,129,163	349,469	678,922	2,051,118	220,446	93,572	1,527	2,049,591	4,582,797
2021	11	65,584	1,193,160	376,162	661,480	2,033,449	254,165	91,088	1,563	2,031,887	4,675,088
2021	12	80,355	1,429,840	442,790	721,772	2,270,933	297,671	100,681	2,104	2,268,829	5,344,041
		864,511	14,787,453	4,596,250	8,222,221	26,930,565	3,715,932	1,101,788	22,373	26,908,192	60,218,720

+ plus

Temperature Adjustment for Energy

		Non-FERC							FERC		Total
Year	Month	CA	OR	WA	E. WY	UT	ID	W. WY	UT	UT	Total
2022	1	2,127	24,179	(28,852)	1,779	13,317	(5,547)	178	-	13,317	7,181
2022	2	(1,095)	(748)	(6,680)	(4,905)	(14,238)	(7,548)	(492)	-	(14,238)	(35,707)
2022	3	1,699	36,307	11,415	(4,406)	(10,207)	(23)	(423)	-	(10,207)	34,361
2022	4	(2,208)	(33,873)	(20,044)	(5,642)	5,375	(4,936)	(586)	-	5,375	(61,915)
2022	5	(650)	3,532	5,930	1,332	12,168	13,060	(17)	-	12,168	35,355
2022	6	60	(7,998)	8,301	300	(77,625)	2,866	15	-	(77,625)	(74,082)
2021	7	(657)	(73,264)	(34,424)	(5,960)	(144,963)	(32,328)	(176)	-	(144,963)	(291,771)
2021	8	(147)	(39,357)	(4,322)	4,600	50,340	11,209	139	-	50,340	22,462
2021	9	14	(10,593)	4,001	(3,654)	(50,641)	(7,042)	(92)	-	(50,641)	(68,006)
2021	10	145	10,468	4,902	2,654	838	3,292	243	-	838	22,543
2021	11	2,743	63,701	22,643	10,962	28,660	5,558	1,107	-	28,660	135,374
2021	12	400	20,638	13,242	11,060	34,674	7,757	1,115	-	34,674	88,887
		2,429	(7,010)	(23,888)	8,119	(152,301)	(13,681)	1,012	-	(152,301)	(185,321)

= equals

		NORMALIZED LOADS FOR JURISDICTIONAL ALLOCATION (MWH)									
		Non-FERC							FERC		Total
Year	Month	CA	OR	WA	E. WY	UT	ID	W. WY	UT	UT	Total
2022	1	81,289	1,443,573	449,404	729,220	2,291,325	304,067	100,329	2,057	2,289,268	5,399,207
2022	2	69,061	1,241,877	374,413	673,846	2,007,741	247,581	89,690	1,752	2,005,989	4,704,209
2022	3	71,134	1,268,561	368,368	704,062	2,093,961	273,391	95,515	2,015	2,091,946	4,874,991
2022	4	66,384	1,153,645	325,044	644,079	1,970,825	262,730	91,533	1,916	1,968,909	4,514,240
2022	5	73,354	1,130,596	329,769	655,832	2,048,601	355,558	89,231	1,580	2,047,021	4,682,941
2022	6	68,732	1,090,237	341,779	650,438	2,270,088	418,194	79,758	1,980	2,268,107	4,919,224
2021	7	85,544	1,279,024	414,512	728,174	2,803,917	431,657	93,367	2,217	2,801,700	5,836,193
2021	8	79,562	1,244,987	403,199	706,710	2,649,781	360,541	89,825	2,016	2,647,765	5,534,606
2021	9	62,549	1,080,973	356,666	651,130	2,222,352	259,642	85,747	1,646	2,220,706	4,719,059
2021	10	60,251	1,139,631	354,371	681,576	2,051,957	223,739	93,815	1,527	2,050,429	4,605,340
2021	11	68,327	1,256,861	398,805	672,442	2,062,110	259,723	92,195	1,563	2,060,547	4,810,461
2021	12	80,755	1,450,478	456,032	732,832	2,305,607	305,428	101,797	2,104	2,303,502	5,432,928
		866,940	14,780,443	4,572,362	8,230,340	26,778,264	3,702,250	1,102,799	22,373	26,755,892	60,033,399

SE Factor	1.4441%	24.6204%	7.6164%	13.7096%		6.1670%	1.8370%	0.0373%	44.5683%	100.0000%
CAEW Factor	4.2876%	73.0991%	22.6134%	0.0000%		0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
CAEE Factor	0.0000%	0.0000%	0.0000%	20.6722%		9.2989%	2.7699%	0.0562%	67.2028%	100.0000%

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JAM INPUT TEMPLATE
WEST CONTROL AREA COINCIDENT PEAKS

			= equals										
			LOADS FOR JURISDICTIONAL ALLOCATION (CP) - Prior to Temperature Adjustment										
			Non-FERC							FERC		NET UT	Total
Month	Day	Time	CA	OR	WA	E. WY	UT	ID	W. WY	UT	NET UT	Total	
Jan-22	26	8	145	2,509	727	1,054	3,643	464	141	3	3,639	8,682	
Feb-22	25	8	155	2,685	823	1,045	3,622	452	143	3	3,619	8,925	
Mar-22	10	8	133	2,409	734	1,090	3,418	422	135	3	3,415	8,340	
Apr-22	6	8	127	2,230	610	967	3,332	413	134	3	3,329	7,813	
May-22	25	18	118	1,788	514	913	4,109	631	121	2	4,107	8,196	
Jun-22	27	18	130	2,442	779	1,005	4,984	745	131	4	4,980	10,216	
Jul-21	29	17	134	2,593	830	1,121	5,581	755	136	4	5,576	11,150	
Aug-21	11	18	141	2,719	839	1,059	5,214	597	130	4	5,210	10,700	
Sep-21	8	18	113	2,243	729	1,036	4,902	491	120	4	4,898	9,633	
Oct-21	12	8	120	2,105	610	956	3,483	314	127	2	3,481	7,716	
Nov-21	17	8	131	2,276	679	981	3,385	429	133	3	3,383	8,014	
Dec-21	27	18	139	2,555	783	1,023	3,681	462	144	3	3,677	8,786	
			1,586	28,555	8,656	12,250	49,355	6,174	1,595	41	49,314	108,172	
			+ plus										
			Adjustment for Coincident System Peaks Temperature Adjustment										
			Non-FERC							FERC		NET UT	Total
Month	Day	Time	CA	OR	WA	E. WY	UT	ID	W. WY	UT	NET UT	Total	
Jan-22	26	8	6	129	(46)	4	8	(10)	0	-	8	91	
Feb-22	25	8	(2)	(84)	(53)	(27)	(8)	(16)	(3)	-	(8)	(193)	
Mar-22	10	8	4	36	(16)	(31)	(74)	(0)	(3)	-	(74)	(85)	
Apr-22	6	8	(2)	(32)	(44)	(23)	(38)	(15)	(2)	-	(38)	(159)	
May-22	25	18	1	145	63	15	(173)	107	0	-	(173)	160	
Jun-22	27	18	(1)	(171)	3	2	(249)	7	0	-	(249)	(410)	
Jul-21	29	17	0	11	(67)	4	(124)	(55)	0	-	(124)	(231)	
Aug-21	11	18	(1)	(256)	(50)	10	(7)	26	0	-	(7)	(278)	
Sep-21	8	18	0	(45)	10	(4)	(127)	(27)	(0)	-	(127)	(193)	
Oct-21	12	8	6	81	16	(2)	(65)	18	(0)	-	(65)	54	
Nov-21	17	8	6	143	60	13	18	10	1	-	18	251	
Dec-21	27	18	7	55	(15)	20	73	19	2	-	73	161	
			24	10	(139)	(20)	(768)	64	(4)	-	(768)	(831)	
			= equals										
			NORMALIZED LOADS FOR JURISDICTIONAL ALLOCATION (CP)										
			Non-FERC							FERC		NET UT	Total
Month	Day	Time	CA	OR	WA	E. WY	UT	ID	W. WY	UT	NET UT	Total	
Jan-22	26	8	151	2,639	681	1,057	3,650	454	142	3	3,647	8,773	
Feb-22	25	8	153	2,602	770	1,018	3,614	436	140	3	3,611	8,732	
Mar-22	10	8	136	2,445	718	1,059	3,344	422	132	3	3,340	8,255	
Apr-22	6	8	125	2,198	566	944	3,294	397	132	3	3,290	7,654	
May-22	25	18	119	1,934	577	928	3,937	739	122	2	3,934	8,356	
Jun-22	27	18	129	2,271	782	1,006	4,735	751	131	4	4,731	9,805	
Jul-21	29	17	134	2,604	763	1,125	5,457	699	136	4	5,453	10,919	
Aug-21	11	18	140	2,463	789	1,069	5,207	624	130	4	5,203	10,423	
Sep-21	8	18	113	2,197	739	1,032	4,775	464	120	4	4,771	9,440	
Oct-21	12	8	126	2,186	626	954	3,418	332	127	2	3,416	7,769	
Nov-21	17	8	138	2,418	738	994	3,403	439	135	3	3,400	8,265	
Dec-21	27	18	146	2,610	768	1,043	3,754	481	146	3	3,750	8,947	
			1,610	28,566	8,517	12,230	48,587	6,239	1,592	41	48,546	107,341	
CACW			4.1602%	73.8269%	22.0129%	0.0000%		0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	
CACE			0.0000%	0.0000%	0.0000%	17.8160%		9.0878%	2.3189%	0.0592%	70.7181%	100.0000%	
CAGW			4.1921%	73.6449%	22.1630%	0.0000%		0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	
CAGE			0.0000%	0.0000%	0.0000%	18.5301%		9.1406%	2.4316%	0.0584%	69.8393%	100.0000%	

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	<u>TOTAL</u>	<u>California</u>	<u>Oregon</u>	<u>Washington</u>	<u>Wvo-PP&L</u>	<u>Utah</u>	<u>Idaho-UP&L</u>	<u>Wvo-UP&L</u>	<u>FERC</u>	<u>OTHER</u>	<u>NON-UTILITY</u>
TOTAL GROSS PLANT (LESS SO FACTOR)	29,666,272,031	613,579,663	7,553,853,412	2,101,731,079	3,481,776,668	13,621,209,906	1,757,792,676	527,923,948	8,404,678		
SO											
SYSTEM OVERHEAD FACTOR (SO)	100.0000%	2.0683%	25.4628%	7.0846%	11.7365%	45.9148%	5.9252%	1.7795%	0.0283%		
GROSS PLANT :											
PRODUCTION PLANT	12,336,576,485	149,425,175	2,614,693,092	785,849,396	1,643,642,192	6,121,918,368	799,269,200	216,607,588	5,171,474		0
Washington Expedited Rate Filing - June 2015	7,876,408,522	120,611,283	2,095,853,909	628,720,930	965,852,475	3,482,020,343	451,604,685	128,724,274	3,020,625		0
DISTRIBUTION PLANT	7,997,275,538	308,107,141	2,422,936,787	583,099,389	694,828,597	3,429,387,186	405,802,641	153,113,797	0		0
GENERAL PLANT	1,391,203,364	34,271,597	386,323,775	96,666,695	173,582,600	573,515,483	96,000,592	30,610,599	232,022		0
INTANGIBLE PLANT	866,528,185	17,746,231	238,185,953	64,193,177	97,964,536	382,476,701	52,619,257	13,134,639	207,691		0
TOTAL GROSS PLANT	30,467,992,095	630,161,427	7,757,993,516	2,158,529,586	3,575,870,399	13,989,318,082	1,805,296,375	542,190,898	8,631,812		0
GPS											
GROSS PLANT-SYSTEM FACTOR	100.0000%	2.0683%	25.4628%	7.0846%	11.7365%	45.9148%	5.9252%	1.7795%	0.0283%	0.0000%	
ACCUMULATED DEPRECIATION AND AMORTIZATION											
PRODUCTION PLANT	(3,760,919,334)	(42,070,089)	(739,808,241)	(223,587,724)	(509,102,148)	(1,930,137,322)	(249,645,387)	(66,374,129)	(1,597,271)	1,402,976	
TRANSMISSION PLANT	(2,049,807,317)	(31,395,396)	(545,557,706)	(163,658,322)	(251,328,519)	(906,071,479)	(117,514,006)	(33,495,878)	(786,009)	0	
DISTRIBUTION PLANT	(3,149,559,226)	(152,998,478)	(1,101,528,263)	(279,437,104)	(296,249,372)	(1,094,176,328)	(161,849,005)	(63,320,677)	0	0	
GENERAL PLANT	(552,019,648)	(11,836,359)	(157,990,646)	(44,619,845)	(65,892,177)	(222,604,461)	(37,420,868)	(11,564,902)	(90,389)	0	
INTANGIBLE PLANT	(570,661,562)	(12,386,958)	(166,004,967)	(43,891,898)	(61,653,591)	(244,515,983)	(33,292,280)	(8,784,608)	(131,276)	0	
	(10,082,967,087)	(250,687,282)	(2,710,889,823)	(755,194,894)	(1,184,225,807)	(4,397,505,573)	(599,721,547)	(183,540,193)	(2,604,947)	1,402,976	
NET PLANT	20,385,025,007	379,474,145	5,047,103,693	1,403,334,693	2,391,644,592	9,591,812,509	1,205,574,829	358,650,705	6,026,865	1,402,976	
SNP											
SYSTEM NET PLANT FACTOR (SNP)	100.0000%	1.8615%	24.7589%	6.8841%	11.7324%	47.0532%	5.9140%	1.7594%	0.0296%	0.0069%	
DISTRIBUTION :											
DISTRIBUTION PLANT - PACIFIC											
S	4,008,971,914	308,107,141	2,422,936,787	583,099,389	694,828,597	0	0	0	0		
LESS ACCUMULATED DEPRECIATION											
S	(1,830,213,217)	(152,998,478)	(1,101,528,263)	(279,437,104)	(296,249,372)	0	0	0	0		
	2,178,758,697	155,108,663	1,321,408,524	303,662,285	398,579,225	0	0	0	0		
DNPDP											
DIVISION NET PLANT DISTRIBUTION PACIFIC	100.0000%	7.1191%	60.6496%	13.9374%	18.2939%	0.0000%	0.0000%	0.0000%	0.0000%		
DISTRIBUTION PLANT - UTAH											
S	3,988,303,625	0	0	0	0	3,429,387,186	405,802,641	153,113,797	0		
LESS ACCUMULATED DEPRECIATION											
S	(1,319,346,010)	0	0	0	0	(1,094,176,328)	(161,849,005)	(63,320,677)	0		
	2,668,957,615	0	0	0	0	2,335,210,858	243,953,636	89,793,121	0		
DNPDU											
DIVISION NET PLANT DISTRIBUTION UTAH	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	87.4952%	9.1404%	3.3644%	0.0000%		
TOTAL NET DISTRIBUTION PLANT	4,847,716,312	155,108,663	1,321,408,524	303,662,285	398,579,225	2,335,210,858	243,953,636	89,793,121	0		
DNPD & SNPD											
SYSTEM NET PLANT DISTRIBUTION	100.0000%	3.1996%	27.2584%	6.2640%	8.2220%	48.1714%	5.0323%	1.8523%	0.0000%		

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	<u>TOTAL</u>	<u>California</u>	<u>Oregon</u>	<u>Washington</u>	<u>Wyo-PP&L</u>	<u>Utah</u>	<u>Idaho-UP&L</u>	<u>Wyo-UP&L</u>	<u>FERC</u>	<u>OTHER</u>	<u>NON-UTILITY</u>
Jim Bridger Plant Allocation:											
West Control Area		100.00%									
East Control Area		0.00%									
JBG		4.1921%	73.6449%	22.1630%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%		
JBE		4.2876%	73.0991%	22.6134%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%		
TRANSMISSION :											
TRANSMISSION PLANT											
JBG	0	0	0	0	0	0	0	0	0	0	0
DGU	0	0	0	0	0	0	0	0	0	0	0
CAGW	1,945,873	81,573	1,433,037	431,263	0	0	0	0	0	0	0
CAGE	(47,828)	0	0	0	(8,863)	(33,403)	(4,372)	(1,163)	(28)		
SG	7,874,510,477	120,529,710	2,094,420,872	628,289,666	965,861,337	3,482,053,746	451,609,057	128,725,437	3,020,652		
	7,876,408,522	120,611,283	2,095,853,909	628,720,930	965,852,475	3,482,020,343	451,604,685	128,724,274	3,020,625		
LESS ACCUMULATED DEPRECIATION											
DGP	0	0	0	0	0	0	0	0	0	0	0
JBG	0	0	0	0	0	0	0	0	0	0	0
CAGW	(766,757)	(32,143)	(564,677)	(169,936)	0	0	0	0	0	0	0
CAGE	0	0	0	0	0	0	0	0	0	0	0
SG	(2,049,040,560)	(31,363,253)	(544,993,029)	(163,488,386)	(251,328,519)	(906,071,479)	(117,514,006)	(33,495,878)	(786,009)		
	(2,049,807,317)	(31,395,396)	(545,557,706)	(163,658,322)	(251,328,519)	(906,071,479)	(117,514,006)	(33,495,878)	(786,009)		
TOTAL NET TRANSMISSION PLANT	5,826,601,206	89,215,887	1,550,296,202	465,062,607	714,523,956	2,575,948,864	334,090,679	95,228,396	2,234,615		
SNPT											
SYSTEM NET PLANT TRANSMISSION	100.0000%	1.5312%	26.6072%	7.9817%	12.2631%	44.2101%	5.7339%	1.6344%	0.0384%		
WRG	100.0000%	1.5142%	26.6006%	8.0053%	11.8370%	44.6133%	5.8390%	1.5533%	0.0373%		
WRE	100.0000%	1.5487%	26.4035%	8.1680%	13.2053%	42.9291%	5.9402%	1.7694%	0.0359%		
Total Electric Billings	2,089,773	47,931	641,204	140,913	132,792	1,021,427	88,650	16,856	0		
CN											
Customer System factor - CN		2.2936%	30.6829%	6.7430%	6.3544%	48.8774%	4.2421%	0.8066%	0.0000%		

CIAC	Customer Adv.	
	Received	Factor %
Contributions in Aid of Construction		
Oregon	27.3	27.2584%
Washington - Other	6.3	6.2640%
Washington - SWIFT	-	0.0000%
Idaho - PPL	-	0.0000%
Idaho - UPL	5.0	5.0323%
Montana	-	0.0000%
Wyoming PPL	8.2	8.2220%
Wyoming UPL	1.9	1.8523%
California	3.2	3.1996%
Utah	48.2	48.1714%
Total	100	100.0000%

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			<u>TOTAL</u>	<u>California</u>	<u>Oregon</u>	<u>Washington</u>	<u>Wyo-PP&L</u>	<u>Utah</u>	<u>Idaho-UP&L</u>	<u>Wyo-UP&L</u>	<u>FERC</u>	<u>OTHER</u>	<u>NON-UTILITY</u>
Account 904 Balance			16,946,032	584,129	6,697,241	2,309,276	1,352,549	5,692,307	310,280	249	0		
BADDEBT			100.0000%	3.4470%	39.5210%	13.6272%	7.9815%	33.5908%	1.8310%	0.0015%	0.0000%		
Account 182.22													
Pre-merger	(101)	CAGW	17,094,202	716,603	12,589,014	3,788,585	0	0	0	0	0		
		(108) CAGW	(8,434,030)	(353,561)	(6,211,236)	(1,869,233)	0	0	0	0	0		
Post-merger	(101)	CAGW	3,485,613	146,120	2,566,977	772,516	0	0	0	0	0		
		(108) CAGW	(240,609)	(10,087)	(177,196)	(53,326)	0	0	0	0	0		
		(107) CAGW	1,778,549	74,558	1,309,811	394,180	0	0	0	0	0		
		(120) CAEW	1,975,759	84,712	1,444,261	446,785	0	0	0	0	0		
		(228) CAGW	7,220,849	302,704	5,317,790	1,600,356	0	0	0	0	0		
		(228) CAGW	1,472,376	61,723	1,084,330	326,322	0	0	0	0	0		
		(228) SNNP	3,531,000	148,022	2,600,403	782,575	0	0	0	0	0		
		(228) CAEW	1,743,025	74,734	1,274,135	394,156	0	0	0	0	0		
Total Acct 182.22			29,626,734	1,245,529	21,798,289	6,582,916	0	0	0	0	0		
Revised Study	(228)	SNNP	112,680	4,724	82,983	24,973	0	0	0	0	0		
		(228) CAEW	941,950	40,387	688,557	213,006	0	0	0	0	0		
December 1993 Adj.			1,054,630	45,111	771,540	237,980	0	0	0	0	0		
Adjusted Acct 182.22			30,681,364	1,290,639	22,569,829	6,820,896	0	0	0	0	0		
TROJP			100.0000%	4.2066%	73.5620%	22.2314%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%		
Trojan Plant Allocator													
Account 228.42													
Plant - Premerger		CAGW	7,220,849	302,704	5,317,790	1,600,356	0	0	0	0	0		
- Postmerger		CAGW	1,472,376	61,723	1,084,330	326,322	0	0	0	0	0		
Storage Facility		CAEW	1,743,025	74,734	1,274,135	394,156	0	0	0	0	0		
Transition Costs		SNNP	3,531,000	148,022	2,600,403	782,575	0	0	0	0	0		
Total Acct 228.42			13,967,250	587,183	10,276,658	3,103,409	0	0	0	0	0		
Transition Costs		SNNP	112,680	4,724	82,983	24,973	0	0	0	0	0		
Storage Facility		CAEW	941,950	40,387	688,557	213,006	0	0	0	0	0		
December 1993 Adj.			1,054,630	45,111	771,540	237,980	0	0	0	0	0		
Adjusted Acct 228.42			15,021,880	632,294	11,048,197	3,341,389	0	0	0	0	0		
TROJD			100.0000%	4.2092%	73.5474%	22.2435%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%		
DITEXP:													
Pre-Merger - PPL													
Prod / Hydro	S		(1,056,402)	(60,295)	(417,111)	(228,745)	(260,185)	(90,066)	0	0	0	0	0
Transmission	S		(699,861)	(26,627)	(376,521)	(102,071)	(164,842)	(29,800)	0	0	0	0	0
Distribution	S		(3,922,740)	(223,775)	(2,577,335)	(355,880)	(765,750)	0	0	0	0	0	0
General	S		54,047	65	34,496	85	12,227	6,994	6	157	17	0	0
Mining	S		721	12	187	57	101	297	41	24	2	0	0
Malin	S		3,387,251	0	0	0	0	0	0	0	0	0	3,387,251
Non Utility	NUTIL		(388)	0	(39)	(349)	0	0	0	0	0	0	0
Total PPL			(2,237,372)	(310,620)	(3,336,323)	(686,903)	(1,178,449)	(112,575)	47	181	19	0	3,387,251

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		<u>TOTAL</u>	<u>California</u>	<u>Oregon</u>	<u>Washington</u>	<u>Wyo-PP&L</u>	<u>Utah</u>	<u>Idaho-UP&L</u>	<u>Wyo-UP&L</u>	<u>FERC</u>	<u>OTHER</u>	<u>NON-UTILITY</u>
Pre-Merger - UPL												
Prod / Hydro	S	(4,823,168)	0	0	0	0	(3,707,663)	(809,239)	(270,040)	(36,226)	0	0
Transmission	S	(2,083,110)	0	0	0	0	(1,709,957)	(267,589)	(92,917)	(12,647)	0	0
Distribution	S	(5,457,960)	15	134	31	30	(4,681,868)	(536,029)	(240,273)	0	0	0
General	S	(59,061)	(539)	(349)	(1,669)	(324)	(88,257)	21,820	9,908	349	0	0
Mining	S	1,919	32	496	152	269	791	109	63	7	0	0
Total UPL		(12,421,380)	(492)	281	(1,486)	(25)	(10,186,954)	(1,590,928)	(593,259)	(48,517)	0	0
Post-Merger (Vintages beginning 2006 and forward except for WCA which is 2007 and forward)												
Prod / Other Prod	S	22,041,634	372,693	6,013,248	1,919,172	2,758,679	9,109,628	1,157,513	630,019	80,682	0	0
Cholla Unit 4	S	3,422,708	57,585	973,127	0	442,538	1,360,837	181,116	100,392	12,175	0	294,938
Gadsby Unit 4, 5 & 6	S	1,465,964	23,515	374,158	0	155,202	685,807	65,398	27,891	6,637	0	127,356
Hydro-PPL	S	77,410	(631)	3,732	9,340	3,053	47,208	9,102	4,933	673	0	0
Hydro-UPL	S	309,559	5,214	85,691	26,009	38,973	128,143	15,816	8,580	1,133	0	0
Transmission	S	13,008,951	184,063	3,876,777	1,066,791	1,709,461	5,212,884	566,921	343,357	48,697	0	0
Distribution	S	87,154,330	2,855,544	24,981,969	5,828,569	6,355,775	41,301,473	4,318,893	1,511,951	0	0	156
General/ Intangibles	S	3,104,242	59,832	837,050	26,411	537,549	1,313,022	203,416	112,613	16,158	0	(1,809)
Mining	S	(979,619)	(8,749)	(382,296)	(32,229)	(172,141)	(340,946)	(18,572)	(21,211)	(3,475)	0	0
WCA - CAEE 2007+	S	7,799,227	107,703	2,029,405	0	1,100,841	3,264,010	370,239	257,954	26,738	0	642,337
WCA - CAGE 2007+	S	564,417,269	9,731,268	154,878,752	0	70,704,915	234,453,239	28,187,740	15,689,571	2,071,777	0	48,700,007
WCA - CAGW 2007+	S	50,474,433	867,789	13,963,087	11,222,486	6,374,172	20,989,748	2,585,361	1,409,898	186,894	0	(7,125,002)
WCA_CAGW 2007+ -Marengo	S	0	0	0	0	0	0	0	0	0	0	0
WCA CAGW 2007+ -Goodnoe	S	0	0	0	0	0	0	0	0	0	0	0
WCA - General 2007+	S	23,000,572	556,083	7,031,086	2,028,958	2,756,159	8,726,628	1,269,523	545,788	32,115	0	54,232
WCA - JBG 2007+	S	16,198,410	291,155	4,501,126	3,398,213	2,054,780	6,825,260	817,511	456,101	60,206	0	(2,205,942)
Oregon Extra Book Depreciation	S	(4,112,460)	0	(4,112,460)	0	0	0	0	0	0	0	0
Non Utility	NUTIL	26,426	0	0	0	0	0	0	0	0	0	26,426
Total Post Merger		787,409,056	15,103,064	215,054,452	25,493,720	94,819,956	333,076,941	39,729,977	21,077,837	2,540,410	0	40,512,699
Total Deferred Taxes		772,750,304	14,791,952	211,718,410	24,805,331	93,641,482	322,777,412	38,139,096	20,484,759	2,491,912	0	43,899,950
Percentage of Total (DITEXP)		100.0000%	1.9142%	27.3980%	3.2100%	12.1179%	41.7699%	4.9355%	2.6509%	0.3225%	0.0000%	5.6810%
<u>DITBAL:</u>												
Total PPL - Pre-Merger		0	0	0	0	0	0	0	0	0	0	0
Total UPL - Pre-Merger		0	0	0	0	0	0	0	0	0	0	0

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	<u>TOTAL</u>	<u>California</u>	<u>Oregon</u>	<u>Washington</u>	<u>Wyo-PP&L</u>	<u>Utah</u>	<u>Idaho-UP&L</u>	<u>Wyo-UP&L</u>	<u>FERC</u>	<u>OTHER</u>	<u>NON-UTILITY</u>	
Total Post Merger	3,045,526,111	66,837,269	750,503,840	206,762,647	369,523,189	1,361,067,956	178,579,923	74,498,001	6,516,606	0	31,236,680	
Total Deferred Taxes	<u>3,045,526,111</u>	<u>66,837,269</u>	<u>750,503,840</u>	<u>206,762,647</u>	<u>369,523,189</u>	<u>1,361,067,956</u>	<u>178,579,923</u>	<u>74,498,001</u>	<u>6,516,606</u>	<u>0</u>	<u>31,236,680</u>	
Percentage of Total (DITBAL)	100.0000%	2.1946%	24.6428%	6.7891%	12.1333%	44.6907%	5.8637%	2.4461%	0.2140%	0.0000%	1.0257%	
<u>TAXDEPR</u>												
Total Schedule M Differences (PowerTax)	1,408,123,356	25,574,081	381,347,663	84,784,005	160,031,741	630,122,560	77,516,170	24,337,710	433,950	-	23,975,476	
Total	<u>1,408,123,356</u>	<u>25,574,081</u>	<u>381,347,663</u>	<u>84,784,005</u>	<u>160,031,741</u>	<u>630,122,560</u>	<u>77,516,170</u>	<u>24,337,710</u>	<u>433,950</u>	<u>0</u>	<u>23,975,476</u>	
TAXDEPR Factor	100.0000%	1.8162%	27.0820%	6.0211%	11.3649%	44.7491%	5.5049%	1.7284%	0.0308%	0.0000%	1.7027%	
<u>SCHMD</u>												
Depreciation Expense :												
Steam	Acct 403.1	342,084,577	3,757,662	65,997,405	19,860,121	48,056,382	181,014,422	23,688,326	6,307,667	151,526	(6,748,935)	0
Nuclear	Acct 403.2	0	0	0	0	0	0	0	0	0	0	0
Hydro	Acct 403.3	31,024,496	474,871	8,251,732	2,475,375	3,805,362	13,718,816	1,779,278	507,161	11,901	0	0
Other	Acct 403.4	218,926,486	3,087,652	53,822,791	16,160,816	27,636,431	101,290,321	13,179,001	3,662,782	86,691	0	0
Transmission	Acct 403.5	136,429,973	2,089,173	36,303,424	10,890,418	16,729,747	60,312,879	7,822,350	2,229,662	52,321	0	0
Distribution	Acct 403.6	199,926,386	8,461,476	55,842,937	15,106,942	19,036,519	87,377,377	10,416,030	3,685,104	0	0	0
General	Acct 403.7&8	45,073,350	963,294	12,501,313	3,124,251	5,592,387	19,132,189	2,827,716	922,828	9,372	0	0
Mining	Acct 403.9	0	0	0	0	0	0	0	0	0	0	0
Experimental	Acct 403.4	0	0	0	0	0	0	0	0	0	0	0
Postmerger Hydro Step I Adjustment		0	0	0	0	0	0	0	0	0	0	0
Total Depreciation Expense :	973,465,268	18,834,128	232,719,602	67,617,925	120,856,829	462,846,004	59,712,702	17,315,203	311,810	(6,748,935)	0	
<u>SCHMDEXP</u>	100.0000%	1.9348%	23.9063%	6.9461%	12.4151%	47.5462%	6.1340%	1.7787%	0.0320%	-0.6933%	0.0000%	

Tab 12 - Historical Rate Base

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Historical Rate Base - AMA Method

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Description of Account Summary:	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	AMA Rate Base 12 ME Jun-22
Rate Base:														
Electric Plant in Service	2,232,152	2,243,179	2,245,948	2,249,513	2,256,360	2,261,499	2,265,721	2,268,387	2,270,908	2,273,339	2,277,245	2,287,614	2,293,547	2,263,547
Plant Held for Future Use	846	846	846	846	846	846	121	121	121	169	169	169	169	467
Misc Deferred Debits	8,747	8,841	9,023	9,477	9,876	10,017	10,166	10,430	10,565	10,965	11,160	11,429	6,393	9,960
Elec Plant Acq Adj	118	117	117	117	116	116	116	116	115	115	115	114	114	116
Pensions	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Prepayments	1,843	1,788	2,081	3,615	3,273	4,629	4,204	4,053	3,563	3,497	3,131	3,111	3,105	3,285
Fuel Stock	8,415	7,916	8,039	7,852	7,666	9,346	10,905	10,999	10,583	9,693	9,093	9,412	9,291	9,196
Material & Supplies	10,772	11,243	11,420	11,904	12,194	12,074	12,141	12,777	12,882	13,127	12,763	12,795	12,839	12,260
Working Capital	2,857	2,573	2,789	2,759	2,668	2,998	2,960	3,177	2,979	2,443	2,510	2,040	3,068	2,747
Weatherization Loans	3	3	3	3	3	3	3	3	3	3	3	3	3	3
Miscellaneous Rate Base	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Electric Plant	2,265,752	2,276,506	2,280,266	2,286,087	2,293,003	2,301,529	2,306,337	2,310,063	2,311,718	2,313,351	2,316,189	2,326,687	2,328,529	2,301,582
Rate Base Deductions:														
Accum Prov For Depr	(721,149)	(726,610)	(732,026)	(736,310)	(741,881)	(747,270)	(748,748)	(754,007)	(759,486)	(763,119)	(768,737)	(774,148)	(776,448)	(750,095)
Accum Prov For Amort	(54,635)	(54,974)	(55,197)	(55,263)	(55,499)	(55,829)	(55,533)	(55,852)	(56,183)	(56,525)	(56,758)	(57,109)	(57,442)	(55,897)
Accum Def Income Taxes	(153,225)	(155,001)	(156,505)	(158,094)	(159,631)	(161,260)	(162,861)	(164,045)	(164,983)	(165,647)	(166,699)	(167,686)	(166,996)	(161,877)
Unamortized ITC	(15)	(15)	(15)	(15)	(15)	(15)	(15)	(15)	(15)	(15)	(15)	(15)	(14)	(15)
Customer Adv for Const	(5,743)	(5,650)	(5,651)	(5,616)	(5,763)	(5,814)	(5,866)	(6,058)	(6,317)	(6,548)	(6,670)	(6,833)	(6,893)	(6,092)
Customer Service Deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Misc. Rate Base Deductions	(193,723)	(189,262)	(185,504)	(182,458)	(180,028)	(177,096)	(174,151)	(172,496)	(170,726)	(169,287)	(168,745)	(171,916)	(175,950)	(177,209)
Total Rate Base Deductions	(1,128,490)	(1,131,513)	(1,134,898)	(1,137,757)	(1,142,816)	(1,147,283)	(1,147,174)	(1,152,472)	(1,157,709)	(1,161,142)	(1,167,623)	(1,177,706)	(1,183,743)	(1,151,184)
Total Rate Base	1,137,262	1,144,993	1,145,368	1,148,330	1,150,187	1,154,245	1,159,163	1,157,591	1,154,009	1,152,209	1,148,565	1,148,981	1,144,786	1,150,398
310 Land and Land Rights														
DGP	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DGU	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SG	3,287	3,287	3,287	3,287	3,287	3,287	3,287	3,287	3,287	3,287	3,287	3,287	3,287	3,287
CAGW	396	396	396	396	396	396	396	396	396	396	396	396	396	396
CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
JBG	265	265	265	265	265	265	265	265	265	265	265	265	265	265
S	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	3,948	3,948	3,948	3,948	3,948	3,948	3,948	3,948	3,948	3,948	3,948	3,948	3,948	3,948
311 Structures and Improvements														
DGP	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DGU	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SG	674	674	674	674	674	674	676	676	676	677	677	677	677	676
CAGW	15,257	15,257	15,258	15,258	15,259	15,259	15,262	15,363	15,417	15,419	15,486	15,486	15,486	15,341
CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
JBG	33,390	33,390	33,389	33,387	33,387	33,387	33,387	33,387	33,391	33,393	33,451	33,501	33,501	33,408
CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	49,322	49,322	49,321	49,320	49,320	49,320	49,325	49,426	49,485	49,488	49,614	49,665	49,664	49,425
312 Boiler Plant Equipment														
DGP	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DGU	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SG	4,818	4,818	4,818	4,818	4,818	4,818	4,842	4,842	4,842	4,862	4,862	4,862	4,862	4,837
CAGW	27,207	27,207	27,207	27,207	27,207	27,207	27,207	27,346	27,383	27,385	27,471	27,362	27,362	27,289
CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
JBG	225,127	225,058	225,277	225,279	225,236	225,235	225,351	225,347	225,365	225,381	225,474	225,791	226,035	225,365
S	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	257,152	257,084	257,303	257,304	257,262	257,260	257,399	257,534	257,590	257,628	257,807	258,015	258,260	257,941

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Description of Account Summary:		Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	AMA Rate Base 12 ME Jun-22
314	Turbogenerator Units	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	DGP	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	DGU	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	SG	2,828	2,828	2,828	2,828	2,828	2,828	2,837	2,837	2,837	2,837	2,839	2,839	2,853	2,834
	CAGW	8,807	8,807	8,836	8,838	8,838	8,838	8,867	8,894	8,911	8,911	8,913	8,913	8,913	8,869
	CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	JBG	46,047	46,047	46,047	46,047	46,049	46,049	46,049	46,049	46,046	46,059	46,059	46,051	46,099	46,052
	CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		57,683	57,683	57,712	57,714	57,715	57,715	57,752	57,780	57,794	57,807	57,812	57,803	57,865	57,755
315	Accessory Electric Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	DGP	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	DGU	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	SG	683	683	683	683	683	683	683	683	683	683	683	683	683	683
	CAGW	2,151	2,154	2,154	2,154	2,154	2,154	2,154	2,172	2,178	2,178	2,189	2,189	2,189	2,167
	CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	JBG	13,795	13,791	13,791	13,789	13,789	13,789	13,789	13,789	13,789	13,789	13,789	13,840	13,840	13,796
	CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		16,628	16,628	16,628	16,626	16,626	16,626	16,626	16,644	16,650	16,650	16,661	16,712	16,712	16,646
316	Misc Power Plant Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	DGP	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	DGU	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	SG	111	111	111	111	111	111	111	111	112	114	114	114	114	112
	CAGW	96	96	96	96	96	96	96	104	104	104	104	104	104	100
	CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	JBG	1,279	1,279	1,279	1,279	1,272	1,272	1,272	1,272	1,272	1,272	1,272	1,337	1,337	1,283
	CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		1,486	1,486	1,486	1,486	1,479	1,479	1,479	1,487	1,488	1,490	1,490	1,554	1,554	1,494
317	Steam Plant ARO	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	S	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SP	Unclassified Steam Plant - Account 300	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	CAGW	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	SG	6,053	5,855	5,941	6,246	6,924	7,184	7,665	7,687	6,612	6,136	5,983	6,642	8,078	6,662
		6,053	5,855	5,941	6,246	6,924	7,184	7,665	7,687	6,612	6,136	5,983	6,642	8,078	6,662
Total Steam Production Plant		392,273	392,005	392,338	392,644	393,274	393,533	394,195	394,505	393,567	393,147	393,314	394,340	396,082	393,420
Summary of Steam Production Plant by Factor		-	-	-	-	-	-	-	-	-	-	-	-	-	-
	S	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	JBG	319,903	319,831	320,048	320,046	319,998	319,996	320,113	320,108	320,129	320,159	320,310	320,784	321,077	320,168
	JBE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	SG	18,454	18,256	18,342	18,647	19,325	19,585	20,100	20,122	19,049	18,596	18,445	19,105	20,554	19,090
	CAGW	53,915	53,918	53,948	53,950	53,951	53,951	53,982	54,275	54,390	54,392	54,559	54,451	54,450	54,163
	CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	SSGCH	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Steam Production Plant by Factor		392,273	392,005	392,338	392,644	393,274	393,533	394,195	394,505	393,567	393,147	393,314	394,340	396,082	393,420
320	Land and Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-

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Description of Account Summary:		Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	AMA Rate Base 12 ME Jun-22
	DGP	-													
	SG	-													
321	Structures and Improvements	-													
	DGP	-													
	SG	-													
322	Reactor Plant Equipment	-													
	DGP	-													
	SG	-													
323	Turbogenerator Units	-													
	DGP	-													
	SG	-													
324	Land and Land Rights	-													
	DGP	-													
	SG	-													
325	Misc. Power Plant Equipment	-													
	DGP	-													
	SG	-													
NP	Unclassified Nuclear Plant - Acct 300	-													
	SG	-													
Total Nuclear Production Plant		-													
Summary of Nuclear Production Plant by Factor		-													
	DGP	-													
	DGU	-													
	SG	-													
Total Nuclear Plant by Factor		-													
330	Land and Land Rights	-													
	SG-P	2,577	2,577	2,577	2,577	2,577	2,577	2,577	2,577	2,577	2,583	2,583	2,583	2,583	2,579
	SG-U	525	525	525	525	525	525	525	525	527	527	527	527	527	526
	CAGW	-													
	CAGE	-													
	SG	-													
	CAGE	-													
		3,102	3,102	3,102	3,102	3,102	3,102	3,102	3,102	3,104	3,109	3,109	3,109	3,109	3,105
331	Structures and Improvements	-													
	SG-P	21,478	21,477	21,486	21,488	21,489	21,529	21,646	21,648	21,713	21,757	21,865	21,868	21,855	21,636

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Description of Account Summary:		Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	AMA Rate Base 12 ME Jun-22
	SG-U	1,530	1,535	1,535	1,536	1,536	1,536	1,586	1,585	1,600	1,603	1,647	1,645	1,631	1,577
	CAGW	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	SG	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		<u>23,008</u>	<u>23,012</u>	<u>23,020</u>	<u>23,024</u>	<u>23,025</u>	<u>23,066</u>	<u>23,232</u>	<u>23,233</u>	<u>23,313</u>	<u>23,360</u>	<u>23,512</u>	<u>23,513</u>	<u>23,486</u>	<u>23,213</u>
332	Reservoirs, Dams & Waterways	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	SG-P	34,587	34,653	34,652	34,648	34,648	34,747	34,752	34,758	34,783	34,804	34,906	34,974	34,975	34,759
	SG-U	7,891	7,891	7,892	7,892	7,893	7,892	7,896	7,907	7,917	8,121	8,202	8,205	8,202	7,980
	CAGW	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	SG	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		<u>42,479</u>	<u>42,544</u>	<u>42,544</u>	<u>42,540</u>	<u>42,540</u>	<u>42,639</u>	<u>42,648</u>	<u>42,665</u>	<u>42,699</u>	<u>42,925</u>	<u>43,108</u>	<u>43,179</u>	<u>43,177</u>	<u>42,738</u>
333	Water Wheel, Turbines, & Generators	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	SG-P	7,653	7,653	7,653	7,654	7,697	7,693	7,694	7,694	7,696	7,701	7,740	7,740	7,740	7,693
	SG-U	4,015	4,015	4,015	4,039	4,039	4,039	4,039	4,042	4,048	4,060	4,066	4,066	4,066	4,042
	CAGW	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	SG	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		<u>11,668</u>	<u>11,668</u>	<u>11,668</u>	<u>11,693</u>	<u>11,735</u>	<u>11,732</u>	<u>11,732</u>	<u>11,736</u>	<u>11,744</u>	<u>11,760</u>	<u>11,806</u>	<u>11,806</u>	<u>11,806</u>	<u>11,735</u>
334	Accessory Electric Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	SG-P	5,705	5,705	5,705	5,705	5,705	5,719	5,765	5,759	5,783	5,798	5,803	5,808	5,814	5,751
	SG-U	1,160	1,160	1,160	1,160	1,160	1,160	1,160	1,165	1,166	1,167	1,168	1,168	1,168	1,163
	CAGW	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	SG	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		<u>6,864</u>	<u>6,864</u>	<u>6,864</u>	<u>6,865</u>	<u>6,865</u>	<u>6,878</u>	<u>6,925</u>	<u>6,924</u>	<u>6,948</u>	<u>6,965</u>	<u>6,972</u>	<u>6,976</u>	<u>6,983</u>	<u>6,914</u>
335	Misc. Power Plant Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	SG-P	191	191	191	191	191	191	191	191	191	191	191	191	191	191
	SG-U	14	14	14	14	14	14	14	14	14	14	14	14	13	14
	CAGW	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	SG	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		<u>205</u>	<u>205</u>	<u>205</u>	<u>205</u>	<u>205</u>	<u>205</u>	<u>205</u>	<u>205</u>	<u>205</u>	<u>205</u>	<u>204</u>	<u>204</u>	<u>204</u>	<u>205</u>
336	Roads, Railroads & Bridges	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	SG-P	1,852	1,852	1,852	1,852	1,852	1,852	1,852	1,852	1,859	1,861	1,866	1,866	1,866	1,856
	SG-U	245	245	245	245	245	245	245	245	249	249	250	250	250	247
	CAGW	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	SG	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		<u>2,096</u>	<u>2,096</u>	<u>2,096</u>	<u>2,096</u>	<u>2,096</u>	<u>2,096</u>	<u>2,096</u>	<u>2,096</u>	<u>2,108</u>	<u>2,110</u>	<u>2,117</u>	<u>2,117</u>	<u>2,117</u>	<u>2,103</u>
337	Hydro Plant ARO	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	S	-	-	-	-	-	-	-	-	-	-	-	-	-	-

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Description of Account Summary:		Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	AMA Rate Base 12 ME Jun-22
HP	Unclassified Hydro Plant - Acct 300	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	S	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	SG-U	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	CAGW	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	SG	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Hydraulic Plant		89,423	89,491	89,500	89,525	89,569	89,718	89,941	89,961	90,121	90,434	90,828	90,905	90,882	90,012
Summary of Hydraulic Plant by Factor		-	-	-	-	-	-	-	-	-	-	-	-	-	-
	S	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	SG	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	CAGW	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	SG-P	74,043	74,107	74,115	74,114	74,158	74,307	74,477	74,479	74,601	74,694	74,954	75,029	75,024	74,464
	SG-U	15,380	15,384	15,385	15,410	15,411	15,411	15,464	15,482	15,520	15,740	15,874	15,876	15,858	15,548
Total Hydraulic Plant by Factor		89,423	89,491	89,500	89,525	89,569	89,718	89,941	89,961	90,121	90,434	90,828	90,905	90,882	90,012
340	Land and Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	S	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	SG	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	SG-W	940	940	940	940	940	940	940	940	940	940	940	940	954	940
	CAGW	1,003	1,003	1,003	1,003	1,003	1,003	1,003	1,003	1,003	1,003	1,003	1,003	1,003	1,003
	CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		1,943	1,943	1,943	1,943	1,943	1,943	1,943	1,943	1,943	1,943	1,943	1,943	1,957	1,944
341	Structures and Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	SG	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	SG-W	7,631	7,774	7,778	7,781	7,784	7,783	7,785	7,786	7,786	7,786	7,786	7,814	7,834	7,781
	CAGW	8,273	8,273	8,273	8,273	8,273	8,273	8,273	8,273	8,283	8,283	8,283	8,283	8,283	8,277
	CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		15,904	16,047	16,051	16,054	16,057	16,056	16,058	16,059	16,069	16,068	16,068	16,097	16,117	16,058
342	Fuel Holders, Producers & Accessories	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	SG	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	SG-W	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	CAGW	403	403	403	403	403	403	403	403	403	403	403	403	403	403
	CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		403	403	403	403	403	403	403	403	403	403	403	403	403	403
343	Prime Movers	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	S	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	SG-W	226,462	228,502	229,024	229,915	230,073	230,640	230,644	230,618	230,621	230,849	230,849	230,829	230,795	230,099
	SG	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	CAGW	73,679	73,676	73,676	73,676	73,676	73,676	73,688	73,770	73,862	73,862	73,862	73,862	73,862	73,755
	CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		300,140	302,178	302,700	303,591	303,749	304,316	304,332	304,388	304,482	304,711	304,711	304,691	304,657	303,854
344	Generators	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	S	-	-	-	-	-	-	-	-	-	-	-	-	-	-

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Description of Account Summary:		Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	AMA Rate Base 12 ME Jun-22
	SG-W	12,948	13,069	13,103	13,160	13,170	13,206	13,206	13,204	13,205	13,219	13,219	13,219	13,217	13,172
	SG	9	9	9	9	9	9	9	9	9	9	9	9	9	9
	CAGW	25,340	25,340	25,340	25,340	25,340	25,340	25,351	25,361	25,370	25,370	25,370	25,370	25,370	25,354
	CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		<u>38,297</u>	<u>38,418</u>	<u>38,452</u>	<u>38,509</u>	<u>38,519</u>	<u>38,556</u>	<u>38,566</u>	<u>38,575</u>	<u>38,584</u>	<u>38,599</u>	<u>38,599</u>	<u>38,598</u>	<u>38,596</u>	<u>38,535</u>
345	Accessory Electric Plant	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	SG	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	SG-W	18,908	19,209	19,221	19,219	19,229	19,230	19,235	19,236	19,236	19,239	19,239	19,240	19,239	19,217
	CAGW	10,705	10,705	10,705	10,705	10,705	10,705	10,712	10,712	10,712	10,715	10,715	10,715	10,715	10,709
	CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		<u>29,612</u>	<u>29,913</u>	<u>29,926</u>	<u>29,924</u>	<u>29,933</u>	<u>29,934</u>	<u>29,947</u>	<u>29,948</u>	<u>29,948</u>	<u>29,953</u>	<u>29,953</u>	<u>29,955</u>	<u>29,954</u>	<u>29,927</u>
346	Misc. Power Plant Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	SG	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	SG-W	874	924	924	946	943	943	944	944	944	944	944	944	944	938
	CAGW	772	772	772	772	772	772	772	772	772	772	772	772	772	772
	CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		<u>1,645</u>	<u>1,696</u>	<u>1,696</u>	<u>1,718</u>	<u>1,715</u>	<u>1,715</u>	<u>1,716</u>	<u>1,716</u>	<u>1,716</u>	<u>1,716</u>	<u>1,716</u>	<u>1,716</u>	<u>1,716</u>	<u>1,710</u>
347	Other Production ARO	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	S	-	-	-	-	-	-	-	-	-	-	-	-	-	-
OP	Unclassified Other Prod Plant-Acct 300	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	S	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	SG-W	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	CAGW	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	Total Other Production Plant	387,946	390,598	391,170	392,142	392,319	392,922	392,965	393,031	393,144	393,393	393,393	393,402	393,399	392,430
	Summary of Other Production Plant by Factor	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	S	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	SG-W	267,763	270,418	270,990	271,962	272,139	272,742	272,755	272,728	272,732	272,977	272,977	272,986	272,983	272,148
	SG	9	9	9	9	9	9	9	9	9	9	9	9	9	9
	CAGW	120,174	120,171	120,171	120,171	120,171	120,171	120,201	120,293	120,403	120,407	120,407	120,407	120,407	120,272
	CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	SSGCT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total of Other Production Plant by Factor	387,946	390,598	391,170	392,142	392,319	392,922	392,965	393,031	393,144	393,393	393,393	393,402	393,399	392,430
	Experimental Plant	-	-	-	-	-	-	-	-	-	-	-	-	-	-
103	Experimental Plant	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	DGP	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total Experimental Plant	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	TOTAL PRODUCTION PLANT	869,641	872,095	873,008	874,311	875,162	876,173	877,102	877,497	876,832	876,974	877,536	878,647	880,363	875,861
350	Land and Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	DGP	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	DGU	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	CAGW	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-

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	JBG	-													
	SG	24,724	24,745	24,851	24,869	25,042	25,042	25,206	25,196	25,145	25,336	25,687	26,815	26,890	25,312
		<u>24,724</u>	<u>24,745</u>	<u>24,851</u>	<u>24,869</u>	<u>25,042</u>	<u>25,042</u>	<u>25,206</u>	<u>25,196</u>	<u>25,145</u>	<u>25,336</u>	<u>25,687</u>	<u>26,815</u>	<u>26,890</u>	<u>25,312</u>
352	Structures and Improvements	-													
	S	-													
	DGP	-													
	DGU	-													
	CAGW	-													
	CAGE	-													
	JBG	-													
	SG	24,976	24,987	24,989	25,052	25,540	28,111	28,361	28,441	28,642	28,894	29,259	29,561	29,798	27,435
		<u>24,976</u>	<u>24,987</u>	<u>24,989</u>	<u>25,052</u>	<u>25,540</u>	<u>28,111</u>	<u>28,361</u>	<u>28,441</u>	<u>28,642</u>	<u>28,894</u>	<u>29,259</u>	<u>29,561</u>	<u>29,798</u>	<u>27,435</u>
353	Station Equipment	-													
	DGP	-													
	DGU	-													
	CAGW	437	437	437	437	437	437	437	437	437	437	437	437	437	437
	CAGE	-													
	JBG	-													
	SG	186,680	187,223	187,300	188,539	191,455	199,588	200,431	201,847	202,899	204,945	207,439	209,179	210,597	198,290
		<u>187,116</u>	<u>187,660</u>	<u>187,736</u>	<u>188,975</u>	<u>191,892</u>	<u>200,025</u>	<u>200,868</u>	<u>202,283</u>	<u>203,336</u>	<u>205,382</u>	<u>207,875</u>	<u>209,616</u>	<u>211,034</u>	<u>198,727</u>
354	Towers and Fixtures	-													
	DGP	-													
	DGU	-													
	CAGW	-													
	CAGE	-													
	JBG	-													
	SG	106,392	106,390	106,407	106,405	106,410	106,432	119,540	119,476	119,486	119,574	119,700	119,718	119,720	113,550
		<u>106,392</u>	<u>106,390</u>	<u>106,407</u>	<u>106,405</u>	<u>106,410</u>	<u>106,432</u>	<u>119,540</u>	<u>119,476</u>	<u>119,486</u>	<u>119,574</u>	<u>119,700</u>	<u>119,718</u>	<u>119,720</u>	<u>113,550</u>
355	Poles and Fixtures	-													
	DGP	-													
	DGU	-													
	CAGW	-													
	CAGE	-													
	JBG	-													
	SG	88,505	88,635	91,945	91,967	92,109	92,434	97,169	97,271	97,526	97,664	98,459	98,594	98,800	94,786
		<u>88,505</u>	<u>88,635</u>	<u>91,945</u>	<u>91,967</u>	<u>92,109</u>	<u>92,434</u>	<u>97,169</u>	<u>97,271</u>	<u>97,526</u>	<u>97,664</u>	<u>98,459</u>	<u>98,594</u>	<u>98,800</u>	<u>94,786</u>
356	Clearing and Grading	-													
	DGP	-													
	DGU	-													
	CAGW	-													
	CAGE	-													
	JBG	-													
	SG	110,034	110,206	112,810	112,779	112,847	113,118	127,709	127,844	128,210	128,429	129,027	129,209	129,325	120,989
		<u>110,034</u>	<u>110,206</u>	<u>112,810</u>	<u>112,779</u>	<u>112,847</u>	<u>113,118</u>	<u>127,709</u>	<u>127,844</u>	<u>128,210</u>	<u>128,429</u>	<u>129,027</u>	<u>129,209</u>	<u>129,325</u>	<u>120,989</u>
357	Underground Conduit	-													
	DGP	-													
	DGU	-													
	CAGW	-													
	CAGE	-													
	SG	308	308	308	308	308	308	308	308	308	308	308	308	308	308
		<u>308</u>	<u>308</u>	<u>308</u>	<u>308</u>	<u>308</u>	<u>308</u>	<u>308</u>	<u>308</u>	<u>308</u>	<u>308</u>	<u>308</u>	<u>308</u>	<u>308</u>	<u>308</u>

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358	Underground Conductors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	DGP	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	DGU	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	CAGW	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	SG	725	725	725	725	725	725	725	725	725	725	725	725	725	725
		<u>725</u>	<u>725</u>	<u>725</u>	<u>725</u>	<u>725</u>	<u>725</u>	<u>725</u>	<u>725</u>	<u>725</u>	<u>725</u>	<u>725</u>	<u>725</u>	<u>725</u>	<u>725</u>
359	Roads and Trails	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	DGP	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	JBG	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	CAGW	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	SG	969	969	969	969	969	969	969	969	969	969	969	969	969	969
		<u>969</u>	<u>969</u>	<u>969</u>	<u>969</u>	<u>969</u>	<u>969</u>	<u>969</u>	<u>969</u>	<u>969</u>	<u>969</u>	<u>969</u>	<u>969</u>	<u>969</u>	<u>969</u>
TP	Unclassified Trans Plant - Acct 300	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	SG	73,792	79,319	73,392	72,887	71,409	62,123	28,954	27,489	26,954	24,040	21,535	17,721	16,816	45,927
	CAGW	-	-	-	-	(23)	-	-	-	(27)	-	(7)	(7)	-	(5)
	CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		<u>73,792</u>	<u>79,319</u>	<u>73,392</u>	<u>72,887</u>	<u>71,386</u>	<u>62,123</u>	<u>28,954</u>	<u>27,489</u>	<u>26,927</u>	<u>24,040</u>	<u>21,529</u>	<u>17,714</u>	<u>16,816</u>	<u>45,922</u>
TS0	Unclassified Trans Sub Plant - Acct 300	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	SG	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL TRANSMISSION PLANT		617,542	623,943	624,131	624,935	627,227	629,286	629,807	630,002	631,273	631,320	633,536	633,228	634,384	628,721
Summary of Transmission Plant by Factor		-	-	-	-	-	-	-	-	-	-	-	-	-	-
	JBG	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	JBE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	CAGW	437	437	437	437	413	437	437	437	409	437	430	430	437	431
	CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	SG	617,105	623,506	623,694	624,499	626,813	628,849	629,370	629,566	630,864	630,884	633,106	632,798	633,947	628,290
		<u>617,542</u>	<u>623,943</u>	<u>624,131</u>	<u>624,935</u>	<u>627,227</u>	<u>629,286</u>	<u>629,807</u>	<u>630,002</u>	<u>631,273</u>	<u>631,320</u>	<u>633,536</u>	<u>633,228</u>	<u>634,384</u>	<u>628,721</u>
Total Transmission Plant by Factor		617,542	623,943	624,131	624,935	627,227	629,286	629,807	630,002	631,273	631,320	633,536	633,228	634,384	628,721
360	Land and Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	S	1,871	1,871	1,871	1,871	1,871	1,888	1,888	1,888	1,888	1,888	1,888	1,888	1,888	1,882
		<u>1,871</u>	<u>1,871</u>	<u>1,871</u>	<u>1,871</u>	<u>1,871</u>	<u>1,888</u>	<u>1,888</u>	<u>1,888</u>	<u>1,888</u>	<u>1,888</u>	<u>1,888</u>	<u>1,888</u>	<u>1,888</u>	<u>1,882</u>
361	Structures and Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	S	7,172	7,173	7,173	8,479	8,501	8,479	8,471	8,463	8,478	8,478	8,486	8,486	8,432	8,206
		<u>7,172</u>	<u>7,173</u>	<u>7,173</u>	<u>8,479</u>	<u>8,501</u>	<u>8,479</u>	<u>8,471</u>	<u>8,463</u>	<u>8,478</u>	<u>8,478</u>	<u>8,486</u>	<u>8,486</u>	<u>8,432</u>	<u>8,206</u>
362	Station Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	S	79,732	79,784	79,760	83,674	83,874	83,708	83,917	84,910	86,302	86,323	86,378	86,801	87,065	84,069
		<u>79,732</u>	<u>79,784</u>	<u>79,760</u>	<u>83,674</u>	<u>83,874</u>	<u>83,708</u>	<u>83,917</u>	<u>84,910</u>	<u>86,302</u>	<u>86,323</u>	<u>86,378</u>	<u>86,801</u>	<u>87,065</u>	<u>84,069</u>
363	Storage Battery Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	S	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
364	Poles, Towers & Fixtures	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	S	119,245	119,603	119,745	119,909	120,279	120,519	120,770	121,131	121,863	122,216	122,354	122,657	122,898	121,010
		<u>119,245</u>	<u>119,603</u>	<u>119,745</u>	<u>119,909</u>	<u>120,279</u>	<u>120,519</u>	<u>120,770</u>	<u>121,131</u>	<u>121,863</u>	<u>122,216</u>	<u>122,354</u>	<u>122,657</u>	<u>122,898</u>	<u>121,010</u>
365	Overhead Conductors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	S	84,380	84,474	84,593	84,882	85,076	85,422	85,720	85,770	86,257	86,942	87,312	87,661	88,006	85,858

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		84,380	84,474	84,593	84,882	85,076	85,422	85,720	85,770	86,257	86,942	87,312	87,661	88,006	85,858
366	Underground Conduit	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	S	20,535	20,701	20,779	20,833	20,957	20,992	21,464	21,715	22,397	22,612	22,632	22,856	22,856	21,636
		20,535	20,701	20,779	20,833	20,957	20,992	21,464	21,715	22,397	22,612	22,632	22,856	22,856	21,636
367	Underground Conductors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	S	33,143	33,467	33,564	33,624	33,796	33,916	34,217	34,351	34,806	35,083	35,115	35,318	35,311	34,290
		33,143	33,467	33,564	33,624	33,796	33,916	34,217	34,351	34,806	35,083	35,115	35,318	35,311	34,290
368	Line Transformers	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	S	123,083	123,349	123,547	123,847	124,270	124,552	124,999	125,475	125,584	125,860	126,010	126,214	126,308	124,867
		123,083	123,349	123,547	123,847	124,270	124,552	124,999	125,475	125,584	125,860	126,010	126,214	126,308	124,867
369	Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	S	73,156	73,461	73,816	74,140	74,473	74,784	75,126	75,373	75,629	75,845	76,135	76,348	76,559	74,999
		73,156	73,461	73,816	74,140	74,473	74,784	75,126	75,373	75,629	75,845	76,135	76,348	76,559	74,999
370	Meters	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	S	14,451	14,497	14,505	14,557	14,617	14,636	14,659	14,737	14,956	15,027	15,108	15,179	15,219	14,776
		14,451	14,497	14,505	14,557	14,617	14,636	14,659	14,737	14,956	15,027	15,108	15,179	15,219	14,776
371	Installations on Customers' Premises	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	S	515	515	515	515	515	515	515	516	515	524	524	524	524	518
		515	515	515	515	515	515	515	516	515	524	524	524	524	518
372	Leased Property	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	S	-	-	-	-	-	-	-	-	-	-	-	-	-	-
373	Street Lights	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	S	3,965	3,970	3,979	3,980	3,984	3,990	3,991	4,012	4,013	4,019	4,032	4,034	4,045	4,001
		3,965	3,970	3,979	3,980	3,984	3,990	3,991	4,012	4,013	4,019	4,032	4,034	4,045	4,001
DP	Unclassified Dist Plant - Acct 300	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	S	10,139	10,431	10,930	5,950	6,202	6,538	6,987	6,517	3,465	3,124	2,808	10,184	11,302	6,988
		10,139	10,431	10,930	5,950	6,202	6,538	6,987	6,517	3,465	3,124	2,808	10,184	11,302	6,988
DS0	Unclassified Dist Sub Plant - Acct 300	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	S	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL DISTRIBUTION PLANT		571,387	573,296	574,776	576,259	578,415	579,939	582,723	584,860	586,154	587,940	588,781	598,150	600,413	583,099
Summary of Distribution Plant by Factor		-	-	-	-	-	-	-	-	-	-	-	-	-	-
	S	571,387	573,296	574,776	576,259	578,415	579,939	582,723	584,860	586,154	587,940	588,781	598,150	600,413	583,099
		571,387	573,296	574,776	576,259	578,415	579,939	582,723	584,860	586,154	587,940	588,781	598,150	600,413	583,099
Total Distribution Plant by Factor		571,387	573,296	574,776	576,259	578,415	579,939	582,723	584,860	586,154	587,940	588,781	598,150	600,413	583,099
389	Land and Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	S	1,099	1,099	1,099	1,099	1,099	1,099	1,099	1,099	1,099	1,099	1,099	1,099	1,099	1,099
	CN	76	76	76	76	76	76	76	76	76	76	76	76	76	76
	DGU	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	SG	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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	CAGW	-													
	CAGE	-													
	SO	539	539	539	539	539	539	539	539	539	539	539	539	539	539
		1,714	1,714	1,714	1,714	1,714	1,714	1,714	1,714	1,714	1,714	1,714	1,714	1,714	1,714
390	Structures and Improvements	-													
	S	14,159	14,159	14,159	14,157	14,157	14,157	14,221	14,221	14,221	14,221	14,221	14,232	14,294	14,196
	CAEE	-													
	DGU	-													
	CN	553	553	553	553	553	553	553	553	553	553	553	553	553	553
	SG	924	924	912	912	912	912	912	912	912	912	912	913	913	914
	CAGW	2	2	2	2	2	2	2	2	2	2	2	2	2	2
	CAGE	-													
	JBG	-													
	SO	7,183	7,183	7,210	7,213	7,378	7,379	7,359	7,359	7,359	7,352	7,643	7,643	7,646	7,374
		22,822	22,822	22,837	22,838	23,003	23,004	23,048	23,048	23,048	23,041	23,332	23,343	23,409	23,040
391	Office Furniture & Equipment	-													
	S	391	391	386	314	370	370	367	367	370	368	368	368	432	371
	DGP	-													
	DGU	-													
	CN	272	272	272	234	234	234	234	234	234	234	231	231	252	242
	SG	81	81	81	81	81	81	81	81	81	81	80	81	83	81
	SE	-													
	SO	4,305	4,297	4,231	4,211	4,643	4,611	4,794	4,763	4,761	4,749	4,947	5,199	5,240	4,665
	CAGW	55	55	55	55	55	55	51	51	54	54	54	54	53	54
	CAGE	-													
	JBG	61	61	61	61	61	61	61	61	61	61	61	61	61	61
	JBE	-													
	CAEE	-													
	CAGE	-													
	CAGE	-													
		5,164	5,156	5,085	4,955	5,443	5,411	5,587	5,556	5,561	5,546	5,740	5,993	6,122	5,473
392	Transportation Equipment	-													
	S	5,899	5,926	5,899	5,926	5,926	5,926	6,031	6,105	6,393	6,322	6,329	6,360	6,362	6,106
	SO	550	524	553	528	527	527	526	529	533	518	521	486	483	524
	SG	939	946	945	946	946	946	915	915	915	913	956	949	948	936
	CN	-													
	DGU	-													
	SE	-													
	DGP	-													
	CAGW	47	47	47	47	47	47	47	47	47	47	47	47	47	47
	CAGE	-													
	JBG	647	647	647	647	647	647	628	628	628	628	628	628	628	637
	CAEW	-													
	CAEE	-													
	CAGE	-													
	CAGE	-													
		8,082	8,090	8,091	8,094	8,094	8,094	8,147	8,225	8,516	8,428	8,482	8,471	8,468	8,251
393	Stores Equipment	-													
	S	705	705	705	705	705	705	705	671	671	671	671	671	697	690
	DGP	-													
	DGU	-													
	SO	18	18	18	18	18	18	18	15	15	15	15	15	15	17
	SG	121	122	122	122	122	122	122	126	131	131	154	154	154	131

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	CAGW	52	52	52	52	52	52	52	41	41	41	41	41	41	47
	CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	JBG	213	213	213	213	213	213	213	213	213	213	213	213	213	213
	CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		<u>1,109</u>	<u>1,110</u>	<u>1,110</u>	<u>1,110</u>	<u>1,110</u>	<u>1,110</u>	<u>1,110</u>	<u>1,066</u>	<u>1,071</u>	<u>1,071</u>	<u>1,094</u>	<u>1,094</u>	<u>1,121</u>	<u>1,098</u>
394	Tools, Shop & Garage Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	S	2,649	2,663	2,666	2,676	2,659	2,659	2,836	2,762	2,762	2,762	2,768	2,775	2,748	2,724
	DGP	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	SG	253	253	253	253	253	254	254	221	225	225	272	272	273	250
	SO	139	138	138	138	138	138	138	130	130	130	130	130	130	134
	SE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	DGU	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	CAGW	159	159	159	159	159	159	159	158	165	165	165	165	164	161
	CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	JBG	642	642	642	642	642	642	642	612	612	612	612	612	612	628
	CAEW	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	CAEE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		<u>3,841</u>	<u>3,856</u>	<u>3,858</u>	<u>3,868</u>	<u>3,851</u>	<u>3,851</u>	<u>4,028</u>	<u>3,883</u>	<u>3,893</u>	<u>3,894</u>	<u>3,947</u>	<u>3,954</u>	<u>3,926</u>	<u>3,897</u>
395	Laboratory Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	S	1,458	1,458	1,458	1,458	1,415	1,415	1,447	1,447	1,450	1,450	1,450	1,450	1,441	1,446
	DGP	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	DGU	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	SO	345	341	341	341	341	339	388	386	387	390	366	366	365	362
	SE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	SG	187	187	187	187	187	187	193	193	193	193	193	193	193	190
	CAGW	47	47	47	47	47	47	47	48	49	49	49	49	49	48
	CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	JBG	103	104	104	104	104	104	104	104	106	113	113	113	113	107
	CAEW	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	CAEE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		<u>2,140</u>	<u>2,137</u>	<u>2,137</u>	<u>2,137</u>	<u>2,094</u>	<u>2,092</u>	<u>2,179</u>	<u>2,179</u>	<u>2,186</u>	<u>2,196</u>	<u>2,172</u>	<u>2,171</u>	<u>2,161</u>	<u>2,153</u>
396	Power Operated Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	S	9,614	9,717	9,614	9,717	9,717	9,717	9,562	9,562	9,750	9,571	9,587	9,587	9,587	9,642
	DGP	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	SG	580	583	580	583	583	583	570	562	562	551	559	556	553	570
	SO	591	434	591	434	439	439	409	468	468	447	447	306	303	444
	DGU	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	SE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	CAGW	42	42	42	42	42	42	42	42	42	42	42	42	42	42
	CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	JBG	2,319	2,319	2,319	2,319	2,319	2,319	2,319	2,319	2,319	2,319	2,319	2,319	2,319	2,319
	CAEW	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	CAEE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		<u>13,146</u>	<u>13,095</u>	<u>13,146</u>	<u>13,095</u>	<u>13,100</u>	<u>13,100</u>	<u>12,903</u>	<u>12,953</u>	<u>13,141</u>	<u>12,930</u>	<u>12,954</u>	<u>12,810</u>	<u>12,804</u>	<u>13,017</u>
397	Communication Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	S	12,699	12,699	12,868	12,947	12,947	12,960	12,458	12,478	12,478	12,516	12,526	12,651	12,654	12,684
	DGP	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	DGU	-	-	-	-	-	-	-	-	-	-	-	-	-	-

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	SO	6,662	6,663	6,766	6,774	6,774	6,775	6,394	6,394	6,394	6,395	6,567	6,549	6,646	6,592
	CN	260	260	260	260	260	260	233	233	233	233	233	233	233	245
	SG	11,971	12,016	12,060	12,130	12,226	12,431	11,804	11,834	11,881	11,936	12,291	12,473	12,564	12,112
	SE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	CAGW	264	264	264	264	264	264	243	243	241	241	241	241	241	252
	CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	JBG	942	942	942	942	942	942	941	941	941	964	964	964	964	948
	CAEW	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	CAEE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	JBE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		<u>32,798</u>	<u>32,843</u>	<u>33,160</u>	<u>33,317</u>	<u>33,413</u>	<u>33,631</u>	<u>32,072</u>	<u>32,123</u>	<u>32,169</u>	<u>32,285</u>	<u>32,821</u>	<u>33,112</u>	<u>33,302</u>	<u>32,833</u>
398	Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	S	183	183	183	183	179	179	179	179	179	179	179	178	189	180
	DGP	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	DGU	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	CN	6	5	5	5	5	5	5	5	5	5	5	5	5	5
	SO	158	158	158	158	158	157	157	156	157	162	145	145	145	155
	SE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	SG	60	60	60	61	61	60	60	60	61	61	62	62	64	61
	CAGW	5	5	5	5	5	5	5	5	5	5	5	5	5	5
	CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	JBG	59	59	59	59	59	59	59	59	59	59	59	59	59	59
	CAEW	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	CAEE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		<u>471</u>	<u>471</u>	<u>470</u>	<u>471</u>	<u>467</u>	<u>466</u>	<u>466</u>	<u>465</u>	<u>467</u>	<u>472</u>	<u>455</u>	<u>454</u>	<u>467</u>	<u>466</u>
399	Coal Mine	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	SE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	CAEW	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	CAEE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
MP	JBE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
399L	WIDCO Capital Lease	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	SE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Remove Capital Leases	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1011390	General Capital Leases	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	S	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	CAGW	580	573	566	559	552	545	538	531	524	517	510	502	495	538
	CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	SO	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		<u>580</u>	<u>573</u>	<u>566</u>	<u>559</u>	<u>552</u>	<u>545</u>	<u>538</u>	<u>531</u>	<u>524</u>	<u>517</u>	<u>510</u>	<u>502</u>	<u>495</u>	<u>538</u>
	Remove Capital Leases	(580)	(573)	(566)	(559)	(552)	(545)	(538)	(531)	(524)	(517)	(510)	(502)	(495)	(538)
1011392	General Vehicles Capital Leases	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	SO	-	-	-	-	-	-	-	-	-	-	-	-	-	-

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Remove Capital Leases	-	-	-	-	-	-	-	-	-	-	-	-	-	-
GP														
Unclassified Gen Plant - Acct 300	-	-	-	-	-	-	-	-	-	-	-	-	-	-
S	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SO	4,366	4,447	4,443	4,342	4,160	4,321	5,280	5,183	5,240	5,547	4,744	4,448	4,721	4,725
CN	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SG	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAGW	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	4,366	4,447	4,443	4,342	4,160	4,321	5,280	5,183	5,240	5,547	4,744	4,448	4,721	4,725
399G														
Unclassified Gen Plant - Acct 300	-	-	-	-	-	-	-	-	-	-	-	-	-	-
S	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SO	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SG	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DGP	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DGU	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL GENERAL PLANT	95,653	95,741	96,053	95,943	96,451	96,796	96,535	96,396	97,007	97,123	97,456	97,565	98,215	96,667
Summary of General Plant by Factor														
S	48,854	48,999	49,036	49,181	49,173	49,187	48,904	48,891	49,373	49,158	49,197	49,371	49,503	49,137
JBG	4,986	4,988	4,988	4,988	4,988	4,988	4,988	4,937	4,939	4,968	4,969	4,969	4,969	4,972
JBE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SG	15,116	15,172	15,202	15,276	15,372	15,576	14,912	14,905	14,961	15,004	15,480	15,653	15,744	15,245
SO	24,856	24,742	24,988	24,695	25,115	25,242	26,001	25,924	25,984	26,243	26,064	25,826	26,234	25,531
SE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CN	1,166	1,166	1,166	1,129	1,129	1,129	1,102	1,102	1,102	1,102	1,098	1,098	1,120	1,122
DEU	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAGW	674	674	674	674	674	674	649	638	648	648	648	648	647	659
CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAEW	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAEE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SSGCT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SSGCH	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Less Capital Leases	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total General Plant by Factor	95,653	95,741	96,053	95,943	96,451	96,796	96,535	96,396	97,007	97,123	97,456	97,565	98,215	96,667
301														
Organization	-	-	-	-	-	-	-	-	-	-	-	-	-	-
S	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SO	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAGW	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SG	-	-	-	-	-	-	-	-	-	-	-	-	-	-
302														
Franchise & Consent	-	-	-	-	-	-	-	-	-	-	-	-	-	-
S	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SG	1,050	1,050	1,050	1,050	1,050	1,050	1,050	1,050	1,050	1,050	1,050	1,050	1,050	1,050
CAGW	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAGW	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SG-P	14,168	14,168	14,168	14,168	14,168	14,168	14,168	14,168	14,168	14,168	14,168	14,168	14,168	14,168
SG-U	837	837	838	838	838	838	838	838	838	838	838	838	838	838
	16,055	16,055	16,055	16,055	16,055	16,055	16,055	16,055	16,055	16,055	16,055	16,055	16,055	16,055

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303 Miscellaneous Intangible Plant	-													
S	2,037	2,037	2,037	2,037	2,037	2,037	2,037	2,037	2,037	2,037	2,037	2,037	2,037	2,037
SG	7,712	7,712	7,712	7,712	7,714	7,714	7,716	7,713	7,713	7,760	7,761	7,763	7,761	7,727
SO	30,606	30,722	30,587	30,661	30,577	30,758	31,558	31,637	31,646	31,934	31,888	31,934	32,014	31,268
SE	-													
CN	14,447	14,506	14,517	14,528	15,651	15,669	15,117	15,117	15,117	15,117	15,117	15,157	15,229	15,038
CAGW	6,488	6,488	6,488	6,488	6,488	6,488	6,488	6,488	6,488	6,494	6,494	6,494	6,493	6,490
CAGE	-													
JBG	584	584	584	584	584	584	584	584	584	584	584	584	584	584
CAEW	-													
CAEE	-													
CAGE	-													
CAGE	-													
	<u>61,874</u>	<u>62,049</u>	<u>61,925</u>	<u>62,010</u>	<u>63,050</u>	<u>63,251</u>	<u>63,500</u>	<u>63,577</u>	<u>63,586</u>	<u>63,926</u>	<u>63,880</u>	<u>63,968</u>	<u>64,117</u>	<u>63,143</u>
303 Less Non-Utility Plant	-													
S	-													
	<u>61,874</u>	<u>62,049</u>	<u>61,925</u>	<u>62,010</u>	<u>63,050</u>	<u>63,251</u>	<u>63,500</u>	<u>63,577</u>	<u>63,586</u>	<u>63,926</u>	<u>63,880</u>	<u>63,968</u>	<u>64,117</u>	<u>63,143</u>
IP Unclassified Intangible Plant - Acct 300	-													
S	-													
SG	-													
DGU	-													
SO	-													
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL INTANGIBLE PLANT	<u>77,928</u>	<u>78,104</u>	<u>77,981</u>	<u>78,066</u>	<u>79,106</u>	<u>79,306</u>	<u>79,555</u>	<u>79,632</u>	<u>79,641</u>	<u>79,982</u>	<u>79,936</u>	<u>80,023</u>	<u>80,173</u>	<u>79,198</u>
Summary of Intangible Plant by Factor	-													
S	2,037	2,037	2,037	2,037	2,037	2,037	2,037	2,037	2,037	2,037	2,037	2,037	2,037	2,037
JBG	584	584	584	584	584	584	584	584	584	584	584	584	584	584
JBE	-													
SG	8,762	8,762	8,762	8,762	8,764	8,764	8,766	8,763	8,763	8,810	8,811	8,813	8,811	8,777
SO	30,606	30,722	30,587	30,661	30,577	30,758	31,558	31,637	31,646	31,934	31,888	31,934	32,014	31,268
CN	14,447	14,506	14,517	14,528	15,651	15,669	15,117	15,117	15,117	15,117	15,117	15,157	15,229	15,038
CAGW	6,488	6,488	6,488	6,488	6,488	6,488	6,488	6,488	6,488	6,494	6,494	6,494	6,493	6,490
CAGE	-													
CAEW	-													
CAEE	-													
SG-P	14,168	14,168	14,168	14,168	14,168	14,168	14,168	14,168	14,168	14,168	14,168	14,168	14,168	14,168
SG-U	837	837	838	838	838	838	838	838	838	838	838	838	838	838
SE	-													
Total Intangible Plant by Factor	<u>77,928</u>	<u>78,104</u>	<u>77,981</u>	<u>78,066</u>	<u>79,106</u>	<u>79,306</u>	<u>79,555</u>	<u>79,632</u>	<u>79,641</u>	<u>79,982</u>	<u>79,936</u>	<u>80,023</u>	<u>80,173</u>	<u>79,198</u>
Summary of Unclassified Plant (Account 106)	-													
DP	10,139	10,431	10,930	5,950	6,202	6,538	6,987	6,517	3,465	3,124	2,808	10,184	11,302	6,988
DS0	-													
GP	4,366	4,447	4,443	4,342	4,160	4,321	5,280	5,183	5,240	5,547	4,744	4,448	4,721	4,725
HP	-													
NP	-													
OP	-													
TP	73,792	79,319	73,392	72,887	71,386	62,123	28,954	27,489	26,927	24,040	21,529	17,714	16,816	45,922
TS0	-													
IP	-													
MP	-													
SP	6,053	5,855	5,941	6,246	6,924	7,184	7,665	7,687	6,612	6,136	5,983	6,642	8,078	6,662
Total Unclassified Plant by Factor	<u>94,351</u>	<u>100,053</u>	<u>94,706</u>	<u>89,425</u>	<u>88,672</u>	<u>80,166</u>	<u>48,886</u>	<u>46,876</u>	<u>42,243</u>	<u>38,847</u>	<u>35,065</u>	<u>38,989</u>	<u>40,917</u>	<u>64,297</u>
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL ELECTRIC PLANT IN SERVICE	<u>2,232,152</u>	<u>2,243,179</u>	<u>2,245,948</u>	<u>2,249,513</u>	<u>2,256,360</u>	<u>2,261,499</u>	<u>2,265,721</u>	<u>2,268,387</u>	<u>2,270,908</u>	<u>2,273,339</u>	<u>2,277,245</u>	<u>2,287,614</u>	<u>2,293,547</u>	<u>2,263,547</u>
Summary of Electric Plant by Factor	-													

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Description of Account Summary:		Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	AMA Rate Base 12 ME Jun-22
S		622,278	624,332	625,849	627,477	629,625	631,162	633,663	635,787	637,564	639,135	640,016	649,558	651,953	634,274
SE		-													
JBG		325,474	325,402	325,619	325,618	325,569	325,568	325,665	325,629	325,652	325,711	325,862	326,337	326,630	325,724
JBE		-													
SG		659,446	665,706	666,009	667,193	670,284	672,785	673,157	673,365	673,646	673,303	675,852	676,378	679,065	671,411
SO		55,462	55,464	55,576	55,356	55,692	56,000	57,559	57,561	57,629	58,178	57,951	57,760	58,248	56,799
CN		15,613	15,672	15,683	15,657	16,779	16,798	16,218	16,219	16,219	16,219	16,216	16,255	16,348	16,160
SG-W		267,763	270,418	270,990	271,962	272,139	272,742	272,755	272,728	272,732	272,977	272,977	272,986	272,983	272,148
CAGW		182,269	182,262	182,284	182,280	182,250	182,266	182,294	182,662	182,862	182,895	183,048	182,932	182,929	182,553
CAGE		-													
CAEW		-													
CAEE		-													
SG-P		88,210	88,275	88,283	88,282	88,326	88,475	88,645	88,646	88,769	88,862	89,122	89,197	89,191	88,632
SG-U		16,217	16,222	16,223	16,248	16,248	16,249	16,301	16,320	16,358	16,578	16,711	16,713	16,696	16,386
Less Capital Leases		(580)	(573)	(566)	(559)	(552)	(545)	(538)	(531)	(524)	(517)	(510)	(502)	(495)	(538)
		2,232,152	2,243,179	2,245,948	2,249,513	2,256,360	2,261,499	2,265,721	2,268,387	2,270,908	2,273,339	2,277,245	2,287,614	2,293,547	2,263,547
105	Plant Held For Future Use	-													
	S	-													
	SG	134	134	134	134	134	134	121	121	121	169	169	169	169	141
	SG-W	712	712	712	712	712	712								326
	SG-P	-													
	SE	-													
	SG-U	-													
	CAGW	-													
	CAGE	-													
	CAEW	-													
	CAEE	-													
	Total Plant Held For Future Use	846	846	846	846	846	846	121	121	121	169	169	169	169	467
114	Electric Plant Acquisition Adjustments	-													
	S	-													
	SG	158	158	158	158	158	158	158	158	158	158	158	158	158	158
	CAGW	-													
	CAGE	-													
	DGP	-													
	Total Electric Plant Acquisition Adjustments	158	158	158	158	158	158	158	158	158	158	158	158	158	158
115	Accum Provision for Asset Acquisition Adjus	-													
	S	-													
	SG	(40)	(41)	(41)	(41)	(42)	(42)	(42)	(43)	(43)	(43)	(43)	(44)	(44)	(42)
	CAGW	-													
	CAGE	-													
	DGP	-													
	Total Accum Provision for Asset Acq. Adj.	(40)	(41)	(41)	(41)	(42)	(42)	(42)	(43)	(43)	(43)	(43)	(44)	(44)	(42)
128	Pensions	-													
	SO	-													
	Total Pensions	-	-	-	-	-	-	-	-	-	-	-	-	-	-
124	Weatherization	-													
	S	3	3	3	3	3	3	3	3	3	3	3	3	3	3
	SO	-													
	Total	3	3	3	3	3	3	3	3	3	3	3	3	3	3
182W	Weatherization	-													
	S	-													
	SG	-													

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	CAGE	-													
	SO	-													
186W	Weatherization	-													
	S	-													
	CN	-													
	CNP	-													
	SG	-													
	SO	-													
Total Weatherization		3	3	3	3	3	3	3	3	3	3	3	3	3	3
151	Fuel Stock	-													
	DEU	-													
	SE	-													
	CAEW	450	442	585	440	458	444	426	500	478	475	503	506	508	478
	CAEE	-													
	JBE	7,965	7,474	7,454	7,412	7,208	8,902	10,478	10,499	10,105	9,218	8,590	8,905	8,783	8,718
	CAEE	-													
	CAEE	-													
Total Fuel Stock		8,415	7,916	8,039	7,852	7,666	9,346	10,905	10,999	10,583	9,693	9,093	9,412	9,291	9,196
152	Fuel Stock - Undistributed	-													
	SE	-													
	CAEW	-													
	CAEE	-													
25316	DG&T Working Capital Deposit	-													
	SE	-													
	CAEW	-													
	CAEE	-													
25317	DG&T Working Capital Deposit	-													
	SE	-													
	CAEW	-													
	CAEE	-													
25319	Provo Working Capital Deposit	-													
	SE	-													
	CAEW	-													
	CAEE	-													
Total Fuel Stock		8,415	7,916	8,039	7,852	7,666	9,346	10,905	10,999	10,583	9,693	9,093	9,412	9,291	9,196
154	Materials and Supplies	-													
	S	8,456	8,901	9,007	9,479	9,758	9,680	9,739	10,336	10,457	10,678	10,290	10,332	10,466	9,843
	SG	81	81	151	150	151	153	155	156	158	149	149	147	140	143
	SE	-													
	SO	(91)	(73)	(91)	(93)	(65)	(81)	(66)	(85)	(85)	(73)	(86)	(59)	(95)	(79)
	SNPPS	-													
	SNPPH	-													
	SNPD	(82)	(82)	(81)	(85)	(83)	(85)	(89)	(89)	(89)	(90)	(91)	(91)	(91)	(87)

PacifiCorp
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Description of Account Summary:		Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	AMA Rate Base 12 ME Jun-22
	SNPT	-													
	DGU	-													
	DGP	-													
	JBE	-													
	SNPP	-													
	CAGW	2,068	2,081	2,102	2,106	2,125	2,086	2,079	2,105	2,084	2,083	2,105	2,102	2,087	2,095
	CAGE	-													
	JBG	340	335	332	347	310	320	323	355	358	378	397	364	332	346
	CAEW	-													
	CAEE	-													
	CAGE	-													
	Total Materials and Supplies - FERC 154	10,772	11,243	11,420	11,904	12,194	12,074	12,141	12,777	12,882	13,127	12,763	12,795	12,839	12,260
163	Stores Expense Undistributed	-													
	SO	-													
25318	Provo Working Capital Deposit	-													
	SNPPS	-													
	CAGW	-													
	CAGE	-													
	Total Materials & Supplies (Net)	10,772	11,243	11,420	11,904	12,194	12,074	12,141	12,777	12,882	13,127	12,763	12,795	12,839	12,260
165	Prepayments	-													
	S	-													
	GPS	11	9	7	9	7	1,663	1,425	1,189	953	710	490	252	12	561
	SG	267	213	232	350	294	344	290	269	213	661	567	740	581	383
	CAGW	-													
	CAGE	-													
	CAEW	1	1	1	1	1	1	1	1	1	1	1	1	1	1
	CAEE	-													
	SE	-													
	SO	1,564	1,565	1,841	3,254	2,971	2,621	2,488	2,594	2,396	2,126	2,073	2,119	2,511	2,340
	Total Prepayments	1,843	1,788	2,081	3,615	3,273	4,629	4,204	4,053	3,563	3,497	3,131	3,111	3,105	3,285
182M	Misc Regulatory Assets	-													
	S	259	259	259	259	577	732	794	811	825	889	930	965	971	660
	SG	-													
	CAGE	-													
	CAGE	-													
	CAGW	-													
	JBG	-													
	SE	-													
	CAEW	-													
	CAEE	-													
	SO	-													
	Total	259	259	259	259	577	732	794	811	825	889	930	965	971	660
186M	Misc Deferred Debits	-													
	S	-													
	CAEW	-													
	CAEE	-													
	SG	2,358	2,365	2,425	2,732	2,741	2,674	2,664	2,842	2,934	3,227	3,281	3,522	3,536	2,863
	SO	6	3	3	41	41	41	41	41	3	3	3	3	3	19

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Description of Account Summary:		Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	AMA Rate Base 12 ME Jun-22
	SE	-													
	CAGW	6,123	6,214	6,336	6,445	6,517	6,570	6,667	6,736	6,802	6,846	6,946	6,939	1,882	6,418
	CAGE	-													
	CAEW	-													
	CAEE	-													
	JBE	1	0	0	1	0	0	0	0	0	0	0	0		0
	EXCTAX	-													
Total Misc. Deferred Debits		8,488	8,582	8,764	9,218	9,299	9,285	9,371	9,619	9,740	10,076	10,230	10,464	5,421	9,300
	Working Capital	-													
CWC	Cash Working Capital	-													
	S	-													
	SO	-													
	SE	-													
	OWC	-													
	Other Work. Cap.	-													
131	Cash	-													
135	Working Funds	-													
141	Other A/R	-													
143	Other A/R	3,535	3,312	3,472	3,421	3,396	3,763	3,830	4,015	3,446	3,329	3,073	3,064	3,588	3,476
232	A/P	-													
232	A/P	(366)	(402)	(448)	(500)	(512)	(531)	(658)	(600)	(379)	(412)	(366)	(353)	(416)	(465)
232	A/P	-													
232	A/P	(311)	(336)	(236)	(161)	(215)	(235)	(212)	(238)	(89)	(474)	(197)	(670)	(104)	(264)
232	A/P	-													
2533	Other Misc. Dt. Crd.	-													
2533	Other Misc. Dt. Crd.	-													
2533	Other Misc. Dt. Crd.	-													
230	Asset Retir. Oblig.	-													
230	Asset Retir. Oblig.	-													
230	Asset Retir. Oblig.	-													
230	Asset Retir. Oblig.	-													
230	Asset Retir. Oblig.	-													
254105	ARO Reg Liability	-													
254105	ARO Reg Liability	-													
254105	ARO Reg Liability	-													
254105	ARO Reg Liability	-													
2533	Cholla Reclamation	-													
		2,857	2,573	2,789	2,759	2,668	2,998	2,960	3,177	2,979	2,443	2,510	2,040	3,068	2,747
Total Working Capital		2,857	2,573	2,789	2,759	2,668	2,998	2,960	3,177	2,979	2,443	2,510	2,040	3,068	2,747
	Miscellaneous Rate Base	-													
18221	Unrec Plant & Reg Study Costs	-													
	S	-													
		-													
		-													
18222	Nuclear Plant - Trojan	-													
	S	-													
	TROJP	-													
	TROJD	-													
		-													
		-													
		-													
1869	Misc Deferred Debits-Trojan	-													
	S	-													

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Description of Account Summary:			Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	AMA Rate Base 12 ME Jun-22
	SNPPN		-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL MISCELLANEOUS RATE BASE			-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL RATE BASE ADDITIONS			33,604	33,331	34,321	36,577	36,646	40,033	40,619	41,679	40,814	40,015	38,947	39,077	34,985	38,035
235	Customer Service Deposits		-	-	-	-	-	-	-	-	-	-	-	-	-	-
	S		-	-	-	-	-	-	-	-	-	-	-	-	-	-
	CN		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Customer Service Deposits			-	-	-	-	-	-	-	-	-	-	-	-	-	-
2281	Prop Ins	S	(114)	(31)	(101)	(137)	(52)	165	19	108	21	(78)	56	182	7	8
2281	Inj & Dam	SO	-	-	-	-	-	-	(71)	(71)	(71)	(71)	(71)	(71)	(354)	(50)
2283	Pen & Ben	SO	(151)	(150)	(148)	(147)	(146)	(145)	(144)	(141)	(140)	(140)	(173)	(139)	(138)	(147)
2282	Inj & Dam	SO	(10,000)	(9,972)	(9,971)	(9,946)	(9,931)	(9,933)	(9,934)	(9,952)	(9,953)	(9,955)	(9,971)	(9,994)	(14,464)	(10,145)
254	Ins Prov	SO	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			(10,265)	(10,153)	(10,220)	(10,230)	(10,130)	(9,914)	(10,131)	(10,056)	(10,143)	(10,243)	(10,158)	(10,022)	(14,949)	(10,334)
22841	Accum Misc Oper Provisions - Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-
	S		-	-	-	-	-	-	-	-	-	-	-	-	-	-
	CAGW		(52)	(52)	(52)	(52)	(52)	(52)	(52)	(52)	(52)	(52)	(52)	(52)	(52)	(52)
			(52)	(52)	(52)	(52)	(52)	(52)	(52)	(52)	(52)	(52)	(52)	(52)	(52)	(52)
254		JBG	-	-	-	-	-	-	-	-	-	-	-	-	-	-
254		CAGW	-	-	-	-	-	-	-	-	-	-	-	-	-	-
254105	ARO	S	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2533	Regulatory Liability	CAEE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
254	Regulatory Liability	SE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
254	Accum. - WA Accel. Depr Res S		(178,636)	(173,686)	(169,723)	(166,737)	(164,461)	(161,824)	(158,735)	(156,522)	(154,750)	(153,150)	(151,510)	(149,799)	(148,251)	(160,362)
			(178,636)	(173,686)	(169,723)	(166,737)	(164,461)	(161,824)	(158,735)	(156,522)	(154,750)	(153,150)	(151,510)	(149,799)	(148,251)	(160,362)
252	Customer Advances for Construction		-	-	-	-	-	-	-	-	-	-	-	-	-	-
	S		(1)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(3)	(3)	(3)	(3)	(2)
	SG		(5,741)	(5,647)	(5,648)	(5,614)	(5,760)	(5,811)	(5,863)	(6,055)	(6,314)	(6,545)	(6,666)	(6,829)	(6,889)	(6,089)
	CAGE		-	-	-	-	-	-	-	-	-	-	-	-	-	-
	CAGW		(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
	CN		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Customer Advances for Constr.			(5,743)	(5,650)	(5,651)	(5,616)	(5,763)	(5,814)	(5,866)	(6,058)	(6,317)	(6,548)	(6,670)	(6,833)	(6,893)	(6,092)
25398	SO2 Emissions		-	-	-	-	-	-	-	-	-	-	-	-	-	-
	S		-	-	-	-	-	-	-	-	-	-	-	-	-	-
25399	Other Deferred Credits		-	-	-	-	-	-	-	-	-	-	-	-	-	-
	S		(18)	(618)	(559)	(500)	(452)	(393)	(334)	(305)	(246)	(187)	(133)	(75)	(17)	(318)
	GPS		-	-	-	-	-	-	-	-	-	-	-	-	-	-
	SO		-	-	-	-	-	-	-	-	-	-	-	-	-	-
	CAGW		-	-	-	-	-	-	-	-	-	-	-	-	-	-
	CAGE		-	-	-	-	-	-	-	-	-	-	-	-	-	-
	SG		(4,752)	(4,753)	(4,951)	(4,939)	(4,933)	(4,913)	(4,899)	(5,561)	(5,535)	(5,655)	(6,891)	(11,968)	(12,681)	(6,143)
	CAEW		-	-	-	-	-	-	-	-	-	-	-	-	-	-
	CAEE		-	-	-	-	-	-	-	-	-	-	-	-	-	-
	SE		-	-	-	-	-	-	-	-	-	-	-	-	-	-
			(4,770)	(5,371)	(5,510)	(5,439)	(5,385)	(5,306)	(5,233)	(5,866)	(5,781)	(5,842)	(7,024)	(12,043)	(12,698)	(6,461)
190	Accumulated Deferred Income Taxes		-	-	-	-	-	-	-	-	-	-	-	-	-	-

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S		43,949	42,711	41,754	41,029	40,445	39,746	39,023	38,457	38,043	37,674	37,237	36,786	36,448	39,425
CN		-													
SO		3,738	3,701	3,691	3,674	3,670	3,660	3,424	3,424	3,437	3,448	3,451	3,463	4,973	3,617
IBT		-													
BADDEBT		639	656	662	678	650	663	628	628	666	657	660	664	669	656
TROJD		-													
SG		151	152	154	142	136	131	102	83	77	77	64	58	114	109
SE		-													
SNP		-													
CAGW		13	13	13	13	13	13	13	13	13	13	13	13	13	13
CAGE		-													
CAEW		-													
CAEE		-													
JBE		(673)	(673)	(539)	(360)	(365)	(377)	240	233	221	438	426	426	469	(36)
SNPD		43	128	105	97	95	86	77	75	66	58	52	43	35	77
		-													
Total Accum Deferred Income Taxes		47,859	46,688	45,840	45,272	44,644	43,922	43,507	42,913	42,523	42,365	41,903	41,453	42,722	43,860
		-													
281	Accumulated Deferred Income Taxes	-													
	S	-													
	SG	(11,809)	(11,744)	(11,680)	(11,630)	(11,566)	(11,505)	(11,456)	(11,456)	(11,456)	(11,253)	(11,185)	(11,118)	(11,058)	(11,457)
	CAGW	-													
	CAGE	-													
	SNPT	-													
		(11,809)	(11,744)	(11,680)	(11,630)	(11,566)	(11,505)	(11,456)	(11,456)	(11,456)	(11,253)	(11,185)	(11,118)	(11,058)	(11,457)
		-													
282	Accumulated Deferred Income Taxes	-													
	S	-													
	CIAC	-													
	DITBAL	(186,444)	(187,213)	(188,000)	(189,103)	(190,129)	(191,139)	(192,470)	(193,020)	(193,605)	(194,248)	(194,925)	(195,570)	(196,208)	(191,729)
	JBE	(590)	(530)	(485)	(456)	(438)	(414)	(442)	(423)	(411)	(403)	(394)	(384)	(376)	(438)
	SO	3	3	3	3	3	3	3	3	3	3	3	3	3	3
	SNPD	-													
	SNP	(66)	(60)	(60)	(61)	(6)	(6)	(8)	(8)	(8)	(9)	(9)	(9)	(10)	(23)
	CAGW	-													
	CAGE	-													
	SE	-													
	CAEE	-													
	CN	-													
	JBG	-													
	SG	-													
		(187,098)	(187,799)	(188,542)	(189,617)	(190,571)	(191,556)	(192,916)	(193,447)	(194,021)	(194,657)	(195,325)	(195,960)	(196,592)	(192,188)
		-													
283	Accumulated Deferred Income Taxes	-													
	S	531	537	554	576	527	510	551	544	564	553	543	539	546	545
	SG	(51)	(41)	(47)	(79)	(68)	(50)	(41)	(38)	(26)	(86)	(73)	(58)	(44)	(55)
	SE	-													
	SO	(2,102)	(2,087)	(2,076)	(2,062)	(2,044)	(2,028)	(1,946)	(2,002)	(2,010)	(2,011)	(2,004)	(1,985)	(1,999)	(2,025)
	GPS	(362)	(363)	(364)	(365)	(366)	(366)	(375)	(375)	(375)	(378)	(379)	(380)	(396)	(372)
	SNP	(52)	(52)	(51)	(50)	(49)	(48)	(48)	(47)	(46)	(46)	(45)	(44)	(44)	(48)
	TROJD	-													
	SGCT	-													
	CAGW	(141)	(140)	(140)	(139)	(138)	(137)	(136)	(136)	(135)	(134)	(133)	(133)	(132)	(136)
	CAGE	-													
	CAEW	-													
	CAEE	-													
	JBE	-													

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SGCT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	(2,177)	(2,145)	(2,123)	(2,118)	(2,138)	(2,121)	(1,995)	(2,054)	(2,029)	(2,102)	(2,092)	(2,061)	(2,069)	(2,092)
TOTAL ACCUM DEF INCOME TAX	(153,225)	(155,001)	(156,505)	(158,094)	(159,631)	(161,260)	(162,861)	(164,045)	(164,983)	(165,647)	(166,699)	(167,686)	(166,996)	(161,877)
255 Accumulated Investment Tax Credit	-	-	-	-	-	-	-	-	-	-	-	-	-	-
S	-	-	-	-	-	-	-	-	-	-	-	-	-	-
ITC84	-	-	-	-	-	-	-	-	-	-	-	-	-	-
ITC85	-	-	-	-	-	-	-	-	-	-	-	-	-	-
ITC86	-	-	-	-	-	-	-	-	-	-	-	-	-	-
ITC88	-	-	-	-	-	-	-	-	-	-	-	-	-	-
ITC89	-	-	-	-	-	-	-	-	-	-	-	-	-	-
ITC90	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SG	(15)	(15)	(15)	(15)	(15)	(15)	(15)	(15)	(15)	(15)	(15)	(15)	(14)	(15)
Total Accumulated ITC	(15)	(15)	(15)	(15)	(15)	(15)	(15)	(15)	(15)	(15)	(15)	(15)	(14)	(15)
TOTAL RATE BASE DEDUCTIONS	(352,706)	(349,928)	(347,676)	(346,184)	(345,437)	(344,184)	(342,893)	(342,614)	(342,041)	(341,497)	(342,128)	(346,450)	(349,853)	(345,193)
108SP Steam Prod Plant Accumulated Depr	-	-	-	-	-	-	-	-	-	-	-	-	-	-
S	(444)	(518)	(592)	(667)	(741)	(815)	(889)	(963)	(1,037)	(1,111)	(1,185)	(1,259)	(1,333)	(889)
SG-P	-	(1)	(2)	-	(1)	(3)	-	(1)	(3)	-	(1)	(3)	-	(1)
SG-U	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SG	(6,394)	(6,431)	(6,467)	(6,502)	(6,539)	(6,575)	(6,607)	(6,644)	(6,680)	(6,713)	(6,749)	(6,786)	(6,821)	(6,608)
CAGW	(30,891)	(31,259)	(31,596)	(31,843)	(32,214)	(32,586)	(32,883)	(33,253)	(33,624)	(33,945)	(34,316)	(34,662)	(34,841)	(32,921)
CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
JBG	(148,378)	(149,598)	(150,770)	(151,809)	(153,029)	(154,278)	(155,425)	(156,677)	(157,924)	(159,087)	(160,322)	(161,485)	(161,890)	(155,461)
CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	(186,108)	(187,807)	(189,428)	(190,821)	(192,523)	(194,256)	(195,804)	(197,538)	(199,268)	(200,855)	(202,573)	(204,195)	(204,886)	(195,880)
108NP Nuclear Prod Plant Accumulated Depr	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DGP	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DGU	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SG	-	-	-	-	-	-	-	-	-	-	-	-	-	-
108HP Hydraulic Prod Plant Accum Depr	-	-	-	-	-	-	-	-	-	-	-	-	-	-
S	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SG	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DGU	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAGW	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SG-P	(32,145)	(32,269)	(32,417)	(32,554)	(32,696)	(32,825)	(32,974)	(33,117)	(33,259)	(33,389)	(33,529)	(33,672)	(33,793)	(32,972)
SG-U	(7,491)	(7,549)	(7,607)	(7,657)	(7,715)	(7,773)	(7,821)	(7,879)	(7,938)	(7,939)	(7,995)	(8,054)	(8,074)	(7,809)
	(39,636)	(39,817)	(40,023)	(40,211)	(40,411)	(40,598)	(40,795)	(40,996)	(41,197)	(41,328)	(41,524)	(41,726)	(41,867)	(40,781)
108OP Other Production Plant - Accum Depr	-	-	-	-	-	-	-	-	-	-	-	-	-	-
S	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DGU	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SG-W	32,029	31,077	30,128	29,177	28,222	27,267	26,312	25,355	24,398	23,440	22,483	21,525	20,584	26,308
SG	(12)	(12)	(12)	(12)	(12)	(12)	(12)	(12)	(12)	(12)	(12)	(12)	(12)	(12)
CAGW	(51,799)	(52,167)	(52,536)	(52,909)	(53,278)	(53,647)	(54,017)	(54,386)	(54,747)	(55,106)	(55,476)	(55,845)	(56,080)	(54,004)
SG-P	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SG-U	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	(19,782)	(21,102)	(22,420)	(23,744)	(25,067)	(26,392)	(27,717)	(29,043)	(30,360)	(31,678)	(33,005)	(34,332)	(35,508)	(27,709)

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108EP	Experimental Plant - Accum Depr	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	DGP	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	SG	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL PRODUCTION PLANT DEPR		(245,525)	(248,726)	(251,871)	(254,775)	(258,001)	(261,246)	(264,316)	(267,577)	(270,825)	(273,860)	(277,102)	(280,253)	(282,261)	(264,370)
Summary of Prod Plant Depreciation by Factor		-	-	-	-	-	-	-	-	-	-	-	-	-	-
	S	(444)	(518)	(592)	(667)	(741)	(815)	(889)	(963)	(1,037)	(1,111)	(1,185)	(1,259)	(1,333)	(889)
	SG-P	(32,145)	(32,270)	(32,419)	(32,554)	(32,697)	(32,828)	(32,974)	(33,118)	(33,262)	(33,389)	(33,530)	(33,674)	(33,793)	(32,974)
	SG-U	(7,491)	(7,549)	(7,607)	(7,657)	(7,715)	(7,773)	(7,821)	(7,879)	(7,938)	(7,939)	(7,995)	(8,054)	(8,074)	(7,809)
	SG	(6,406)	(6,442)	(6,479)	(6,514)	(6,550)	(6,587)	(6,619)	(6,655)	(6,692)	(6,724)	(6,761)	(6,798)	(6,833)	(6,620)
	CAGW	(82,690)	(83,426)	(84,133)	(84,752)	(85,492)	(86,232)	(86,900)	(87,639)	(88,371)	(89,051)	(89,791)	(90,507)	(90,921)	(86,925)
	SG-W	32,029	31,077	30,128	29,177	28,222	27,267	26,312	25,355	24,398	23,440	22,483	21,525	20,584	26,308
	JBG	(148,378)	(149,598)	(150,770)	(151,809)	(153,029)	(154,278)	(155,425)	(156,677)	(157,924)	(159,087)	(160,322)	(161,485)	(161,890)	(155,461)
	SSGCT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total of Prod Plant Depreciation by Factor		(245,525)	(248,726)	(251,871)	(254,775)	(258,001)	(261,246)	(264,316)	(267,577)	(270,825)	(273,860)	(277,102)	(280,253)	(282,261)	(264,370)
108TP	Transmission Plant Accumulated Depr	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	DGP	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	DGU	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	CAGW	(168)	(169)	(169)	(170)	(171)	(172)	(172)	(172)	(173)	(167)	(168)	(169)	(169)	(170)
	CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	JBG	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	SG	(159,626)	(160,415)	(161,285)	(161,783)	(162,655)	(163,554)	(163,095)	(163,890)	(164,703)	(164,988)	(165,835)	(166,579)	(166,530)	(163,488)
TOTAL TRANS PLANT ACCUM DEPR		(159,794)	(160,583)	(161,454)	(161,954)	(162,826)	(163,725)	(163,267)	(164,062)	(164,876)	(165,155)	(166,003)	(166,747)	(166,699)	(163,658)
108360	Land and Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	S	(200)	(201)	(201)	(202)	(203)	(204)	(204)	(205)	(206)	(206)	(206)	(207)	(207)	(204)
		(200)	(201)	(201)	(202)	(203)	(204)	(204)	(205)	(206)	(206)	(206)	(207)	(207)	(204)
108361	Structures and Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	S	(1,365)	(1,374)	(1,383)	(1,384)	(1,395)	(1,406)	(1,406)	(1,413)	(1,420)	(1,511)	(1,522)	(1,532)	(1,502)	(1,432)
		(1,365)	(1,374)	(1,383)	(1,384)	(1,395)	(1,406)	(1,406)	(1,413)	(1,420)	(1,511)	(1,522)	(1,532)	(1,502)	(1,432)
108362	Station Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	S	(27,225)	(27,372)	(27,516)	(27,548)	(27,703)	(27,858)	(27,853)	(27,922)	(28,046)	(28,277)	(28,433)	(28,560)	(28,465)	(27,911)
		(27,225)	(27,372)	(27,516)	(27,548)	(27,703)	(27,858)	(27,853)	(27,922)	(28,046)	(28,277)	(28,433)	(28,560)	(28,465)	(27,911)
108363	Storage Battery Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	S	-	-	-	-	-	-	-	-	-	-	-	-	-	-
108364	Poles, Towers & Fixtures	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	S	(75,631)	(75,931)	(76,249)	(76,444)	(76,756)	(77,075)	(77,200)	(77,509)	(77,800)	(77,558)	(77,880)	(78,201)	(78,208)	(77,127)
		(75,631)	(75,931)	(76,249)	(76,444)	(76,756)	(77,075)	(77,200)	(77,509)	(77,800)	(77,558)	(77,880)	(78,201)	(78,208)	(77,127)
108365	Overhead Conductors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	S	(37,212)	(37,366)	(37,534)	(37,623)	(37,787)	(37,937)	(37,990)	(38,151)	(38,294)	(38,073)	(38,247)	(38,421)	(38,421)	(37,937)
		(37,212)	(37,366)	(37,534)	(37,623)	(37,787)	(37,937)	(37,990)	(38,151)	(38,294)	(38,073)	(38,247)	(38,421)	(38,421)	(37,937)
108366	Underground Conduit	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	S	(11,065)	(11,103)	(11,143)	(11,192)	(11,233)	(11,270)	(11,310)	(11,350)	(11,394)	(11,435)	(11,478)	(11,520)	(11,539)	(11,311)
		(11,065)	(11,103)	(11,143)	(11,192)	(11,233)	(11,270)	(11,310)	(11,350)	(11,394)	(11,435)	(11,478)	(11,520)	(11,539)	(11,311)
108367	Underground Conductors	-	-	-	-	-	-	-	-	-	-	-	-	-	-

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	S	(13,563)	(13,617)	(13,666)	(13,706)	(13,765)	(13,824)	(13,852)	(13,911)	(13,971)	(14,089)	(14,150)	(14,210)	(14,217)	(13,888)
		(13,563)	(13,617)	(13,666)	(13,706)	(13,765)	(13,824)	(13,852)	(13,911)	(13,971)	(14,089)	(14,150)	(14,210)	(14,217)	(13,888)
108368	Line Transformers	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	S	(64,804)	(65,012)	(65,243)	(65,476)	(65,677)	(65,890)	(66,051)	(66,269)	(66,438)	(66,121)	(66,344)	(66,562)	(66,650)	(65,901)
		(64,804)	(65,012)	(65,243)	(65,476)	(65,677)	(65,890)	(66,051)	(66,269)	(66,438)	(66,121)	(66,344)	(66,562)	(66,650)	(65,901)
108369	Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	S	(32,899)	(33,033)	(33,174)	(33,268)	(33,405)	(33,549)	(33,612)	(33,754)	(33,892)	(34,074)	(34,221)	(34,363)	(34,373)	(33,665)
		(32,899)	(33,033)	(33,174)	(33,268)	(33,405)	(33,549)	(33,612)	(33,754)	(33,892)	(34,074)	(34,221)	(34,363)	(34,373)	(33,665)
108370	Meters	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	S	(8,063)	(8,118)	(8,166)	(8,134)	(8,191)	(8,248)	(8,210)	(8,270)	(8,331)	(8,579)	(8,639)	(8,699)	(8,654)	(8,329)
		(8,063)	(8,118)	(8,166)	(8,134)	(8,191)	(8,248)	(8,210)	(8,270)	(8,331)	(8,579)	(8,639)	(8,699)	(8,654)	(8,329)
108371	Installations on Customers' Premises	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	S	(424)	(425)	(427)	(428)	(430)	(432)	(433)	(434)	(435)	(421)	(423)	(425)	(425)	(428)
		(424)	(425)	(427)	(428)	(430)	(432)	(433)	(434)	(435)	(421)	(423)	(425)	(425)	(428)
108372	Leased Property	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	S	-	-	-	-	-	-	-	-	-	-	-	-	-	-
108373	Street Lights	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	S	(1,751)	(1,761)	(1,770)	(1,770)	(1,779)	(1,788)	(1,787)	(1,797)	(1,804)	(1,792)	(1,802)	(1,811)	(1,807)	(1,787)
		(1,751)	(1,761)	(1,770)	(1,770)	(1,779)	(1,788)	(1,787)	(1,797)	(1,804)	(1,792)	(1,802)	(1,811)	(1,807)	(1,787)
108D00	Unclassified Dist Plant - Acct 300	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	S	-	-	-	-	-	-	-	-	-	-	-	-	-	-
108DS	Unclassified Dist Sub Plant - Acct 300	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	S	-	-	-	-	-	-	-	-	-	-	-	-	-	-
108DP	Unclassified Dist Sub Plant - Acct 300	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	S	523	500	476	533	519	504	616	600	584	350	342	336	302	481
		523	500	476	533	519	504	616	600	584	350	342	336	302	481
TOTAL DISTRIBUTION PLANT DEPR		(273,678)	(274,814)	(275,996)	(276,644)	(277,805)	(278,976)	(279,292)	(280,386)	(281,447)	(281,786)	(283,001)	(284,176)	(284,166)	(279,437)
Summary of Distribution Plant Depr by Factor		-	-	-	-	-	-	-	-	-	-	-	-	-	-
	S	(273,678)	(274,814)	(275,996)	(276,644)	(277,805)	(278,976)	(279,292)	(280,386)	(281,447)	(281,786)	(283,001)	(284,176)	(284,166)	(279,437)
Total Distribution Depreciation by Factor		(273,678)	(274,814)	(275,996)	(276,644)	(277,805)	(278,976)	(279,292)	(280,386)	(281,447)	(281,786)	(283,001)	(284,176)	(284,166)	(279,437)
108GP	General Plant Accumulated Depr	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	S	(24,976)	(25,143)	(25,265)	(25,376)	(25,477)	(25,625)	(25,103)	(25,133)	(25,281)	(25,134)	(25,283)	(25,454)	(25,617)	(25,298)
	SG-P	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	SG-U	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	SG	(6,507)	(6,563)	(6,611)	(6,679)	(6,735)	(6,792)	(6,142)	(6,156)	(6,207)	(6,289)	(6,345)	(6,392)	(6,461)	(6,450)
	CN	(490)	(496)	(501)	(470)	(475)	(480)	(457)	(462)	(467)	(471)	(472)	(477)	(483)	(476)
	SO	(8,255)	(8,336)	(8,352)	(8,413)	(8,537)	(8,375)	(8,151)	(8,228)	(8,356)	(8,377)	(8,458)	(8,549)	(8,639)	(8,382)
	SE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	CAGW	(383)	(387)	(391)	(394)	(398)	(402)	(380)	(372)	(372)	(378)	(382)	(386)	(388)	(386)

PacifiCorp
Washington 2023 General Rate Case
Historical Rate Base - AMA Method

Description of Account Summary:		Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	AMA Rate Base 12 ME Jun-22
	CAGE	-													
	JBG	(1,539)	(1,562)	(1,584)	(1,605)	(1,627)	(1,649)	(1,641)	(1,632)	(1,654)	(1,669)	(1,692)	(1,714)	(1,733)	(1,639)
	JBE	-													
	CAEE	-													
	CAGE	-													
	CAGE	-													
		(42,152)	(42,487)	(42,704)	(42,937)	(43,248)	(43,322)	(41,874)	(41,982)	(42,338)	(42,318)	(42,631)	(42,971)	(43,321)	(42,629)
		-													
		-													
108MP	Mining Plant Accumulated Depr.	-													
	S	-													
	CAEW	-													
	CAEE	-													
	JBE	-													
		-													
108MP	Less Centralia Situs Depreciation	-													
	S	-													
		-													
		-													
1081390	Accum Depr - Capital Lease	-													
	SO	-													
		-													
		-													
	Remove Capital Leases	-													
		-													
		-													
1081399	Accum Depr - Capital Lease	-													
	S	-													
	SE	-													
		-													
		-													
	Remove Capital Leases	-													
		-													
		-													
TOTAL GENERAL PLANT ACCUM DEPR		(42,152)	(42,487)	(42,704)	(42,937)	(43,248)	(43,322)	(41,874)	(41,982)	(42,338)	(42,318)	(42,631)	(42,971)	(43,321)	(42,629)
		-													
		-													
		-													
		-													
Summary of General Depreciation by Factor															
	S	(24,976)	(25,143)	(25,265)	(25,376)	(25,477)	(25,625)	(25,103)	(25,133)	(25,281)	(25,134)	(25,283)	(25,454)	(25,617)	(25,298)
	SG-P	-													
	SG-U	-													
	SG	(6,507)	(6,563)	(6,611)	(6,679)	(6,735)	(6,792)	(6,142)	(6,156)	(6,207)	(6,289)	(6,345)	(6,392)	(6,461)	(6,450)
	CN	(490)	(496)	(501)	(470)	(475)	(480)	(457)	(462)	(467)	(471)	(472)	(477)	(483)	(476)
	SO	(8,255)	(8,336)	(8,352)	(8,413)	(8,537)	(8,375)	(8,151)	(8,228)	(8,356)	(8,377)	(8,458)	(8,549)	(8,639)	(8,382)
	SE	-													
	CAGW	(383)	(387)	(391)	(394)	(398)	(402)	(380)	(372)	(372)	(378)	(382)	(386)	(388)	(386)
	CAGE	-													
	JBG	(1,539)	(1,562)	(1,584)	(1,605)	(1,627)	(1,649)	(1,641)	(1,632)	(1,654)	(1,669)	(1,692)	(1,714)	(1,733)	(1,639)
	JBE	-													
	CAEE	-													
	CAGE	-													
	CAGE	-													
	Remove Capital Leases	-													
Total General Depreciation by Factor		(42,152)	(42,487)	(42,704)	(42,937)	(43,248)	(43,322)	(41,874)	(41,982)	(42,338)	(42,318)	(42,631)	(42,971)	(43,321)	(42,629)

PacifiCorp
Washington 2023 General Rate Case
Historical Rate Base - AMA Method

Description of Account Summary:	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	AMA Rate Base 12 ME Jun-22
TOTAL ACCUM DEPR - PLANT IN SERV	(721,149)	(726,610)	(732,026)	(736,310)	(741,881)	(747,270)	(748,748)	(754,007)	(759,486)	(763,119)	(768,737)	(774,148)	(776,448)	(750,095)
111SP Accum Prov for Amort-Steam	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAGW	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAGW	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SG	-	-	-	-	-	-	-	-	-	-	-	-	-	-
111GP Accum Prov for Amort-General	-	-	-	-	-	-	-	-	-	-	-	-	-	-
S	(1,855)	(1,864)	(1,872)	(1,880)	(1,888)	(1,896)	(1,904)	(1,912)	(1,920)	(1,928)	(1,936)	(1,944)	(1,952)	(1,904)
CN	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SG	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SO	(83)	(84)	(85)	(85)	(86)	(86)	(87)	(88)	(88)	(89)	(90)	(90)	(91)	(87)
CAGW	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAEW	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAEE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	(1,939)	(1,947)	(1,956)	(1,965)	(1,973)	(1,982)	(1,991)	(1,999)	(2,008)	(2,017)	(2,025)	(2,034)	(2,043)	(1,991)
111HP Accum Prov for Amort-Hydro	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SG-P	(250)	(253)	(255)	(257)	(259)	(261)	(263)	(265)	(267)	(269)	(271)	(273)	(275)	(263)
SG-U	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SG	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAGW	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	(250)	(253)	(255)	(257)	(259)	(261)	(263)	(265)	(267)	(269)	(271)	(273)	(275)	(263)
111IP Accum Prov for Amort-Intangible Plant	-	-	-	-	-	-	-	-	-	-	-	-	-	-
S	(11)	(11)	(11)	(11)	(12)	(12)	(12)	(13)	(13)	(13)	(13)	(14)	(14)	(12)
SG-P	(9,139)	(9,157)	(9,175)	(9,193)	(9,211)	(9,229)	(9,247)	(9,265)	(9,283)	(9,301)	(9,319)	(9,337)	(9,354)	(9,247)
SG-U	(491)	(493)	(495)	(498)	(500)	(502)	(504)	(507)	(509)	(511)	(513)	(516)	(518)	(504)
CAEW	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAEE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SG	(4,454)	(4,531)	(4,498)	(4,348)	(4,332)	(4,395)	(4,406)	(4,459)	(4,522)	(4,584)	(4,660)	(4,736)	(4,793)	(4,508)
CAGW	(4,560)	(4,569)	(4,579)	(4,589)	(4,598)	(4,608)	(4,617)	(4,627)	(4,636)	(4,646)	(4,656)	(4,665)	(4,675)	(4,617)
CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CN	(10,967)	(11,065)	(11,165)	(11,219)	(11,301)	(11,394)	(10,939)	(11,028)	(11,118)	(11,207)	(11,297)	(11,387)	(11,478)	(11,195)
CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAEE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
JBG	(394)	(400)	(406)	(412)	(418)	(424)	(430)	(436)	(441)	(447)	(453)	(459)	(465)	(430)
SO	(22,430)	(22,547)	(22,656)	(22,772)	(22,895)	(23,024)	(23,124)	(23,254)	(23,386)	(23,530)	(23,551)	(23,688)	(23,828)	(23,130)
	(52,446)	(52,774)	(52,986)	(53,042)	(53,267)	(53,586)	(53,279)	(53,587)	(53,908)	(54,240)	(54,462)	(54,801)	(55,124)	(53,643)
111IP Less Non-Utility Plant	-	-	-	-	-	-	-	-	-	-	-	-	-	-
OTH	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	(52,446)	(52,774)	(52,986)	(53,042)	(53,267)	(53,586)	(53,279)	(53,587)	(53,908)	(54,240)	(54,462)	(54,801)	(55,124)	(53,643)
111390 Accum Amtr - Capital Lease	-	-	-	-	-	-	-	-	-	-	-	-	-	-
S	-	-	-	-	-	-	-	-	-	-	-	-	-	-

PacifiCorp
Washington 2023 General Rate Case
Historical Rate Base - AMA Method

Description of Account Summary:	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	AMA Rate Base 12 ME Jun-22
SG	-													
CAGE	-													
CAGW	-													
SO	-													
	-													
	-													
Remove Capital Lease Amtr	-													
TOTAL ACCUM PROV FOR AMORTIZ	(54,635)	(54,974)	(55,197)	(55,263)	(55,499)	(55,829)	(55,533)	(55,852)	(56,183)	(56,525)	(56,758)	(57,109)	(57,442)	(55,897)
	-													
	-													
	-													
Summary of Amortization by Factor														
S	(1,866)	(1,874)	(1,883)	(1,891)	(1,899)	(1,908)	(1,916)	(1,924)	(1,932)	(1,941)	(1,949)	(1,957)	(1,966)	(1,916)
SG-P	(9,390)	(9,410)	(9,430)	(9,450)	(9,470)	(9,490)	(9,510)	(9,530)	(9,550)	(9,570)	(9,590)	(9,610)	(9,630)	(9,510)
SG-U	(491)	(493)	(495)	(498)	(500)	(502)	(504)	(507)	(509)	(511)	(513)	(516)	(518)	(504)
SE	-													
SO	(22,513)	(22,631)	(22,741)	(22,857)	(22,980)	(23,110)	(23,211)	(23,342)	(23,474)	(23,619)	(23,640)	(23,779)	(23,919)	(23,217)
CN	(10,967)	(11,065)	(11,165)	(11,219)	(11,301)	(11,394)	(10,939)	(11,028)	(11,118)	(11,207)	(11,297)	(11,387)	(11,478)	(11,195)
SSGCT	-													
JBG	(394)	(400)	(406)	(412)	(418)	(424)	(430)	(436)	(441)	(447)	(453)	(459)	(465)	(430)
CAGW	(4,560)	(4,569)	(4,579)	(4,589)	(4,598)	(4,608)	(4,617)	(4,627)	(4,636)	(4,646)	(4,656)	(4,665)	(4,675)	(4,617)
CAGE	-													
CAEW	-													
CAEE	-													
SG	(4,454)	(4,531)	(4,498)	(4,348)	(4,332)	(4,395)	(4,406)	(4,459)	(4,522)	(4,584)	(4,660)	(4,736)	(4,793)	(4,508)
Total Provision For Amortization by Factor	(54,635)	(54,974)	(55,197)	(55,263)	(55,499)	(55,829)	(55,533)	(55,852)	(56,183)	(56,525)	(56,758)	(57,109)	(57,442)	(55,897)

B-Tabs



Electric Operations Revenue (Actuals)

Twelve Months Ending - June 2022

Allocation Method - Washington Inter-Jurisdictional Allocation Method
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	
4401000	RESIDENTIAL SALES	301100	RESIDENTIAL SALES	CA	49,441	49,441	-	-	-	-	-	
4401000	RESIDENTIAL SALES	301100	RESIDENTIAL SALES	IDU	87,921	-	-	-	-	87,921	-	
4401000	RESIDENTIAL SALES	301100	RESIDENTIAL SALES	OR	647,937	-	647,937	-	-	-	-	
4401000	RESIDENTIAL SALES	301100	RESIDENTIAL SALES	UT	853,460	-	-	-	-	853,460	-	
4401000	RESIDENTIAL SALES	301100	RESIDENTIAL SALES	WA	160,949	-	-	160,949	-	-	-	
4401000	RESIDENTIAL SALES	301100	RESIDENTIAL SALES	WYP	97,133	-	-	-	97,133	-	-	
4401000	RESIDENTIAL SALES	301100	RESIDENTIAL SALES	WYU	12,420	-	-	-	-	12,420	-	
4401000	RESIDENTIAL SALES	301106	Residential-Alt Revenue Program Adjs	WA	4,869	-	-	4,869	-	-	-	
4401000	RESIDENTIAL SALES	301107	Residential Revenue Acctg Adjustments	CA	(660)	(660)	-	-	-	-	-	
4401000	RESIDENTIAL SALES	301107	Residential Revenue Acctg Adjustments	IDU	258	-	-	-	-	258	-	
4401000	RESIDENTIAL SALES	301107	Residential Revenue Acctg Adjustments	OR	(1,338)	-	(1,338)	-	-	-	-	
4401000	RESIDENTIAL SALES	301107	Residential Revenue Acctg Adjustments	UT	(980)	-	-	-	-	(980)	-	
4401000	RESIDENTIAL SALES	301107	Residential Revenue Acctg Adjustments	WA	(2,338)	-	-	(2,338)	-	-	-	
4401000	RESIDENTIAL SALES	301107	Residential Revenue Acctg Adjustments	WYP	(2)	-	-	-	(2)	-	-	
4401000	RESIDENTIAL SALES	301108	Residential Revenue Adj - Deferred NPC M	UT	12,823	-	-	-	-	12,823	-	
4401000	RESIDENTIAL SALES	301108	Residential Revenue Adj - Deferred NPC M	WA	39	-	-	39	-	-	-	
4401000	RESIDENTIAL SALES	301108	Residential Revenue Adj - Deferred NPC M	WYP	(130)	-	-	-	(130)	-	-	
4401000	RESIDENTIAL SALES	301109	UNBILLED REVENUE - RESIDENTIAL	CA	(227)	(227)	-	-	-	-	-	
4401000	RESIDENTIAL SALES	301109	UNBILLED REVENUE - RESIDENTIAL	IDU	1,319	-	-	-	-	1,319	-	
4401000	RESIDENTIAL SALES	301109	UNBILLED REVENUE - RESIDENTIAL	OR	427	-	427	-	-	-	-	
4401000	RESIDENTIAL SALES	301109	UNBILLED REVENUE - RESIDENTIAL	UT	(6,300)	-	-	-	-	(6,300)	-	
4401000	RESIDENTIAL SALES	301109	UNBILLED REVENUE - RESIDENTIAL	WA	5,698	-	-	5,698	-	-	-	
4401000	RESIDENTIAL SALES	301109	UNBILLED REVENUE - RESIDENTIAL	WYP	2,242	-	-	-	2,242	-	-	
4401000	RESIDENTIAL SALES	301109	UNBILLED REVENUE - RESIDENTIAL	WYU	(768)	-	-	-	(768)	-	-	
4401000	RESIDENTIAL SALES	301110	Residential - Income Tax Deferral Adjs	CA	1,241	1,241	-	-	-	-	-	
4401000	RESIDENTIAL SALES	301110	Residential - Income Tax Deferral Adjs	OR	2,812	-	2,812	-	-	-	-	
4401000	RESIDENTIAL SALES	301110	Residential - Income Tax Deferral Adjs	WA	855	-	-	855	-	-	-	
4401000	RESIDENTIAL SALES	301110	Residential - Income Tax Deferral Adjs	WYP	248	-	-	-	248	-	-	
4401000	RESIDENTIAL SALES	301111	Residential-OR Corp Act Tax Rev Adj	OTHER	3,504	-	-	-	-	-	3,504	
4401000	RESIDENTIAL SALES	301112	Residential - Customer Bill Credits	IDU	(116)	-	-	-	-	(116)	-	
4401000	RESIDENTIAL SALES	301112	Residential - Customer Bill Credits	OR	(1,501)	-	(1,501)	-	-	-	-	
4401000	RESIDENTIAL SALES	301112	Residential - Customer Bill Credits	UT	(3,064)	-	-	-	-	(3,064)	-	
4401000	RESIDENTIAL SALES	301112	Residential - Customer Bill Credits	WA	(726)	-	-	(726)	-	-	-	
4401000	RESIDENTIAL SALES	301119	UNBILLED REVENUE - UNCOLLECTIBLE	CA	20	20	-	-	-	-	-	
4401000	RESIDENTIAL SALES	301119	UNBILLED REVENUE - UNCOLLECTIBLE	IDU	87	-	-	-	-	87	-	
4401000	RESIDENTIAL SALES	301119	UNBILLED REVENUE - UNCOLLECTIBLE	OR	209	-	209	-	-	-	-	
4401000	RESIDENTIAL SALES	301119	UNBILLED REVENUE - UNCOLLECTIBLE	UT	375	-	-	-	-	375	-	
4401000	RESIDENTIAL SALES	301119	UNBILLED REVENUE - UNCOLLECTIBLE	WA	66	-	-	66	-	-	-	
4401000	RESIDENTIAL SALES	301119	UNBILLED REVENUE - UNCOLLECTIBLE	WYP	136	-	-	-	136	-	-	
4401000	RESIDENTIAL SALES	301165	Solar Feed-In Revenue - Residential	OTHER	3,137	-	-	-	-	-	3,137	
4401000	RESIDENTIAL SALES	301168	Community Solar Revenue-Residential	OTHER	241	-	-	-	-	-	241	
4401000	RESIDENTIAL SALES	301170	DSM Revenue - Residential	OTHER	40,811	-	-	-	-	-	40,811	
4401000	RESIDENTIAL SALES	301171	DSM Revenue - Residential Cat 2 Gen Svc	OTHER	32	-	-	-	-	-	32	
4401000	RESIDENTIAL SALES	301180	Blue Sky Revenue Residential	OTHER	4,310	-	-	-	-	-	4,310	
4401000	RESIDENTIAL SALES	301190	Other Cust Retail Revenue-Residential	OTHER	258	-	-	-	-	-	258	
4401000 Total					1,977,126	49,815	648,546	169,412	111,278	856,314	89,469	52,291
4421000	COMMERCIAL SALES	301200	COMMERCIAL SALES	CA	31,945	31,945	-	-	-	-	-	
4421000	COMMERCIAL SALES	301200	COMMERCIAL SALES	IDU	46,262	-	-	-	-	46,262	-	
4421000	COMMERCIAL SALES	301200	COMMERCIAL SALES	OR	469,979	-	469,979	-	-	-	-	
4421000	COMMERCIAL SALES	301200	COMMERCIAL SALES	UT	767,438	-	-	-	-	767,438	-	
4421000	COMMERCIAL SALES	301200	COMMERCIAL SALES	WA	129,877	-	-	129,877	-	-	-	
4421000	COMMERCIAL SALES	301200	COMMERCIAL SALES	WYP	106,173	-	-	-	106,173	-	-	
4421000	COMMERCIAL SALES	301200	COMMERCIAL SALES	WYU	10,656	-	-	-	-	10,656	-	
4421000	COMMERCIAL SALES	301206	Commercial-Alt Revenue Program Adjs	WA	(1,085)	-	-	(1,085)	-	-	-	
4421000	COMMERCIAL SALES	301207	Commercial Revenue Acctg Adjustments	CA	(387)	(387)	-	-	-	-	-	
4421000	COMMERCIAL SALES	301207	Commercial Revenue Acctg Adjustments	IDU	160	-	-	-	-	160	-	
4421000	COMMERCIAL SALES	301207	Commercial Revenue Acctg Adjustments	OR	(995)	-	(995)	-	-	-	-	



Electric Operations Revenue (Actuals)

Twelve Months Ending - June 2022

Allocation Method - Washington Inter-Jurisdictional Allocation Method
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	
4421000	COMMERCIAL SALES	301207	Commercial Revenue Acctg Adjustments	UT	300	-	-	-	300	-	-	
4421000	COMMERCIAL SALES	301207	Commercial Revenue Acctg Adjustments	WA	(308)	-	-	(308)	-	-	-	
4421000	COMMERCIAL SALES	301207	Commercial Revenue Acctg Adjustments	WYP	(5)	-	-	(5)	-	-	-	
4421000	COMMERCIAL SALES	301208	Commercial Revenue Adj - Deferred NPC Me	UT	15,189	-	-	-	15,189	-	-	
4421000	COMMERCIAL SALES	301208	Commercial Revenue Adj - Deferred NPC Me	WA	37	-	-	37	-	-	-	
4421000	COMMERCIAL SALES	301208	Commercial Revenue Adj - Deferred NPC Me	WYP	(169)	-	-	(169)	-	-	-	
4421000	COMMERCIAL SALES	301209	UNBILLED REVENUE - COMMERCIAL	CA	947	947	-	-	-	-	-	
4421000	COMMERCIAL SALES	301209	UNBILLED REVENUE - COMMERCIAL	IDU	(70)	-	-	-	-	(70)	-	
4421000	COMMERCIAL SALES	301209	UNBILLED REVENUE - COMMERCIAL	OR	(8,485)	(8,485)	-	-	-	-	-	
4421000	COMMERCIAL SALES	301209	UNBILLED REVENUE - COMMERCIAL	UT	(6,600)	-	-	-	(6,600)	-	-	
4421000	COMMERCIAL SALES	301209	UNBILLED REVENUE - COMMERCIAL	WA	2,041	-	2,041	-	-	-	-	
4421000	COMMERCIAL SALES	301209	UNBILLED REVENUE - COMMERCIAL	WYP	(1,566)	-	-	(1,566)	-	-	-	
4421000	COMMERCIAL SALES	301209	UNBILLED REVENUE - COMMERCIAL	WYU	(175)	-	-	(175)	-	-	-	
4421000	COMMERCIAL SALES	301210	Commercial - Income Tax Deferral Adjs	CA	759	759	-	-	-	-	-	
4421000	COMMERCIAL SALES	301210	Commercial - Income Tax Deferral Adjs	OR	2,627	-	2,627	-	-	-	-	
4421000	COMMERCIAL SALES	301210	Commercial - Income Tax Deferral Adjs	WA	789	-	789	-	-	-	-	
4421000	COMMERCIAL SALES	301210	Commercial - Income Tax Deferral Adjs	WYP	322	-	-	322	-	-	-	
4421000	COMMERCIAL SALES	301211	Commercial-OR Corp Act Tax Alt Rev Adj	OTHER	2,500	-	-	-	-	-	2,500	
4421000	COMMERCIAL SALES	301212	Commercial - Customer Bill Credits	IDU	(11)	-	-	-	(11)	-	-	
4421000	COMMERCIAL SALES	301212	Commercial - Customer Bill Credits	OR	(169)	(169)	-	-	-	-	-	
4421000	COMMERCIAL SALES	301212	Commercial - Customer Bill Credits	UT	(242)	-	-	-	(242)	-	-	
4421000	COMMERCIAL SALES	301212	Commercial - Customer Bill Credits	WA	(60)	-	(60)	-	-	-	-	
4421000	COMMERCIAL SALES	301265	Solar Feed-In Revenue - Commercial	OTHER	3,105	-	-	-	-	-	3,105	
4421000	COMMERCIAL SALES	301268	Community Solar Revenue-Commercial	OTHER	175	-	-	-	-	-	175	
4421000	COMMERCIAL SALES	301270	DSM Revenue - Commercial	OTHER	34,420	-	-	-	-	-	34,420	
4421000	COMMERCIAL SALES	301271	DSM Revenue - Small Commercial	OTHER	2,328	-	-	-	-	-	2,328	
4421000	COMMERCIAL SALES	301272	DSM Revenue - Large Commercial	OTHER	103	-	-	-	-	-	103	
4421000	COMMERCIAL SALES	301280	Blue Sky Revenue - Commercial	OTHER	1,673	-	-	-	-	-	1,673	
4421000	COMMERCIAL SALES	301290	Other Cust Retail Revenue-Commercial	OTHER	257	-	-	-	-	-	257	
4421000 Total					1,609,734	33,264	462,957	131,291	115,235	776,085	46,340	44,561
4422000	IND SLS/EXCL IRRIG	301300	INDUSTRIAL SALES (EXCLUDING IRRIGATION)	CA	6,699	6,699	-	-	-	-	-	
4422000	IND SLS/EXCL IRRIG	301300	INDUSTRIAL SALES (EXCLUDING IRRIGATION)	IDU	14,667	-	-	-	14,667	-	-	
4422000	IND SLS/EXCL IRRIG	301300	INDUSTRIAL SALES (EXCLUDING IRRIGATION)	OR	106,824	-	106,824	-	-	-	-	
4422000	IND SLS/EXCL IRRIG	301300	INDUSTRIAL SALES (EXCLUDING IRRIGATION)	UT	329,533	-	-	-	329,533	-	-	
4422000	IND SLS/EXCL IRRIG	301300	INDUSTRIAL SALES (EXCLUDING IRRIGATION)	WA	56,424	-	56,424	-	-	-	-	
4422000	IND SLS/EXCL IRRIG	301300	INDUSTRIAL SALES (EXCLUDING IRRIGATION)	WYP	308,311	-	-	308,311	-	-	-	
4422000	IND SLS/EXCL IRRIG	301300	INDUSTRIAL SALES (EXCLUDING IRRIGATION)	WYU	57,650	-	-	57,650	-	-	-	
4422000	IND SLS/EXCL IRRIG	301304	SPECIAL CONTRACTS-SITUS	IDU	87,516	-	-	-	-	87,516	-	
4422000	IND SLS/EXCL IRRIG	301304	SPECIAL CONTRACTS-SITUS	UT	144,976	-	-	-	144,976	-	-	
4422000	IND SLS/EXCL IRRIG	301306	Industrial-Alt Revenue Program Adjs	WA	18	-	18	-	-	-	-	
4422000	IND SLS/EXCL IRRIG	301307	Industrial Revenue Acctg Adjustments	CA	(83)	(83)	-	-	-	-	-	
4422000	IND SLS/EXCL IRRIG	301307	Industrial Revenue Acctg Adjustments	IDU	267	-	-	-	267	-	-	
4422000	IND SLS/EXCL IRRIG	301307	Industrial Revenue Acctg Adjustments	OR	267	-	267	-	-	-	-	
4422000	IND SLS/EXCL IRRIG	301307	Industrial Revenue Acctg Adjustments	UT	(1,030)	-	-	-	(1,030)	-	-	
4422000	IND SLS/EXCL IRRIG	301307	Industrial Revenue Acctg Adjustments	WA	610	-	610	-	-	-	-	
4422000	IND SLS/EXCL IRRIG	301307	Industrial Revenue Acctg Adjustments	WYP	(62)	-	-	(62)	-	-	-	
4422000	IND SLS/EXCL IRRIG	301308	Industrial Revenue Adj - Deferred NPC Me	UT	13,250	-	-	-	13,250	-	-	
4422000	IND SLS/EXCL IRRIG	301308	Industrial Revenue Adj - Deferred NPC Me	WA	20	-	20	-	-	-	-	
4422000	IND SLS/EXCL IRRIG	301308	Industrial Revenue Adj - Deferred NPC Me	WYP	(767)	-	-	(767)	-	-	-	
4422000	IND SLS/EXCL IRRIG	301309	UNBILLED REVENUE - INDUSTRIAL	CA	(201)	(201)	-	-	-	-	-	
4422000	IND SLS/EXCL IRRIG	301309	UNBILLED REVENUE - INDUSTRIAL	IDU	2,008	-	-	-	-	2,008	-	
4422000	IND SLS/EXCL IRRIG	301309	UNBILLED REVENUE - INDUSTRIAL	OR	(1,007)	(1,007)	-	-	-	-	-	
4422000	IND SLS/EXCL IRRIG	301309	UNBILLED REVENUE - INDUSTRIAL	UT	(4,400)	-	-	-	(4,400)	-	-	
4422000	IND SLS/EXCL IRRIG	301309	UNBILLED REVENUE - INDUSTRIAL	WA	1,243	-	1,243	-	-	-	-	
4422000	IND SLS/EXCL IRRIG	301309	UNBILLED REVENUE - INDUSTRIAL	WYP	(2,492)	-	-	(2,492)	-	-	-	
4422000	IND SLS/EXCL IRRIG	301309	UNBILLED REVENUE - INDUSTRIAL	WYU	(2,308)	-	-	(2,308)	-	-	-	
4422000	IND SLS/EXCL IRRIG	301310	Industrial - Income Tax Deferral Adjs	CA	187	187	-	-	-	-	-	



Electric Operations Revenue (Actuals)
Twelve Months Ending - June 2022
Allocation Method - Washington Inter-Jurisdictional Allocation Method
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4422000	IND SLS/EXCL IRRIG 301310	Industrial - Income Tax Deferral Adjs	OR	1,032	-	1,032	-	-	-	-	-
4422000	IND SLS/EXCL IRRIG 301310	Industrial - Income Tax Deferral Adjs	WA	325	-	-	325	-	-	-	-
4422000	IND SLS/EXCL IRRIG 301310	Industrial - Income Tax Deferral Adjs	WYP	1,462	-	-	-	1,462	-	-	-
4422000	IND SLS/EXCL IRRIG 301311	Industrial-OR Corp Act Tax Rev Adj	OTHER	569	-	-	-	-	-	-	569
4422000	IND SLS/EXCL IRRIG 301312	Industrial - Customer Bill Credits	IDU	(1)	-	-	-	-	(1)	-	-
4422000	IND SLS/EXCL IRRIG 301312	Industrial - Customer Bill Credits	OR	(3)	-	(3)	-	-	-	-	-
4422000	IND SLS/EXCL IRRIG 301312	Industrial - Customer Bill Credits	UT	(10)	-	-	-	-	(10)	-	-
4422000	IND SLS/EXCL IRRIG 301312	Industrial - Customer Bill Credits	WA	(1)	-	-	(1)	-	-	-	-
4422000	IND SLS/EXCL IRRIG 301365	Solar Feed-In Revenue - Industrial	OTHER	1,560	-	-	-	-	-	-	1,560
4422000	IND SLS/EXCL IRRIG 301368	Community Solar Revenue-Industrial	OTHER	48	-	-	-	-	-	-	48
4422000	IND SLS/EXCL IRRIG 301370	DSM Revenue - Industrial	OTHER	14,779	-	-	-	-	-	-	14,779
4422000	IND SLS/EXCL IRRIG 301371	DSM Revenue - Small Industrial	OTHER	525	-	-	-	-	-	-	525
4422000	IND SLS/EXCL IRRIG 301372	DSM Revenue - Large Industrial	OTHER	2,464	-	-	-	-	-	-	2,464
4422000	IND SLS/EXCL IRRIG 301380	Blue Sky Revenue - Industrial	OTHER	596	-	-	-	-	-	-	596
4422000	IND SLS/EXCL IRRIG 301390	Other Cust Retail Revenue-Industrial	OTHER	78	-	-	-	-	-	-	78
4422000 Total				1,141,542	6,601	107,114	58,638	361,794	482,319	104,457	20,620
4423000	INDUST SALES-IRRIG 301450	INDUSTRIAL SALES - IRRIGATION	CA	13,766	13,766	-	-	-	-	-	-
4423000	INDUST SALES-IRRIG 301450	INDUSTRIAL SALES - IRRIGATION	IDU	56,934	-	-	-	-	56,934	-	-
4423000	INDUST SALES-IRRIG 301450	INDUSTRIAL SALES - IRRIGATION	OR	20,531	-	20,531	-	-	-	-	-
4423000	INDUST SALES-IRRIG 301450	INDUSTRIAL SALES - IRRIGATION	UT	19,335	-	-	-	-	19,335	-	-
4423000	INDUST SALES-IRRIG 301450	INDUSTRIAL SALES - IRRIGATION	WA	14,537	-	-	14,537	-	-	-	-
4423000	INDUST SALES-IRRIG 301450	INDUSTRIAL SALES - IRRIGATION	WYP	2,098	-	-	-	2,098	-	-	-
4423000	INDUST SALES-IRRIG 301450	INDUSTRIAL SALES - IRRIGATION	WYU	622	-	-	-	622	-	-	-
4423000	INDUST SALES-IRRIG 301453	Irrigation - Customer Bill Credits	IDU	(1)	-	-	-	-	(1)	-	-
4423000	INDUST SALES-IRRIG 301453	Irrigation - Customer Bill Credits	OR	(9)	-	(9)	-	-	-	-	-
4423000	INDUST SALES-IRRIG 301453	Irrigation - Customer Bill Credits	UT	(3)	-	-	-	-	(3)	-	-
4423000	INDUST SALES-IRRIG 301453	Irrigation - Customer Bill Credits	WA	(14)	-	-	(14)	-	-	-	-
4423000	INDUST SALES-IRRIG 301454	Irrigation-OR Corp Act Tax Rev Adj	OTHER	110	-	-	-	-	-	-	110
4423000	INDUST SALES-IRRIG 301455	Irrigation - Income Tax Deferral Adjs	CA	339	339	-	-	-	-	-	-
4423000	INDUST SALES-IRRIG 301455	Irrigation - Income Tax Deferral Adjs	OR	199	-	199	-	-	-	-	-
4423000	INDUST SALES-IRRIG 301455	Irrigation - Income Tax Deferral Adjs	WA	62	-	-	62	-	-	-	-
4423000	INDUST SALES-IRRIG 301455	Irrigation - Income Tax Deferral Adjs	WYP	8	-	-	-	8	-	-	-
4423000	INDUST SALES-IRRIG 301456	Irrigation-Alt Revenue Program Adjs	WA	27	-	-	27	-	-	-	-
4423000	INDUST SALES-IRRIG 301457	Irrigation Revenue Acctg Adjustments	CA	(168)	(168)	-	-	-	-	-	-
4423000	INDUST SALES-IRRIG 301457	Irrigation Revenue Acctg Adjustments	IDU	202	-	-	-	-	202	-	-
4423000	INDUST SALES-IRRIG 301457	Irrigation Revenue Acctg Adjustments	OR	(38)	-	(38)	-	-	-	-	-
4423000	INDUST SALES-IRRIG 301457	Irrigation Revenue Acctg Adjustments	UT	(35)	-	-	-	-	(35)	-	-
4423000	INDUST SALES-IRRIG 301457	Irrigation Revenue Acctg Adjustments	WA	545	-	-	545	-	-	-	-
4423000	INDUST SALES-IRRIG 301457	Irrigation Revenue Acctg Adjustments	WYP	0	-	-	-	0	-	-	-
4423000	INDUST SALES-IRRIG 301458	Irrigation Revenue Adj - Deferred NPC Me	UT	448	-	-	-	-	448	-	-
4423000	INDUST SALES-IRRIG 301458	Irrigation Revenue Adj - Deferred NPC Me	WA	4	-	-	4	-	-	-	-
4423000	INDUST SALES-IRRIG 301458	Irrigation Revenue Adj - Deferred NPC Me	WYP	(4)	-	-	-	(4)	-	-	-
4423000	INDUST SALES-IRRIG 301459	UNBILLED REVENUE - IRRIGATION/FARM	CA	(136)	(136)	-	-	-	-	-	-
4423000	INDUST SALES-IRRIG 301459	UNBILLED REVENUE - IRRIGATION/FARM	IDU	(4,238)	-	-	-	-	(4,238)	-	-
4423000	INDUST SALES-IRRIG 301459	UNBILLED REVENUE - IRRIGATION/FARM	OR	(830)	-	(830)	-	-	-	-	-
4423000	INDUST SALES-IRRIG 301459	UNBILLED REVENUE - IRRIGATION/FARM	UT	(89)	-	-	-	-	(89)	-	-
4423000	INDUST SALES-IRRIG 301459	UNBILLED REVENUE - IRRIGATION/FARM	WA	(1,729)	-	-	(1,729)	-	-	-	-
4423000	INDUST SALES-IRRIG 301459	UNBILLED REVENUE - IRRIGATION/FARM	WYP	39	-	-	-	39	-	-	-
4423000	INDUST SALES-IRRIG 301459	UNBILLED REVENUE - IRRIGATION/FARM	WYU	(18)	-	-	-	(18)	-	-	-
4423000	INDUST SALES-IRRIG 301461	Unbilled Revenue-Irrigation Demand Chrg	CA	44	44	-	-	-	-	-	-
4423000	INDUST SALES-IRRIG 301461	Unbilled Revenue-Irrigation Demand Chrg	OR	(85)	-	(85)	-	-	-	-	-
4423000	INDUST SALES-IRRIG 301461	Unbilled Revenue-Irrigation Demand Chrg	WA	275	-	-	275	-	-	-	-
4423000	INDUST SALES-IRRIG 301465	Solar Feed-In Revenue - Irrigation	OTHER	118	-	-	-	-	-	-	118
4423000	INDUST SALES-IRRIG 301468	Community Solar Revenue-Irrigation	OTHER	7	-	-	-	-	-	-	7
4423000	INDUST SALES-IRRIG 301470	DSM Revenue - Irrigation	OTHER	3,232	-	-	-	-	-	-	3,232
4423000	INDUST SALES-IRRIG 301480	Blue Sky Revenue - Irrigation	OTHER	3	-	-	-	-	-	-	3
4423000	INDUST SALES-IRRIG 301490	Other Cust Retail Revenue-Irrigation	OTHER	33	-	-	-	-	-	-	33



Electric Operations Revenue (Actuals)
 Twelve Months Ending - June 2022
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 (Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4423000 Total					126,120	13,846	19,767	13,707	2,745	19,656	52,896	-	3,502
4441000	PUB ST/HWY LIGHT	301600	PUBLIC STREET AND HIGHWAY LIGHTING	CA	374	374	-	-	-	-	-	-	-
4441000	PUB ST/HWY LIGHT	301600	PUBLIC STREET AND HIGHWAY LIGHTING	IDU	507	-	-	-	-	-	507	-	-
4441000	PUB ST/HWY LIGHT	301600	PUBLIC STREET AND HIGHWAY LIGHTING	OR	4,706	-	4,706	-	-	-	-	-	-
4441000	PUB ST/HWY LIGHT	301600	PUBLIC STREET AND HIGHWAY LIGHTING	UT	6,004	-	-	-	-	6,004	-	-	-
4441000	PUB ST/HWY LIGHT	301600	PUBLIC STREET AND HIGHWAY LIGHTING	WA	538	-	-	538	-	-	-	-	-
4441000	PUB ST/HWY LIGHT	301600	PUBLIC STREET AND HIGHWAY LIGHTING	WYP	1,618	-	-	-	1,618	-	-	-	-
4441000	PUB ST/HWY LIGHT	301600	PUBLIC STREET AND HIGHWAY LIGHTING	WYU	266	-	-	-	266	-	-	-	-
4441000	PUB ST/HWY LIGHT	301607	Public St/Hwy Lights Rev Acctg Adjustmen	CA	(4)	(4)	-	-	-	-	-	-	-
4441000	PUB ST/HWY LIGHT	301607	Public St/Hwy Lights Rev Acctg Adjustmen	IDU	2	-	-	-	-	-	2	-	-
4441000	PUB ST/HWY LIGHT	301607	Public St/Hwy Lights Rev Acctg Adjustmen	OR	13	-	13	-	-	-	-	-	-
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	2	-	-	2	-	-	-	-	-
4441000	PUB ST/HWY LIGHT	301607	Public St/Hwy Lights Rev Acctg Adjustmen	WYU	(0)	-	-	-	(0)	-	-	-	-
4441000	PUB ST/HWY LIGHT	301608	Public St/Hwy Lgt Rev Adj-Def NPC Mech	UT	100	-	-	-	-	100	-	-	-
4441000	PUB ST/HWY LIGHT	301608	Public St/Hwy Lgt Rev Adj-Def NPC Mech	WYP	(2)	-	-	-	(2)	-	-	-	-
4441000	PUB ST/HWY LIGHT	301609	UNBILLED REV - PUBLIC ST/HWY LIGHTING	CA	5	5	-	-	-	-	-	-	-
4441000	PUB ST/HWY LIGHT	301609	UNBILLED REV - PUBLIC ST/HWY LIGHTING	IDU	(3)	-	-	-	-	-	(3)	-	-
4441000	PUB ST/HWY LIGHT	301609	UNBILLED REV - PUBLIC ST/HWY LIGHTING	OR	82	-	82	-	-	-	-	-	-
4441000	PUB ST/HWY LIGHT	301609	UNBILLED REV - PUBLIC ST/HWY LIGHTING	UT	(39)	-	-	-	-	(39)	-	-	-
4441000	PUB ST/HWY LIGHT	301609	UNBILLED REV - PUBLIC ST/HWY LIGHTING	WA	(41)	-	-	(41)	-	-	-	-	-
4441000	PUB ST/HWY LIGHT	301609	UNBILLED REV - PUBLIC ST/HWY LIGHTING	WYP	(33)	-	-	-	(33)	-	-	-	-
4441000	PUB ST/HWY LIGHT	301609	UNBILLED REV - PUBLIC ST/HWY LIGHTING	WYU	(12)	-	-	-	(12)	-	-	-	-
4441000	PUB ST/HWY LIGHT	301610	St&Hwy Light - Income Tax Deferral Adjs	CA	6	6	-	-	-	-	-	-	-
4441000	PUB ST/HWY LIGHT	301610	St&Hwy Light - Income Tax Deferral Adjs	OR	12	-	12	-	-	-	-	-	-
4441000	PUB ST/HWY LIGHT	301610	St&Hwy Light - Income Tax Deferral Adjs	WA	4	-	-	4	-	-	-	-	-
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	25	-	-	-	-	-	-	-	25
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	4	-	-	-	-	-	-	-	4
4441000	PUB ST/HWY LIGHT	301668	Community Solar Revenue-St/Hwy Lightg	OTHER	0	-	-	-	-	-	-	-	0
4441000	PUB ST/HWY LIGHT	301670	DSM Revenue - Street/Hwy Lighting	OTHER	244	-	-	-	-	-	-	-	244
4441000	PUB ST/HWY LIGHT	301690	Other Cust Retail Revenue-St/Hwy Lightg	OTHER	1	-	-	-	-	-	-	-	1
4441000 Total					14,371	380	4,811	503	1,840	6,057	506	-	275
4470000	Sales for Resale-Non NPC				13,531	-	-	-	-	-	-	-	-
4470000	Sales for Resale-NPC			WA	1,286	-	-	1,286	-	-	-	-	-
4471000 Total					14,816	-	-	1,286	-	-	-	-	-
4491800	PRV RTE RFDS-RESLE	301975	Wholesales Sales - Subject to Refund	SG	3,240	50	862	259	450	1,433	186	1	-
4491800 Total					3,240	50	862	259	450	1,433	186	1	-
4501000	FORF DISC/INT-RES	301820	FORFEITED DISCOUNT REVENUE-RESIDENTIAL	CA	186	186	-	-	-	-	-	-	-
4501000	FORF DISC/INT-RES	301820	FORFEITED DISCOUNT REVENUE-RESIDENTIAL	IDU	264	-	-	-	-	-	264	-	-
4501000	FORF DISC/INT-RES	301820	FORFEITED DISCOUNT REVENUE-RESIDENTIAL	OR	10	-	10	-	-	-	-	-	-
4501000	FORF DISC/INT-RES	301820	FORFEITED DISCOUNT REVENUE-RESIDENTIAL	UT	3,745	-	-	-	-	3,745	-	-	-
4501000	FORF DISC/INT-RES	301820	FORFEITED DISCOUNT REVENUE-RESIDENTIAL	WA	(1)	-	-	(1)	-	-	-	-	-
4501000	FORF DISC/INT-RES	301820	FORFEITED DISCOUNT REVENUE-RESIDENTIAL	WYP	625	-	-	-	625	-	-	-	-
4501000	FORF DISC/INT-RES	301820	FORFEITED DISCOUNT REVENUE-RESIDENTIAL	WYU	61	-	-	-	61	-	-	-	-
4501000 Total					4,890	186	10	(1)	685	3,745	264	-	-
4502000	FORF DISC/INT-COMM	301821	FORFEITED DISCOUNT REVENUE-COMMERCIAL	CA	47	47	-	-	-	-	-	-	-
4502000	FORF DISC/INT-COMM	301821	FORFEITED DISCOUNT REVENUE-COMMERCIAL	IDU	26	-	-	-	-	-	26	-	-
4502000	FORF DISC/INT-COMM	301821	FORFEITED DISCOUNT REVENUE-COMMERCIAL	OR	4	-	4	-	-	-	-	-	-
4502000	FORF DISC/INT-COMM	301821	FORFEITED DISCOUNT REVENUE-COMMERCIAL	UT	871	-	-	-	-	871	-	-	-
4502000	FORF DISC/INT-COMM	301821	FORFEITED DISCOUNT REVENUE-COMMERCIAL	WA	(0)	-	-	(0)	-	-	-	-	-
4502000	FORF DISC/INT-COMM	301821	FORFEITED DISCOUNT REVENUE-COMMERCIAL	WYP	143	-	-	-	143	-	-	-	-
4502000	FORF DISC/INT-COMM	301821	FORFEITED DISCOUNT REVENUE-COMMERCIAL	WYU	27	-	-	-	27	-	-	-	-
4502000 Total					1,117	47	4	(0)	170	871	26	-	-



Electric Operations Revenue (Actuals)

Twelve Months Ending - June 2022

Allocation Method - Washington Inter-Jurisdictional Allocation Method
(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4503000	FORF DISC/INT-IND	301822	FORFEITED DISCOUNT REVENUE-INDUSTRIAL	CA	15	15	-	-	-	-	-	-	-
4503000	FORF DISC/INT-IND	301822	FORFEITED DISCOUNT REVENUE-INDUSTRIAL	IDU	52	-	-	-	-	-	52	-	-
4503000	FORF DISC/INT-IND	301822	FORFEITED DISCOUNT REVENUE-INDUSTRIAL	OR	10	-	10	-	-	-	-	-	-
4503000	FORF DISC/INT-IND	301822	FORFEITED DISCOUNT REVENUE-INDUSTRIAL	UT	303	-	-	-	-	303	-	-	-
4503000	FORF DISC/INT-IND	301822	FORFEITED DISCOUNT REVENUE-INDUSTRIAL	WA	(0)	-	-	(0)	-	-	-	-	-
4503000	FORF DISC/INT-IND	301822	FORFEITED DISCOUNT REVENUE-INDUSTRIAL	WYP	89	-	-	-	89	-	-	-	-
4503000	FORF DISC/INT-IND	301822	FORFEITED DISCOUNT REVENUE-INDUSTRIAL	WYU	13	-	-	-	13	-	-	-	-
4503000 Total					483	15	10	(0)	102	303	52	-	-
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	13	-	-	-	-	-	13	-	-
4504000	GOVT MUNI/ALL OTH	301823	FORFEITED DISCOUNT REVENUE-ALL OTHER	OR	0	-	0	-	-	-	-	-	-
4504000	GOVT MUNI/ALL OTH	301823	FORFEITED DISCOUNT REVENUE-ALL OTHER	UT	150	-	-	-	-	150	-	-	-
4504000	GOVT MUNI/ALL OTH	301823	FORFEITED DISCOUNT REVENUE-ALL OTHER	WYP	15	-	-	-	15	-	-	-	-
4504000	GOVT MUNI/ALL OTH	301823	FORFEITED DISCOUNT REVENUE-ALL OTHER	WYU	2	-	-	-	2	-	-	-	-
4504000 Total					180	0	0	-	17	150	13	-	-
4511000	ACCOUNT SERV CHG	301825	MISC SERV REV-ACCT SERVICE CHARGE	CA	399	399	-	-	-	-	-	-	-
4511000	ACCOUNT SERV CHG	301825	MISC SERV REV-ACCT SERVICE CHARGE	IDU	95	-	-	-	-	-	95	-	-
4511000	ACCOUNT SERV CHG	301825	MISC SERV REV-ACCT SERVICE CHARGE	OR	1,040	-	1,040	-	-	-	-	-	-
4511000	ACCOUNT SERV CHG	301825	MISC SERV REV-ACCT SERVICE CHARGE	UT	3,808	-	-	-	-	3,808	-	-	-
4511000	ACCOUNT SERV CHG	301825	MISC SERV REV-ACCT SERVICE CHARGE	WA	44	-	-	44	-	-	-	-	-
4511000	ACCOUNT SERV CHG	301825	MISC SERV REV-ACCT SERVICE CHARGE	WYP	75	-	-	-	75	-	-	-	-
4511000	ACCOUNT SERV CHG	301825	MISC SERV REV-ACCT SERVICE CHARGE	WYU	4	-	-	-	4	-	-	-	-
4511000	ACCOUNT SERV CHG	301855	Misc Service Revenue - CSS (Non-FLT)	CA	10	10	-	-	-	-	-	-	-
4511000	ACCOUNT SERV CHG	301855	Misc Service Revenue - CSS (Non-FLT)	IDU	34	-	-	-	-	-	34	-	-
4511000	ACCOUNT SERV CHG	301855	Misc Service Revenue - CSS (Non-FLT)	OR	186	-	186	-	-	-	-	-	-
4511000	ACCOUNT SERV CHG	301855	Misc Service Revenue - CSS (Non-FLT)	UT	392	-	-	-	-	392	-	-	-
4511000	ACCOUNT SERV CHG	301855	Misc Service Revenue - CSS (Non-FLT)	WA	41	-	-	41	-	-	-	-	-
4511000	ACCOUNT SERV CHG	301855	Misc Service Revenue - CSS (Non-FLT)	WYP	40	-	-	-	40	-	-	-	-
4511000	ACCOUNT SERV CHG	301855	Misc Service Revenue - CSS (Non-FLT)	WYU	5	-	-	-	5	-	-	-	-
4511000 Total					6,174	409	1,226	86	124	4,200	129	-	-
4512000	TAMPER/RECONNECT	301826	TAMPERING/UNAUTHORIZED RECONNECTION CHGS	IDU	0	-	-	-	-	-	0	-	-
4512000	TAMPER/RECONNECT	301826	TAMPERING/UNAUTHORIZED RECONNECTION CHGS	OR	5	-	5	-	-	-	-	-	-
4512000	TAMPER/RECONNECT	301826	TAMPERING/UNAUTHORIZED RECONNECTION CHGS	SO	0	0	0	0	0	0	0	0	0
4512000	TAMPER/RECONNECT	301826	TAMPERING/UNAUTHORIZED RECONNECTION CHGS	UT	1	-	-	-	-	1	-	-	-
4512000	TAMPER/RECONNECT	301826	TAMPERING/UNAUTHORIZED RECONNECTION CHGS	WA	0	-	-	0	-	-	-	-	-
4512000	TAMPER/RECONNECT	301826	TAMPERING/UNAUTHORIZED RECONNECTION CHGS	WYP	0	-	-	-	0	-	-	-	-
4512000 Total					6	0	5	0	0	1	0	0	-
4513000	OTHER	301828	OTHER	CA	15	15	-	-	-	-	-	-	-
4513000	OTHER	301828	OTHER	IDU	9	-	-	-	-	-	9	-	-
4513000	OTHER	301828	OTHER	OR	132	-	132	-	-	-	-	-	-
4513000	OTHER	301828	OTHER	UT	686	-	-	-	-	686	-	-	-
4513000	OTHER	301828	OTHER	WA	27	-	-	27	-	-	-	-	-
4513000	OTHER	301828	OTHER	WYP	180	-	-	-	180	-	-	-	-
4513000	OTHER	301828	OTHER	WYU	10	-	-	-	10	-	-	-	-
4513000	OTHER	301840	Miscellaneous Service Revenue	CA	8	8	-	-	-	-	-	-	-
4513000	OTHER	301840	Miscellaneous Service Revenue	IDU	39	-	-	-	-	-	39	-	-
4513000	OTHER	301840	Miscellaneous Service Revenue	OR	15	-	15	-	-	-	-	-	-
4513000	OTHER	301840	Miscellaneous Service Revenue	UT	638	-	-	-	-	638	-	-	-
4513000	OTHER	301840	Miscellaneous Service Revenue	WA	56	-	-	56	-	-	-	-	-
4513000 Total					1,814	23	147	83	190	1,324	48	-	-
4530000	SLS WATER & W PWR	358900	Sales of Water & Water Power	SG	9	0	2	1	1	4	1	0	-
4530000 Total					9	0	2	1	1	4	1	0	-
4541000	RENTS - COMMON	301860	RENT FROM ELEC PROP	CA	2	2	-	-	-	-	-	-	-
4541000	RENTS - COMMON	301860	RENT FROM ELEC PROP	CAGE	506	-	-	-	106	354	46	0	-
4541000	RENTS - COMMON	301860	RENT FROM ELEC PROP	IDU	1	-	-	-	-	-	1	-	-
4541000	RENTS - COMMON	301860	RENT FROM ELEC PROP	JBG	4	0	3	1	-	-	-	-	-
4541000	RENTS - COMMON	301860	RENT FROM ELEC PROP	OR	854	-	854	-	-	-	-	-	-



Electric Operations Revenue (Actuals)
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(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other		
4541000	RENTS - COMMON	301860	RENT FROM ELEC PROP	SG	416	6	111	33	58	184	24	0	-
4541000	RENTS - COMMON	301860	RENT FROM ELEC PROP	SO	2,975	62	758	211	402	1,366	176	1	-
4541000	RENTS - COMMON	301860	RENT FROM ELEC PROP	UT	1,367	-	-	-	-	1,367	-	-	-
4541000	RENTS - COMMON	301860	RENT FROM ELEC PROP	WA	11	-	-	11	-	-	-	-	-
4541000	RENTS - COMMON	301860	RENT FROM ELEC PROP	WYP	14	-	-	-	14	-	-	-	-
4541000	RENTS - COMMON	301860	RENT FROM ELEC PROP	WYU	0	-	-	-	0	-	-	-	-
4541000	RENTS - COMMON	301864	REVENUE - JOINT USE OF POLES	CA	608	608	-	-	-	-	-	-	-
4541000	RENTS - COMMON	301864	REVENUE - JOINT USE OF POLES	IDU	160	-	-	-	-	-	160	-	-
4541000	RENTS - COMMON	301864	REVENUE - JOINT USE OF POLES	OR	3,078	-	3,078	-	-	-	-	-	-
4541000	RENTS - COMMON	301864	REVENUE - JOINT USE OF POLES	UT	2,396	-	-	-	-	2,396	-	-	-
4541000	RENTS - COMMON	301864	REVENUE - JOINT USE OF POLES	WA	704	-	-	704	-	-	-	-	-
4541000	RENTS - COMMON	301864	REVENUE - JOINT USE OF POLES	WYP	324	-	-	-	324	-	-	-	-
4541000	RENTS - COMMON	301866	JOINT USE SANCTIONS & FINES REVENUE	OR	1	-	1	-	-	-	-	-	-
4541000	RENTS - COMMON	301866	JOINT USE SANCTIONS & FINES REVENUE	SG	4	0	1	0	1	2	0	0	-
4541000	RENTS - COMMON	301866	JOINT USE SANCTIONS & FINES REVENUE	UT	4	-	-	-	-	4	-	-	-
4541000	RENTS - COMMON	301866	JOINT USE SANCTIONS & FINES REVENUE	WYP	4	-	-	-	4	-	-	-	-
4541000	RENTS - COMMON	301867	JOINT USE PROGRAM REIMBURSE REVENUE	CA	0	0	-	-	-	-	-	-	-
4541000	RENTS - COMMON	301867	JOINT USE PROGRAM REIMBURSE REVENUE	IDU	0	-	-	-	-	-	0	-	-
4541000	RENTS - COMMON	301867	JOINT USE PROGRAM REIMBURSE REVENUE	OR	212	-	212	-	-	-	-	-	-
4541000	RENTS - COMMON	301867	JOINT USE PROGRAM REIMBURSE REVENUE	UT	239	-	-	-	-	-	239	-	-
4541000	RENTS - COMMON	301867	JOINT USE PROGRAM REIMBURSE REVENUE	WA	37	-	-	37	-	-	-	-	-
4541000	RENTS - COMMON	301867	JOINT USE PROGRAM REIMBURSE REVENUE	WYP	35	-	-	-	35	-	-	-	-
4541000	RENTS - COMMON	301869	UNCOLLECTIBLE REVENUE JOINT USE	IDU	(0)	-	-	-	-	-	(0)	-	-
4541000	RENTS - COMMON	301869	UNCOLLECTIBLE REVENUE JOINT USE	OR	23	-	23	-	-	-	-	-	-
4541000	RENTS - COMMON	301869	UNCOLLECTIBLE REVENUE JOINT USE	UT	(29)	-	-	-	-	-	(29)	-	-
4541000	RENTS - COMMON	301869	UNCOLLECTIBLE REVENUE JOINT USE	WA	(1)	-	-	(1)	-	-	-	-	-
4541000	RENTS - COMMON	301869	UNCOLLECTIBLE REVENUE JOINT USE	WYP	(4)	-	-	-	(4)	-	-	-	-
4541000	RENTS - COMMON	301871	RENT REV - HYDRO	CAGW	5	0	3	1	-	-	-	-	-
4541000	RENTS - COMMON	301872	RENT REV - TRANS	CAGE	18	-	-	-	4	13	2	0	-
4541000	RENTS - COMMON	301872	RENT REV - TRANS	CAGW	15	1	11	3	-	-	-	-	-
4541000	RENTS - COMMON	301872	RENT REV - TRANS	SG	175	3	46	14	24	77	10	0	-
4541000	RENTS - COMMON	301873	RENT REV - DIST	SO	48	1	12	3	6	22	3	0	-
4541000	RENTS - COMMON	301874	RENT REV - GENERAL	SO	0	0	0	0	0	0	0	0	-
4541000	RENTS - COMMON	301878	JOINT USE BACK RENT	OR	0	-	0	-	-	-	-	-	-
4541000	RENTS - COMMON	301879	Joint Use Contracted Program Reimburseme	CA	16	16	-	-	-	-	-	-	-
4541000	RENTS - COMMON	301879	Joint Use Contracted Program Reimburseme	IDU	2	-	-	-	-	-	2	-	-
4541000	RENTS - COMMON	301879	Joint Use Contracted Program Reimburseme	OR	459	-	459	-	-	-	-	-	-
4541000	RENTS - COMMON	301879	Joint Use Contracted Program Reimburseme	UT	113	-	-	-	-	113	-	-	-
4541000	RENTS - COMMON	301879	Joint Use Contracted Program Reimburseme	WA	165	-	-	165	-	-	-	-	-
4541000	RENTS - COMMON	301879	Joint Use Contracted Program Reimburseme	WYP	3	-	-	-	3	-	-	-	-
4541000	RENTS - COMMON	301885	RENT REVENUE - SUBLE	SG	65	1	17	5	9	29	4	0	-
4541000	RENTS - COMMON	301885	RENT REVENUE - SUBLE	SO	19	0	5	1	3	9	1	0	-
4541000 Total					15,047	700	5,594	1,189	989	6,145	429	1	-
4543000	MCI FOGWIRE REVENUES	301863	MCI FIBER OPTIC GROUND WIRE REVENUES	SG	3,357	51	893	268	467	1,484	193	1	-
4543000 Total					3,357	51	893	268	467	1,484	193	1	-
4545000	VERT BRIDGE REVENUES	367222	Joint Use - Vertical Bridge Applic Fee	CAGE	6	-	-	-	1	4	1	0	-
4545000 Total					6	-	-	-	1	4	1	0	-
4561100	Other Wheeling Rev	301953	Ancillary Rev Sch 6-Supp (C&T)	SG	2,803	43	746	224	390	1,240	161	1	-
4561100	Other Wheeling Rev	301962	Ancil Revenue Sch 2-Reactive (Trans)	SG	(4)	(0)	(1)	(0)	(1)	(2)	(0)	(0)	-
4561100	Other Wheeling Rev	301963	Ancil Revenue Sch 2-Reactive (C&T)	SG	4,430	68	1,178	353	616	1,959	254	2	-
4561100	Other Wheeling Rev	301966	Primary Delivery and Distribution Sub Ch	SG	396	6	105	32	55	175	23	0	-
4561100	Other Wheeling Rev	301967	Ancillary Revenue Sch 1 - Scheduling	SG	3,228	49	859	258	449	1,428	185	1	-
4561100	Other Wheeling Rev	301969	Ancillary Revenue Sch 3 - Reg&Freq (C&T)	SG	1,907	29	507	152	265	843	109	1	-
4561100	Other Wheeling Rev	301973	Ancillary Revenue Sch 5&6-Spin&Supp (C&T)	SG	2,958	45	787	236	411	1,308	170	1	-
4561100	Other Wheeling Rev	301974	Ancil Revenue Sch 3a-Regulation (C&T)	SG	4,542	70	1,208	362	631	2,008	260	2	-
4561100	Other Wheeling Rev	302082	I/C Anc Rev Sch 1-Scheduling-Nevada Pwr	SG	9	0	2	1	1	4	1	0	-
4561100	Other Wheeling Rev	302092	I/C Anc Rev Sch 2-Reactive-Nevada Pwr	SG	18	0	5	1	3	8	1	0	-



Electric Operations Revenue (Actuals)
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Allocation Method - Washington Inter-Jurisdictional Allocation Method
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other		
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	733	11	195	58	102	324	42	0	-
4561100	Other Wheeling Rev	302981	Transmission Resales to Other Parties	SG	6	0	2	0	1	3	0	0	-
4561100	Other Wheeling Rev	302982	Transmission Rev-Unreserved Use Charges	SG	466	7	124	37	65	206	27	0	-
4561100	Other Wheeling Rev	302983	Transmission Revenue - Deferral Fees	SG	226	3	60	18	31	100	13	0	-
4561100 Total					21,755	333	5,786	1,736	3,024	9,620	1,248	8	-
4561910	S/T FIRM WHEEL REV	301926	SHORT TERM FIRM WHEELING	SG	7,511	115	1,998	599	1,044	3,321	431	3	-
4561910 Total					7,511	115	1,998	599	1,044	3,321	431	3	-
4561920	L/T FIRM WHEEL REV	301912	POST-MERGER FIRM WHEELING	SG	18,984	291	5,049	1,515	2,639	8,395	1,089	7	-
4561920	L/T FIRM WHEEL REV	301916	PRE-MERGER FIRM WHEELING	SG	7,949	122	2,114	634	1,105	3,515	456	3	-
4561920	L/T FIRM WHEEL REV	301917	PRE-MERGER FIRM WHEELING	SG	30,123	461	8,012	2,403	4,187	13,320	1,728	12	-
4561920	L/T FIRM WHEEL REV	302961	TRANSM CAPACITY RE-ASSIGNMENT REVENUE	SG	1	0	0	0	0	0	0	0	-
4561920	L/T FIRM WHEEL REV	302962	TRANSM CAPACITY RE-ASSIGNMENT CONTRA REV	SG	(1)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	-
4561920	L/T FIRM WHEEL REV	302980	Transmisson Point-to-Point Revenue	SG	55,772	854	14,834	4,450	7,753	24,662	3,199	21	-
4561920 Total					112,828	1,727	30,009	9,002	15,683	49,892	6,471	43	-
4561930	NON-FIRM WHEEL REV	301922	NON-FIRM WHEELING REVENUE	SE	36,048	521	8,875	2,746	5,604	16,066	2,223	13	-
4561930	NON-FIRM WHEEL REV	302822	I/C Non-Firm Wheeling Revenue-Nevada Pwr	SE	426	6	105	32	66	190	26	0	-
4561930 Total					36,474	527	8,980	2,778	5,670	16,256	2,249	13	-
4561990	TRANSMN REV REFUND	301913	Transmission Tariff True-up	SG	(1,405)	(22)	(374)	(112)	(195)	(621)	(81)	(1)	-
4561990 Total					(1,405)	(22)	(374)	(112)	(195)	(621)	(81)	(1)	-
4562100	USE OF FACIL REV	301911	"INCOME FROM FISH, WILDLIFE"	SG	11	0	3	1	2	5	1	0	-
4562100 Total					11	0	3	1	2	5	1	0	-
4562300	MISC OTHER REV	301900	ELECTRIC INCOME OTHER	UT	24	-	-	-	-	24	-	-	-
4562300	MISC OTHER REV	301900	ELECTRIC INCOME OTHER	WYU	0	-	-	-	0	-	-	-	-
4562300	MISC OTHER REV	301915	OTHER ELEC REV - MISC	IDU	31	-	-	-	-	-	31	-	-
4562300	MISC OTHER REV	301915	OTHER ELEC REV - MISC	SG	1,855	28	493	148	258	820	106	1	-
4562300	MISC OTHER REV	301939	Estimated Other Electric Revenue	SG	11	0	3	1	1	5	1	0	-
4562300	MISC OTHER REV	301940	FLYASH & BY-PRODUCT SALES	CAGE	823	-	-	-	173	575	75	0	-
4562300	MISC OTHER REV	301940	FLYASH & BY-PRODUCT SALES	JBG	14,763	619	10,872	3,272	-	-	-	-	-
4562300	MISC OTHER REV	301949	THIRD PARTY TRN O&M REV	CAGW	84	4	62	19	-	-	-	-	-
4562300	MISC OTHER REV	301949	THIRD PARTY TRN O&M REV	SG	320	5	85	25	44	141	18	0	-
4562300	MISC OTHER REV	301951	NON-WHEELING SYS REV	SG	259	4	69	21	36	115	15	0	-
4562300	MISC OTHER REV	301955	OTHER REV WY REG KENNECOTT	WYP	161	-	-	-	161	-	-	-	-
4562300	MISC OTHER REV	301958	Wind-based Ancillary Services Estimate	SG	(772)	(12)	(205)	(62)	(107)	(341)	(44)	(0)	-
4562300	MISC OTHER REV	301959	Wind-based Ancillary Services/Revenue	SG	6,115	94	1,626	488	850	2,704	351	2	-
4562300	MISC OTHER REV	302071	I/C Transmission O&M Revenue-Sierra Pac	SG	8	0	2	1	1	4	0	0	-
4562300	MISC OTHER REV	361000	STEAM SALES	CAGE	109	-	-	-	23	76	10	0	-
4562300	MISC OTHER REV	361000	STEAM SALES	CAGW	671	28	494	149	-	-	-	-	-
4562300	MISC OTHER REV	374400	Timber Sales - Utility Property	SG	763	12	203	61	106	337	44	0	-
4562300	MISC OTHER REV	610004	Blank	OTHER	(0)	-	-	-	-	-	-	-	(0)
4562300	MISC OTHER REV	701010	Labor Costs Settled to Capital	OTHER	0	-	-	-	-	-	-	-	0
4562300 Total					25,224	781	13,704	4,122	1,546	4,459	607	4	-
4562310	EIM - MISCELLANEOUS	308001	EIM Rev-Forecasting Fee: Pac to TC	SG	15	0	4	1	2	7	1	0	-
4562310 Total					15	0	4	1	2	7	1	0	-
4562400	M&S INVENTORY SALES	362950	M&S INVENTORY SALES	CAGE	1	-	-	-	0	0	0	0	-
4562400	M&S INVENTORY SALES	362950	M&S INVENTORY SALES	SG	1	0	0	0	0	0	0	0	-
4562400	M&S INVENTORY SALES	362950	M&S INVENTORY SALES	SO	3	0	1	0	0	1	0	0	-
4562400	M&S INVENTORY SALES	362950	M&S INVENTORY SALES	UT	352	-	-	-	-	352	-	-	-
4562400	M&S INVENTORY SALES	362950	M&S INVENTORY SALES	WYP	0	-	-	-	0	-	-	-	-
4562400 Total					357	0	1	0	1	354	0	0	-
4562500	M&S INV COST OF SALE	514950	M&S INVENTORY COST OF SALES	UT	(539)	-	-	-	-	(539)	-	-	-
4562500 Total					(539)	-	-	-	-	(539)	-	-	-
4562700	RNW ENRGY CRDT SALES	301943	Renewable Energy Credit Sales-Deferral	OTHER	(1,692)	-	-	-	-	-	-	-	(1,692)
4562700	RNW ENRGY CRDT SALES	301944	Renewable Energy Credit Sales-Estimate	OTHER	191	-	-	-	-	-	-	-	191
4562700	RNW ENRGY CRDT SALES	301945	Renewable Energy Credit Sales	OTHER	6,940	-	-	-	-	-	-	-	6,940
4562700	RNW ENRGY CRDT SALES	352943	Renwbl En Cr Sls-Amt	OTHER	1,321	-	-	-	-	-	-	-	1,321
4562700	RNW ENRGY CRDT SALES	352950	REC Sales - Wind Wake Loss Indemnity	OTHER	17	-	-	-	-	-	-	-	17



Electric Operations Revenue (Actuals)
 Twelve Months Ending - June 2022
 Allocation Method - Washington Inter-Jurisdictional Allocation Method
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other		
4562700	RNW ENRGY CRDT SALES	354943	REC Sales - Pryor Mtn - Deferral	OTHER	381	-	-	-	-	-	381		
4562700	RNW ENRGY CRDT SALES	354945	REC Sales - Blue Sky Program - Actual	OTHER	6,629	-	-	-	-	-	6,629		
4562700 Total					13,788	-	-	-	-	-	13,788		
4562800	CA GHG Emission Allo	352001	CA GHG Allowance Revenues	OTHER	15,291	-	-	-	-	-	15,291		
4562800	CA GHG Emission Allo	352002	CA GHG Allowance Revenues - Deferral	OTHER	(15,291)	-	-	-	-	-	(15,291)		
4562800	CA GHG Emission Allo	352003	CA GHG Allowance Revenues - Amortz	OTHER	9,727	-	-	-	-	-	9,727		
4562800	CA GHG Emission Allo	352004	CA GHG Allow Revenues - SOMAH Amortz	OTHER	85	-	-	-	-	-	85		
4562800 Total					9,812	-	-	-	-	-	9,812		
4563500	Oth Elec Rev-Def Trm	305991	FERC Transmission Refund-Amortz	OR	4,075	-	4,075	-	-	-	-		
4563500 Total					4,075	-	4,075	-	-	-	-		
Grand Total Electric Operations Revenue					5,149,941	108,850	1,316,134	394,849	622,867	2,242,849	305,937	75	144,848
4118000	GAINS-DISP OF ALLOW	ALOW	Sales of S02 Allowances	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	342	-	342	-	-	-	-		
4211000	GAIN DISPOS PROP	554000	GAIN ON DISPOSITION OF PROPERTY	SG	(16)	(0)	(4)	(1)	(2)	(7)	(1)	(0)	
4211000	GAIN DISPOS PROP	554000	GAIN ON DISPOSITION OF PROPERTY	SO	(2,524)	(52)	(643)	(179)	(341)	(1,159)	(150)	(1)	
4211000 Total					(2,199)	(52)	(305)	(180)	(343)	(1,166)	(151)	(1)	
4211900	ASST SLS PRCDs-CLEAR	364105	ASSET SALES PROCEEDS - CLEARING	OTHER	(0)	-	-	-	-	-	-	(0)	
4211900 Total					(0)	-	-	-	-	-	-	(0)	
4212000	LOSS DISPOS PROP	554100	LOSS - SALE OF ASSETS	OR	1	-	1	-	-	-	-		
4212000	LOSS DISPOS PROP	554100	LOSS - SALE OF ASSETS	SO	0	0	0	0	0	0	0		
4212000 Total					1	0	1	0	0	0	0	-	
Grand Total Miscellaneous Revenues					(2,197)	(52)	(304)	(180)	(343)	(1,166)	(151)	(1)	(0)



Operations & Maintenance Expense (Actuals)

Twelve Months Ending - June 2022

Allocation Method - Washington Inter-Jurisdictional Allocation Method

(Allocated in Thousands)

Primary Account	Primary Account Name	Secondary Group Code	Secondary Group Code Name	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
5000000	OPER SUPV & ENG	STEX	Steam O&M Expense	CAGE	748	-	-	-	157	522	68	0	-
5000000	OPER SUPV & ENG	STEX	Steam O&M Expense	CAGW	(24)	(1)	(18)	(5)	-	-	-	-	-
5000000	OPER SUPV & ENG	STEX	Steam O&M Expense	JBG	12,722	533	9,369	2,820	-	-	-	-	-
5000000	OPER SUPV & ENG	STEX	Steam O&M Expense	SG	4	0	1	0	1	2	0	0	-
5000000	Total				13,450	532	9,352	2,815	157	524	69	0	-
5001000	OPER SUPV & ENG	STEX	Steam O&M Expense	CAGE	40	-	-	-	8	28	4	0	-
5001000	OPER SUPV & ENG	STEX	Steam O&M Expense	JBG	309	13	228	69	-	-	-	-	-
5001000	OPER SUPV & ENG	STEX	Steam O&M Expense	SG	8	0	2	1	1	4	0	0	-
5001000	Total				357	13	230	69	9	31	4	0	-
5020000	STEAM EXPENSES	STEX	Steam O&M Expense	CAGE	18,746	-	-	-	3,930	13,092	1,714	11	-
5020000	STEAM EXPENSES	STEX	Steam O&M Expense	CAGW	458	19	337	101	-	-	-	-	-
5020000	STEAM EXPENSES	STEX	Steam O&M Expense	JBG	20,940	878	15,421	4,641	-	-	-	-	-
5020000	STEAM EXPENSES	STEX	Steam O&M Expense	SG	85	1	23	7	12	38	5	0	-
5020000	Total				40,229	898	15,781	4,749	3,941	13,130	1,718	11	-
5022000	STM EXP - FLYASH	STEX	Steam O&M Expense	CAGE	6,475	-	-	-	1,357	4,522	592	4	-
5022000	Total				6,475	-	-	-	1,357	4,522	592	4	-
5023000	STM EXP BOTTOM ASH	STEX	Steam O&M Expense	CAGE	649	-	-	-	136	453	59	0	-
5023000	Total				649	-	-	-	136	453	59	0	-
5024000	STM EXP SCRUBBER	STEX	Steam O&M Expense	CAGE	11,413	-	-	-	2,392	7,970	1,043	7	-
5024000	Total				11,413	-	-	-	2,392	7,970	1,043	7	-
5029000	STM EXP - OTHER	STEX	Steam O&M Expense	CAGE	17,683	-	-	-	3,707	12,350	1,616	10	-
5029000	STM EXP - OTHER	STEX	Steam O&M Expense	JBG	771	32	568	171	-	-	-	-	-
5029000	Total				18,454	32	568	171	3,707	12,350	1,616	10	-
5050000	ELECTRIC EXPENSES	STEX	Steam O&M Expense	CAGE	854	-	-	-	179	597	78	0	-
5050000	ELECTRIC EXPENSES	STEX	Steam O&M Expense	CAGW	(99)	(4)	(73)	(22)	-	-	-	-	-
5050000	ELECTRIC EXPENSES	STEX	Steam O&M Expense	JBG	0	0	0	0	-	-	-	-	-
5050000	Total				756	(4)	(73)	(22)	179	597	78	0	-
5051000	ELEC EXP GENERAL	STEX	Steam O&M Expense	CAGE	2	-	-	-	0	2	0	0	-
5051000	ELEC EXP GENERAL	STEX	Steam O&M Expense	JBG	8	0	6	2	-	-	-	-	-
5051000	Total				11	0	6	2	0	2	0	0	-
5060000	MISC STEAM PWR EXP	STEX	Steam O&M Expense	CAGE	39,020	-	-	-	8,179	27,251	3,567	23	-
5060000	MISC STEAM PWR EXP	STEX	Steam O&M Expense	CAGW	8,387	352	6,177	1,859	-	-	-	-	-
5060000	MISC STEAM PWR EXP	STEX	Steam O&M Expense	JBG	960	40	707	213	-	-	-	-	-
5060000	MISC STEAM PWR EXP	STEX	Steam O&M Expense	SG	1,309	20	348	104	182	579	75	1	-
5060000	Total				49,676	412	7,232	2,176	8,361	27,830	3,642	23	-
5061000	MISC STM EXP - CON	STEX	Steam O&M Expense	CAGE	775	-	-	-	163	541	71	0	-
5061000	MISC STM EXP - CON	STEX	Steam O&M Expense	JBG	1,346	56	991	298	-	-	-	-	-
5061000	Total				2,122	56	991	298	163	541	71	0	-
5061100	MISC STM EXP PLCLU	STEX	Steam O&M Expense	CAGE	57	-	-	-	12	40	5	0	-
5061100	MISC STM EXP PLCLU	STEX	Steam O&M Expense	JBG	1,496	63	1,102	332	-	-	-	-	-
5061100	Total				1,553	63	1,102	332	12	40	5	0	-
5061200	MISC STM EXP UNMTG	STEX	Steam O&M Expense	CAGE	15	-	-	-	3	11	1	0	-
5061200	Total				15	-	-	-	3	11	1	0	-
5061300	MISC STM EXP COMPT	STEX	Steam O&M Expense	CAGE	445	-	-	-	93	311	41	0	-
5061300	MISC STM EXP COMPT	STEX	Steam O&M Expense	JBG	39	2	29	9	-	-	-	-	-
5061300	MISC STM EXP COMPT	STEX	Steam O&M Expense	SG	13	0	4	1	2	6	1	0	-
5061300	Total				498	2	32	10	95	317	41	0	-
5061400	MISC STM EXP OFFIC	STEX	Steam O&M Expense	CAGE	606	-	-	-	127	423	55	0	-
5061400	MISC STM EXP OFFIC	STEX	Steam O&M Expense	JBG	861	36	634	191	-	-	-	-	-
5061400	Total				1,468	36	634	191	127	423	55	0	-
5061500	MISC STM EXP COMM	STEX	Steam O&M Expense	CAGE	191	-	-	-	40	133	17	0	-
5061500	Total				191	-	-	-	40	133	17	0	-
5061600	MISC STM EXP FIRE	STEX	Steam O&M Expense	CAGE	2	-	-	-	0	1	0	0	-
5061600	Total				2	-	-	-	0	1	0	0	-
5062000	MISC STM - ENVRMNT	STEX	Steam O&M Expense	CAGE	3,777	-	-	-	792	2,638	345	2	-
5062000	MISC STM - ENVRMNT	STEX	Steam O&M Expense	JBG	14	1	10	3	-	-	-	-	-



Operations & Maintenance Expense (Actuals)

Twelve Months Ending - June 2022

Allocation Method - Washington Inter-Jurisdictional Allocation Method

(Allocated in Thousands)

Primary Account	Primary Account Name	Secondary Group Code	Secondary Group Code Name	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
5062000	MISC STM - ENVRMNT	STEX	Steam O&M Expense	SG	11	0	3	1	2	5	1	0	-
5062000 Total					3,802	1	13	4	793	2,643	346	2	-
5063000	MISC STEAM JVA CR	STEX	Steam O&M Expense	CAGE	(13,008)	-	-	-	(2,727)	(9,085)	(1,189)	(8)	-
5063000	MISC STEAM JVA CR	STEX	Steam O&M Expense	JBG	(27,477)	(1,152)	(20,236)	(6,090)	-	-	-	-	-
5063000 Total					(40,486)	(1,152)	(20,236)	(6,090)	(2,727)	(9,085)	(1,189)	(8)	-
5064000	MISC STM EXP RCRT	STEX	Steam O&M Expense	SG	36	1	9	3	5	16	2	0	-
5064000 Total					36	1	9	3	5	16	2	0	-
5065000	MISC STM EXP - SEC	STEX	Steam O&M Expense	CAGE	437	-	-	-	92	305	40	0	-
5065000	MISC STM EXP - SEC	STEX	Steam O&M Expense	JBG	70	3	51	15	-	-	-	-	-
5065000 Total					506	3	51	15	92	305	40	0	-
5066000	MISC STM EXP -SFTY	STEX	Steam O&M Expense	CAGE	613	-	-	-	129	428	56	0	-
5066000	MISC STM EXP -SFTY	STEX	Steam O&M Expense	JBG	50	2	37	11	-	-	-	-	-
5066000 Total					663	2	37	11	129	428	56	0	-
5067000	MISC STM EXP TRNNG	STEX	Steam O&M Expense	CAGE	1,958	-	-	-	410	1,367	179	1	-
5067000	MISC STM EXP TRNNG	STEX	Steam O&M Expense	JBG	2,172	91	1,600	481	-	-	-	-	-
5067000 Total					4,130	91	1,600	481	410	1,367	179	1	-
5069000	MISC STM EXP WTSPY	STEX	Steam O&M Expense	CAGE	2,346	-	-	-	492	1,639	214	1	-
5069000 Total					2,346	-	-	-	492	1,639	214	1	-
5069900	MISC STM EXP MISC	STEX	Steam O&M Expense	CAGE	3,063	-	-	-	642	2,139	280	2	-
5069900	MISC STM EXP MISC	STEX	Steam O&M Expense	SG	438	7	116	35	61	194	25	0	-
5069900 Total					3,501	7	116	35	703	2,333	305	2	-
5070000	RENTS (STEAM GEN)	STEX	Steam O&M Expense	CAGE	770	-	-	-	161	538	70	0	-
5070000	RENTS (STEAM GEN)	STEX	Steam O&M Expense	JBG	297	12	219	66	-	-	-	-	-
5070000	RENTS (STEAM GEN)	STEX	Steam O&M Expense	SG	8	0	2	1	1	3	0	0	-
5070000 Total					1,074	13	221	66	162	541	71	0	-
5100000	MNT SUPERV & ENG	STEX	Steam O&M Expense	CAGE	753	-	-	-	158	526	69	0	-
5100000	MNT SUPERV & ENG	STEX	Steam O&M Expense	CAGW	350	15	258	78	-	-	-	-	-
5100000	MNT SUPERV & ENG	STEX	Steam O&M Expense	JBG	536	22	395	119	-	-	-	-	-
5100000 Total					1,639	37	652	196	158	526	69	0	-
5101000	MNTNCE SUPVSN &ENG	STEX	Steam O&M Expense	CAGE	3,210	-	-	-	673	2,242	293	2	-
5101000 Total					3,210	-	-	-	673	2,242	293	2	-
5110000	MNT OF STRUCTURES	STEX	Steam O&M Expense	CAGE	838	-	-	-	176	585	77	0	-
5110000	MNT OF STRUCTURES	STEX	Steam O&M Expense	CAGW	54	2	40	12	-	-	-	-	-
5110000	MNT OF STRUCTURES	STEX	Steam O&M Expense	JBG	577	24	425	128	-	-	-	-	-
5110000 Total					1,468	26	465	140	176	585	77	0	-
5111000	MNT OF STRUCTURES	STEX	Steam O&M Expense	CAGE	4,046	-	-	-	848	2,826	370	2	-
5111000	MNT OF STRUCTURES	STEX	Steam O&M Expense	JBG	337	14	248	75	-	-	-	-	-
5111000	MNT OF STRUCTURES	STEX	Steam O&M Expense	SG	496	8	132	40	69	219	28	0	-
5111000 Total					4,878	22	380	114	917	3,045	398	3	-
5111100	MNT STRCT PMP PLNT	STEX	Steam O&M Expense	CAGE	555	-	-	-	116	388	51	0	-
5111100	MNT STRCT PMP PLNT	STEX	Steam O&M Expense	JBG	517	22	381	115	-	-	-	-	-
5111100	MNT STRCT PMP PLNT	STEX	Steam O&M Expense	SG	11	0	3	1	1	5	1	0	-
5111100 Total					1,083	22	384	115	118	392	51	0	-
5111200	MNT STRCT WASTE WT	STEX	Steam O&M Expense	CAGE	804	-	-	-	168	561	73	0	-
5111200	MNT STRCT WASTE WT	STEX	Steam O&M Expense	JBG	224	9	165	50	-	-	-	-	-
5111200 Total					1,028	9	165	50	168	561	73	0	-
5112000	STRUCTURAL SYSTEMS	STEX	Steam O&M Expense	CAGE	3,579	-	-	-	750	2,499	327	2	-
5112000	STRUCTURAL SYSTEMS	STEX	Steam O&M Expense	JBG	4,926	207	3,628	1,092	-	-	-	-	-
5112000	STRUCTURAL SYSTEMS	STEX	Steam O&M Expense	SG	94	1	25	8	13	42	5	0	-
5112000 Total					8,599	208	3,653	1,099	763	2,541	333	2	-
5114000	MNT OF STRCT CATH	STEX	Steam O&M Expense	CAGE	22	-	-	-	5	15	2	0	-
5114000	MNT OF STRCT CATH	STEX	Steam O&M Expense	JBG	0	0	0	0	-	-	-	-	-
5114000 Total					22	0	0	0	5	15	2	0	-
5116000	MNT STRCT DAM RIVR	STEX	Steam O&M Expense	CAGE	113	-	-	-	24	79	10	0	-
5116000 Total					113	-	-	-	24	79	10	0	-
5117000	MNT STRCT FIRE PRT	STEX	Steam O&M Expense	CAGE	943	-	-	-	198	658	86	1	-



Operations & Maintenance Expense (Actuals)

Twelve Months Ending - June 2022

Allocation Method - Washington Inter-Jurisdictional Allocation Method

(Allocated in Thousands)

Primary Account	Primary Account Name	Secondary Group Code	Secondary Group Code Name	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
5117000	MNT STRCT FIRE PRT	STEX	Steam O&M Expense	JBG	440	18	324	98	-	-	-	-	-
5117000	MNT STRCT FIRE PRT	STEX	Steam O&M Expense	SG	40	1	11	3	6	18	2	0	-
5117000 Total					1,422	19	335	101	203	676	88	1	-
5118000	MNT STRCT-GROUNDS	STEX	Steam O&M Expense	CAGE	261	-	-	-	55	182	24	0	-
5118000	MNT STRCT-GROUNDS	STEX	Steam O&M Expense	JBG	298	12	219	66	-	-	-	-	-
5118000	MNT STRCT-GROUNDS	STEX	Steam O&M Expense	SG	9	0	2	1	1	4	1	0	-
5118000 Total					568	13	222	67	56	186	24	0	-
5119000	MNT OF STRCT-HVAC	STEX	Steam O&M Expense	CAGE	1,270	-	-	-	266	887	116	1	-
5119000	MNT OF STRCT-HVAC	STEX	Steam O&M Expense	JBG	524	22	386	116	-	-	-	-	-
5119000	MNT OF STRCT-HVAC	STEX	Steam O&M Expense	SG	7	0	2	1	1	3	0	0	-
5119000 Total					1,801	22	388	117	267	890	117	1	-
5119900	MNT OF STRCT-MISC	STEX	Steam O&M Expense	CAGE	676	-	-	-	142	472	62	0	-
5119900 Total					676	-	-	-	142	472	62	0	-
5120000	MANT OF BOILR PLNT	STEX	Steam O&M Expense	CAGE	4,416	-	-	-	926	3,084	404	3	-
5120000	MANT OF BOILR PLNT	STEX	Steam O&M Expense	CAGW	2,915	122	2,147	646	-	-	-	-	-
5120000	MANT OF BOILR PLNT	STEX	Steam O&M Expense	JBG	648	27	477	144	-	-	-	-	-
5120000 Total					7,979	149	2,624	790	926	3,084	404	3	-
5121000	MNT BOILR-AIR HTR	STEX	Steam O&M Expense	CAGE	8,025	-	-	-	1,682	5,605	734	5	-
5121000	MNT BOILR-AIR HTR	STEX	Steam O&M Expense	JBG	3,602	151	2,653	798	-	-	-	-	-
5121000 Total					11,627	151	2,653	798	1,682	5,605	734	5	-
5121100	MNT BOILR-CHEM FD	STEX	Steam O&M Expense	CAGE	109	-	-	-	23	76	10	0	-
5121100	MNT BOILR-CHEM FD	STEX	Steam O&M Expense	JBG	47	2	34	10	-	-	-	-	-
5121100 Total					156	2	34	10	23	76	10	0	-
5121200	MNT BOILR-CL HANDL	STEX	Steam O&M Expense	CAGE	2,214	-	-	-	464	1,546	202	1	-
5121200	MNT BOILR-CL HANDL	STEX	Steam O&M Expense	JBG	1,668	70	1,228	370	-	-	-	-	-
5121200 Total					3,881	70	1,228	370	464	1,546	202	1	-
5121400	MNT BOIL-DEMNERLZ	STEX	Steam O&M Expense	CAGE	283	-	-	-	59	198	26	0	-
5121400	MNT BOIL-DEMNERLZ	STEX	Steam O&M Expense	JBG	13	1	9	3	-	-	-	-	-
5121400 Total					296	1	9	3	59	198	26	0	-
5121500	MNT BOIL-EXTRC STM	STEX	Steam O&M Expense	CAGE	266	-	-	-	56	186	24	0	-
5121500	MNT BOIL-EXTRC STM	STEX	Steam O&M Expense	JBG	158	7	116	35	-	-	-	-	-
5121500 Total					424	7	116	35	56	186	24	0	-
5121600	MNT BOILR-FLYASH	STEX	Steam O&M Expense	CAGE	2,836	-	-	-	594	1,981	259	2	-
5121600	MNT BOILR-FLYASH	STEX	Steam O&M Expense	JBG	741	31	546	164	-	-	-	-	-
5121600 Total					3,577	31	546	164	594	1,981	259	2	-
5121700	MNT BOIL-FUEL OIL	STEX	Steam O&M Expense	CAGE	421	-	-	-	88	294	39	0	-
5121700	MNT BOIL-FUEL OIL	STEX	Steam O&M Expense	JBG	170	7	125	38	-	-	-	-	-
5121700 Total					591	7	125	38	88	294	39	0	-
5121800	MNT BOIL-FEEDWATR	STEX	Steam O&M Expense	CAGE	2,908	-	-	-	610	2,031	266	2	-
5121800	MNT BOIL-FEEDWATR	STEX	Steam O&M Expense	JBG	1,990	83	1,466	441	-	-	-	-	-
5121800 Total					4,899	83	1,466	441	610	2,031	266	2	-
5121900	MNT BOIL-FRZ PRTEC	STEX	Steam O&M Expense	CAGE	29	-	-	-	6	20	3	0	-
5121900 Total					29	-	-	-	6	20	3	0	-
5122000	MNT BOILR-AUX SYST	STEX	Steam O&M Expense	CAGE	680	-	-	-	142	475	62	0	-
5122000	MNT BOILR-AUX SYST	STEX	Steam O&M Expense	JBG	58	2	43	13	-	-	-	-	-
5122000 Total					738	2	43	13	142	475	62	0	-
5122100	MNT BOILR-MAIN STM	STEX	Steam O&M Expense	CAGE	1,676	-	-	-	351	1,170	153	1	-
5122100	MNT BOILR-MAIN STM	STEX	Steam O&M Expense	JBG	115	5	85	25	-	-	-	-	-
5122100	MNT BOILR-MAIN STM	STEX	Steam O&M Expense	SG	4	0	1	0	1	2	0	0	-
5122100 Total					1,795	5	86	26	352	1,172	153	1	-
5122200	MNT BOIL-PLVRZD CL	STEX	Steam O&M Expense	CAGE	4,065	-	-	-	852	2,839	372	2	-
5122200	MNT BOIL-PLVRZD CL	STEX	Steam O&M Expense	JBG	1,514	63	1,115	336	-	-	-	-	-
5122200 Total					5,579	63	1,115	336	852	2,839	372	2	-
5122300	MNT BOIL-PRECIP/BAG	STEX	Steam O&M Expense	CAGE	720	-	-	-	151	503	66	0	-
5122300	MNT BOIL-PRECIP/BAG	STEX	Steam O&M Expense	JBG	1,315	55	968	291	-	-	-	-	-
5122300 Total					2,035	55	968	291	151	503	66	0	-



Operations & Maintenance Expense (Actuals)

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Allocation Method - Washington Inter-Jurisdictional Allocation Method

(Allocated in Thousands)

Primary Account	Primary Account Name	Secondary Group Code	Secondary Group Code Name	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
5122400	MNT BOIL-PRTRT WTR	STEX	Steam O&M Expense	CAGE	280	-	-	-	59	196	26	0	-
5122400	MNT BOIL-PRTRT WTR	STEX	Steam O&M Expense	JBG	29	1	21	6	-	-	-	-	-
5122400 Total					309	1	21	6	59	196	26	0	-
5122500	MNT BOIL-RV OSMSIS	STEX	Steam O&M Expense	CAGE	88	-	-	-	18	62	8	0	-
5122500	MNT BOIL-RV OSMSIS	STEX	Steam O&M Expense	JBG	72	3	53	16	-	-	-	-	-
5122500 Total					160	3	53	16	18	62	8	0	-
5122600	MNT BOIL-RHEAT ST	STEX	Steam O&M Expense	CAGE	700	-	-	-	147	489	64	0	-
5122600	MNT BOIL-RHEAT ST	STEX	Steam O&M Expense	JBG	21	1	15	5	-	-	-	-	-
5122600 Total					721	1	15	5	147	489	64	0	-
5122800	MNT BOIL-SOOTBLWG	STEX	Steam O&M Expense	CAGE	1,570	-	-	-	329	1,096	143	1	-
5122800	MNT BOIL-SOOTBLWG	STEX	Steam O&M Expense	JBG	605	25	446	134	-	-	-	-	-
5122800 Total					2,175	25	446	134	329	1,096	143	1	-
5122900	MNT BOILR-SCRUBBER	STEX	Steam O&M Expense	CAGE	4,267	-	-	-	895	2,980	390	2	-
5122900	MNT BOILR-SCRUBBER	STEX	Steam O&M Expense	JBG	2,492	104	1,835	552	-	-	-	-	-
5122900 Total					6,760	104	1,835	552	895	2,980	390	2	-
5123000	MNT BOILR-BOTM ASH	STEX	Steam O&M Expense	CAGE	1,347	-	-	-	282	940	123	1	-
5123000	MNT BOILR-BOTM ASH	STEX	Steam O&M Expense	JBG	1,106	46	815	245	-	-	-	-	-
5123000 Total					2,453	46	815	245	282	940	123	1	-
5123100	MNT BOIL-WTR TRTMT	STEX	Steam O&M Expense	CAGE	321	-	-	-	67	224	29	0	-
5123100 Total					321	-	-	-	67	224	29	0	-
5123200	MNT BOIL-CNTL SUPT	STEX	Steam O&M Expense	CAGE	46	-	-	-	10	32	4	0	-
5123200	MNT BOIL-CNTL SUPT	STEX	Steam O&M Expense	JBG	477	20	351	106	-	-	-	-	-
5123200 Total					522	20	351	106	10	32	4	0	-
5123300	MAINT GEO GATH SYS	STEX	Steam O&M Expense	SG	69	1	18	5	10	30	4	0	-
5123300 Total					69	1	18	5	10	30	4	0	-
5123400	MAINT OF BOILERS	STEX	Steam O&M Expense	CAGE	2,293	-	-	-	481	1,601	210	1	-
5123400	MAINT OF BOILERS	STEX	Steam O&M Expense	JBG	858	36	632	190	-	-	-	-	-
5123400 Total					3,150	36	632	190	481	1,601	210	1	-
5124000	MNT BOILR-CONTROLS	STEX	Steam O&M Expense	CAGE	678	-	-	-	142	473	62	0	-
5124000	MNT BOILR-CONTROLS	STEX	Steam O&M Expense	JBG	149	6	110	33	-	-	-	-	-
5124000 Total					827	6	110	33	142	473	62	0	-
5125000	MNT BOILER-DRAFT	STEX	Steam O&M Expense	CAGE	1,603	-	-	-	336	1,119	146	1	-
5125000	MNT BOILER-DRAFT	STEX	Steam O&M Expense	JBG	1,422	60	1,047	315	-	-	-	-	-
5125000 Total					3,024	60	1,047	315	336	1,119	146	1	-
5126000	MNT BOILR-FIRESIDE	STEX	Steam O&M Expense	CAGE	924	-	-	-	194	645	84	1	-
5126000	MNT BOILR-FIRESIDE	STEX	Steam O&M Expense	JBG	679	28	500	151	-	-	-	-	-
5126000 Total					1,603	28	500	151	194	645	84	1	-
5127000	MNT BLR-BEARNG WTR	STEX	Steam O&M Expense	CAGE	148	-	-	-	31	103	14	0	-
5127000	MNT BLR-BEARNG WTR	STEX	Steam O&M Expense	JBG	19	1	14	4	-	-	-	-	-
5127000 Total					167	1	14	4	31	103	14	0	-
5128000	MNT BOILR WTR/STMD	STEX	Steam O&M Expense	CAGE	4,590	-	-	-	962	3,206	420	3	-
5128000	MNT BOILR WTR/STMD	STEX	Steam O&M Expense	JBG	3,338	140	2,458	740	-	-	-	-	-
5128000 Total					7,928	140	2,458	740	962	3,206	420	3	-
5129000	MNT BOIL-COMP AIR	STEX	Steam O&M Expense	CAGE	380	-	-	-	80	265	35	0	-
5129000	MNT BOIL-COMP AIR	STEX	Steam O&M Expense	SG	2	0	0	0	0	1	0	0	-
5129000 Total					382	0	0	0	80	266	35	0	-
5129900	MAINT BOILER-MISC	STEX	Steam O&M Expense	CAGE	277	-	-	-	58	193	25	0	-
5129900	MAINT BOILER-MISC	STEX	Steam O&M Expense	JBG	7	0	5	2	-	-	-	-	-
5129900 Total					284	0	5	2	58	193	25	0	-
5130000	MAINT ELEC PLANT	STEX	Steam O&M Expense	CAGE	1,518	-	-	-	318	1,060	139	1	-
5130000	MAINT ELEC PLANT	STEX	Steam O&M Expense	CAGW	1,756	74	1,293	389	-	-	-	-	-
5130000	MAINT ELEC PLANT	STEX	Steam O&M Expense	JBG	513	22	378	114	-	-	-	-	-
5130000 Total					3,786	95	1,671	503	318	1,060	139	1	-
5131000	MAINT ELEC AC	STEX	Steam O&M Expense	CAGE	18,170	-	-	-	3,809	12,689	1,661	11	-
5131000	MAINT ELEC AC	STEX	Steam O&M Expense	JBG	5,107	214	3,761	1,132	-	-	-	-	-
5131000	MAINT ELEC AC	STEX	Steam O&M Expense	SG	69	1	18	6	10	31	4	0	-



Operations & Maintenance Expense (Actuals)

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(Allocated in Thousands)

Primary Account	Primary Account Name	Secondary Group Code	Secondary Group Code Name	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
5131000	MAINT/ELEC AC	STEX	Steam O&M Expense	CAGE	93	-	-	-	20	65	9	0	-
5131000 Total					23,439	215	3,779	1,137	3,838	12,785	1,673	11	-
5131100	MAINT/LUBE-OIL SYS	STEX	Steam O&M Expense	CAGE	303	-	-	-	64	212	28	0	-
5131100	MAINT/LUBE-OIL SYS	STEX	Steam O&M Expense	JBG	328	14	241	73	-	-	-	-	-
5131100	MAINT/LUBE-OIL SYS	STEX	Steam O&M Expense	SG	2	0	0	0	0	1	0	0	-
5131100 Total					633	14	242	73	64	212	28	0	-
5131300	MAINT/PREVENT ROUT	STEX	Steam O&M Expense	CAGE	20	-	-	-	4	14	2	0	-
5131300 Total					20	-	-	-	4	14	2	0	-
5131400	MAINT/MAIN TURBINE	STEX	Steam O&M Expense	CAGE	2,212	-	-	-	464	1,545	202	1	-
5131400	MAINT/MAIN TURBINE	STEX	Steam O&M Expense	JBG	4,479	188	3,299	993	-	-	-	-	-
5131400	MAINT/MAIN TURBINE	STEX	Steam O&M Expense	SG	42	1	11	3	6	18	2	0	-
5131400 Total					6,733	188	3,310	996	470	1,564	205	1	-
5132000	MAINT ALARMS/INFO	STEX	Steam O&M Expense	CAGE	1,440	-	-	-	302	1,006	132	1	-
5132000	MAINT ALARMS/INFO	STEX	Steam O&M Expense	JBG	73	3	54	16	-	-	-	-	-
5132000 Total					1,513	3	54	16	302	1,006	132	1	-
5133000	MAINT/AIR-COOL-CON	STEX	Steam O&M Expense	CAGE	5	-	-	-	1	4	0	0	-
5133000 Total					5	-	-	-	1	4	0	0	-
5134000	MAINT/COMPNT COOL	STEX	Steam O&M Expense	CAGE	127	-	-	-	27	89	12	0	-
5134000	MAINT/COMPNT COOL	STEX	Steam O&M Expense	JBG	101	4	74	22	-	-	-	-	-
5134000	MAINT/COMPNT COOL	STEX	Steam O&M Expense	SG	1	0	0	0	0	0	0	0	-
5134000 Total					228	4	75	22	27	89	12	0	-
5135000	MAINT/COMPNT AUXIL	STEX	Steam O&M Expense	CAGE	555	-	-	-	116	387	51	0	-
5135000	MAINT/COMPNT AUXIL	STEX	Steam O&M Expense	JBG	228	10	168	50	-	-	-	-	-
5135000	MAINT/COMPNT AUXIL	STEX	Steam O&M Expense	SG	40	1	11	3	6	18	2	0	-
5135000 Total					822	10	178	54	122	405	53	0	-
5137000	MAINT-COOLING TOWR	STEX	Steam O&M Expense	CAGE	1,547	-	-	-	324	1,080	141	1	-
5137000	MAINT-COOLING TOWR	STEX	Steam O&M Expense	JBG	284	12	209	63	-	-	-	-	-
5137000	MAINT-COOLING TOWR	STEX	Steam O&M Expense	SG	30	0	8	2	4	13	2	0	-
5137000 Total					1,861	12	217	65	328	1,093	143	1	-
5138000	MAINT-CIRCUL WATER	STEX	Steam O&M Expense	CAGE	678	-	-	-	142	474	62	0	-
5138000	MAINT-CIRCUL WATER	STEX	Steam O&M Expense	JBG	804	34	592	178	-	-	-	-	-
5138000 Total					1,483	34	592	178	142	474	62	0	-
5139000	MAINT-ELECT - DC	STEX	Steam O&M Expense	CAGE	186	-	-	-	39	130	17	0	-
5139000	MAINT-ELECT - DC	STEX	Steam O&M Expense	JBG	71	3	53	16	-	-	-	-	-
5139000	MAINT-ELECT - DC	STEX	Steam O&M Expense	SG	13	0	3	1	2	6	1	0	-
5139000 Total					270	3	56	17	41	136	18	0	-
5139900	MNT ELEC PLT-MISC	STEX	Steam O&M Expense	CAGE	49	-	-	-	10	34	4	0	-
5139900	MNT ELEC PLT-MISC	STEX	Steam O&M Expense	SG	50	1	13	4	7	22	3	0	-
5139900 Total					99	1	13	4	17	56	7	0	-
5140000	MAINT MISC STM PLN	STEX	Steam O&M Expense	CAGE	759	-	-	-	159	530	69	0	-
5140000	MAINT MISC STM PLN	STEX	Steam O&M Expense	CAGW	59	2	44	13	-	-	-	-	-
5140000	MAINT MISC STM PLN	STEX	Steam O&M Expense	JBG	1,119	47	824	248	-	-	-	-	-
5140000	MAINT MISC STM PLN	STEX	Steam O&M Expense	SG	8	0	2	1	1	4	0	0	-
5140000 Total					1,946	50	870	262	160	534	70	0	-
5141000	MISC STM-COMP AIR	STEX	Steam O&M Expense	CAGE	592	-	-	-	124	414	54	0	-
5141000	MISC STM-COMP AIR	STEX	Steam O&M Expense	JBG	303	13	223	67	-	-	-	-	-
5141000 Total					895	13	223	67	124	414	54	0	-
5142000	MISC STM PLT-CONSU	STEX	Steam O&M Expense	CAGE	634	-	-	-	133	443	58	0	-
5142000 Total					634	-	-	-	133	443	58	0	-
5144000	MISC STM PLNT-LAB	STEX	Steam O&M Expense	CAGE	246	-	-	-	52	172	23	0	-
5144000	MISC STM PLNT-LAB	STEX	Steam O&M Expense	JBG	88	4	65	19	-	-	-	-	-
5144000 Total					334	4	65	19	52	172	23	0	-
5145000	MAINT MISC-SM TOOL	STEX	Steam O&M Expense	CAGE	878	-	-	-	184	613	80	1	-
5145000	MAINT MISC-SM TOOL	STEX	Steam O&M Expense	JBG	43	2	32	10	-	-	-	-	-
5145000 Total					921	2	32	10	184	613	80	1	-
5146000	MAINT/PAGING SYS	STEX	Steam O&M Expense	CAGE	61	-	-	-	13	42	6	0	-



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Primary Account	Primary Account Name	Secondary Group Code	Secondary Group Code Name	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
5146000	MAINT/PAGING SYS	STEX	Steam O&M Expense	JBG	24	1	17	5	-	-	-	-	-
5146000 Total					84	1	17	5	13	42	6	0	-
5147000	MAINT/PLANT EQUIP	STEX	Steam O&M Expense	CAGE	618	-	-	-	130	432	57	0	-
5147000	MAINT/PLANT EQUIP	STEX	Steam O&M Expense	JBG	620	26	456	137	-	-	-	-	-
5147000	MAINT/PLANT EQUIP	STEX	Steam O&M Expense	SG	19	0	5	2	3	8	1	0	-
5147000 Total					1,257	26	462	139	132	440	58	0	-
5148000	MAINT/PLT-VEHICLES	STEX	Steam O&M Expense	CAGE	1,432	-	-	-	300	1,000	131	1	-
5148000	MAINT/PLT-VEHICLES	STEX	Steam O&M Expense	JBG	289	12	213	64	-	-	-	-	-
5148000	MAINT/PLT-VEHICLES	STEX	Steam O&M Expense	SG	10	0	3	1	1	5	1	0	-
5148000 Total					1,731	12	216	65	302	1,004	131	1	-
5149000	MAINT MISC-OTHER	STEX	Steam O&M Expense	CAGE	421	-	-	-	88	294	39	0	-
5149000	MAINT MISC-OTHER	STEX	Steam O&M Expense	JBG	(23)	(1)	(17)	(5)	-	-	-	-	-
5149000 Total					399	(1)	(17)	(5)	88	294	39	0	-
5350000	OPER SUPERV & ENG	HYEX	Hydro O&M Expense	SG-P	8,172	125	2,174	652	1,136	3,614	469	3	-
5350000	OPER SUPERV & ENG	HYEX	Hydro O&M Expense	SG-U	2,334	36	621	186	324	1,032	134	1	-
5350000 Total					10,506	161	2,794	838	1,460	4,646	603	4	-
5360000	WATER FOR POWER	HYEX	Hydro O&M Expense	SG-P	165	3	44	13	23	73	9	0	-
5360000 Total					165	3	44	13	23	73	9	0	-
5370000	HYDRAULIC EXPENSES	HYEX	Hydro O&M Expense	SG-P	2,789	43	742	223	388	1,233	160	1	-
5370000 Total					2,789	43	742	223	388	1,233	160	1	-
5371000	HYDRO/FISH & WILD	HYEX	Hydro O&M Expense	SG-P	521	8	139	42	72	231	30	0	-
5371000	HYDRO/FISH & WILD	HYEX	Hydro O&M Expense	SG-U	122	2	32	10	17	54	7	0	-
5371000 Total					643	10	171	51	89	284	37	0	-
5372000	HYDRO/HATCHERY EXP	HYEX	Hydro O&M Expense	SG-P	139	2	37	11	19	61	8	0	-
5372000 Total					139	2	37	11	19	61	8	0	-
5374000	HYDRO/OTH REC FAC	HYEX	Hydro O&M Expense	SG-P	260	4	69	21	36	115	15	0	-
5374000	HYDRO/OTH REC FAC	HYEX	Hydro O&M Expense	SG-U	32	0	9	3	4	14	2	0	-
5374000 Total					292	4	78	23	41	129	17	0	-
5379000	HYDRO EXPENSE-OTH	HYEX	Hydro O&M Expense	SG-P	594	9	158	47	83	263	34	0	-
5379000	HYDRO EXPENSE-OTH	HYEX	Hydro O&M Expense	SG-U	174	3	46	14	24	77	10	0	-
5379000 Total					768	12	204	61	107	339	44	0	-
5390000	MSC HYD PWR GEN EX	HYEX	Hydro O&M Expense	SG-P	12,449	191	3,311	993	1,731	5,505	714	5	-
5390000	MSC HYD PWR GEN EX	HYEX	Hydro O&M Expense	SG-U	6,505	100	1,730	519	904	2,876	373	2	-
5390000 Total					18,954	290	5,041	1,512	2,635	8,381	1,087	7	-
5400000	RENTS (HYDRO GEN)	HYEX	Hydro O&M Expense	SG-P	2,139	33	569	171	297	946	123	1	-
5400000	RENTS (HYDRO GEN)	HYEX	Hydro O&M Expense	SG-U	92	1	24	7	13	41	5	0	-
5400000 Total					2,231	34	593	178	310	987	128	1	-
5410000	MNT SUPERV & ENG	HYEX	Hydro O&M Expense	SG-P	0	0	0	0	0	0	0	0	-
5410000 Total					0	0	0	0	0	0	0	0	-
5420000	MAINT OF STRUCTURE	HYEX	Hydro O&M Expense	SG-P	857	13	228	68	119	379	49	0	-
5420000	MAINT OF STRUCTURE	HYEX	Hydro O&M Expense	SG-U	21	0	6	2	3	9	1	0	-
5420000 Total					878	13	234	70	122	388	50	0	-
5430000	MNT DAMS & WTR SYS	HYEX	Hydro O&M Expense	SG-P	679	10	181	54	94	300	39	0	-
5430000	MNT DAMS & WTR SYS	HYEX	Hydro O&M Expense	SG-U	238	4	63	19	33	105	14	0	-
5430000 Total					917	14	244	73	127	405	53	0	-
5440000	MAINT OF ELEC PLNT	HYEX	Hydro O&M Expense	SG-U	77	1	20	6	11	34	4	0	-
5440000 Total					77	1	20	6	11	34	4	0	-
5441000	PRIME MOVERS & GEN	HYEX	Hydro O&M Expense	SG-P	555	9	148	44	77	246	32	0	-
5441000	PRIME MOVERS & GEN	HYEX	Hydro O&M Expense	SG-U	82	1	22	7	11	36	5	0	-
5441000 Total					637	10	169	51	89	282	37	0	-
5442000	ACCESS ELEC EQUIP	HYEX	Hydro O&M Expense	SG-P	400	6	107	32	56	177	23	0	-
5442000	ACCESS ELEC EQUIP	HYEX	Hydro O&M Expense	SG-U	132	2	35	11	18	58	8	0	-
5442000 Total					532	8	142	42	74	235	31	0	-
5450000	MNT MISC HYDRO PLT	HYEX	Hydro O&M Expense	SG-P	10	0	3	1	1	5	1	0	-
5450000 Total					10	0	3	1	1	5	1	0	-



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Primary Account	Primary Account Name	Secondary Group Code	Secondary Group Code Name	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
5451000	MNT-FISH/WILDLIFE	HYEX	Hydro O&M Expense	SG-P	851	13	226	68	118	377	49	0	-
5451000 Total					851	13	226	68	118	377	49	0	-
5454000	MAINT-OTH REC FAC	HYEX	Hydro O&M Expense	SG-P	0	0	0	0	0	0	0	0	-
5454000 Total					0	0	0	0	0	0	0	0	-
5455000	MAINT-RDS/TRAIL/BR	HYEX	Hydro O&M Expense	SG-P	576	9	153	46	80	255	33	0	-
5455000	MAINT-RDS/TRAIL/BR	HYEX	Hydro O&M Expense	SG-U	432	7	115	35	60	191	25	0	-
5455000 Total					1,008	15	268	80	140	446	58	0	-
5459000	MAINT HYDRO-OTHER	HYEX	Hydro O&M Expense	SG	(25,151)	(385)	(6,690)	(2,007)	(3,496)	(11,122)	(1,442)	(10)	-
5459000	MAINT HYDRO-OTHER	HYEX	Hydro O&M Expense	SG-P	1,519	23	404	121	211	672	87	1	-
5459000	MAINT HYDRO-OTHER	HYEX	Hydro O&M Expense	SG-U	431	7	115	34	60	190	25	0	-
5459000 Total					(23,202)	(355)	(6,171)	(1,851)	(3,225)	(10,260)	(1,331)	(9)	-
5460000	OPER SUPERV & ENG	OPEX	Other Production O&M Expense	CAGE	212	-	-	-	44	148	19	0	-
5460000	OPER SUPERV & ENG	OPEX	Other Production O&M Expense	CAGW	155	7	114	34	-	-	-	-	-
5460000 Total					367	7	114	34	44	148	19	0	-
5480000	GENERATION EXP	OPEX	Other Production O&M Expense	CAGE	10,103	-	-	-	2,118	7,056	923	6	-
5480000	GENERATION EXP	OPEX	Other Production O&M Expense	CAGW	7,331	307	5,399	1,625	-	-	-	-	-
5480000	GENERATION EXP	OPEX	Other Production O&M Expense	SG	205	3	55	16	28	91	12	0	-
5480000 Total					17,639	310	5,454	1,641	2,146	7,146	935	6	-
5490000	MIS OTH PWR GEN EX	OPEX	Other Production O&M Expense	CAGE	1,438	-	-	-	301	1,004	131	1	-
5490000	MIS OTH PWR GEN EX	OPEX	Other Production O&M Expense	CAGW	1,039	44	765	230	-	-	-	-	-
5490000	MIS OTH PWR GEN EX	OPEX	Other Production O&M Expense	OR	37	-	37	-	-	-	-	-	-
5490000	MIS OTH PWR GEN EX	OPEX	Other Production O&M Expense	SG	6,576	101	1,749	525	914	2,908	377	3	-
5490000 Total					9,089	144	2,551	755	1,215	3,912	509	3	-
5500000	RENTS (OTHER GEN)	OPEX	Other Production O&M Expense	CAGE	1	-	-	-	0	0	0	0	-
5500000	RENTS (OTHER GEN)	OPEX	Other Production O&M Expense	OR	375	-	375	-	-	-	-	-	-
5500000	RENTS (OTHER GEN)	OPEX	Other Production O&M Expense	SG	10,462	160	2,783	835	1,454	4,626	600	4	-
5500000 Total					10,838	160	3,158	835	1,454	4,627	600	4	-
5520000	MAINT OF STRUCTURE	OPEX	Other Production O&M Expense	CAGE	3,672	-	-	-	770	2,564	336	2	-
5520000	MAINT OF STRUCTURE	OPEX	Other Production O&M Expense	CAGW	20	1	15	4	-	-	-	-	-
5520000 Total					3,692	1	15	4	770	2,564	336	2	-
5530000	MNT GEN & ELEC PLT	OPEX	Other Production O&M Expense	CAGE	3,789	-	-	-	794	2,646	346	2	-
5530000	MNT GEN & ELEC PLT	OPEX	Other Production O&M Expense	CAGW	4,806	201	3,540	1,065	-	-	-	-	-
5530000	MNT GEN & ELEC PLT	OPEX	Other Production O&M Expense	SG	16,396	251	4,361	1,308	2,279	7,250	940	6	-
5530000 Total					24,991	452	7,901	2,373	3,073	9,896	1,287	9	-
5540000	MNT MSC OTH PWR GN	OPEX	Other Production O&M Expense	CAGE	198	-	-	-	41	138	18	0	-
5540000	MNT MSC OTH PWR GN	OPEX	Other Production O&M Expense	SG	1,199	18	319	96	167	530	69	0	-
5540000 Total					1,397	18	319	96	208	668	87	1	-
5546000	MISC PLANT EQUIP	OPEX	Other Production O&M Expense	CAGE	11	-	-	-	2	8	1	0	-
5546000 Total					11	-	-	-	2	8	1	0	-
5560000	SYS CTRL & LD DISP	PSEX	Power Supply Expense	SG	1,089	17	290	87	151	482	62	0	-
5560000 Total					1,089	17	290	87	151	482	62	0	-
5570000	OTHER EXPENSES	PSEX	Power Supply Expense	CAGE	3,568	-	-	-	748	2,492	326	2	-
5570000	OTHER EXPENSES	PSEX	Power Supply Expense	CAGW	608	25	448	135	-	-	-	-	-
5570000	OTHER EXPENSES	PSEX	Power Supply Expense	JBE	8	0	6	2	-	-	-	-	-
5570000	OTHER EXPENSES	PSEX	Power Supply Expense	JBG	1,549	65	1,140	343	-	-	-	-	-
5570000	OTHER EXPENSES	PSEX	Power Supply Expense	SG	27,036	414	7,191	2,157	3,758	11,955	1,551	10	-
5570000 Total					32,769	505	8,785	2,637	4,506	14,447	1,877	12	-
5579000	OTH EXP-ST SITUS ACT	PSEX	Power Supply Expense	IDU	3,825	-	-	-	-	-	3,825	-	-
5579000	OTH EXP-ST SITUS ACT	PSEX	Power Supply Expense	OR	4,123	-	4,123	-	-	-	-	-	-
5579000 Total					7,947	-	4,123	-	-	-	3,825	-	-
5579100	OTH EXP-LIQ DAMAGE	PSEX	Power Supply Expense	UT	35	-	-	-	-	35	-	-	-
5579100	OTH EXP-LIQ DAMAGE	PSEX	Power Supply Expense	WYU	(171)	-	-	-	(171)	-	-	-	-
5579100 Total					(136)	-	-	-	(171)	35	-	-	-
5600000	OPER SUPERV & ENG	TNEX	Transmission O&M Expense	SG	11,487	176	3,055	917	1,597	5,080	659	4	-
5600000 Total					11,487	176	3,055	917	1,597	5,080	659	4	-
5612000	LD - MONITOR & OPER	TNEX	Transmission O&M Expense	SG	6,850	105	1,822	547	952	3,029	393	3	-



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

Primary Account	Primary Account Name	Secondary Group Code	Secondary Group Code Name	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
5612000 Total					6,850	105	1,822	547	952	3,029	393	3	-
5614000	SCHED, SYS CTR & DSP	TNEX	Transmission O&M Expense	SG	173	3	46	14	24	76	10	0	-
5614000 Total					173	3	46	14	24	76	10	0	-
5614010	EIM - SCHEDULING,SYS	TNEX	Transmission O&M Expense	SG	797	12	212	64	111	352	46	0	-
5614010 Total					797	12	212	64	111	352	46	0	-
5615000	REL PLAN & STDS DEV	TNEX	Transmission O&M Expense	SG	2,344	36	624	187	326	1,037	134	1	-
5615000 Total					2,344	36	624	187	326	1,037	134	1	-
5616000	TRANS SVC STUDIES	TNEX	Transmission O&M Expense	SG	105	2	28	8	15	47	6	0	-
5616000 Total					105	2	28	8	15	47	6	0	-
5617000	GEN INTERCNCCT STUD	TNEX	Transmission O&M Expense	SG	1,186	18	316	95	165	525	68	0	-
5617000 Total					1,186	18	316	95	165	525	68	0	-
5618000	REL PLN & STAND SVCS	TNEX	Transmission O&M Expense	SG	5,593	86	1,488	446	777	2,473	321	2	-
5618000 Total					5,593	86	1,488	446	777	2,473	321	2	-
5620000	STATION EXP(TRANS)	TNEX	Transmission O&M Expense	SG	3,424	52	911	273	476	1,514	196	1	-
5620000 Total					3,424	52	911	273	476	1,514	196	1	-
5630000	OVERHEAD LINE EXP	TNEX	Transmission O&M Expense	SG	1,182	18	314	94	164	523	68	0	-
5630000 Total					1,182	18	314	94	164	523	68	0	-
5660000	MISC TRANS EXPENSE	TNEX	Transmission O&M Expense	SG	2,274	35	605	181	316	1,005	130	1	-
5660000 Total					2,274	35	605	181	316	1,005	130	1	-
5660010	MISC TRANS EXPENSE	TNEX	Transmission O&M Expense	SG	(1)	(0)	(0)	(0)	(0)	(1)	(0)	(0)	-
5660010 Total					(1)	(0)	(0)	(0)	(0)	(1)	(0)	(0)	-
5670000	RENTS-TRANSMISSION	TNEX	Transmission O&M Expense	SG	2,590	40	689	207	360	1,145	149	1	-
5670000 Total					2,590	40	689	207	360	1,145	149	1	-
5680000	MNT SUPERV & ENG	TNEX	Transmission O&M Expense	SG	1,099	17	292	88	153	486	63	0	-
5680000 Total					1,099	17	292	88	153	486	63	0	-
5690000	MAINT OF STRUCTURE	TNEX	Transmission O&M Expense	SG	69	1	18	6	10	31	4	0	-
5690000 Total					69	1	18	6	10	31	4	0	-
5691000	MAINT-COMP HW TRANS	TNEX	Transmission O&M Expense	SG	24	0	6	2	3	10	1	0	-
5691000 Total					24	0	6	2	3	10	1	0	-
5692000	MAINT-COMP SW TRANS	TNEX	Transmission O&M Expense	SG	610	9	162	49	85	270	35	0	-
5692000 Total					610	9	162	49	85	270	35	0	-
5693000	MAINT-COM EQP TRANS	TNEX	Transmission O&M Expense	SG	5,477	84	1,457	437	761	2,422	314	2	-
5693000 Total					5,477	84	1,457	437	761	2,422	314	2	-
5700000	MAINT STATION EQIP	TNEX	Transmission O&M Expense	SG	12,802	196	3,405	1,021	1,780	5,661	734	5	-
5700000 Total					12,802	196	3,405	1,021	1,780	5,661	734	5	-
5710000	MAINT OVHD LINES	TNEX	Transmission O&M Expense	SG	16,190	248	4,306	1,292	2,251	7,159	929	6	-
5710000 Total					16,190	248	4,306	1,292	2,251	7,159	929	6	-
5720000	MNT UNDERGRD LINES	TNEX	Transmission O&M Expense	SG	116	2	31	9	16	51	7	0	-
5720000 Total					116	2	31	9	16	51	7	0	-
5730000	MNT MSC TRANS PLNT	TNEX	Transmission O&M Expense	SG	123	2	33	10	17	54	7	0	-
5730000 Total					123	2	33	10	17	54	7	0	-
5800000	OPER SUPERV & ENG	DNEX	Distribution O&M Expense	CA	554	554	-	-	-	-	-	-	-
5800000	OPER SUPERV & ENG	DNEX	Distribution O&M Expense	IDU	180	-	-	-	-	-	180	-	-
5800000	OPER SUPERV & ENG	DNEX	Distribution O&M Expense	OR	390	-	390	-	-	-	-	-	-
5800000	OPER SUPERV & ENG	DNEX	Distribution O&M Expense	SNPD	10,308	330	2,810	646	1,038	4,966	519	-	-
5800000	OPER SUPERV & ENG	DNEX	Distribution O&M Expense	UT	92	-	-	-	-	92	-	-	-
5800000	OPER SUPERV & ENG	DNEX	Distribution O&M Expense	WA	111	-	-	111	-	-	-	-	-
5800000	OPER SUPERV & ENG	DNEX	Distribution O&M Expense	WYP	129	-	-	-	129	-	-	-	-
5800000	OPER SUPERV & ENG	DNEX	Distribution O&M Expense	WYU	7	-	-	-	7	-	-	-	-
5800000 Total					11,772	883	3,200	757	1,174	5,058	699	-	-
5810000	LOAD DISPATCHING	DNEX	Distribution O&M Expense	SNPD	14,896	477	4,061	933	1,501	7,176	750	-	-
5810000 Total					14,896	477	4,061	933	1,501	7,176	750	-	-
5820000	STATION EXP(DIST)	DNEX	Distribution O&M Expense	CA	53	53	-	-	-	-	-	-	-
5820000	STATION EXP(DIST)	DNEX	Distribution O&M Expense	IDU	288	-	-	-	-	-	288	-	-
5820000	STATION EXP(DIST)	DNEX	Distribution O&M Expense	OR	1,095	-	1,095	-	-	-	-	-	-



Operations & Maintenance Expense (Actuals)
 Twelve Months Ending - June 2022
 Allocation Method - Washington Inter-Jurisdictional Allocation Method
 (Allocated in Thousands)

Primary Account	Primary Account Name	Secondary Group Code	Secondary Group Code Name	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
5820000	STATION EXP(DIST)	DNEX	Distribution O&M Expense	SNPD	1	0	0	0	0	0	0	-	-
5820000	STATION EXP(DIST)	DNEX	Distribution O&M Expense	UT	2,099	-	-	-	-	2,099	-	-	-
5820000	STATION EXP(DIST)	DNEX	Distribution O&M Expense	WA	611	-	-	611	-	-	-	-	-
5820000	STATION EXP(DIST)	DNEX	Distribution O&M Expense	WYP	835	-	-	-	835	-	-	-	-
5820000	Total				4,982	53	1,095	612	835	2,100	288	-	-
5830000	OVHD LINE EXPENSES	DNEX	Distribution O&M Expense	CA	301	301	-	-	-	-	-	-	-
5830000	OVHD LINE EXPENSES	DNEX	Distribution O&M Expense	IDU	361	-	-	-	-	-	361	-	-
5830000	OVHD LINE EXPENSES	DNEX	Distribution O&M Expense	OR	2,042	-	2,042	-	-	-	-	-	-
5830000	OVHD LINE EXPENSES	DNEX	Distribution O&M Expense	UT	6,167	-	-	-	-	6,167	-	-	-
5830000	OVHD LINE EXPENSES	DNEX	Distribution O&M Expense	WA	342	-	-	342	-	-	-	-	-
5830000	OVHD LINE EXPENSES	DNEX	Distribution O&M Expense	WYP	632	-	-	-	632	-	-	-	-
5830000	OVHD LINE EXPENSES	DNEX	Distribution O&M Expense	WYU	50	-	-	-	50	-	-	-	-
5830000	Total				9,895	301	2,042	342	682	6,167	361	-	-
5850000	STRT LGHT-SGNL SYS	DNEX	Distribution O&M Expense	SNPD	288	9	78	18	29	139	14	-	-
5850000	Total				288	9	78	18	29	139	14	-	-
5860000	METER EXPENSES	DNEX	Distribution O&M Expense	CA	122	122	-	-	-	-	-	-	-
5860000	METER EXPENSES	DNEX	Distribution O&M Expense	IDU	113	-	-	-	-	-	113	-	-
5860000	METER EXPENSES	DNEX	Distribution O&M Expense	OR	1,210	-	1,210	-	-	-	-	-	-
5860000	METER EXPENSES	DNEX	Distribution O&M Expense	UT	627	-	-	-	-	627	-	-	-
5860000	METER EXPENSES	DNEX	Distribution O&M Expense	WA	239	-	-	239	-	-	-	-	-
5860000	METER EXPENSES	DNEX	Distribution O&M Expense	WYP	282	-	-	-	282	-	-	-	-
5860000	METER EXPENSES	DNEX	Distribution O&M Expense	WYU	74	-	-	-	74	-	-	-	-
5860000	Total				2,667	122	1,210	239	355	627	113	-	-
5870000	CUST INSTL EXPENSE	DNEX	Distribution O&M Expense	CA	511	511	-	-	-	-	-	-	-
5870000	CUST INSTL EXPENSE	DNEX	Distribution O&M Expense	IDU	1,119	-	-	-	-	-	1,119	-	-
5870000	CUST INSTL EXPENSE	DNEX	Distribution O&M Expense	OR	6,642	-	6,642	-	-	-	-	-	-
5870000	CUST INSTL EXPENSE	DNEX	Distribution O&M Expense	UT	7,193	-	-	-	-	7,193	-	-	-
5870000	CUST INSTL EXPENSE	DNEX	Distribution O&M Expense	WA	1,428	-	-	1,428	-	-	-	-	-
5870000	CUST INSTL EXPENSE	DNEX	Distribution O&M Expense	WYP	1,456	-	-	-	1,456	-	-	-	-
5870000	CUST INSTL EXPENSE	DNEX	Distribution O&M Expense	WYU	152	-	-	-	152	-	-	-	-
5870000	Total				18,501	511	6,642	1,428	1,608	7,193	1,119	-	-
5880000	MSC DISTR EXPENSES	DNEX	Distribution O&M Expense	CA	(6)	(6)	-	-	-	-	-	-	-
5880000	MSC DISTR EXPENSES	DNEX	Distribution O&M Expense	IDU	(37)	-	-	-	-	-	(37)	-	-
5880000	MSC DISTR EXPENSES	DNEX	Distribution O&M Expense	OR	107	-	107	-	-	-	-	-	-
5880000	MSC DISTR EXPENSES	DNEX	Distribution O&M Expense	SNPD	786	25	214	49	79	379	40	-	-
5880000	MSC DISTR EXPENSES	DNEX	Distribution O&M Expense	UT	28	-	-	-	-	28	-	-	-
5880000	MSC DISTR EXPENSES	DNEX	Distribution O&M Expense	WA	23	-	-	23	-	-	-	-	-
5880000	MSC DISTR EXPENSES	DNEX	Distribution O&M Expense	WYP	(12)	-	-	-	(12)	-	-	-	-
5880000	MSC DISTR EXPENSES	DNEX	Distribution O&M Expense	WYU	(114)	-	-	-	(114)	-	-	-	-
5880000	Total				775	19	321	73	(47)	407	3	-	-
5890000	RENTS-DISTRIBUTION	DNEX	Distribution O&M Expense	CA	86	86	-	-	-	-	-	-	-
5890000	RENTS-DISTRIBUTION	DNEX	Distribution O&M Expense	IDU	41	-	-	-	-	-	41	-	-
5890000	RENTS-DISTRIBUTION	DNEX	Distribution O&M Expense	OR	1,794	-	1,794	-	-	-	-	-	-
5890000	RENTS-DISTRIBUTION	DNEX	Distribution O&M Expense	SNPD	17	1	5	1	2	8	1	-	-
5890000	RENTS-DISTRIBUTION	DNEX	Distribution O&M Expense	UT	683	-	-	-	-	683	-	-	-
5890000	RENTS-DISTRIBUTION	DNEX	Distribution O&M Expense	WA	75	-	-	75	-	-	-	-	-
5890000	RENTS-DISTRIBUTION	DNEX	Distribution O&M Expense	WYP	436	-	-	-	436	-	-	-	-
5890000	RENTS-DISTRIBUTION	DNEX	Distribution O&M Expense	WYU	20	-	-	-	20	-	-	-	-
5890000	Total				3,152	87	1,798	76	458	691	42	-	-
5900000	MAINT SUPERV & ENG	DNEX	Distribution O&M Expense	CA	113	113	-	-	-	-	-	-	-
5900000	MAINT SUPERV & ENG	DNEX	Distribution O&M Expense	IDU	188	-	-	-	-	-	188	-	-
5900000	MAINT SUPERV & ENG	DNEX	Distribution O&M Expense	OR	944	-	944	-	-	-	-	-	-
5900000	MAINT SUPERV & ENG	DNEX	Distribution O&M Expense	SNPD	2,964	95	808	186	299	1,428	149	-	-
5900000	MAINT SUPERV & ENG	DNEX	Distribution O&M Expense	UT	1,648	-	-	-	-	1,648	-	-	-
5900000	MAINT SUPERV & ENG	DNEX	Distribution O&M Expense	WA	146	-	-	146	-	-	-	-	-
5900000	MAINT SUPERV & ENG	DNEX	Distribution O&M Expense	WYP	352	-	-	-	352	-	-	-	-



Operations & Maintenance Expense (Actuals)
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 Allocation Method - Washington Inter-Jurisdictional Allocation Method
 (Allocated in Thousands)

Primary Account	Primary Account Name	Secondary Group Code	Secondary Group Code Name	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
5900000 Total					6,355	208	1,752	332	650	3,076	338		
5910000	MAINT OF STRUCTURE	DNEX	Distribution O&M Expense	CA	40	40	-	-	-	-	-	-	-
5910000	MAINT OF STRUCTURE	DNEX	Distribution O&M Expense	IDU	138	-	-	-	-	-	138	-	-
5910000	MAINT OF STRUCTURE	DNEX	Distribution O&M Expense	OR	423	-	423	-	-	-	-	-	-
5910000	MAINT OF STRUCTURE	DNEX	Distribution O&M Expense	SNPD	116	4	32	7	12	56	6	-	-
5910000	MAINT OF STRUCTURE	DNEX	Distribution O&M Expense	UT	964	-	-	-	-	964	-	-	-
5910000	MAINT OF STRUCTURE	DNEX	Distribution O&M Expense	WA	87	-	-	87	-	-	-	-	-
5910000	MAINT OF STRUCTURE	DNEX	Distribution O&M Expense	WYP	210	-	-	-	210	-	-	-	-
5910000	MAINT OF STRUCTURE	DNEX	Distribution O&M Expense	WYU	97	-	-	-	97	-	-	-	-
5910000 Total					2,075	44	455	94	319	1,020	144		
5920000	MAINT STAT EQUIP	DNEX	Distribution O&M Expense	CA	355	355	-	-	-	-	-	-	-
5920000	MAINT STAT EQUIP	DNEX	Distribution O&M Expense	IDU	382	-	-	-	-	-	382	-	-
5920000	MAINT STAT EQUIP	DNEX	Distribution O&M Expense	OR	3,138	-	3,138	-	-	-	-	-	-
5920000	MAINT STAT EQUIP	DNEX	Distribution O&M Expense	SNPD	985	32	269	62	99	475	50	-	-
5920000	MAINT STAT EQUIP	DNEX	Distribution O&M Expense	UT	2,258	-	-	-	-	2,258	-	-	-
5920000	MAINT STAT EQUIP	DNEX	Distribution O&M Expense	WA	625	-	-	625	-	-	-	-	-
5920000	MAINT STAT EQUIP	DNEX	Distribution O&M Expense	WYP	940	-	-	-	940	-	-	-	-
5920000	MAINT STAT EQUIP	DNEX	Distribution O&M Expense	WYU	(10)	-	-	-	(10)	-	-	-	-
5920000 Total					8,674	386	3,407	687	1,029	2,732	432		
5930000	MAINT OVHD LINES	DNEX	Distribution O&M Expense	CA	11,853	11,853	-	-	-	-	-	-	-
5930000	MAINT OVHD LINES	DNEX	Distribution O&M Expense	IDU	3,186	-	-	-	-	-	3,186	-	-
5930000	MAINT OVHD LINES	DNEX	Distribution O&M Expense	OR	56,310	-	56,310	-	-	-	-	-	-
5930000	MAINT OVHD LINES	DNEX	Distribution O&M Expense	SNPD	2,452	78	668	154	247	1,181	123	-	-
5930000	MAINT OVHD LINES	DNEX	Distribution O&M Expense	UT	30,633	-	-	-	-	30,633	-	-	-
5930000	MAINT OVHD LINES	DNEX	Distribution O&M Expense	WA	6,059	-	-	6,059	-	-	-	-	-
5930000	MAINT OVHD LINES	DNEX	Distribution O&M Expense	WYP	5,569	-	-	-	5,569	-	-	-	-
5930000	MAINT OVHD LINES	DNEX	Distribution O&M Expense	WYU	699	-	-	-	699	-	-	-	-
5930000 Total					116,761	11,932	56,978	6,213	6,515	31,814	3,309		
5931000	MAINT O/H LINES-LB P	DNEX	Distribution O&M Expense	CA	9	9	-	-	-	-	-	-	-
5931000	MAINT O/H LINES-LB P	DNEX	Distribution O&M Expense	IDU	(227)	-	-	-	-	-	(227)	-	-
5931000	MAINT O/H LINES-LB P	DNEX	Distribution O&M Expense	OR	(112)	-	(112)	-	-	-	-	-	-
5931000	MAINT O/H LINES-LB P	DNEX	Distribution O&M Expense	UT	(1,498)	-	-	-	-	(1,498)	-	-	-
5931000	MAINT O/H LINES-LB P	DNEX	Distribution O&M Expense	WA	(21)	-	-	(21)	-	-	-	-	-
5931000	MAINT O/H LINES-LB P	DNEX	Distribution O&M Expense	WYP	(263)	-	-	-	(263)	-	-	-	-
5931000 Total					(2,112)	9	(112)	(21)	(263)	(1,498)	(227)		
5940000	MAINT UDGRND LINES	DNEX	Distribution O&M Expense	CA	603	603	-	-	-	-	-	-	-
5940000	MAINT UDGRND LINES	DNEX	Distribution O&M Expense	IDU	1,129	-	-	-	-	-	1,129	-	-
5940000	MAINT UDGRND LINES	DNEX	Distribution O&M Expense	OR	7,045	-	7,045	-	-	-	-	-	-
5940000	MAINT UDGRND LINES	DNEX	Distribution O&M Expense	SNPD	23	1	6	1	2	11	1	-	-
5940000	MAINT UDGRND LINES	DNEX	Distribution O&M Expense	UT	20,952	-	-	-	-	20,952	-	-	-
5940000	MAINT UDGRND LINES	DNEX	Distribution O&M Expense	WA	1,486	-	-	1,486	-	-	-	-	-
5940000	MAINT UDGRND LINES	DNEX	Distribution O&M Expense	WYP	1,993	-	-	-	1,993	-	-	-	-
5940000	MAINT UDGRND LINES	DNEX	Distribution O&M Expense	WYU	253	-	-	-	253	-	-	-	-
5940000 Total					33,485	603	7,052	1,487	2,249	20,963	1,131		
5950000	MAINT LINE TRNSFRM	DNEX	Distribution O&M Expense	SNPD	1,077	34	294	67	109	519	54	-	-
5950000 Total					1,077	34	294	67	109	519	54		
5960000	MNT STR LGHT-SIG S	DNEX	Distribution O&M Expense	CA	77	77	-	-	-	-	-	-	-
5960000	MNT STR LGHT-SIG S	DNEX	Distribution O&M Expense	IDU	60	-	-	-	-	-	60	-	-
5960000	MNT STR LGHT-SIG S	DNEX	Distribution O&M Expense	OR	810	-	810	-	-	-	-	-	-
5960000	MNT STR LGHT-SIG S	DNEX	Distribution O&M Expense	UT	893	-	-	-	-	893	-	-	-
5960000	MNT STR LGHT-SIG S	DNEX	Distribution O&M Expense	WA	59	-	-	59	-	-	-	-	-
5960000	MNT STR LGHT-SIG S	DNEX	Distribution O&M Expense	WYP	343	-	-	-	343	-	-	-	-
5960000	MNT STR LGHT-SIG S	DNEX	Distribution O&M Expense	WYU	124	-	-	-	124	-	-	-	-
5960000 Total					2,367	77	810	59	467	893	60		
5970000	MNT OF METERS	DNEX	Distribution O&M Expense	CA	15	15	-	-	-	-	-	-	-
5970000	MNT OF METERS	DNEX	Distribution O&M Expense	IDU	40	-	-	-	-	-	40	-	-



Operations & Maintenance Expense (Actuals)
 Twelve Months Ending - June 2022
 Allocation Method - Washington Inter-Jurisdictional Allocation Method
 (Allocated in Thousands)

Primary Account	Primary Account Name	Secondary Group Code	Secondary Group Code Name	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
5970000	MNT OF METERS	DNEX	Distribution O&M Expense	OR	194	-	194	-	-	-	-	-	-
5970000	MNT OF METERS	DNEX	Distribution O&M Expense	SNPD	(155)	(5)	(42)	(10)	(16)	(75)	(8)	-	-
5970000	MNT OF METERS	DNEX	Distribution O&M Expense	UT	384	-	-	-	-	384	-	-	-
5970000	MNT OF METERS	DNEX	Distribution O&M Expense	WA	24	-	-	24	-	-	-	-	-
5970000	MNT OF METERS	DNEX	Distribution O&M Expense	WYP	32	-	-	-	32	-	-	-	-
5970000	MNT OF METERS	DNEX	Distribution O&M Expense	WYU	14	-	-	-	14	-	-	-	-
5970000	Total				549	10	152	14	30	310	33	-	-
5980000	MNT MISC DIST PLNT	DNEX	Distribution O&M Expense	CA	111	111	-	-	-	-	-	-	-
5980000	MNT MISC DIST PLNT	DNEX	Distribution O&M Expense	IDU	99	-	-	-	-	-	99	-	-
5980000	MNT MISC DIST PLNT	DNEX	Distribution O&M Expense	OR	42	-	42	-	-	-	-	-	-
5980000	MNT MISC DIST PLNT	DNEX	Distribution O&M Expense	SNPD	8,796	281	2,398	551	886	4,237	443	-	-
5980000	MNT MISC DIST PLNT	DNEX	Distribution O&M Expense	UT	694	-	-	-	-	694	-	-	-
5980000	MNT MISC DIST PLNT	DNEX	Distribution O&M Expense	WA	135	-	-	135	-	-	-	-	-
5980000	MNT MISC DIST PLNT	DNEX	Distribution O&M Expense	WYP	204	-	-	-	204	-	-	-	-
5980000	Total				10,081	393	2,440	686	1,090	4,931	541	-	-
9010000	SUPRV (CUST ACCT)	CAEX	Customer Accounting Expense	CN	2,325	53	714	157	167	1,137	99	-	-
9010000	SUPRV (CUST ACCT)	CAEX	Customer Accounting Expense	WYP	1	-	-	-	1	-	-	-	-
9010000	Total				2,326	53	714	157	168	1,137	99	-	-
9020000	METER READING EXP	CAEX	Customer Accounting Expense	CA	408	408	-	-	-	-	-	-	-
9020000	METER READING EXP	CAEX	Customer Accounting Expense	CN	498	11	153	34	36	244	21	-	-
9020000	METER READING EXP	CAEX	Customer Accounting Expense	IDU	2,127	-	-	-	-	-	2,127	-	-
9020000	METER READING EXP	CAEX	Customer Accounting Expense	OR	2,210	-	2,210	-	-	-	-	-	-
9020000	METER READING EXP	CAEX	Customer Accounting Expense	UT	6,625	-	-	-	-	6,625	-	-	-
9020000	METER READING EXP	CAEX	Customer Accounting Expense	WA	1,156	-	-	1,156	-	-	-	-	-
9020000	METER READING EXP	CAEX	Customer Accounting Expense	WYP	1,143	-	-	-	1,143	-	-	-	-
9020000	METER READING EXP	CAEX	Customer Accounting Expense	WYU	288	-	-	-	288	-	-	-	-
9020000	Total				14,457	419	2,363	1,190	1,468	6,869	2,148	-	-
9030000	CUST RCRD/COLL EXP	CAEX	Customer Accounting Expense	CN	1,261	29	387	85	90	616	53	-	-
9030000	Total				1,261	29	387	85	90	616	53	-	-
9031000	CUST RCRD/CUST SYS	CAEX	Customer Accounting Expense	CN	2,091	48	642	141	150	1,022	89	-	-
9031000	Total				2,091	48	642	141	150	1,022	89	-	-
9032000	CUST ACCTG/BILL	CAEX	Customer Accounting Expense	CA	0	0	-	-	-	-	-	-	-
9032000	CUST ACCTG/BILL	CAEX	Customer Accounting Expense	CN	9,050	208	2,777	610	648	4,423	384	-	-
9032000	CUST ACCTG/BILL	CAEX	Customer Accounting Expense	OR	0	-	0	-	-	-	-	-	-
9032000	CUST ACCTG/BILL	CAEX	Customer Accounting Expense	UT	(4)	-	-	-	-	(4)	-	-	-
9032000	CUST ACCTG/BILL	CAEX	Customer Accounting Expense	WYP	0	-	-	-	0	-	-	-	-
9032000	Total				9,047	208	2,777	610	648	4,419	384	-	-
9033000	CUST ACCTG/COLL	CAEX	Customer Accounting Expense	CA	30	30	-	-	-	-	-	-	-
9033000	CUST ACCTG/COLL	CAEX	Customer Accounting Expense	CN	13,032	299	3,999	879	933	6,370	553	-	-
9033000	CUST ACCTG/COLL	CAEX	Customer Accounting Expense	IDU	168	-	-	-	-	-	168	-	-
9033000	CUST ACCTG/COLL	CAEX	Customer Accounting Expense	OR	883	-	883	-	-	-	-	-	-
9033000	CUST ACCTG/COLL	CAEX	Customer Accounting Expense	UT	1,799	-	-	-	-	1,799	-	-	-
9033000	CUST ACCTG/COLL	CAEX	Customer Accounting Expense	WA	187	-	-	187	-	-	-	-	-
9033000	CUST ACCTG/COLL	CAEX	Customer Accounting Expense	WYP	330	-	-	-	330	-	-	-	-
9033000	CUST ACCTG/COLL	CAEX	Customer Accounting Expense	WYU	45	-	-	-	45	-	-	-	-
9033000	Total				16,474	329	4,882	1,066	1,308	8,169	721	-	-
9035000	CUST ACCTG/REQ	CAEX	Customer Accounting Expense	CA	12	12	-	-	-	-	-	-	-
9035000	CUST ACCTG/REQ	CAEX	Customer Accounting Expense	IDU	14	-	-	-	-	-	14	-	-
9035000	CUST ACCTG/REQ	CAEX	Customer Accounting Expense	OR	44	-	44	-	-	-	-	-	-
9035000	CUST ACCTG/REQ	CAEX	Customer Accounting Expense	UT	53	-	-	-	-	53	-	-	-
9035000	CUST ACCTG/REQ	CAEX	Customer Accounting Expense	WA	13	-	-	13	-	-	-	-	-
9035000	CUST ACCTG/REQ	CAEX	Customer Accounting Expense	WYP	14	-	-	-	14	-	-	-	-
9035000	CUST ACCTG/REQ	CAEX	Customer Accounting Expense	WYU	4	-	-	-	4	-	-	-	-
9035000	Total				155	12	44	13	18	53	14	-	-
9036000	CUST ACCTG/COMMON	CAEX	Customer Accounting Expense	CN	10,756	247	3,300	725	770	5,257	456	-	-
9036000	CUST ACCTG/COMMON	CAEX	Customer Accounting Expense	OR	11	-	11	-	-	-	-	-	-



Operations & Maintenance Expense (Actuals)

Twelve Months Ending - June 2022
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(Allocated in Thousands)

Primary Account	Primary Account Name	Secondary Group Code	Secondary Group Code Name	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
9036000	CUST ACCTG/COMMON	CAEX	Customer Accounting Expense	WA	429	-	-	429	-	-	-	-	-
9036000 Total					11,196	247	3,311	1,154	770	5,257	456	-	-
9040000	UNCOLLECT ACCOUNTS	CAEX	Customer Accounting Expense	CA	586	586	-	-	-	-	-	-	-
9040000	UNCOLLECT ACCOUNTS	CAEX	Customer Accounting Expense	CN	31	1	9	2	2	15	1	-	-
9040000	UNCOLLECT ACCOUNTS	CAEX	Customer Accounting Expense	IDU	309	-	-	-	-	-	309	-	-
9040000	UNCOLLECT ACCOUNTS	CAEX	Customer Accounting Expense	OR	6,671	-	6,671	-	-	-	-	-	-
9040000	UNCOLLECT ACCOUNTS	CAEX	Customer Accounting Expense	UT	5,667	-	-	-	-	5,667	-	-	-
9040000	UNCOLLECT ACCOUNTS	CAEX	Customer Accounting Expense	WA	2,302	-	-	2,302	-	-	-	-	-
9040000	UNCOLLECT ACCOUNTS	CAEX	Customer Accounting Expense	WYP	1,341	-	-	-	1,341	-	-	-	-
9040000 Total					16,907	586	6,681	2,304	1,343	5,682	310	-	-
9042000	UNCOLL ACCTS-JOINT U	CAEX	Customer Accounting Expense	CA	(2)	(2)	-	-	-	-	-	-	-
9042000	UNCOLL ACCTS-JOINT U	CAEX	Customer Accounting Expense	IDU	(0)	-	-	-	-	-	(0)	-	-
9042000	UNCOLL ACCTS-JOINT U	CAEX	Customer Accounting Expense	OR	17	-	17	-	-	-	-	-	-
9042000	UNCOLL ACCTS-JOINT U	CAEX	Customer Accounting Expense	UT	10	-	-	-	-	10	-	-	-
9042000	UNCOLL ACCTS-JOINT U	CAEX	Customer Accounting Expense	WA	5	-	-	5	-	-	-	-	-
9042000	UNCOLL ACCTS-JOINT U	CAEX	Customer Accounting Expense	WYP	10	-	-	-	10	-	-	-	-
9042000 Total					39	(2)	17	5	10	10	(0)	-	-
9050000	MISC CUST ACCT EXP	CAEX	Customer Accounting Expense	CN	2	0	1	0	0	1	0	-	-
9050000	MISC CUST ACCT EXP	CAEX	Customer Accounting Expense	WYP	(0)	-	-	-	(0)	-	-	-	-
9050000 Total					2	0	1	0	0	1	0	-	-
9070000	SUPRV (CUST SERV)	CSEX	Customer Service Expense	CN	1	0	0	0	0	0	0	-	-
9070000 Total					1	0	0	0	0	0	0	-	-
9080000	CUST ASSIST EXP	CSEX	Customer Service Expense	CN	5	0	2	0	0	2	0	-	-
9080000	CUST ASSIST EXP	CSEX	Customer Service Expense	OR	1	-	1	-	-	-	-	-	-
9080000	CUST ASSIST EXP	CSEX	Customer Service Expense	UT	2	-	-	-	-	2	-	-	-
9080000 Total					8	0	3	0	0	4	0	-	-
9081000	CUST ASST EXP-GENL	CSEX	Customer Service Expense	CN	850	19	261	57	61	415	36	-	-
9081000	CUST ASST EXP-GENL	CSEX	Customer Service Expense	OTHER	1,403	-	-	-	-	-	-	-	1,403
9081000	CUST ASST EXP-GENL	CSEX	Customer Service Expense	UT	98	-	-	-	-	98	-	-	-
9081000 Total					2,351	19	261	57	61	514	36	-	1,403
9084000	DSM DIRECT	CSEX	Customer Service Expense	CA	76	76	-	-	-	-	-	-	-
9084000	DSM DIRECT	CSEX	Customer Service Expense	CN	1,451	33	445	98	104	709	62	-	-
9084000	DSM DIRECT	CSEX	Customer Service Expense	IDU	1	-	-	-	-	-	1	-	-
9084000	DSM DIRECT	CSEX	Customer Service Expense	OTHER	67	-	-	-	-	-	-	-	67
9084000	DSM DIRECT	CSEX	Customer Service Expense	WA	15	-	-	15	-	-	-	-	-
9084000	DSM DIRECT	CSEX	Customer Service Expense	WYP	1	-	-	-	1	-	-	-	-
9084000 Total					1,611	109	445	113	105	709	63	-	67
9085100	DSM AMORT-SBC/ECC	CSEX	Customer Service Expense	OTHER	98,937	-	-	-	-	-	-	-	98,937
9085100 Total					98,937	-	-	-	-	-	-	-	98,937
9086000	CUST SERV	CSEX	Customer Service Expense	CN	134	3	41	9	10	65	6	-	-
9086000	CUST SERV	CSEX	Customer Service Expense	IDU	19	-	-	-	-	-	19	-	-
9086000	CUST SERV	CSEX	Customer Service Expense	OR	2,296	-	2,296	-	-	-	-	-	-
9086000	CUST SERV	CSEX	Customer Service Expense	UT	3,083	-	-	-	-	3,083	-	-	-
9086000	CUST SERV	CSEX	Customer Service Expense	WA	173	-	-	173	-	-	-	-	-
9086000	CUST SERV	CSEX	Customer Service Expense	WYP	1,018	-	-	-	1,018	-	-	-	-
9086000 Total					6,724	3	2,337	182	1,028	3,148	25	-	-
9089300	ENERGY STORAGE	CSEX	Customer Service Expense	OTHER	203	-	-	-	-	-	-	-	203
9089300 Total					203	-	-	-	-	-	-	-	203
9089500	BLUE SKY EXPENSE	CSEX	Customer Service Expense	OTHER	6,582	-	-	-	-	-	-	-	6,582
9089500 Total					6,582	-	-	-	-	-	-	-	6,582
9089600	SOLAR FEED-IN EXP	CSEX	Customer Service Expense	OTHER	7,928	-	-	-	-	-	-	-	7,928
9089600 Total					7,928	-	-	-	-	-	-	-	7,928
9089700	SUBSCRIBER SOLAR	CSEX	Customer Service Expense	UT	160	-	-	-	-	160	-	-	-
9089700 Total					160	-	-	-	-	160	-	-	-
9089800	COMMUNITY SOLAR	CSEX	Customer Service Expense	OTHER	471	-	-	-	-	-	-	-	471
9089800 Total					471	-	-	-	-	-	-	-	471



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Primary Account	Primary Account Name	Secondary Group Code	Secondary Group Code Name	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
9090000	INFOR/INSTRCT ADV	CSEX	Customer Service Expense	CA	77	77	-	-	-	-	-	-	-
9090000	INFOR/INSTRCT ADV	CSEX	Customer Service Expense	CN	2,387	55	732	161	171	1,167	101	-	-
9090000	INFOR/INSTRCT ADV	CSEX	Customer Service Expense	IDU	54	-	-	-	-	-	54	-	-
9090000	INFOR/INSTRCT ADV	CSEX	Customer Service Expense	OR	469	-	469	-	-	-	-	-	-
9090000	INFOR/INSTRCT ADV	CSEX	Customer Service Expense	UT	405	-	-	-	-	405	-	-	-
9090000	INFOR/INSTRCT ADV	CSEX	Customer Service Expense	WA	151	-	-	151	-	-	-	-	-
9090000	INFOR/INSTRCT ADV	CSEX	Customer Service Expense	WYP	183	-	-	-	183	-	-	-	-
9090000	INFOR/INSTRCT ADV	CSEX	Customer Service Expense	WYU	0	-	-	-	0	-	-	-	-
9090000 Total					3,726	132	1,202	312	354	1,572	155	-	-
9100000	MISC CUST SERV/INF	CSEX	Customer Service Expense	CN	1	0	0	0	0	1	0	-	-
9100000 Total					1	0	0	0	0	1	0	-	-
9130000	ADVERTISING EXP	CSAX	Customer Sales Expense	WYP	0	-	-	-	0	-	-	-	-
9130000 Total					0	-	-	-	0	-	-	-	-
9200000	ADMIN & GEN SALARY	AGEX	Administrative & General Expense	IDU	159	-	-	-	-	-	159	-	-
9200000	ADMIN & GEN SALARY	AGEX	Administrative & General Expense	OR	20	-	20	-	-	-	-	-	-
9200000	ADMIN & GEN SALARY	AGEX	Administrative & General Expense	SO	73,269	1,515	18,656	5,191	9,903	33,642	4,341	21	-
9200000	ADMIN & GEN SALARY	AGEX	Administrative & General Expense	WA	0	-	-	0	-	-	-	-	-
9200000 Total					73,449	1,515	18,677	5,191	9,903	33,642	4,501	21	-
9210000	OFFICE SUPPL & EXP	AGEX	Administrative & General Expense	CA	2	2	-	-	-	-	-	-	-
9210000	OFFICE SUPPL & EXP	AGEX	Administrative & General Expense	CN	95	2	29	6	7	46	4	-	-
9210000	OFFICE SUPPL & EXP	AGEX	Administrative & General Expense	IDU	9	-	-	-	-	-	9	-	-
9210000	OFFICE SUPPL & EXP	AGEX	Administrative & General Expense	OR	65	-	65	-	-	-	-	-	-
9210000	OFFICE SUPPL & EXP	AGEX	Administrative & General Expense	SO	14,596	302	3,716	1,034	1,973	6,702	865	4	-
9210000	OFFICE SUPPL & EXP	AGEX	Administrative & General Expense	UT	(1,821)	-	-	-	-	(1,821)	-	-	-
9210000	OFFICE SUPPL & EXP	AGEX	Administrative & General Expense	WA	7	-	-	7	-	-	-	-	-
9210000	OFFICE SUPPL & EXP	AGEX	Administrative & General Expense	WYP	12	-	-	-	12	-	-	-	-
9210000	OFFICE SUPPL & EXP	AGEX	Administrative & General Expense	WYU	4	-	-	-	4	-	-	-	-
9210000 Total					12,969	306	3,810	1,047	1,996	4,927	877	4	-
9220000	A&G EXP TRANSF-CR	AGEX	Administrative & General Expense	SO	(39,987)	(827)	(10,182)	(2,833)	(5,405)	(18,360)	(2,369)	(11)	-
9220000 Total					(39,987)	(827)	(10,182)	(2,833)	(5,405)	(18,360)	(2,369)	(11)	-
9230000	OUTSIDE SERVICES	AGEX	Administrative & General Expense	CA	60	60	-	-	-	-	-	-	-
9230000	OUTSIDE SERVICES	AGEX	Administrative & General Expense	IDU	0	-	-	-	-	-	0	-	-
9230000	OUTSIDE SERVICES	AGEX	Administrative & General Expense	OR	620	-	620	-	-	-	-	-	-
9230000	OUTSIDE SERVICES	AGEX	Administrative & General Expense	SO	12,692	263	3,232	899	1,716	5,828	752	4	-
9230000	OUTSIDE SERVICES	AGEX	Administrative & General Expense	UT	499	-	-	-	-	499	-	-	-
9230000	OUTSIDE SERVICES	AGEX	Administrative & General Expense	WA	4	-	-	4	-	-	-	-	-
9230000	OUTSIDE SERVICES	AGEX	Administrative & General Expense	WYP	6	-	-	-	6	-	-	-	-
9230000	OUTSIDE SERVICES	AGEX	Administrative & General Expense	WYU	369	-	-	-	369	-	-	-	-
9230000 Total					14,250	322	3,852	903	2,090	6,326	752	4	-
9239990	AFFL SERV EMPLOYED	AGEX	Administrative & General Expense	CA	(2)	(2)	-	-	-	-	-	-	-
9239990	AFFL SERV EMPLOYED	AGEX	Administrative & General Expense	OR	67	-	67	-	-	-	-	-	-
9239990	AFFL SERV EMPLOYED	AGEX	Administrative & General Expense	SO	18,115	375	4,613	1,283	2,448	8,318	1,073	5	-
9239990	AFFL SERV EMPLOYED	AGEX	Administrative & General Expense	UT	0	-	-	-	-	0	-	-	-
9239990 Total					18,180	372	4,680	1,283	2,448	8,318	1,073	5	-
9241000	PROP INS-ACCRL SITUS	AGEX	Administrative & General Expense	CA	1,989	1,989	-	-	-	-	-	-	-
9241000	PROP INS-ACCRL SITUS	AGEX	Administrative & General Expense	IDU	57	-	-	-	-	-	57	-	-
9241000	PROP INS-ACCRL SITUS	AGEX	Administrative & General Expense	OR	8,603	-	8,603	-	-	-	-	-	-
9241000	PROP INS-ACCRL SITUS	AGEX	Administrative & General Expense	UT	474	-	-	-	-	474	-	-	-
9241000	PROP INS-ACCRL SITUS	AGEX	Administrative & General Expense	WA	1,145	-	-	1,145	-	-	-	-	-
9241000	PROP INS-ACCRL SITUS	AGEX	Administrative & General Expense	WYP	13	-	-	-	13	-	-	-	-
9241000 Total					12,279	1,989	8,603	1,145	13	474	57	-	-
9242000	PROP INS-CLAIM SITUS	AGEX	Administrative & General Expense	CA	64	64	-	-	-	-	-	-	-
9242000	PROP INS-CLAIM SITUS	AGEX	Administrative & General Expense	OR	(432)	-	(432)	-	-	-	-	-	-
9242000	PROP INS-CLAIM SITUS	AGEX	Administrative & General Expense	WA	(124)	-	-	(124)	-	-	-	-	-
9242000 Total					(491)	64	(432)	(124)	-	-	-	-	-
9243000	PROP INS - PREMIUMS	AGEX	Administrative & General Expense	SO	4,262	88	1,085	302	576	1,957	253	1	-



Operations & Maintenance Expense (Actuals)

Twelve Months Ending - June 2022
 Allocation Method - Washington Inter-Jurisdictional Allocation Method
 (Allocated in Thousands)

Primary Account	Primary Account Name	Secondary Group Code	Secondary Group Code Name	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
9243000 Total					4,262	88	1,085	302	576	1,957	253	1	-
9250000	INJURIES & DAMAGES	AGEX	Administrative & General Expense	SO	107,013	2,213	27,248	7,581	14,464	49,135	6,341	30	-
9250000 Total					107,013	2,213	27,248	7,581	14,464	49,135	6,341	30	-
9251000	INJURIES & DAMAGES	AGEX	Administrative & General Expense	OR	799	-	799	-	-	-	-	-	-
9251000	INJURIES & DAMAGES	AGEX	Administrative & General Expense	SO	(799)	(17)	(203)	(57)	(108)	(367)	(47)	(0)	-
9251000 Total					-	(17)	595	(57)	(108)	(367)	(47)	(0)	-
9261200	PEN EXP-OTH NBC	AGEX	Administrative & General Expense	SO	14,495	300	3,691	1,027	1,959	6,655	859	4	-
9261200 Total					14,495	300	3,691	1,027	1,959	6,655	859	4	-
9261500	PEN EXP-STATE SITUS	AGEX	Administrative & General Expense	CA	(299)	(299)	-	-	-	-	-	-	-
9261500	PEN EXP-STATE SITUS	AGEX	Administrative & General Expense	OR	(4,243)	-	(4,243)	-	-	-	-	-	-
9261500	PEN EXP-STATE SITUS	AGEX	Administrative & General Expense	SO	(8)	(0)	(2)	(1)	(1)	(4)	(0)	(0)	-
9261500	PEN EXP-STATE SITUS	AGEX	Administrative & General Expense	UT	(1,628)	-	-	-	-	(1,628)	-	-	-
9261500	PEN EXP-STATE SITUS	AGEX	Administrative & General Expense	WA	(1,117)	-	-	(1,117)	-	-	-	-	-
9261500	PEN EXP-STATE SITUS	AGEX	Administrative & General Expense	WYP	(1,948)	-	-	-	(1,948)	-	-	-	-
9261500 Total					(9,243)	(300)	(4,245)	(1,118)	(1,949)	(1,632)	(0)	(0)	-
9262200	POSTRET EXP-OTH NBC	AGEX	Administrative & General Expense	SO	(1,690)	(35)	(430)	(120)	(228)	(776)	(100)	(0)	-
9262200 Total					(1,690)	(35)	(430)	(120)	(228)	(776)	(100)	(0)	-
9262500	POSTRET EXP-ST SITUS	AGEX	Administrative & General Expense	IDU	87	-	-	-	-	-	87	-	-
9262500	POSTRET EXP-ST SITUS	AGEX	Administrative & General Expense	OR	785	-	785	-	-	-	-	-	-
9262500 Total					872	-	785	-	-	-	87	-	-
9263200	SERP EXP-OTH NBC	AGEX	Administrative & General Expense	SO	2,752	57	701	195	372	1,263	163	1	-
9263200 Total					2,752	57	701	195	372	1,263	163	1	-
9269100	GROSS-UP - PENSION	AGEX	Administrative & General Expense	SO	6,544	135	1,666	464	884	3,005	388	2	-
9269100 Total					6,544	135	1,666	464	884	3,005	388	2	-
9269200	GROSS-UP - POST-RETR	AGEX	Administrative & General Expense	SO	856	18	218	61	116	393	51	0	-
9269200 Total					856	18	218	61	116	393	51	0	-
9269400	GROSS-UP - MD/DN/V/L	AGEX	Administrative & General Expense	SO	62,750	1,298	15,978	4,446	8,481	28,812	3,718	18	-
9269400 Total					62,750	1,298	15,978	4,446	8,481	28,812	3,718	18	-
9269500	GROSS-UP - 401(K) EX	AGEX	Administrative & General Expense	SO	40,692	842	10,361	2,883	5,500	18,684	2,411	12	-
9269500 Total					40,692	842	10,361	2,883	5,500	18,684	2,411	12	-
9269600	GROSS-UP - POST-EMPL	AGEX	Administrative & General Expense	SO	5,454	113	1,389	386	737	2,504	323	2	-
9269600 Total					5,454	113	1,389	386	737	2,504	323	2	-
9269700	GROSS-UP - OTH BEN E	AGEX	Administrative & General Expense	SO	5,958	123	1,517	422	805	2,735	353	2	-
9269700 Total					5,958	123	1,517	422	805	2,735	353	2	-
9280000	REGULATORY COM EXP	AGEX	Administrative & General Expense	CA	892	892	-	-	-	-	-	-	-
9280000	REGULATORY COM EXP	AGEX	Administrative & General Expense	IDU	99	-	-	-	-	-	99	-	-
9280000	REGULATORY COM EXP	AGEX	Administrative & General Expense	OR	1,332	-	1,332	-	-	-	-	-	-
9280000	REGULATORY COM EXP	AGEX	Administrative & General Expense	SO	2,629	54	669	186	355	1,207	156	1	-
9280000	REGULATORY COM EXP	AGEX	Administrative & General Expense	UT	33	-	-	-	-	33	-	-	-
9280000	REGULATORY COM EXP	AGEX	Administrative & General Expense	WA	72	-	-	72	-	-	-	-	-
9280000	REGULATORY COM EXP	AGEX	Administrative & General Expense	WYP	134	-	-	-	134	-	-	-	-
9280000 Total					5,192	946	2,002	259	490	1,241	254	1	-
9282000	REG COMM EXPENSE	AGEX	Administrative & General Expense	CA	104	104	-	-	-	-	-	-	-
9282000	REG COMM EXPENSE	AGEX	Administrative & General Expense	IDU	672	-	-	-	-	-	672	-	-
9282000	REG COMM EXPENSE	AGEX	Administrative & General Expense	OR	4,889	-	4,889	-	-	-	-	-	-
9282000	REG COMM EXPENSE	AGEX	Administrative & General Expense	SO	15	0	4	1	2	7	1	0	-
9282000	REG COMM EXPENSE	AGEX	Administrative & General Expense	UT	6,934	-	-	-	-	6,934	-	-	-
9282000	REG COMM EXPENSE	AGEX	Administrative & General Expense	WA	695	-	-	695	-	-	-	-	-
9282000	REG COMM EXPENSE	AGEX	Administrative & General Expense	WYP	1,997	-	-	-	1,997	-	-	-	-
9282000 Total					15,305	104	4,893	696	1,999	6,941	673	0	-
9283000	FERC FILING FEE	AGEX	Administrative & General Expense	SG	6,590	101	1,753	526	916	2,914	378	3	-
9283000 Total					6,590	101	1,753	526	916	2,914	378	3	-
9290000	DUPLICATE CHRGS-CR	AGEX	Administrative & General Expense	SO	(5,658)	(117)	(1,441)	(401)	(765)	(2,598)	(335)	(2)	-
9290000 Total					(5,658)	(117)	(1,441)	(401)	(765)	(2,598)	(335)	(2)	-
9299100	DUP CHG CR - PENSION	AGEX	Administrative & General Expense	SO	(6,544)	(135)	(1,666)	(464)	(884)	(3,005)	(388)	(2)	-



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

Primary Account	Primary Account Name	Secondary Group Code	Secondary Group Code Name	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
9299100 Total					(6,544)	(135)	(1,666)	(464)	(884)	(3,005)	(388)	(2)	-
9299200	DUP CHG CR - POST-RT	AGEX	Administrative & General Expense	SO	(856)	(18)	(218)	(61)	(116)	(393)	(51)	(0)	-
9299200 Total					(856)	(18)	(218)	(61)	(116)	(393)	(51)	(0)	-
9299400	DUP CHG CR - M/D/V/L	AGEX	Administrative & General Expense	SO	(62,750)	(1,298)	(15,978)	(4,446)	(8,481)	(28,812)	(3,718)	(18)	-
9299400 Total					(62,750)	(1,298)	(15,978)	(4,446)	(8,481)	(28,812)	(3,718)	(18)	-
9299500	DUP CHRG CR - 401(K)	AGEX	Administrative & General Expense	SO	(40,692)	(842)	(10,361)	(2,883)	(5,500)	(18,684)	(2,411)	(12)	-
9299500 Total					(40,692)	(842)	(10,361)	(2,883)	(5,500)	(18,684)	(2,411)	(12)	-
9299600	DUP CHG CR - POST-EM	AGEX	Administrative & General Expense	SO	(5,454)	(113)	(1,389)	(386)	(737)	(2,504)	(323)	(2)	-
9299600 Total					(5,454)	(113)	(1,389)	(386)	(737)	(2,504)	(323)	(2)	-
9299700	DUP CHG CR - OTH BEN	AGEX	Administrative & General Expense	SO	(5,958)	(123)	(1,517)	(422)	(805)	(2,735)	(353)	(2)	-
9299700 Total					(5,958)	(123)	(1,517)	(422)	(805)	(2,735)	(353)	(2)	-
9301000	GEN ADVERTISNG EXP	AGEX	Administrative & General Expense	SO	12	0	3	1	2	5	1	0	-
9301000 Total					12	0	3	1	2	5	1	0	-
9302000	MISC GEN EXP-OTHER	AGEX	Administrative & General Expense	SO	2,329	48	593	165	315	1,069	138	1	-
9302000	MISC GEN EXP-OTHER	AGEX	Administrative & General Expense	WYP	80	-	-	-	80	-	-	-	-
9302000 Total					2,409	48	593	165	395	1,069	138	1	-
9310000	RENTS (A&G)	AGEX	Administrative & General Expense	CA	75	75	-	-	-	-	-	-	-
9310000	RENTS (A&G)	AGEX	Administrative & General Expense	IDU	7	-	-	-	-	-	7	-	-
9310000	RENTS (A&G)	AGEX	Administrative & General Expense	OR	68	-	68	-	-	-	-	-	-
9310000	RENTS (A&G)	AGEX	Administrative & General Expense	SO	(27)	(1)	(7)	(2)	(4)	(13)	(2)	(0)	-
9310000	RENTS (A&G)	AGEX	Administrative & General Expense	UT	(316)	-	-	-	-	(316)	-	-	-
9310000	RENTS (A&G)	AGEX	Administrative & General Expense	WA	16	-	-	16	-	-	-	-	-
9310000	RENTS (A&G)	AGEX	Administrative & General Expense	WYP	(91)	-	-	-	(91)	-	-	-	-
9310000 Total					(268)	74	61	14	(95)	(329)	6	(0)	-
9350000	MAINT GENERAL PLNT	AGEX	Administrative & General Expense	CA	133	133	-	-	-	-	-	-	-
9350000	MAINT GENERAL PLNT	AGEX	Administrative & General Expense	CN	52	1	16	4	4	26	2	-	-
9350000	MAINT GENERAL PLNT	AGEX	Administrative & General Expense	IDU	6	-	-	-	-	-	6	-	-
9350000	MAINT GENERAL PLNT	AGEX	Administrative & General Expense	OR	198	-	198	-	-	-	-	-	-
9350000	MAINT GENERAL PLNT	AGEX	Administrative & General Expense	SO	25,318	524	6,447	1,794	3,422	11,625	1,500	7	-
9350000	MAINT GENERAL PLNT	AGEX	Administrative & General Expense	UT	55	-	-	-	-	55	-	-	-
9350000	MAINT GENERAL PLNT	AGEX	Administrative & General Expense	WA	94	-	-	94	-	-	-	-	-
9350000	MAINT GENERAL PLNT	AGEX	Administrative & General Expense	WYP	8	-	-	-	8	-	-	-	-
9350000	MAINT GENERAL PLNT	AGEX	Administrative & General Expense	WYU	4	-	-	-	4	-	-	-	-
9350000 Total					25,868	658	6,660	1,891	3,438	11,705	1,508	7	-
5012000	FUEL HAND-COAL	STEX	Steam O&M Expense	SE	(117)	(2)	(29)	(9)	(18)	(52)	(7)	(0)	-
5012000 Total					(117)	(2)	(29)	(9)	(18)	(52)	(7)	(0)	-
5014500	START UP FUEL-DIESEL	NPCX	Net Power Cost Expense	SE	28	0	7	2	4	12	2	0	-
5014500 Total					28	0	7	2	4	12	2	0	-
5012000	FUEL HAND-COAL	STEX	Steam O&M Expense	CAGW	1,192	50	878	264	-	-	-	-	-
5012000 Total					1,192	50	878	264	-	-	-	-	-
5014500	START UP FUEL-DIESEL	NPCX	Net Power Cost Expense	CAGW	138	6	102	31	-	-	-	-	-
5014500 Total					138	6	102	31	-	-	-	-	-
5010000	FUEL CONSUMED	NPCX	Net Power Cost Expense	JBE	3,044	131	2,225	688	-	-	-	-	-
5010000 Total					3,044	131	2,225	688	-	-	-	-	-
5012000	FUEL HAND-COAL	STEX	Steam O&M Expense	JBE	(1,530)	(66)	(1,118)	(346)	-	-	-	-	-
5012000 Total					(1,530)	(66)	(1,118)	(346)	-	-	-	-	-
5014500	START UP FUEL-DIESEL	NPCX	Net Power Cost Expense	JBE	844	36	617	191	-	-	-	-	-
5014500 Total					844	36	617	191	-	-	-	-	-
5015000	FUEL CONS-RES DISP	NPCX	Net Power Cost Expense	JBE	62	3	45	14	-	-	-	-	-
5015000 Total					62	3	45	14	-	-	-	-	-
5010000	FUEL CONSUMED	NPCX	Net Power Cost Expense	CAEE	69	-	-	-	16	47	6	0	-
5010000 Total					69	-	-	-	16	47	6	0	-
5011500	FUEL REG CST DFRL AM	STEX	Steam O&M Expense	CAEE	502	-	-	-	118	337	47	0	-
5011500 Total					502	-	-	-	118	337	47	0	-
5012000	FUEL HAND-COAL	STEX	Steam O&M Expense	CAEE	8,139	-	-	-	1,908	5,469	757	5	-



Operations & Maintenance Expense (Actuals)
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 Allocation Method - Washington Inter-Jurisdictional Allocation Method
 (Allocated in Thousands)

Primary Account	Primary Account Name	Secondary Group Code	Secondary Group Code Name	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
5012000 Total					8,139	-	-	-	1,908	5,469	757	5	-
5013000	START UP FUEL - GAS	NPCX	Net Power Cost Expense	CAEE	806	-	-	-	189	542	75	0	-
5013000 Total					806	-	-	-	189	542	75	0	-
5014000	FUEL CONSUMED-DIESEL	NPCX	Net Power Cost Expense	CAEE	6	-	-	-	1	4	1	0	-
5014000 Total					6	-	-	-	1	4	1	0	-
5014500	START UP FUEL-DIESEL	NPCX	Net Power Cost Expense	CAEE	5,016	-	-	-	1,176	3,371	466	3	-
5014500 Total					5,016	-	-	-	1,176	3,371	466	3	-
5015000	FUEL CONS-RES DISP	NPCX	Net Power Cost Expense	CAEE	1	-	-	-	0	1	0	0	-
5015000 Total					1	-	-	-	0	1	0	0	-
5015100	ASH & ASH BYPRD SALE	NPCX	Net Power Cost Expense	CAEE	25	-	-	-	6	17	2	0	-
5015100	ASH & ASH BYPRD SALE	NPCX	Net Power Cost Expense	JBE	(0)	(0)	(0)	(0)	-	-	-	-	-
5015100	ASH & ASH BYPRD SALE	NPCX	Net Power Cost Expense	JBE	(0)	(0)	(0)	(0)	-	-	-	-	-
5015100 Total					25	(0)	(0)	(0)	6	17	2	0	-
501NPC	FUEL CONSUMED	NPCX	Net Power Cost Expense	WA	41,440	-	-	41,440	-	-	-	-	-
501NPC Total					41,440	-	-	41,440	-	-	-	-	-
503NPC	STEAM FRM OTH SRCS	NPCX	Net Power Cost Expense	WA	363	-	-	363	-	-	-	-	-
503NPC Total					363	-	-	363	-	-	-	-	-
547NPC	NATURAL GAS	NPCX	Net Power Cost Expense	WA	31,464	-	-	31,464	-	-	-	-	-
547NPC Total					31,464	-	-	31,464	-	-	-	-	-
555NPC	RENEW ENRGY CR PURCH	NPCX	Net Power Cost Expense	WA	84,297	-	-	84,297	-	-	-	-	-
555NPC Total					84,297	-	-	84,297	-	-	-	-	-
5552400	RENEW ENRGY CR PURCH	NPCX	Net Power Cost Expense	OTHER	(51,455)	-	-	-	-	-	-	-	(51,455)
5552400 Total					(51,455)	-	-	-	-	-	-	-	(51,455)
5555700	NPC Deferral Mchmsm	NPCX	Net Power Cost Expense	OTHER	(37,872)	-	-	-	-	-	-	-	(37,872)
5555700 Total					(37,872)	-	-	-	-	-	-	-	(37,872)
565NPC	NON-FIRM WHEEL EXP	NPCX	Net Power Cost Expense	WA	12,723	-	-	12,723	-	-	-	-	-
565NPC Total					12,723	-	-	12,723	-	-	-	-	-
Grand Total					1,282,001	32,578	308,498	242,805	129,886	478,647	63,060	264	26,263



Depreciation Expense (Actuals)

Twelve Months Ending - June 2022
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 (Allocated in Thousands)

Primary Account	Primary Account Name	Secondary Account	Secondary Account Name	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4030000	DEPN EXPENSE-ELECT	3102000	LAND RIGHTS	CAGE	12	-	-	-	3	8	1	0	-
4030000	DEPN EXPENSE-ELECT	3102000	LAND RIGHTS	JBG	6	0	4	1	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3102000	LAND RIGHTS	SG	693	11	184	55	96	306	40	0	-
4030000	DEPN EXPENSE-ELECT	3110000	STRUCTURES AND IMPROVEMENTS	CAGE	33,242	-	-	-	6,968	23,216	3,039	19	-
4030000	DEPN EXPENSE-ELECT	3110000	STRUCTURES AND IMPROVEMENTS	CAGW	5,012	210	3,691	1,111	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3110000	STRUCTURES AND IMPROVEMENTS	JBG	4,827	202	3,555	1,070	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3110000	STRUCTURES AND IMPROVEMENTS	SG	267	4	71	21	37	118	15	0	-
4030000	DEPN EXPENSE-ELECT	3120000	BOILER PLANT EQUIPMENT	CAGE	171,485	-	-	-	35,946	119,764	15,675	100	-
4030000	DEPN EXPENSE-ELECT	3120000	BOILER PLANT EQUIPMENT	CAGW	10,171	426	7,490	2,254	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3120000	BOILER PLANT EQUIPMENT	JBG	49,525	2,076	36,473	10,976	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3120000	BOILER PLANT EQUIPMENT	SG	2,606	40	693	208	362	1,152	149	1	-
4030000	DEPN EXPENSE-ELECT	3140000	TURBOGENERATOR UNITS	CAGE	32,822	-	-	-	6,880	22,922	3,000	19	-
4030000	DEPN EXPENSE-ELECT	3140000	TURBOGENERATOR UNITS	CAGW	3,634	152	2,676	805	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3140000	TURBOGENERATOR UNITS	JBG	10,487	440	7,723	2,324	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3140000	TURBOGENERATOR UNITS	SG	1,457	22	388	116	203	644	84	1	-
4030000	DEPN EXPENSE-ELECT	3150000	ACCESSORY ELECTRIC EQUIPMENT	CAGE	14,913	-	-	-	3,126	10,415	1,363	9	-
4030000	DEPN EXPENSE-ELECT	3150000	ACCESSORY ELECTRIC EQUIPMENT	CAGW	666	28	490	148	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3150000	ACCESSORY ELECTRIC EQUIPMENT	JBG	2,071	87	1,525	459	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3150000	ACCESSORY ELECTRIC EQUIPMENT	SG	295	5	78	24	41	130	17	0	-
4030000	DEPN EXPENSE-ELECT	3157000	ACCESSORY ELECTRIC EQUIP-SUPV & ALARM	JBG	2	0	1	0	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3160000	MISCELLANEOUS POWER PLANT EQUIPMENT	CAGE	1,268	-	-	-	266	886	116	1	-
4030000	DEPN EXPENSE-ELECT	3160000	MISCELLANEOUS POWER PLANT EQUIPMENT	CAGW	43	2	32	10	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3160000	MISCELLANEOUS POWER PLANT EQUIPMENT	JBG	258	11	190	57	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3160000	MISCELLANEOUS POWER PLANT EQUIPMENT	SG	60	1	16	5	8	26	3	0	-
4030000	DEPN EXPENSE-ELECT	3302000	LAND RIGHTS	SG-P	45	1	12	4	6	20	3	0	-
4030000	DEPN EXPENSE-ELECT	3302000	LAND RIGHTS	SG-U	39	1	10	3	5	17	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	5	0	1	0	1	2	0	0	-
4030000	DEPN EXPENSE-ELECT	3304000	FLOOD RIGHTS	SG-U	3	0	1	0	0	1	0	0	-
4030000	DEPN EXPENSE-ELECT	3305000	LAND RIGHTS - FISH/WILDLIFE	SG-P	2	0	1	0	0	1	0	0	-
4030000	DEPN EXPENSE-ELECT	3310000	STRUCTURES AND IMPROVE	SG-P	59	1	16	5	8	26	3	0	-
4030000	DEPN EXPENSE-ELECT	3310000	STRUCTURES AND IMPROVE	SG-U	280	4	75	22	39	124	16	0	-
4030000	DEPN EXPENSE-ELECT	3311000	STRUCTURES AND IMPROVE-PRODUCTION	SG-P	793	12	211	63	110	351	45	0	-
4030000	DEPN EXPENSE-ELECT	3311000	STRUCTURES AND IMPROVE-PRODUCTION	SG-U	376	6	100	30	52	166	22	0	-
4030000	DEPN EXPENSE-ELECT	3312000	STRUCTURES AND IMPROVE-FISH/WILDLIFE	SG-P	8,965	137	2,384	715	1,246	3,964	514	3	-
4030000	DEPN EXPENSE-ELECT	3312000	STRUCTURES AND IMPROVE-FISH/WILDLIFE	SG-U	32	0	8	3	4	14	2	0	-
4030000	DEPN EXPENSE-ELECT	3313000	STRUCTURES AND IMPROVE-RECREATION	SG-P	888	14	236	71	123	393	51	0	-
4030000	DEPN EXPENSE-ELECT	3313000	STRUCTURES AND IMPROVE-RECREATION	SG-U	16	0	4	1	2	7	1	0	-
4030000	DEPN EXPENSE-ELECT	3320000	"RESERVOIRS, DAMS & WATERWAYS"	SG-P	111	2	30	9	15	49	6	0	-
4030000	DEPN EXPENSE-ELECT	3320000	"RESERVOIRS, DAMS & WATERWAYS"	SG-U	1,024	16	272	82	142	453	59	0	-
4030000	DEPN EXPENSE-ELECT	3321000	"RESERVOIRS, DAMS, & WTRWYS-PRODUCTION"	SG-P	14,170	217	3,769	1,131	1,970	6,266	813	5	-
4030000	DEPN EXPENSE-ELECT	3321000	"RESERVOIRS, DAMS, & WTRWYS-PRODUCTION"	SG-U	4,053	62	1,078	323	563	1,792	232	2	-
4030000	DEPN EXPENSE-ELECT	3322000	"RESERVOIRS, DAMS, & WTRWYS-FISH/WILDLIF	SG-P	7,658	117	2,037	611	1,064	3,386	439	3	-
4030000	DEPN EXPENSE-ELECT	3322000	"RESERVOIRS, DAMS, & WTRWYS-FISH/WILDLIF	SG-U	17	0	4	1	2	7	1	0	-
4030000	DEPN EXPENSE-ELECT	3323000	"RESERVOIRS, DAMS, & WTRWYS-RECREATION"	SG-P	4	0	1	0	0	2	0	0	-
4030000	DEPN EXPENSE-ELECT	3323000	"RESERVOIRS, DAMS, & WTRWYS-RECREATION"	SG-U	1	0	0	0	0	0	0	0	-
4030000	DEPN EXPENSE-ELECT	3330000	"WATER WHEELS, TURB & GENERATORS"	SG-P	(3,839)	(59)	(1,021)	(306)	(534)	(1,698)	(220)	(1)	-
4030000	DEPN EXPENSE-ELECT	3330000	"WATER WHEELS, TURB & GENERATORS"	SG-U	1,947	30	518	155	271	861	112	1	-
4030000	DEPN EXPENSE-ELECT	3340000	ACCESSORY ELECTRIC EQUIPMENT	SG-P	(5,945)	(91)	(1,581)	(474)	(826)	(2,629)	(341)	(2)	-
4030000	DEPN EXPENSE-ELECT	3340000	ACCESSORY ELECTRIC EQUIPMENT	SG-U	589	9	157	47	82	260	34	0	-
4030000	DEPN EXPENSE-ELECT	3347000	ACCESSORY ELECT EQUIP - SUPV & ALARM	SG-P	(891)	(14)	(237)	(71)	(124)	(394)	(51)	(0)	-



Depreciation Expense (Actuals)

Twelve Months Ending - June 2022
Allocation Method - Washington Inter-Jurisdictional Allocation Method
(Allocated in Thousands)

Primary Account	Primary Account Name	Secondary Account	Secondary Account Name	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4030000	DEPN EXPENSE-ELECT	3347000	ACCESSORY ELECT EQUIP - SUPV & ALARM	SG-U	5	0	1	0	1	2	0	0	-
4030000	DEPN EXPENSE-ELECT	3350000	MISC POWER PLANT EQUIP	SG-U	5	0	1	0	1	2	0	0	-
4030000	DEPN EXPENSE-ELECT	3351000	MISC POWER PLANT EQUIP - PRODUCTION	SG-P	13	0	3	1	2	6	1	0	-
4030000	DEPN EXPENSE-ELECT	3360000	"ROADS, RAILROADS & BRIDGES"	SG-P	539	8	143	43	75	238	31	0	-
4030000	DEPN EXPENSE-ELECT	3360000	"ROADS, RAILROADS & BRIDGES"	SG-U	119	2	32	9	17	53	7	0	-
4030000	DEPN EXPENSE-ELECT	3402000	LAND RIGHTS	SG	184	3	49	15	26	81	11	0	-
4030000	DEPN EXPENSE-ELECT	3410000	STRUCTURES & IMPROVEMENTS	CAGE	3,747	-	-	-	785	2,617	342	2	-
4030000	DEPN EXPENSE-ELECT	3410000	STRUCTURES & IMPROVEMENTS	CAGW	1,082	45	797	240	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3410000	STRUCTURES & IMPROVEMENTS	OR	0	-	0	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3410000	STRUCTURES & IMPROVEMENTS	SG	2,769	42	736	221	385	1,224	159	1	-
4030000	DEPN EXPENSE-ELECT	3410000	STRUCTURES & IMPROVEMENTS	UT	3	-	-	-	-	3	-	-	-
4030000	DEPN EXPENSE-ELECT	3420000	"FUEL HOLDERS,PRODUCERS, ACCES"	CAGE	483	-	-	-	101	338	44	0	-
4030000	DEPN EXPENSE-ELECT	3420000	"FUEL HOLDERS,PRODUCERS, ACCES"	CAGW	56	2	41	12	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3430000	PRIME MOVERS	CAGE	32,856	-	-	-	6,887	22,947	3,003	19	-
4030000	DEPN EXPENSE-ELECT	3430000	PRIME MOVERS	CAGW	13,793	578	10,158	3,057	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3430000	PRIME MOVERS	SG	123,806	1,895	32,929	9,878	17,210	54,746	7,100	47	-
4030000	DEPN EXPENSE-ELECT	3440000	GENERATORS	CAGE	9,715	-	-	-	2,037	6,785	888	6	-
4030000	DEPN EXPENSE-ELECT	3440000	GENERATORS	CAGW	3,566	150	2,626	790	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3440000	GENERATORS	SG	0	0	0	0	0	0	0	0	-
4030000	DEPN EXPENSE-ELECT	3440000	GENERATORS	SG	9,122	140	2,426	728	1,268	4,034	523	3	-
4030000	DEPN EXPENSE-ELECT	3440000	GENERATORS	UT	13	-	-	-	-	13	-	-	-
4030000	DEPN EXPENSE-ELECT	3450000	ACCESSORY ELECTRIC EQUIPMENT	CAGE	4,772	-	-	-	1,000	3,333	436	3	-
4030000	DEPN EXPENSE-ELECT	3450000	ACCESSORY ELECTRIC EQUIPMENT	CAGW	1,388	58	1,022	308	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3450000	ACCESSORY ELECTRIC EQUIPMENT	SG	7,468	114	1,986	596	1,038	3,302	428	3	-
4030000	DEPN EXPENSE-ELECT	3450000	ACCESSORY ELECTRIC EQUIPMENT	UT	4	-	-	-	-	4	-	-	-
4030000	DEPN EXPENSE-ELECT	3460000	MISCELLANEOUS PWR PLANT EQUIP	CAGE	263	-	-	-	55	184	24	0	-
4030000	DEPN EXPENSE-ELECT	3460000	MISCELLANEOUS PWR PLANT EQUIP	CAGW	104	4	76	23	-	104	-	-	-
4030000	DEPN EXPENSE-ELECT	3460000	MISCELLANEOUS PWR PLANT EQUIP	SG	389	6	103	31	54	172	22	0	-
4030000	DEPN EXPENSE-ELECT	3502000	LAND RIGHTS	SG	2,726	42	725	217	379	1,205	156	1	-
4030000	DEPN EXPENSE-ELECT	3520000	STRUCTURES & IMPROVEMENTS	SG	4,746	73	1,262	379	660	2,098	272	2	-
4030000	DEPN EXPENSE-ELECT	3530000	STATION EQUIPMENT	SG	41,020	628	10,910	3,273	5,702	18,139	2,353	16	-
4030000	DEPN EXPENSE-ELECT	3534000	STATION EQUIPMENT, STEP-UP TRANSFORMERS	CAGW	35	1	26	8	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3534000	STATION EQUIPMENT, STEP-UP TRANSFORMERS	SG	3,003	46	799	240	417	1,328	172	1	-
4030000	DEPN EXPENSE-ELECT	3537000	STATION EQUIPMENT-SUPERVISORY & ALARM	SG	429	7	114	34	60	190	25	0	-
4030000	DEPN EXPENSE-ELECT	3540000	TOWERS AND FIXTURES	SG	20,497	314	5,452	1,635	2,849	9,063	1,175	8	-
4030000	DEPN EXPENSE-ELECT	3550000	POLES AND FIXTURES	SG	25,580	392	6,804	2,041	3,556	11,311	1,467	10	-
4030000	DEPN EXPENSE-ELECT	3560000	OVERHEAD CONDUCTORS & DEVICES	SG	27,492	421	7,312	2,193	3,821	12,157	1,577	11	-
4030000	DEPN EXPENSE-ELECT	3570000	UNDERGROUND CONDUIT	SG	60	1	16	5	8	26	3	0	-
4030000	DEPN EXPENSE-ELECT	3580000	UNDERGROUND CONDUCTORS & DEVICES	SG	146	2	39	12	20	65	8	0	-
4030000	DEPN EXPENSE-ELECT	3590000	ROADS AND TRAILS	SG	147	2	39	12	20	65	8	0	-
4030000	DEPN EXPENSE-ELECT	3602000	LAND RIGHTS	CA	12	12	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3602000	LAND RIGHTS	IDU	22	-	-	-	-	-	22	-	-
4030000	DEPN EXPENSE-ELECT	3602000	LAND RIGHTS	OR	61	-	61	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3602000	LAND RIGHTS	UT	178	-	-	-	-	178	-	-	-
4030000	DEPN EXPENSE-ELECT	3602000	LAND RIGHTS	WA	8	-	-	8	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3602000	LAND RIGHTS	WYP	78	-	-	-	78	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3602000	LAND RIGHTS	WYU	79	-	-	-	79	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3610000	STRUCTURES & IMPROVEMENTS	CA	98	98	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3610000	STRUCTURES & IMPROVEMENTS	IDU	58	-	-	-	-	-	58	-	-
4030000	DEPN EXPENSE-ELECT	3610000	STRUCTURES & IMPROVEMENTS	OR	510	-	510	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3610000	STRUCTURES & IMPROVEMENTS	UT	1,159	-	-	-	-	1,159	-	-	-
4030000	DEPN EXPENSE-ELECT	3610000	STRUCTURES & IMPROVEMENTS	WA	125	-	-	125	-	-	-	-	-



Depreciation Expense (Actuals)

Twelve Months Ending - June 2022
Allocation Method - Washington Inter-Jurisdictional Allocation Method
(Allocated in Thousands)

Primary Account	Primary Account Name	Secondary Account	Secondary Account Name	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4030000	DEPN EXPENSE-ELECT	3610000	STRUCTURES & IMPROVEMENTS	WYP	252	-	-	-	252	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3610000	STRUCTURES & IMPROVEMENTS	WYU	79	-	-	-	79	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3620000	STATION EQUIPMENT	CA	744	744	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3620000	STATION EQUIPMENT	IDU	791	-	-	-	-	-	791	-	-
4030000	DEPN EXPENSE-ELECT	3620000	STATION EQUIPMENT	OR	5,421	-	5,421	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3620000	STATION EQUIPMENT	UT	11,767	-	-	-	-	11,767	-	-	-
4030000	DEPN EXPENSE-ELECT	3620000	STATION EQUIPMENT	WA	1,835	-	-	1,835	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3620000	STATION EQUIPMENT	WYP	2,342	-	-	-	2,342	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3620000	STATION EQUIPMENT	WYU	356	-	-	-	356	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	CA	10	10	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	IDU	11	-	-	-	-	-	11	-	-
4030000	DEPN EXPENSE-ELECT	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	OR	86	-	86	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	UT	171	-	-	-	-	171	-	-	-
4030000	DEPN EXPENSE-ELECT	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WA	32	-	-	32	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WYP	37	-	-	-	37	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WYU	5	-	-	-	5	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3640000	"POLES, TOWERS AND FIXTURES"	CA	3,086	3,086	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3640000	"POLES, TOWERS AND FIXTURES"	IDU	3,505	-	-	-	-	-	3,505	-	-
4030000	DEPN EXPENSE-ELECT	3640000	"POLES, TOWERS AND FIXTURES"	OR	15,115	-	15,115	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3640000	"POLES, TOWERS AND FIXTURES"	UT	16,075	-	-	-	-	16,075	-	-	-
4030000	DEPN EXPENSE-ELECT	3640000	"POLES, TOWERS AND FIXTURES"	WA	4,053	-	-	4,053	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3640000	"POLES, TOWERS AND FIXTURES"	WYP	5,066	-	-	-	5,066	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3640000	"POLES, TOWERS AND FIXTURES"	WYU	1,007	-	-	-	1,007	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3650000	OVERHEAD CONDUCTORS & DEVICES	CA	1,031	1,031	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3650000	OVERHEAD CONDUCTORS & DEVICES	IDU	992	-	-	-	-	-	992	-	-
4030000	DEPN EXPENSE-ELECT	3650000	OVERHEAD CONDUCTORS & DEVICES	OR	6,422	-	6,422	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3650000	OVERHEAD CONDUCTORS & DEVICES	UT	7,088	-	-	-	-	7,088	-	-	-
4030000	DEPN EXPENSE-ELECT	3650000	OVERHEAD CONDUCTORS & DEVICES	WA	2,063	-	-	2,063	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3650000	OVERHEAD CONDUCTORS & DEVICES	WYP	2,732	-	-	-	2,732	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3650000	OVERHEAD CONDUCTORS & DEVICES	WYU	358	-	-	-	358	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3660000	UNDERGROUND CONDUIT	CA	468	468	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3660000	UNDERGROUND CONDUIT	IDU	283	-	-	-	-	-	283	-	-
4030000	DEPN EXPENSE-ELECT	3660000	UNDERGROUND CONDUIT	OR	1,965	-	1,965	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3660000	UNDERGROUND CONDUIT	UT	5,651	-	-	-	-	5,651	-	-	-
4030000	DEPN EXPENSE-ELECT	3660000	UNDERGROUND CONDUIT	WA	503	-	-	503	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3660000	UNDERGROUND CONDUIT	WYP	801	-	-	-	801	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3660000	UNDERGROUND CONDUIT	WYU	149	-	-	-	149	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3670000	UNDERGROUND CONDUCTORS & DEVICES	CA	543	543	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3670000	UNDERGROUND CONDUCTORS & DEVICES	IDU	589	-	-	-	-	-	589	-	-
4030000	DEPN EXPENSE-ELECT	3670000	UNDERGROUND CONDUCTORS & DEVICES	OR	4,314	-	4,314	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3670000	UNDERGROUND CONDUCTORS & DEVICES	UT	12,201	-	-	-	-	12,201	-	-	-
4030000	DEPN EXPENSE-ELECT	3670000	UNDERGROUND CONDUCTORS & DEVICES	WA	722	-	-	722	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3670000	UNDERGROUND CONDUCTORS & DEVICES	WYP	1,283	-	-	-	1,283	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3670000	UNDERGROUND CONDUCTORS & DEVICES	WYU	482	-	-	-	482	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3680000	LINE TRANSFORMERS	CA	1,333	1,333	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3680000	LINE TRANSFORMERS	IDU	1,967	-	-	-	-	-	1,967	-	-
4030000	DEPN EXPENSE-ELECT	3680000	LINE TRANSFORMERS	OR	11,745	-	11,745	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3680000	LINE TRANSFORMERS	UT	14,625	-	-	-	-	14,625	-	-	-
4030000	DEPN EXPENSE-ELECT	3680000	LINE TRANSFORMERS	WA	2,926	-	-	2,926	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3680000	LINE TRANSFORMERS	WYP	3,408	-	-	-	3,408	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3680000	LINE TRANSFORMERS	WYU	476	-	-	-	476	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3691000	SERVICES - OVERHEAD	CA	260	260	-	-	-	-	-	-	-



Depreciation Expense (Actuals)

Twelve Months Ending - June 2022
Allocation Method - Washington Inter-Jurisdictional Allocation Method
(Allocated in Thousands)

Primary Account	Primary Account Name	Secondary Account	Secondary Account Name	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4030000	DEPN EXPENSE-ELECT	3691000	SERVICES - OVERHEAD	IDU	223	-	-	-	-	-	223	-	-
4030000	DEPN EXPENSE-ELECT	3691000	SERVICES - OVERHEAD	OR	2,154	-	2,154	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3691000	SERVICES - OVERHEAD	UT	2,357	-	-	-	-	2,357	-	-	-
4030000	DEPN EXPENSE-ELECT	3691000	SERVICES - OVERHEAD	WA	573	-	-	573	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3691000	SERVICES - OVERHEAD	WYP	423	-	-	-	423	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3691000	SERVICES - OVERHEAD	WYU	93	-	-	-	93	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3692000	SERVICES - UNDERGROUND	CA	396	396	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3692000	SERVICES - UNDERGROUND	IDU	904	-	-	-	-	-	904	-	-
4030000	DEPN EXPENSE-ELECT	3692000	SERVICES - UNDERGROUND	OR	4,704	-	4,704	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3692000	SERVICES - UNDERGROUND	UT	6,699	-	-	-	-	6,699	-	-	-
4030000	DEPN EXPENSE-ELECT	3692000	SERVICES - UNDERGROUND	WA	1,187	-	-	1,187	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3692000	SERVICES - UNDERGROUND	WYP	1,149	-	-	-	1,149	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3692000	SERVICES - UNDERGROUND	WYU	391	-	-	-	391	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3700000	METERS	CA	304	304	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3700000	METERS	IDU	809	-	-	-	-	-	809	-	-
4030000	DEPN EXPENSE-ELECT	3700000	METERS	OR	1,705	-	1,705	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3700000	METERS	UT	6,146	-	-	-	-	6,146	-	-	-
4030000	DEPN EXPENSE-ELECT	3700000	METERS	WA	750	-	-	750	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3700000	METERS	WYP	752	-	-	-	752	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3700000	METERS	WYU	142	-	-	-	142	-	-	-	-
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	20	-	-	20	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3710000	INSTALL ON CUSTOMERS PREMISES	WYP	30	-	-	-	30	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3710000	INSTALL ON CUSTOMERS PREMISES	WYU	6	-	-	-	6	-	-	-	-
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	626	-	626	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3730000	STREET LIGHTING & SIGNAL SYSTEMS	UT	1,145	-	-	-	-	1,145	-	-	-
4030000	DEPN EXPENSE-ELECT	3730000	STREET LIGHTING & SIGNAL SYSTEMS	WA	117	-	-	117	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3730000	STREET LIGHTING & SIGNAL SYSTEMS	WYP	236	-	-	-	236	-	-	-	-
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	76	76	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	CAEE	23	-	-	-	5	15	2	0	-
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	CAGE	12	-	-	-	3	9	1	0	-
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	CAGW	0	0	0	0	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	CN	209	5	64	14	15	102	9	-	-
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	IDU	219	-	-	-	-	-	219	-	-
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	OR	771	-	771	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	SG	264	4	70	21	37	117	15	0	-
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	SO	2,306	48	587	163	312	1,059	137	1	-
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	UT	1,183	-	-	-	-	1,183	-	-	-
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	WA	240	-	-	240	-	-	-	-	-



Depreciation Expense (Actuals)

Twelve Months Ending - June 2022

Allocation Method - Washington Inter-Jurisdictional Allocation Method
(Allocated in Thousands)

Primary Account	Primary Account Name	Secondary Account	Secondary Account Name	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	WYP	249	-	-	-	249	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	WYU	113	-	-	-	113	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	CA	5	5	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	CAEE	0	-	-	-	0	0	0	0	-
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	CAGE	61	-	-	-	13	42	6	0	-
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	CAGW	2	0	2	1	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	CN	40	1	12	3	3	20	2	-	-
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	IDU	4	-	-	-	-	-	4	-	-
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	JBG	8	0	6	2	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	OR	68	-	68	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	SG	13	0	3	1	2	6	1	0	-
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	SO	652	13	166	46	88	299	39	0	-
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	UT	45	-	-	-	-	45	-	-	-
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	WA	3	-	-	3	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	WYP	26	-	-	-	26	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	WYU	2	-	-	-	2	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CA	9	9	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CAEE	6	-	-	-	1	4	1	0	-
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CAGE	293	-	-	-	61	205	27	0	-
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CAGW	36	2	27	8	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CN	507	12	156	34	36	248	22	-	-
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	IDU	75	-	-	-	-	-	75	-	-
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	JBG	24	1	18	5	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	OR	179	-	179	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SG	138	2	37	11	19	61	8	0	-
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SO	10,485	217	2,670	743	1,417	4,814	621	3	-
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	UT	154	-	-	-	-	154	-	-	-
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WA	61	-	-	61	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WYP	308	-	-	-	308	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WYU	15	-	-	-	15	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3913000	OFFICE EQUIPMENT	CAGE	4	-	-	-	1	3	0	0	-
4030000	DEPN EXPENSE-ELECT	3913000	OFFICE EQUIPMENT	CAGW	1	0	1	0	-	0	0	-	-
4030000	DEPN EXPENSE-ELECT	3913000	OFFICE EQUIPMENT	CN	0	0	0	0	0	0	0	0	-
4030000	DEPN EXPENSE-ELECT	3913000	OFFICE EQUIPMENT	OR	0	-	0	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3913000	OFFICE EQUIPMENT	SO	32	1	8	2	4	15	2	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	6	6	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3930000	STORES EQUIPMENT	CAGE	134	-	-	-	28	94	12	0	-
4030000	DEPN EXPENSE-ELECT	3930000	STORES EQUIPMENT	CAGW	8	0	6	2	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3930000	STORES EQUIPMENT	IDU	24	-	-	-	-	-	24	-	-
4030000	DEPN EXPENSE-ELECT	3930000	STORES EQUIPMENT	JBG	38	2	28	9	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3930000	STORES EQUIPMENT	OR	108	-	108	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3930000	STORES EQUIPMENT	SG	66	1	17	5	9	29	4	0	-
4030000	DEPN EXPENSE-ELECT	3930000	STORES EQUIPMENT	SO	9	0	2	1	1	4	1	0	-
4030000	DEPN EXPENSE-ELECT	3930000	STORES EQUIPMENT	UT	152	-	-	-	-	152	-	-	-
4030000	DEPN EXPENSE-ELECT	3930000	STORES EQUIPMENT	WA	26	-	-	26	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3930000	STORES EQUIPMENT	WYP	50	-	-	-	50	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3930000	STORES EQUIPMENT	WYU	0	-	-	-	0	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3940000	"TLS, SHOP, GAR EQUIPMENT"	CA	39	39	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3940000	"TLS, SHOP, GAR EQUIPMENT"	CAEE	4	-	-	-	1	3	0	0	-
4030000	DEPN EXPENSE-ELECT	3940000	"TLS, SHOP, GAR EQUIPMENT"	CAGE	620	-	-	-	130	433	57	0	-



Depreciation Expense (Actuals)

Twelve Months Ending - June 2022
Allocation Method - Washington Inter-Jurisdictional Allocation Method
(Allocated in Thousands)

Primary Account	Primary Account Name	Secondary Account	Secondary Account Name	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4030000	DEPN EXPENSE-ELECT	3940000	"TLS, SHOP, GAR EQUIPMENT"	CAGW	30	1	22	7	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3940000	"TLS, SHOP, GAR EQUIPMENT"	IDU	92	-	-	-	-	-	92	-	-
4030000	DEPN EXPENSE-ELECT	3940000	"TLS, SHOP, GAR EQUIPMENT"	JBG	115	5	85	26	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3940000	"TLS, SHOP, GAR EQUIPMENT"	OR	454	-	454	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3940000	"TLS, SHOP, GAR EQUIPMENT"	SG	123	2	33	10	17	54	7	0	-
4030000	DEPN EXPENSE-ELECT	3940000	"TLS, SHOP, GAR EQUIPMENT"	SO	77	2	20	5	10	36	5	0	-
4030000	DEPN EXPENSE-ELECT	3940000	"TLS, SHOP, GAR EQUIPMENT"	UT	669	-	-	-	-	669	-	-	-
4030000	DEPN EXPENSE-ELECT	3940000	"TLS, SHOP, GAR EQUIPMENT"	WA	112	-	-	112	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3940000	"TLS, SHOP, GAR EQUIPMENT"	WYP	170	-	-	-	170	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3940000	"TLS, SHOP, GAR EQUIPMENT"	WYU	14	-	-	-	14	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3950000	LABORATORY EQUIPMENT	CA	26	26	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3950000	LABORATORY EQUIPMENT	CAEE	62	-	-	-	15	42	6	0	-
4030000	DEPN EXPENSE-ELECT	3950000	LABORATORY EQUIPMENT	CAGE	176	-	-	-	37	123	16	0	-
4030000	DEPN EXPENSE-ELECT	3950000	LABORATORY EQUIPMENT	CAGW	11	0	8	2	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3950000	LABORATORY EQUIPMENT	IDU	67	-	-	-	-	-	67	-	-
4030000	DEPN EXPENSE-ELECT	3950000	LABORATORY EQUIPMENT	JBG	25	1	18	5	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3950000	LABORATORY EQUIPMENT	OR	487	-	487	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3950000	LABORATORY EQUIPMENT	SG	119	2	32	10	17	53	7	0	-
4030000	DEPN EXPENSE-ELECT	3950000	LABORATORY EQUIPMENT	SO	253	5	64	18	34	116	15	0	-
4030000	DEPN EXPENSE-ELECT	3950000	LABORATORY EQUIPMENT	UT	386	-	-	-	-	386	-	-	-
4030000	DEPN EXPENSE-ELECT	3950000	LABORATORY EQUIPMENT	WA	72	-	-	72	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3950000	LABORATORY EQUIPMENT	WYP	134	-	-	-	134	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3950000	LABORATORY EQUIPMENT	WYU	5	-	-	-	5	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	CA	241	241	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	CAEE	12	-	-	-	3	8	1	0	-
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	CAGE	1,107	-	-	-	232	773	101	1	-
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	CAGW	87	4	64	19	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	CN	156	4	48	11	11	76	7	-	-
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	IDU	561	-	-	-	-	-	561	-	-
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	JBG	158	7	117	35	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	OR	2,899	-	2,899	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	SG	6,404	98	1,703	511	890	2,832	367	2	-
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	SO	4,027	83	1,025	285	544	1,849	239	1	-
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	UT	2,604	-	-	-	-	2,604	-	-	-
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	WA	503	-	-	503	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	WYP	1,055	-	-	-	1,055	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	WYU	252	-	-	-	252	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3972000	MOBILE RADIO EQUIPMENT	CA	27	27	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3972000	MOBILE RADIO EQUIPMENT	CAEE	7	-	-	-	2	5	1	0	-
4030000	DEPN EXPENSE-ELECT	3972000	MOBILE RADIO EQUIPMENT	CAGE	158	-	-	-	33	110	14	0	-
4030000	DEPN EXPENSE-ELECT	3972000	MOBILE RADIO EQUIPMENT	CAGW	3	0	2	1	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3972000	MOBILE RADIO EQUIPMENT	IDU	27	-	-	-	-	-	27	-	-
4030000	DEPN EXPENSE-ELECT	3972000	MOBILE RADIO EQUIPMENT	JBG	54	2	40	12	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3972000	MOBILE RADIO EQUIPMENT	OR	219	-	219	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3972000	MOBILE RADIO EQUIPMENT	SG	135	2	36	11	19	60	8	0	-
4030000	DEPN EXPENSE-ELECT	3972000	MOBILE RADIO EQUIPMENT	SO	28	1	7	2	4	13	2	0	-
4030000	DEPN EXPENSE-ELECT	3972000	MOBILE RADIO EQUIPMENT	UT	169	-	-	-	-	169	-	-	-
4030000	DEPN EXPENSE-ELECT	3972000	MOBILE RADIO EQUIPMENT	WA	43	-	-	43	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3972000	MOBILE RADIO EQUIPMENT	WYP	53	-	-	-	53	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3972000	MOBILE RADIO EQUIPMENT	WYU	9	-	-	-	9	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3980000	MISCELLANEOUS EQUIPMENT	CA	3	3	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3980000	MISCELLANEOUS EQUIPMENT	CAEE	0	-	-	-	0	0	0	0	-



Depreciation Expense (Actuals)

Twelve Months Ending - June 2022
Allocation Method - Washington Inter-Jurisdictional Allocation Method
(Allocated in Thousands)

Primary Account	Primary Account Name	Secondary Account	Secondary Account Name	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4030000	DEPN EXPENSE-ELECT	3980000	MISCELLANEOUS EQUIPMENT	CAGE	92	-	-	-	19	64	8	0	-
4030000	DEPN EXPENSE-ELECT	3980000	MISCELLANEOUS EQUIPMENT	CAGW	1	0	1	0	-	-	-	-	-
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	JBG	13	1	10	3	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3980000	MISCELLANEOUS EQUIPMENT	OR	61	-	61	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3980000	MISCELLANEOUS EQUIPMENT	SG	38	1	10	3	5	17	2	0	-
4030000	DEPN EXPENSE-ELECT	3980000	MISCELLANEOUS EQUIPMENT	SO	107	2	27	8	15	49	6	0	-
4030000	DEPN EXPENSE-ELECT	3980000	MISCELLANEOUS EQUIPMENT	UT	69	-	-	-	-	69	-	-	-
4030000	DEPN EXPENSE-ELECT	3980000	MISCELLANEOUS EQUIPMENT	WA	9	-	-	9	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3980000	MISCELLANEOUS EQUIPMENT	WYP	11	-	-	-	11	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3980000	MISCELLANEOUS EQUIPMENT	WYU	1	-	-	-	1	-	-	-	-
4030000 Total					959,861	18,450	227,442	66,110	135,436	453,588	58,529	305	-
4032000	DEPR - STEAM	565131	DEPR - PROD STEAM NOT CLASSIFIED	CAGE	2,015	-	-	-	422	1,408	184	1	-
4032000	DEPR - STEAM	565131	DEPR - PROD STEAM NOT CLASSIFIED	CAGW	19	16	279	84	-	-	-	-	-
4032000	DEPR - STEAM	565131	DEPR - PROD STEAM NOT CLASSIFIED	JBG	580	24	427	128	-	-	-	-	-
4032000	DEPR - STEAM	565131	DEPR - PROD STEAM NOT CLASSIFIED	SG	40	1	11	3	6	18	2	0	-
4032000	DEPR - STEAM	565247	Depr - Prod Steam UT STEP	OTHER	(6,749)	-	-	-	-	-	-	-	(6,749)
4032000 Total					(3,735)	41	717	216	428	1,425	186	1	(6,749)
4033000	DEPR - HYDRO	565133	DEPR - PROD HYDRO NOT CLASSIFIED	SG-P	(478)	(7)	(127)	(38)	(66)	(211)	(27)	(0)	-
4033000	DEPR - HYDRO	565133	DEPR - PROD HYDRO NOT CLASSIFIED	SG-U	418	6	111	33	58	185	24	0	-
4033000 Total					(60)	(1)	(16)	(5)	(8)	(27)	(3)	(0)	-
4034000	DEPR - OTHER	565134	DEPR - PROD OTHER NOT CLASSIFIED	CAGE	177	-	-	-	37	123	16	0	-
4034000	DEPR - OTHER	565134	DEPR - PROD OTHER NOT CLASSIFIED	CAGW	61	3	45	14	-	-	-	-	-
4034000	DEPR - OTHER	565134	DEPR - PROD OTHER NOT CLASSIFIED	SG	83	1	22	7	12	37	5	0	-
4034000	DEPR - OTHER	565134	DEPR - PROD OTHER NOT CLASSIFIED	SG	5	0	1	0	1	2	0	0	-
4034000 Total					325	4	68	20	49	162	21	0	-
4035000	DEPR-TRANSMISSION	565141	DEPR - TRANS ASSETS NOT CLASSIFIED	SG	10,551	161	2,806	842	1,467	4,665	605	4	-
4035000 Total					10,551	161	2,806	842	1,467	4,665	605	4	-
4036000	DEPR-DISTRIBUTION	565161	DEPR - DIST ASSETS NOT CLASSIFIED	CA	133	133	-	-	-	-	-	-	-
4036000	DEPR-DISTRIBUTION	565161	DEPR - DIST ASSETS NOT CLASSIFIED	IDU	220	-	-	-	-	-	220	-	-
4036000	DEPR-DISTRIBUTION	565161	DEPR - DIST ASSETS NOT CLASSIFIED	OR	898	-	898	-	-	-	-	-	-
4036000	DEPR-DISTRIBUTION	565161	DEPR - DIST ASSETS NOT CLASSIFIED	UT	1,850	-	-	-	-	1,850	-	-	-
4036000	DEPR-DISTRIBUTION	565161	DEPR - DIST ASSETS NOT CLASSIFIED	WA	193	-	-	193	-	-	-	-	-
4036000	DEPR-DISTRIBUTION	565161	DEPR - DIST ASSETS NOT CLASSIFIED	WYP	446	-	-	-	446	-	-	-	-
4036000 Total					3,741	133	898	193	446	1,850	220	-	-
4037000	DEPR - GENERAL	565201	DEPR - GEN ASSETS NOT CLASSIFIED	CAGE	1,927	-	-	-	404	1,346	176	1	-
4037000	DEPR - GENERAL	565201	DEPR - GEN ASSETS NOT CLASSIFIED	CAGW	1,091	46	804	242	-	-	-	-	-
4037000 Total					3,018	46	804	242	404	1,346	176	1	-
4039999	DEPR EXP-ELEC, OTH	565970	DEPRECIATION-JOINT OWNER BILLED-CREDIT	CAGE	(236)	-	-	-	(49)	(165)	(22)	(0)	-
4039999 Total					(236)	-	-	-	(49)	(165)	(22)	(0)	-
Grand Total					973,465	18,834	232,720	67,618	138,172	462,846	59,713	312	(6,749)



Amortization Expense (Actuals)

Twelve Months Ending - June 2022

Allocation Method - Washington Inter-Jurisdictional Allocation Method

(Allocated in Thousands)

Primary Account	Primary Account Name	Secondary Account	Secondary Account Name	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4040000	AMOR LTD TRM PLNT	3020000	FRANCHISES AND CONSENTS	IDU	20	-	-	-	-	-	20	-	-
4040000	AMOR LTD TRM PLNT	3020000	FRANCHISES AND CONSENTS	SG	683	10	182	55	95	302	39	0	-
4040000	AMOR LTD TRM PLNT	3020000	FRANCHISES AND CONSENTS	SG-P	2,682	41	713	214	373	1,186	154	1	-
4040000	AMOR LTD TRM PLNT	3020000	FRANCHISES AND CONSENTS	SG-U	336	5	89	27	47	148	19	0	-
4040000	AMOR LTD TRM PLNT	3031040	INTANGIBLE PLANT	CAGE	0	-	-	-	0	0	0	0	-
4040000	AMOR LTD TRM PLNT	3031040	INTANGIBLE PLANT	CAGW	2	0	1	0	-	-	-	-	-
4040000	AMOR LTD TRM PLNT	3031040	INTANGIBLE PLANT	OR	9	-	9	-	-	-	-	-	-
4040000	AMOR LTD TRM PLNT	3031040	INTANGIBLE PLANT	SG	993	15	264	79	138	439	57	0	-
4040000	AMOR LTD TRM PLNT	3031040	INTANGIBLE PLANT	UT	35	-	-	-	-	35	-	-	-
4040000	AMOR LTD TRM PLNT	3031040	INTANGIBLE PLANT	WYP	59	-	-	-	59	-	-	-	-
4040000	AMOR LTD TRM PLNT	3031050	RWT - RCMS WORK TRACKING	SO	89	2	23	6	12	41	5	0	-
4040000	AMOR LTD TRM PLNT	3031680	CADOPS - COMPUTER-ASSISTED DISTRIBUTION	SO	565	12	144	40	76	259	33	0	-
4040000	AMOR LTD TRM PLNT	3031830	CUSTOMER SERVICE SYSTEM	CN	6,701	154	2,056	452	480	3,275	284	-	-
4040000	AMOR LTD TRM PLNT	3032040	SAP	SO	5,357	111	1,364	380	724	2,460	317	2	-
4040000	AMOR LTD TRM PLNT	3032130	NODAL PRICING SOFTWARE	SG	576	9	153	46	80	255	33	0	-
4040000	AMOR LTD TRM PLNT	3032140	ESM-IRP	SO	375	8	95	27	51	172	22	0	-
4040000	AMOR LTD TRM PLNT	3032150	CELONIS	SO	839	17	214	59	113	385	50	0	-
4040000	AMOR LTD TRM PLNT	3032160	ARCOS	SO	493	10	126	35	67	226	29	0	-
4040000	AMOR LTD TRM PLNT	3032170	AZURE B2C - IDENTITY MGT	SO	226	5	58	16	31	104	13	0	-
4040000	AMOR LTD TRM PLNT	3032180	IAM - SCHEDULING/TAGGING SYSTEM	SO	148	3	38	10	20	68	9	0	-
4040000	AMOR LTD TRM PLNT	3032190	4040000/3032190	SO	81	2	21	6	11	37	5	0	-
4040000	AMOR LTD TRM PLNT	3032200	ITOA	SO	453	9	115	32	61	208	27	0	-
4040000	AMOR LTD TRM PLNT	3032210	FACILITY INSPECTION REPORTING SYS	SO	142	3	36	10	19	65	8	0	-
4040000	AMOR LTD TRM PLNT	3032220	COGNOS - EDW REPORTING TOOL	SO	4	0	1	0	1	2	0	0	-
4040000	AMOR LTD TRM PLNT	3032340	FACILITY INSPECTION REPORTING SYSTEM	SO	21	0	5	1	3	9	1	0	-
4040000	AMOR LTD TRM PLNT	3032360	2002 GRID NET POWER COST MODELING	SO	36	1	9	3	5	17	2	0	-
4040000	AMOR LTD TRM PLNT	3032450	MID OFFICE IMPROVEMENT PROJECT	SO	1	0	0	0	0	1	0	0	-
4040000	AMOR LTD TRM PLNT	3032530	POLE ATTACHMENT MGMT SYSTEM	SO	4	0	1	0	1	2	0	0	-
4040000	AMOR LTD TRM PLNT	3032600	SINGLE PERSON SCHEDULING	SO	158	3	40	11	21	73	9	0	-
4040000	AMOR LTD TRM PLNT	3032640	TIBCO SOFTWARE	SO	30	1	8	2	4	14	2	0	-
4040000	AMOR LTD TRM PLNT	3032680	TRANSMISSION WHOLESALE BILLING SYSTEM	SG	0	0	0	0	0	0	0	0	-
4040000	AMOR LTD TRM PLNT	3032690	UTILITY INTERNATIONAL FORECASTING MODEL	SO	1,346	28	343	95	182	618	80	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	CAGE	4	-	-	-	1	2	0	0	-
4040000	AMOR LTD TRM PLNT	3032760	SWIFT 2 IMPROVEMENTS	SG	432	7	115	34	60	191	25	0	-
4040000	AMOR LTD TRM PLNT	3032770	NORTH UMPQUA - SETTLEMENT AGREEMENT	SG	24	0	6	2	3	11	1	0	-
4040000	AMOR LTD TRM PLNT	3032780	BEAR RIVER-SETTLEMENT AGREEMENT	SG	3	0	1	0	0	1	0	0	-
4040000	AMOR LTD TRM PLNT	3032780	BEAR RIVER-SETTLEMENT AGREEMENT	SG-U	1	0	0	0	0	0	0	0	-
4040000	AMOR LTD TRM PLNT	3032830	VCPRO - XEROX CUST STMT FRMTR ENHANCE -	SO	45	1	11	3	6	20	3	0	-
4040000	AMOR LTD TRM PLNT	3032860	WEB SOFTWARE	SO	1,870	39	476	132	253	858	111	1	-
4040000	AMOR LTD TRM PLNT	3032900	IDAHO TRANSMISSION CUSTOMER-OWNED ASSETS	CAGE	26	-	-	-	5	18	2	0	-
4040000	AMOR LTD TRM PLNT	3032900	IDAHO TRANSMISSION CUSTOMER-OWNED ASSETS	SG	334	5	89	27	46	148	19	0	-
4040000	AMOR LTD TRM PLNT	3032990	P8DM - FILENET P8 DOCUMENT MANAGEMENT (E	SO	483	10	123	34	65	222	29	0	-
4040000	AMOR LTD TRM PLNT	3033090	STEAM PLANT INTANGIBLE ASSETS	CAGE	1,784	-	-	-	374	1,246	163	1	-
4040000	AMOR LTD TRM PLNT	3033090	STEAM PLANT INTANGIBLE ASSETS	CAGW	370	16	272	82	-	-	-	-	-
4040000	AMOR LTD TRM PLNT	3033090	STEAM PLANT INTANGIBLE ASSETS	JBG	99	4	73	22	-	-	-	-	-
4040000	AMOR LTD TRM PLNT	3033090	STEAM PLANT INTANGIBLE ASSETS	SG	200	3	53	16	28	88	11	0	-
4040000	AMOR LTD TRM PLNT	3033170	GTX VERSION 7 SOFTWARE	CN	768	18	236	52	55	375	33	-	-
4040000	AMOR LTD TRM PLNT	3033220	MONARCH EMS/SCADA	SO	2,965	61	755	210	401	1,362	176	1	-
4040000	AMOR LTD TRM PLNT	3033240	IEE - Itron Enterprise Addition	CN	302	7	93	20	22	147	13	-	-
4040000	AMOR LTD TRM PLNT	3033250	AMI Metering Software	CN	5,040	116	1,546	340	361	2,464	214	-	-
4040000	AMOR LTD TRM PLNT	3033260	Big Data & Analytics	SO	1,700	35	433	120	230	780	101	0	-
4040000	AMOR LTD TRM PLNT	3033270	CES - Customer Experience System	CN	2,119	49	650	143	152	1,036	90	-	-
4040000	AMOR LTD TRM PLNT	3033280	MAPAPPs - Mapping Systems Application	SO	1,210	25	308	86	164	555	72	0	-
4040000	AMOR LTD TRM PLNT	3033290	CUSTOMER CONTACTS	CN	781	18	240	53	56	382	33	-	-



Amortization Expense (Actuals)
 Twelve Months Ending - June 2022
 Allocation Method - Washington Inter-Jurisdictional Allocation Method
 (Allocated in Thousands)

Primary Account	Primary Account Name	Secondary Account	Secondary Account Name	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4040000	AMOR LTD TRM PLNT	3033310	C&T - ENERGY TRADING SYSTEM	SO	1,221	25	311	87	165	561	72	0	-
4040000	AMOR LTD TRM PLNT	3033320	CAS - CONTROL AREA SCHEDULING (TRANSM)	SO	49	1	12	3	7	22	3	0	-
4040000	AMOR LTD TRM PLNT	3033370	DISTRIBUTION INTANGIBLES	WYP	4	-	-	-	4	-	-	-	-
4040000	AMOR LTD TRM PLNT	3033410	M365	SO	743	15	189	53	100	341	44	0	-
4040000	AMOR LTD TRM PLNT	3033420	SUBSTATION RELIABILITY SOFTWARE	SO	18	0	5	1	2	8	1	0	-
4040000	AMOR LTD TRM PLNT	3033430	DEPLOY DISTRIBUTION MGMT SYSTEM	SO	106	2	27	7	14	48	6	0	-
4040000	AMOR LTD TRM PLNT	3033440	DISTRIBUTION ENGINEERING COSTS	SO	98	2	25	7	13	45	6	0	-
4040000	AMOR LTD TRM PLNT	3034900	MISC - MISCELLANEOUS	CA	2	2	-	-	-	-	-	-	-
4040000	AMOR LTD TRM PLNT	3034900	MISC - MISCELLANEOUS	CAEE	2	-	-	-	0	1	0	0	-
4040000	AMOR LTD TRM PLNT	3034900	MISC - MISCELLANEOUS	CAGE	927	-	-	-	194	647	85	1	-
4040000	AMOR LTD TRM PLNT	3034900	MISC - MISCELLANEOUS	CAGW	100	4	74	22	-	-	-	-	-
4040000	AMOR LTD TRM PLNT	3034900	MISC - MISCELLANEOUS	CN	0	0	0	0	0	0	0	-	-
4040000	AMOR LTD TRM PLNT	3034900	MISC - MISCELLANEOUS	IDU	3	-	-	-	-	-	3	-	-
4040000	AMOR LTD TRM PLNT	3034900	MISC - MISCELLANEOUS	JBG	218	9	161	48	-	-	-	-	-
4040000	AMOR LTD TRM PLNT	3034900	MISC - MISCELLANEOUS	OR	3	-	3	-	-	-	-	-	-
4040000	AMOR LTD TRM PLNT	3034900	MISC - MISCELLANEOUS	SG	8,322	127	2,214	664	1,157	3,680	477	3	-
4040000	AMOR LTD TRM PLNT	3034900	MISC - MISCELLANEOUS	SO	534	11	136	38	72	245	32	0	-
4040000	AMOR LTD TRM PLNT	3034900	MISC - MISCELLANEOUS	UT	1	-	-	-	-	1	-	-	-
4040000	AMOR LTD TRM PLNT	3034900	MISC - MISCELLANEOUS	WA	3	-	-	3	-	-	-	-	-
4040000	AMOR LTD TRM PLNT	3034900	MISC - MISCELLANEOUS	WYP	49	-	-	-	49	-	-	-	-
4040000	AMOR LTD TRM PLNT	3035320	HYDRO PLANT INTANGIBLES	SG	148	2	39	12	21	65	8	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	37	1	10	3	5	17	2	0	-
4040000	AMOR LTD TRM PLNT	3316000	STRUCTURES - LEASE IMPROVEMENTS	SG-P	312	5	83	25	43	138	18	0	-
4040000	AMOR LTD TRM PLNT	3456000	Electric Equipment - Leasehold Improveme	OR	32	-	32	-	-	-	-	-	-
4040000	AMOR LTD TRM PLNT	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	OR	202	-	202	-	-	-	-	-	-
4040000	AMOR LTD TRM PLNT	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	SO	108	2	28	8	15	50	6	0	-
4040000	AMOR LTD TRM PLNT	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	WA	96	-	-	96	-	-	-	-	-
4040000	AMOR LTD TRM PLNT	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	WYP	57	-	-	-	57	-	-	-	-
4040000 Total					56,441	1,072	15,144	4,063	6,876	26,191	3,081	13	-
4049000	AMR LTD TRM PLNT-OTH	566201	Amort Exp - Hydro - UT Klamath Adj	OTHER	4,210	-	-	-	-	-	-	-	4,210
4049000	AMR LTD TRM PLNT-OTH	566970	AMORTIZATION JO BILL CREDIT	CAGE	(373)	-	-	-	(78)	(261)	(34)	(0)	-
4049000 Total					3,837	-	-	-	(78)	(261)	(34)	(0)	4,210
4061000	EL PLNT ACQ ADJ-CM	566920	AMORT ELEC PLANT ACQ ADJ	CAGE	2,212	-	-	-	464	1,545	202	1	-
4061000	EL PLNT ACQ ADJ-CM	566920	AMORT ELEC PLANT ACQ ADJ	UT	302	-	-	-	-	302	-	-	-
4061000 Total					2,514	-	-	-	464	1,847	202	1	-
4073000	REGULATORY DEBITS	566940	AMORT OF REG ASSETS - DEBITS	CAGW	26	1	19	6	-	-	-	-	-
4073000	REGULATORY DEBITS	566940	AMORT OF REG ASSETS - DEBITS	OTHER	8	-	-	-	-	-	-	-	8
4073000	REGULATORY DEBITS	566982	Amortz Reg A-Unrcvrd Plt/Decom Csts-ID	IDU	2,739	-	-	-	-	-	2,739	-	-
4073000	REGULATORY DEBITS	566983	Amortz Reg A-Unrcvrd Plt/Decom Csts-OR	OR	3,916	-	3,916	-	-	-	-	-	-
4073000	REGULATORY DEBITS	566984	Amortz Reg A-Unrcvrd Plt/Decom Csts-UT	UT	2,866	-	-	-	-	2,866	-	-	-
4073000	REGULATORY DEBITS	566986	Amortz Reg A-Unrcvrd Plt/Decom Csts-WY	WYP	4,943	-	-	-	4,943	-	-	-	-
4073000	REGULATORY DEBITS	586902	Preferred Stock Repurchase Loss Amort	OTHER	124	-	-	-	-	-	-	-	124
4073000 Total					14,622	1	3,935	6	4,943	2,866	2,739	-	133
4074100	Reg Credits-BPA Exch	301101	BPA Reg Bill Bal Acct - Residential	IDU	7,066	-	-	-	-	-	7,066	-	-
4074100	Reg Credits-BPA Exch	301101	BPA Reg Bill Bal Acct - Residential	OR	53,271	-	53,271	-	-	-	-	-	-
4074100	Reg Credits-BPA Exch	301101	BPA Reg Bill Bal Acct - Residential	WA	15,241	-	-	15,241	-	-	-	-	-
4074100	Reg Credits-BPA Exch	301201	BPA Reg Bill Bal Acct - Commercial	IDU	411	-	-	-	-	-	411	-	-
4074100	Reg Credits-BPA Exch	301201	BPA Reg Bill Bal Acct - Commercial	OR	1,294	-	1,294	-	-	-	-	-	-
4074100	Reg Credits-BPA Exch	301201	BPA Reg Bill Bal Acct - Commercial	WA	637	-	-	637	-	-	-	-	-
4074100	Reg Credits-BPA Exch	301301	BPA Reg Bill Bal Acct - Industrial	IDU	36	-	-	-	-	-	36	-	-
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	1,767	-	-	-	-	-	1,767	-	-
4074100	Reg Credits-BPA Exch	301451	BPA Reg Bill Bal Acct - Irrigation	OR	696	-	696	-	-	-	-	-	-



Amortization Expense (Actuals)
Twelve Months Ending - June 2022
Allocation Method - Washington Inter-Jurisdictional Allocation Method
(Allocated in Thousands)

Primary Account	Primary Account Name	Secondary Account	Secondary Account Name	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4074100	Reg Credits-BPA Exch	301451	BPA Reg Bill Bal Acct - Irrigation	WA	646	-	-	646	-	-	-	-	-
4074100	Reg Credits-BPA Exch	301601	BPA Reg Bill Bal Acct - St/Hwy Lighting	OR	0	-	0	-	-	-	-	-	-
4074100 Total					81,084	-	55,262	16,541	-	-	9,281	-	-
4074200	Reg Credits-BPA Exch	505201	Regional Bill Intchg Rec/Del-OR (PP)	OR	(55,262)	-	(55,262)	-	-	-	-	-	-
4074200	Reg Credits-BPA Exch	505202	Regional Bill Intchg Rec/Del-WA (PP)	WA	(16,541)	-	-	(16,541)	-	-	-	-	-
4074200	Reg Credits-BPA Exch	505204	Regional Bill Intchg Rec/Del-ID (RMP)	IDU	(9,281)	-	-	-	-	-	(9,281)	-	-
4074200 Total					(81,084)	-	(55,262)	(16,541)	-	-	(9,281)	-	-
Grand Total					77,413	1,073	19,079	4,069	12,205	30,642	5,988	15	4,342



Taxes Other Than Income (Actuals)

Twelve Months Ending - June 2022
Allocation Method - Washington Inter-Jurisdictional Allocation Method
(Allocated in Thousands)

Primary Account	Primary Account Name	Secondary Account	Secondary Account Name	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4081000	TAX OTH INC-U OP I	583400	4081000/583400	SO	3	0	1	0	0	1	0	0	-
4081000	TAX OTH INC-U OP I	584960	Taxes Other Non-Income - Credit	SO	(473)	(10)	(120)	(33)	(64)	(217)	(28)	(0)	-
4081000 Total					(470)	(10)	(120)	(33)	(63)	(216)	(28)	(0)	-
4081500	PROPERTY TAXES	579000	PROPERTY TAX	GPS	168,332	3,482	42,862	11,926	22,752	77,289	9,974	48	-
4081500	PROPERTY TAXES	579012	Property Tax Exp - Reg Deferral/Amortz	OR	(325)	-	(325)	-	-	-	-	-	-
4081500 Total					168,006	3,482	42,537	11,926	22,752	77,289	9,974	48	-
4081800	FRANCHISE TAXES	578000	FRANCHISE & OCCUPATION TAXES	CA	1,483	1,483	-	-	-	-	-	-	-
4081800	FRANCHISE TAXES	578000	FRANCHISE & OCCUPATION TAXES	OR	28,657	-	28,657	-	-	-	-	-	-
4081800	FRANCHISE TAXES	578000	FRANCHISE & OCCUPATION TAXES	UT	8	-	-	-	-	8	-	-	-
4081800	FRANCHISE TAXES	578000	FRANCHISE & OCCUPATION TAXES	WA	1	-	-	1	-	-	-	-	-
4081800	FRANCHISE TAXES	578000	FRANCHISE & OCCUPATION TAXES	WYP	1,836	-	-	-	1,836	-	-	-	-
4081800 Total					31,985	1,483	28,657	1	1,836	8	-	-	-
4081990	MISC TAXES - OTHER	583260	PUBLIC UTILITY TAX	WA	14,616	-	-	14,616	-	-	-	-	-
4081990	MISC TAXES - OTHER	583261	OREGON ENERGY RESOURCE SUPPLIER TAX	OR	1,720	-	1,720	-	-	-	-	-	-
4081990	MISC TAXES - OTHER	583263	MONTANA ENERGY TAX	SE	366	5	90	28	57	163	23	0	-
4081990	MISC TAXES - OTHER	583265	WASHINGTON GROSS REVENUE TAX - SERVICES	WA	25	-	-	25	-	-	-	-	-
4081990	MISC TAXES - OTHER	583266	IDAHO KILOWATT HOUR TAX	SE	40	1	10	3	6	18	2	0	-
4081990	MISC TAXES - OTHER	583267	WYOMING ANNUAL CORPORATION FEE (TAX)	WYP	96	-	-	-	96	-	-	-	-
4081990	MISC TAXES - OTHER	583269	MONTANA WHOLESALE ENERGY TAX	SE	266	4	66	20	41	119	16	0	-
4081990	MISC TAXES - OTHER	583273	Wyoming Wind Generation Tax	CAGE	2,332	-	-	-	489	1,628	213	1	-
4081990	MISC TAXES - OTHER	583274	Nevada Commerce Tax	SO	28	1	7	2	4	13	2	0	-
4081990	MISC TAXES - OTHER	584100	GOVERNMENT ROYALTIES	SE	473	7	116	36	73	211	29	0	-
4081990 Total					19,962	17	2,009	14,730	767	2,152	285	2	-
Grand Total					219,484	4,972	73,084	26,623	25,291	79,233	10,232	49	-



Interest Expense & Renewable Energy Tax Credits

Twelve Months Ending - June 2022

Allocation Method - Washington Inter-Jurisdictional Allocation Method

(Allocated in Thousands)

FERC Account	FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4091000	310310	Renewable Electricity Production Tax Cre	SG	(137,287)	(2,101)	(36,515)	(10,954)	(19,083)	(60,707)	(7,874)	(53)	-
4091000	310313	Mining Rescue Training Credit ~ PMI	JBE	(84)	(4)	(61)	(19)	-	-	-	-	-
4091000	310318	Research and Experimentation Credits	SO	(9)	(0)	(2)	(1)	(1)	(4)	(1)	(0)	-
4091000	600600	Fuel Tax Credit	JBE	(26)	(1)	(19)	(6)	-	-	-	-	-
4091000	900900	Foreign Tax Credit	SO	(2)	(0)	(0)	(0)	(0)	(1)	(0)	(0)	-
4091000 Total				(137,408)	(2,106)	(36,598)	(10,979)	(19,085)	(60,712)	(7,874)	(53)	-
4191000	0	AFUDC - EQUITY	SNP	(52,821)	(983)	(13,078)	(3,636)	(7,126)	(24,854)	(3,124)	(16)	(4)
4191000 Total				(52,821)	(983)	(13,078)	(3,636)	(7,126)	(24,854)	(3,124)	(16)	(4)
4270000	585001	INTEREST EXPENSE - LONG-TERM DEBT - FMBS	SNP	373,825	6,959	92,555	25,735	50,436	175,897	22,108	111	26
4270000	585002	INTEREST EXPENSE - LONG-TERM DEBT - MTNS	SNP	30,307	564	7,504	2,086	4,089	14,260	1,792	9	2
4270000	585004	INTEREST EXPENSE - LT DEBT - PCRBS VARIA	SNP	572	11	142	39	77	269	34	0	0
4270000	585005	INTEREST EXPENSE - LT DEBT - PCRB FEES &	SNP	701	13	174	48	95	330	41	0	0
4270000 Total				405,404	7,547	100,374	27,909	54,696	190,756	23,976	120	28
4280000	586160	AMORTIZATION - DEBT DISCOUNT	SNP	1,287	24	319	89	174	606	76	0	0
4280000	586170	AMORTIZATION - DEBT ISSUANCE EXP	SNP	3,242	60	803	223	437	1,525	192	1	0
4280000 Total				4,529	84	1,121	312	611	2,131	268	1	0
4281000	586190	AMORTIZATION - LOSS ON REQACQUIRED DEBT	SNP	559	10	138	38	75	263	33	0	0
4281000 Total				559	10	138	38	75	263	33	0	0
4290000	586180	AMORTIZATION - DEBT PREMIUM/GAIN	SNP	(5)	(0)	(1)	(0)	(1)	(3)	(0)	(0)	(0)
4290000 Total				(5)	(0)	(1)	(0)	(1)	(3)	(0)	(0)	(0)
4310000	0	4310000/0	SNP	12,597	234	3,119	867	1,700	5,927	745	4	1
4310000	570019	Federal uncertain tax position int incom	SNP	(7)	(0)	(2)	(0)	(1)	(3)	(0)	(0)	(0)
4310000	575039	State uncertain tax position int income	SNP	(2)	(0)	(0)	(0)	(0)	(1)	(0)	(0)	(0)
4310000	575059	Current state tax interest income	SNP	(6)	(0)	(1)	(0)	(1)	(3)	(0)	(0)	(0)
4310000 Total				12,582	234	3,115	866	1,698	5,920	744	4	1
4313000	0	INTEREST EXPENSE ON REG LIABILITIES	SNP	6,766	126	1,675	466	913	3,184	400	2	0
4313000 Total				6,766	126	1,675	466	913	3,184	400	2	0
4320000	585800	INTEREST CAPITALIZED (SEE OTH INCOME)	SNP	(25,309)	(471)	(6,266)	(1,742)	(3,415)	(11,909)	(1,497)	(7)	(2)
4320000	585860	INTEREST EXPENSE - AFUDC MANUAL ADJ	SNP	1,418	26	351	98	191	667	84	0	0
4320000 Total				(23,891)	(445)	(5,915)	(1,645)	(3,223)	(11,241)	(1,413)	(7)	(2)
Grand Total				215,715	4,467	50,831	13,330	28,558	105,443	13,010	52	24



Schedule M (Actuals)

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FERC Account	FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4098200	105127	Book Depr Allocated to Medicare and M&E	SCHMDEXP	107	2	26	7	15	51	7	0	-
4098200	130100	Non - Deductible Expenses	SO	(28)	(1)	(7)	(2)	(4)	(13)	(2)	(0)	-
4098200	130400	PMINon deductible Exp	JBE	(1)	(0)	(1)	(0)	-	-	-	-	-
4098200	130505	Executive Compensation 162(m)	SO	673	14	171	48	91	309	40	0	-
4098200	130750	Non deductible Fringe Benefits	SO	94	2	24	7	13	43	6	0	-
4098200	130755	Non deductible Parking Costs	SO	237	5	60	17	32	109	14	0	-
4098200	505505	Income Tax Interest	SO	6	0	2	0	1	3	0	0	-
4098200	610106	PMIFuel Tax Cr	JBE	26	1	19	6	-	-	-	-	-
4098200	610107	PMI Dividend Gross Up for Foreign Tax Cr	SO	2	0	0	0	0	1	0	0	-
4098200	920145	PMI Mining Rescue Training Credit Addbac	JBE	84	4	61	19	-	-	-	-	-
4098200 Total				1,199	27	356	102	148	503	65	0	-
4098300	105100	Capitalized Labor Costs	SO	7,341	152	1,869	520	992	3,371	435	2	-
4098300	105120	Book Depreciation	SCHMDEXP	1,071,417	20,729	256,136	74,422	152,075	509,418	65,721	343	-
4098300	105121	PMIBook Depreciation	JBE	15,648	671	11,439	3,539	-	-	-	-	-
4098300	105130	CIAC	CIAC	109,876	3,516	29,950	6,883	11,069	52,929	5,529	-	-
4098300	105140	Highway relocation	SNPD	3,970	127	1,082	249	400	1,912	200	-	-
4098300	105142	Avoided Costs	SNP	42,241	786	10,458	2,908	5,699	19,876	2,498	12	3
4098300	105146	Capitalization of Test Energy	SG	2,295	35	610	183	319	1,015	132	1	-
4098300	210200	Prepaid Taxes-property taxes	GPS	(2,297)	(48)	(585)	(163)	(311)	(1,055)	(136)	(1)	-
4098300	220100	Bad Debts Allowance - Cash Basis	BADDEBT	942	32	372	128	75	316	17	-	-
4098300	415115	Reg Asset - UT STEP Pilot Programs Balan	OTHER	(6,620)	-	-	-	-	-	-	-	(6,620)
4098300	415251	Reg Asset - Low Carbon Energy Standards	OTHER	(328)	-	-	-	-	-	-	-	(328)
4098300	415261	Reg Asset-UT Wildland Fire Protection	OTHER	1,352	-	-	-	-	-	-	-	1,352
4098300	415262	Reg Asset -Wildfire Mitigation Account -	OTHER	(10,845)	-	-	-	-	-	-	-	(10,845)
4098300	415270	Reg Asset - Electric Vehicle Charging In	OTHER	2,125	-	-	-	-	-	-	-	2,125
4098300	415301	Environmental Costs WA	WA	771	-	-	771	-	-	-	-	-
4098300	415424	Contra Reg Asset - Deer Creek Abandonmen	CAEE	(72,694)	-	-	-	(17,041)	(48,853)	(6,760)	(41)	-
4098300	415426	Reg Asset - 2020 GRC - Meters Replaced b	OTHER	3,214	-	-	-	-	-	-	-	3,214
4098300	415430	Reg Asset - CA - Transportation Electri	OTHER	(4)	-	-	-	-	-	-	-	(4)
4098300	415702	Reg Asset - Lake Side Liq.	WYP	27	-	-	-	27	-	-	-	-
4098300	415703	Goodnoe Hills Liquidation Damages - WY	WYP	21	-	-	-	21	-	-	-	-
4098300	415710	Reg Liability - WA - Accelerated Depreci	WA	(17,418)	-	-	(17,418)	-	-	-	-	-
4098300	415723	Reg Asset - Cholla U4 - O&M Depreciation	IDU	(806)	-	-	-	-	-	(806)	-	-
4098300	415728	Contra Reg Asset - Cholla U4 Closure - O	OR	(522)	-	(522)	-	-	-	-	-	-
4098300	415729	Contra Reg Asset - Cholla U4 Closure - U	UT	(318)	-	-	-	-	(318)	-	-	-
4098300	415730	Contra Reg Asset - Cholla U4 Closure - W	WYP	(106)	-	-	-	(106)	-	-	-	-
4098300	415734	Reg Asset - Cholla Unrecovered Plant - C	CA	241	241	-	-	-	-	-	-	-
4098300	415736	Reg Asset - Cholla Unrecovered Plant - W	WYP	3,810	-	-	-	3,810	-	-	-	-
4098300	415840	Reg Asset-Deferred OR Independent Evalua	OTHER	(1)	-	-	-	-	-	-	-	(1)
4098300	415841	Reg Asset - Emergency Service Programs -	OTHER	(203)	-	-	-	-	-	-	-	(203)
4098300	415852	Powerdale Decommissioning Reg Asset - ID	IDU	6	-	-	-	-	-	6	-	-
4098300	415855	CA - January 2010 Storm Costs	OTHER	88	-	-	-	-	-	-	-	88
4098300	415857	ID - Deferred Overburden Costs	OTHER	(304)	-	-	-	-	-	-	-	(304)
4098300	415858	WY - Deferred Overburden Costs	WYP	(615)	-	-	-	(615)	-	-	-	-
4098300	415868	Reg Asset - UT - Solar Incentive Program	OTHER	6,620	-	-	-	-	-	-	-	6,620
4098300	415876	Deferred Excess Net PowerCosts - OR	OTHER	800	-	-	-	-	-	-	-	800
4098300	415926	Reg Liability - Depreciation Decrease -	OTHER	(2,524)	-	-	-	-	-	-	-	(2,524)
4098300	415939	Reg Asset - Carbon Plant Decommissioning	WYP	(523)	-	-	-	(523)	-	-	-	-



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 (Allocated in Thousands)

FERC Account	FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4098300	415942	Reg Liability - Steam Decommissioning -	CAGE	3,570	-	-	-	748	2,493	326	2	-
4098300	425105	Reg Asset - OR Asset Sale Gain Giveback	OTHER	(220)	-	-	-	-	-	-	-	(220)
4098300	425360	Hermiston Swap	CAGW	172	7	126	38	-	-	-	-	-
4098300	425380	Idaho Customer Balancing Account	OTHER	(421)	-	-	-	-	-	-	-	(421)
4098300	430100	Customer Service / Weatherization	OTHER	(13,320)	-	-	-	-	-	-	-	(13,320)
4098300	505125	ACCRUED ROYALTIES	CAEE	566	-	-	-	133	381	53	0	-
4098300	505400	Bonus Liability	SO	(678)	(14)	(173)	(48)	(92)	(311)	(40)	(0)	-
4098300	505450	Accrued Payroll Taxes	SO	(12,458)	(258)	(3,172)	(883)	(1,684)	(5,720)	(738)	(4)	-
4098300	5054501	Accrued Payroll Taxes - PMI	JBE	(550)	(24)	(402)	(124)	-	-	-	-	-
4098300	505520	Bonus Accrual - PMI	JBE	(126)	(5)	(92)	(29)	-	-	-	-	-
4098300	505525	Accrued Severance -PMI	JBE	62	3	46	14	-	-	-	-	-
4098300	505600	Sick Leave Vacation & Personal Time	SO	(1,465)	(30)	(373)	(104)	(198)	(673)	(87)	(0)	-
4098300	505601	Sick Leave Accrual - PMI	JBE	(9)	(0)	(6)	(2)	-	-	-	-	-
4098300	505700	Accrued Retention Bonus	SO	(10)	(0)	(3)	(1)	(1)	(5)	(1)	(0)	-
4098300	605710	Reverse Accrued Final Reclamation	OTHER	(329)	-	-	-	-	-	-	-	(329)
4098300	605715	Trapper Mine Contract Obligation	CAEE	1,205	-	-	-	283	810	112	1	-
4098300	610141	WA Rate Refunds	OTHER	997	-	-	-	-	-	-	-	997
4098300	610145	REG LIAB-DSM	OTHER	(1,373)	-	-	-	-	-	-	-	(1,373)
4098300	610150	REG LIABILITY - BRIDGER MINE ACCELERATED	OR	3,639	-	3,639	-	-	-	-	-	-
4098300	610155	Reg Liability - Plant Closure Cost - WA	WA	1,356	-	-	1,356	-	-	-	-	-
4098300	705241	Reg Liability - CA California Alternativ	OTHER	(240)	-	-	-	-	-	-	-	(240)
4098300	705245	REG LIABILITY - OR DIRECT ACCESS 5 YEAR	OTHER	(1,571)	-	-	-	-	-	-	-	(1,571)
4098300	705263	Reg Liability - Sale of REC's-WA	OTHER	75	-	-	-	-	-	-	-	75
4098300	705266	Reg Liability - Energy Savings Assistanc	OTHER	(385)	-	-	-	-	-	-	-	(385)
4098300	705267	Reg Liability - WA Decoupling Mechanism	OTHER	270	-	-	-	-	-	-	-	270
4098300	705336	Reg Liability - Sale of Renewable Energy	OTHER	592	-	-	-	-	-	-	-	592
4098300	705340	Reg Liability - Excess Income Tax Deferr	OTHER	(2,525)	-	-	-	-	-	-	-	(2,525)
4098300	705342	Reg Liability - Excess Income Tax Deferr	OTHER	(6,509)	-	-	-	-	-	-	-	(6,509)
4098300	705344	Reg Liability - Excess Income Tax Deferr	OTHER	(1,040)	-	-	-	-	-	-	-	(1,040)
4098300	705345	Reg Liability - Excess Income Tax Deferr	OTHER	1,319	-	-	-	-	-	-	-	1,319
4098300	705352	Reg Liability - CA Klamath River Dams Re	CA	(4)	(4)	-	-	-	-	-	-	-
4098300	705400	Reg Liability - OR Injuries & Damages Re	OR	799	-	799	-	-	-	-	-	-
4098300	705410	Reg Liability - Cholla Decommissioning -	CA	(31)	(31)	-	-	-	-	-	-	-
4098300	705411	Reg Liability - Cholla Decommissioning -	IDU	2,589	-	-	-	-	-	2,589	-	-
4098300	705412	Reg Liability - Cholla Decommissioning -	OR	(515)	-	(515)	-	-	-	-	-	-
4098300	705413	Reg Liability - Cholla Decommissioning -	UT	(870)	-	-	-	-	(870)	-	-	-
4098300	705414	Reg Liability - Cholla Decommissioning -	WYP	328	-	-	-	328	-	-	-	-
4098300	705420	Reg Liability - CA GHG Allowance Revenue	OTHER	1,463	-	-	-	-	-	-	-	1,463
4098300	705425	Reg Liability - Bridger Mine Accelerated	WA	2,549	-	-	2,549	-	-	-	-	-
4098300	705450	Reg Liability - Property Insurance Reser	CA	325	325	-	-	-	-	-	-	-
4098300	705451	Reg Liability - OR Property Insurance Re	OR	(5,209)	-	(5,209)	-	-	-	-	-	-
4098300	705452	Reg Liability - Property Insurance Reser	WA	(121)	-	-	(121)	-	-	-	-	-
4098300	705453	Reg Liability - ID Property Insurance Re	IDU	57	-	-	-	-	-	57	-	-
4098300	705455	Reg Liability - WY Property Insurance Re	WYP	13	-	-	-	13	-	-	-	-
4098300	705511	Regulatory Liability - CA Deferred Exces	OTHER	1,883	-	-	-	-	-	-	-	1,883
4098300	705515	Regulatory Liability - OR Deferred Exces	OTHER	(3,867)	-	-	-	-	-	-	-	(3,867)
4098300	705519	Regulatory Liability - WA Deferred Exces	OTHER	(15,068)	-	-	-	-	-	-	-	(15,068)
4098300	705521	Regulatory Liability - WY Deferred Exces	OTHER	(43)	-	-	-	-	-	-	-	(43)



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FERC Account	FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4098300	705531	Regulatory Liability - UT Solar Feed-in	OTHER	(7,423)	-	-	-	-	-	-	-	(7,423)
4098300	715105	MCI FOG Wire Lease	SG	194	3	52	15	27	86	11	0	-
4098300	715720	NW Power Act-WA	OTHER	(506)	-	-	-	-	-	-	-	(506)
4098300	715810	Chehalis WA EFSEC C02 Mitigation Obligat	CAGW	0	0	0	0	-	-	-	-	-
4098300	720300	Pension / Retirement (Accrued / Prepaid)	SO	(144)	(3)	(37)	(10)	(19)	(66)	(9)	(0)	-
4098300	740100	Post Merger Loss-Reacquired Debt	SNP	504	9	125	35	68	237	30	0	0
4098300	910245	Contra Receivable from Joint Owners	SO	(121)	(3)	(31)	(9)	(16)	(56)	(7)	(0)	-
4098300	910905	Bridger Coal Company Underground Mine Co	JBE	1,477	63	1,080	334	-	-	-	-	-
4098300	920110	PMIWIY Extraction Tax	JBE	148	6	108	33	-	-	-	-	-
4098300 Total				1,105,678	26,287	306,772	75,067	155,482	534,917	69,132	316	(54,868)
4099200	1102051	TAX PERCENTAGE DEPLETION - DEDUCTION	CAEE	378	-	-	-	89	254	35	0	-
4099200	120100	Preferred Dividend - PPL	SNP	86	2	21	6	12	40	5	0	0
4099200	910900	PMI Depletion	JBE	5,964	256	4,359	1,349	-	-	-	-	-
4099200 Total				6,428	257	4,381	1,354	100	295	40	0	0
4099300	105122	Repair Deduction	SG	186,600	2,856	49,631	14,888	25,938	82,513	10,702	72	-
4099300	105125	Tax Depreciation	TAXDEPR	1,421,447	25,816	384,956	85,586	186,114	636,085	78,250	438	-
4099300	105126	PMITax Depreciation	JBE	6,069	260	4,437	1,372	-	-	-	-	-
4099300	105137	Capitalized Depreciation	SO	9,611	199	2,447	681	1,299	4,413	569	3	-
4099300	1051411	AFUDC - DEBT	SNP	23,790	443	5,890	1,638	3,210	11,194	1,407	7	2
4099300	1051412	AFUDC - Equity	SNP	52,598	979	13,023	3,621	7,096	24,749	3,111	16	4
4099300	105143	Basis Intangible Difference	SNP	324	6	80	22	44	152	19	0	0
4099300	105152	Gain/(Loss) on Prop Dispositions	GPS	6,905	143	1,758	489	933	3,171	409	2	-
4099300	105153	Contract Liability Basis Adjustment -Che	CAGW	0	0	0	0	-	-	-	-	-
4099300	105175	Removal Cost (net of salvage)	GPS	80,696	1,669	20,547	5,717	10,907	37,051	4,781	23	-
4099300	105470	Book Gain/Loss on Land Sales	GPS	2,539	53	647	180	343	1,166	150	1	-
4099300	1102051	Tax Percentage Depletion - Deduction	CAEE	164	-	-	-	38	110	15	0	-
4099300	205025	PMI - Fuel Cost Adjustment	JBE	(6,063)	(260)	(4,432)	(1,371)	-	-	-	-	-
4099300	205200	Coal M&S Inventory Write-Off	SNPD	576	18	157	36	58	278	29	-	-
4099300	205205	Inventory Reserve - PMI	JBE	2,651	114	1,938	600	-	-	-	-	-
4099300	205411	PMISEC 263A Adjustment	JBE	(4,318)	(185)	(3,156)	(976)	-	-	-	-	-
4099300	210100	Prepaid Taxes-OR PUC	OR	333	-	333	-	-	-	-	-	-
4099300	210120	Prepaid Taxes-UT PUC	UT	(160)	-	-	-	-	(160)	-	-	-
4099300	210130	Prepaid Taxes-ID PUC	IDU	9	-	-	-	-	-	9	-	-
4099300	210170	Prepaid Lease-Gadsby Gas Turbine	SG	(220)	(3)	(59)	(18)	(31)	(97)	(13)	(0)	-
4099300	210175	Prepaid - FSA O&M - East	SG	(97)	(1)	(26)	(8)	(13)	(43)	(6)	(0)	-
4099300	210180	OTHER PREPAIDS	SO	(100)	(2)	(25)	(7)	(13)	(46)	(6)	(0)	-
4099300	210185	Prepaid Aircraft Maintenance Costs	SG	(41)	(1)	(11)	(3)	(6)	(18)	(2)	(0)	-
4099300	210190	Prepaid Water Rights	CAGE	(62)	-	-	-	(13)	(43)	(6)	(0)	-
4099300	320286	Reg Asset - Pension Settlement - OR	OTHER	4,243	-	-	-	-	-	-	-	4,243
4099300	320287	Reg Asset - Pension Settlement - UT	OTHER	1,593	-	-	-	-	-	-	-	1,593
4099300	320288	Reg Asset - Pension Settlement - WY	WYU	1,948	-	-	-	1,948	-	-	-	-
4099300	415100	Reg Asset -WA Equity Advisory Group (CET	WA	713	-	-	713	-	-	-	-	-
4099300	415110	Def Reg Asset-Transmission Srvc Deposit	SG	781	12	208	62	109	345	45	0	-
4099300	415200	REG ASSET - OR TRANSPORTATION ELECTRIC	OTHER	(1,968)	-	-	-	-	-	-	-	(1,968)
4099300	415255	Reg Asset-WY Wind Test Energy Deferral	OTHER	217	-	-	-	-	-	-	-	217
4099300	415260	Reg Asset - Fire Risk Mitigation - CA	OTHER	11,378	-	-	-	-	-	-	-	11,378
4099300	415300	Hazardous Waste Clean-up Costs	SO	(5,846)	(121)	(1,488)	(414)	(790)	(2,684)	(346)	(2)	-
4099300	415410	Reg Asset - Energy West Mining	CAEE	(85,628)	-	-	-	(20,073)	(57,544)	(7,962)	(48)	-



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FERC Account	FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4099300	415411	ContraRA DeerCreekAband CA	CA	1,323	1,323	-	-	-	-	-	-	-
4099300	415412	ContraRA DeerCreekAband ID	IDU	286	-	-	-	-	-	286	-	-
4099300	415413	ContraRA DeerCreekAband OR	OR	3,234	-	3,234	-	-	-	-	-	-
4099300	415414	ContraRA DeerCreekAband UT	UT	924	-	-	-	-	924	-	-	-
4099300	415416	ContraRA DeerCreekAband WY	WYU	202	-	-	-	202	-	-	-	-
4099300	415431	Reg Asset - WA Transportation Electric	OTHER	230	-	-	-	-	-	-	-	230
4099300	415440	Reg Asset - Low Income Bill Discount - O	OTHER	2	-	-	-	-	-	-	-	2
4099300	415441	Reg Asset - Utility Community Advisory G	OTHER	4	-	-	-	-	-	-	-	4
4099300	415520	Reg Asset - WA Decoupling Mechanism	OTHER	1,538	-	-	-	-	-	-	-	1,538
4099300	415530	Reg Asset - ID 2017 Protocol - MSP Defer	IDU	(300)	-	-	-	-	-	(300)	-	-
4099300	415655	CA GHG Allowance	OTHER	4,668	-	-	-	-	-	-	-	4,668
4099300	415675	Reg Asset - UT - Deferred Stock Redempti	OTHER	(83)	-	-	-	-	-	-	-	(83)
4099300	415676	Reg Asset - WY - Deferred Stock Redempti	OTHER	(28)	-	-	-	-	-	-	-	(28)
4099300	415677	Reg Asset - Pref Stock Redemp Loss WA	OTHER	(13)	-	-	-	-	-	-	-	(13)
4099300	415680	Deferred Intervenor Funding Grants-OR	OTHER	459	-	-	-	-	-	-	-	459
4099300	415701	CA Deferred Intervenor Funding	OTHER	243	-	-	-	-	-	-	-	243
4099300	415720	Reg Asset - Community Solar - OR	OTHER	579	-	-	-	-	-	-	-	579
4099300	415815	Insurance Reserve	SO	140,700	2,910	35,826	9,968	19,017	64,602	8,337	40	-
4099300	415833	Reg Asset - Pension Settlement - CA	OTHER	302	-	-	-	-	-	-	-	302
4099300	415862	Reg Asset - CA Mobile Home Park Conversi	OTHER	(6)	-	-	-	-	-	-	-	(6)
4099300	415863	Reg Asset - UT Subscriber Solar Program	UT	(36)	-	-	-	-	(36)	-	-	-
4099300	415866	Reg Asset - OR Solar Feed-in Tariff	OTHER	(1,034)	-	-	-	-	-	-	-	(1,034)
4099300	415870	CA Def Excess NPC	OTHER	3,263	-	-	-	-	-	-	-	3,263
4099300	415874	Deferred Excess Net Power Costs - WY 08	OTHER	24,184	-	-	-	-	-	-	-	24,184
4099300	415875	Deferred Excess Net Power Costs - UT	OTHER	21,319	-	-	-	-	-	-	-	21,319
4099300	415878	REG ASSET - UT LIQUIDATED DAMAGES NAUGHT	UT	(35)	-	-	-	-	(35)	-	-	-
4099300	415879	Reg Asset - WY Liquidation Damages N2	WYP	(6)	-	-	-	(6)	-	-	-	-
4099300	415882	Deferral of Renewable Energy Credit - WA	OTHER	159	-	-	-	-	-	-	-	159
4099300	415885	Reg Asset - Noncurrent Reclass - Other	OTHER	(504)	-	-	-	-	-	-	-	(504)
4099300	415892	Deferred Excess Net Power Costs - ID 09	OTHER	7,774	-	-	-	-	-	-	-	7,774
4099300	415920	Reg Asset - Depreciation Increase - ID	IDU	6,251	-	-	-	-	-	6,251	-	-
4099300	415921	Reg Asset - Depreciation Increase - UT	UT	(128)	-	-	-	-	(128)	-	-	-
4099300	415922	Reg Asset - Depreciation Increase - WY	WYP	(442)	-	-	-	(442)	-	-	-	-
4099300	415924	Reg Asset - Carbon Unrecovered Plant - U	UT	4,932	-	-	-	-	4,932	-	-	-
4099300	415929	Reg Asset - Carbon Decommissioning - CA	CA	(346)	(346)	-	-	-	-	-	-	-
4099300	415933	Reg Liability - Contra - Carbon Decommis	IDU	(1,387)	-	-	-	-	-	(1,387)	-	-
4099300	415934	Reg Liability - Contra - Carbon Decommis	UT	(17,054)	-	-	-	-	(17,054)	-	-	-
4099300	415935	Reg Liability - Contra - Carbon Decommis	WYP	(5,669)	-	-	-	(5,669)	-	-	-	-
4099300	415936	REG ASSET - CARBON PLANT DECOMMISSIONING	CAGE	(465)	-	-	-	(97)	(324)	(42)	(0)	-
4099300	415943	Reg Asset - Covid-19 Bill Assistance Pro	OTHER	7,353	-	-	-	-	-	-	-	7,353
4099300	415944	Reg Asset - Covid-19 Bill Assistance Pro	OTHER	1,626	-	-	-	-	-	-	-	1,626
4099300	425100	Deferred Regulatory Expense-IDU	IDU	(63)	-	-	-	-	-	(63)	-	-
4099300	425215	Unearned Joint Use Pole Contact Revenue	SNPD	(40)	(1)	(11)	(3)	(4)	(19)	(2)	-	-
4099300	425400	UT Kalamath Relicensing Costs	OTHER	(4,084)	-	-	-	-	-	-	-	(4,084)
4099300	430110	Reg Asset balance reclass	OTHER	(1,373)	-	-	-	-	-	-	-	(1,373)
4099300	430112	Reg Asset - Other - Balance Reclass	OTHER	6,917	-	-	-	-	-	-	-	6,917
4099300	505510	Vacation Accrual - PMI	JBE	326	14	238	74	-	-	-	-	-
4099300	610100	PMIDEVT COST AMORT	JBE	(701)	(30)	(513)	(159)	-	-	-	-	-



Schedule M (Actuals)

Twelve Months Ending - June 2022
Allocation Method - Washington Inter-Jurisdictional Allocation Method
(Allocated in Thousands)

FERC Account	FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4099300	6101001	AMORT NOPAS 99-00 RAR	SO	28	1	7	2	4	13	2	0	-
4099300	610111	Bridger Coal Company Gain/Loss on Assets	JBE	(548)	(23)	(401)	(124)	-	-	-	-	-
4099300	610114	PMI EITF Pre Stripping Costs	JBE	(1,118)	(48)	(817)	(253)	-	-	-	-	-
4099300	610146	OR Reg Asset/Liability Consolidation	OR	6	-	6	-	-	-	-	-	-
4099300	705261	Reg Liability - Sale of Renewable Energy	OTHER	(468)	-	-	-	-	-	-	-	(468)
4099300	705265	Reg Liab - OR Energy Conservation Charge	OTHER	(1,967)	-	-	-	-	-	-	-	(1,967)
4099300	705337	Reg Liability - Sale of Renewable Energy	OTHER	(127)	-	-	-	-	-	-	-	(127)
4099300	705454	Reg Liability - UT Property Insurance Re	UT	2,127	-	-	-	-	2,127	-	-	-
4099300	705755	Reg Liability - Non current Reclass - Ot	OTHER	504	-	-	-	-	-	-	-	504
4099300	720200	Deferred Comp Plan Benefits-PPL	SO	1,952	40	497	138	264	896	116	1	-
4099300	720500	Severance Accrual	SO	423	9	108	30	57	194	25	0	-
4099300	910530	Injuries and Damages Reserve	SO	(228,404)	(4,724)	(58,158)	(16,181)	(30,871)	(104,871)	(13,533)	(65)	-
4099300 Total				1,688,093	31,118	456,871	106,301	199,552	691,812	90,844	487	86,905
Grand Total				2,801,398	57,690	768,380	182,824	355,283	1,227,527	160,081	803	32,037



Deferred Income Tax Expense (Actuals)

Twelve Months Ending - June 2022

Allocation Method - Washington Inter-Jurisdictional Allocation Method

(Allocated in Thousands)

FERC Account	FERC Secondary Acct		Alloc	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	CAEW		-	-	-	-	-	-	-	-
4101000	105122	Repair Deduction	SG	45,879	702	12,203	3,661	6,377	20,287	2,631	18	-
4101000	105125	Tax Depreciation	TAXDEPR	349,486	6,347	94,648	21,043	45,759	156,392	19,239	108	-
4101000	105126	282DIT PMIDepreciation-Tax	JBE	1,492	64	1,091	337	-	-	-	-	-
4101000	105137	Capitalized Depreciation	SO	2,363	49	602	167	319	1,085	140	1	-
4101000	105141	AFUDC Debt	SNP	5,849	109	1,448	403	789	2,752	346	2	0
4101000	1051411	AFUDC Equity	SNP	12,932	241	3,202	890	1,745	6,085	765	4	1
4101000	105143	282Basis Intangible Difference	SNP	80	1	20	5	11	37	5	0	0
4101000	105147	Sec 1031 Like Kind Exchange	SO		-	-	-	-	-	-	-	-
4101000	105148	Mine Safety Sec. 179E Election - PPW	CAEE		-	-	-	-	-	-	-	-
4101000	105149	Mine Safety Sec. 179E Election - PMI	JBE		-	-	-	-	-	-	-	-
4101000	105152	Gain / (Loss) on Prop. Disposition	GPS	1,698	35	432	120	229	780	101	0	-
4101000	105153	Contract Liability Basis Adjustment -Che	CAGW	0	0	0	0	-	-	-	-	-
4101000	105165	Coal Mine Development	SE		-	-	-	-	-	-	-	-
4101000	105170	Coal Mine Extension	SE		-	-	-	-	-	-	-	-
4101000	105171	PMI Coal Mine Extension Costs	JBE		-	-	-	-	-	-	-	-
4101000	105175	Cost of Removal	GPS	19,840	410	5,052	1,406	2,682	9,110	1,176	6	-
4101000	1052203	Cholla SHL NOPA (Lease Amortization)	CAGE		-	-	-	-	-	-	-	-
4101000	105470	282Book Gain/Loss on Land Sales	GPS	624	13	159	44	84	287	37	0	-
4101000	110200	IGC Tax Percentage Depletion Deduct	CAEE		-	-	-	-	-	-	-	-
4101000	110205	SRC Tax Percentage Depletion Deduct	CAEE	22				5	15	2	0	-
4101000	1102051	Tax Percentage Depletion - Deduction (BI	OTHER	18								18
4101000	120105	Willow Wind Account Receivable	WA		-	-	-	-	-	-	-	-
4101000	205025	PMI-Fuel Cost Adjustment	JBE	(1,491)	(64)	(1,090)	(337)					
4101000	205200	M&S INVENTORY WRITE-OFF	SNPD	142	5	39	9	14	68	7		
4101000	205205	Inventory Reserve - PMI	JBE	652	28	477	147					
4101000	205411	190PMISec263A	JBE	(1,062)	(46)	(776)	(240)					
4101000	210100	283OR PUC Prepaid Taxes	OR	82		82						
4101000	210120	283UT PUC Prepaid Taxes	UT	(39)					(39)			
4101000	210130	283ID PUC Prepaid Taxes	IDU	2						2		
4101000	210140	283WY PSC Prepaid Taxes	WYP									
4101000	210170	Prepaid - FSA O&M - West	SG	(54)	(1)	(14)	(4)	(8)	(24)	(3)	(0)	
4101000	210175	Prepaid - FSA O&M - East	SG	(24)	(0)	(6)	(2)	(3)	(11)	(1)	(0)	
4101000	210180	283Prepaid Membership Fees-EEI WSSC	SO	(24)	(1)	(6)	(2)	(3)	(11)	(1)	(0)	
4101000	210185	Prepaid Aircraft Maintenance Costs	SG	(10)	(0)	(3)	(1)	(1)	(5)	(1)	(0)	
4101000	210190	Prepaid Water Rights	CAGE	(15)				(3)	(11)	(1)	(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	320286	Reg Asset - Pension Settlement - OR	OTHER	1,043								1,043
4101000	320287	Reg Asset - Pension Settlement - UT	OTHER	392								392
4101000	320288	Reg Asset - Pension Settlement - WY	WYU	479				479				
4101000	320290	LT Prepaid IBEW 57 Pension Contribution	OTHER									
4101000	320291	Prepaid IBEW 57 Pension Contribution - C	OTHER									
4101000	415100	Reg Asset -WA Equity Advisory Group (CET	WA	175			175					
4101000	415110	190DEF REG ASSET-TRANSM SVC DEPOSIT	SG	192	3	51	15	27	85	11	0	



Deferred Income Tax Expense (Actuals)

Twelve Months Ending - June 2022
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(Allocated in Thousands)

FERC Account	FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4101000	415120	190DEF REG ASSET-FOOTE CREEK CONTRACT	SG		-	-	-	-	-	-	-	-
4101000	415200	REG ASSET - OR TRANSPORTATION ELECTRIFIC	OTHER	(484)	-	-	-	-	-	-	-	(484)
4101000	415255	Reg Asset-WY Wind Test Energy Deferral	OTHER	53	-	-	-	-	-	-	-	53
4101000	415260	Reg Asset - Fire Risk Mitigation - CA	OTHER	2,797	-	-	-	-	-	-	-	2,797
4101000	415300	283Hazardous Waste/Environmental Cleanup	SO	(1,437)	(30)	(366)	(102)	(194)	(660)	(85)	(0)	-
4101000	415406	Reg Asset Utah ECAM	OTHER		-	-	-	-	-	-	-	-
4101000	415410	Reg Asset - Energy West Mining	CAEE	(21,053)	-	-	-	(4,935)	(14,148)	(1,958)	(12)	-
4101000	415411	ContraRA DeerCreekAband CA	CA	325	325	-	-	-	-	-	-	-
4101000	415412	ContraRA DeerCreekAband ID	IDU	70	-	-	-	-	-	70	-	-
4101000	415413	ContraRA DeerCreekAband OR	OR	795	-	795	-	-	-	-	-	-
4101000	415414	ContraRA DeerCreekAband UT	UT	227	-	-	-	-	227	-	-	-
4101000	415416	ContraRA DeerCreekAband WY	WYU	50	-	-	-	50	-	-	-	-
4101000	415417	Contra RA UMWA Pension CA	OTHER		-	-	-	-	-	-	-	-
4101000	415418	Contra RA UMWA Pension ID	OTHER		-	-	-	-	-	-	-	-
4101000	415419	Contra RA UMWA Pension OR	OTHER		-	-	-	-	-	-	-	-
4101000	415420	Contra RA UMWA Pension UT	OTHER		-	-	-	-	-	-	-	-
4101000	415422	Contra RA UMWA Pension WY	OTHER		-	-	-	-	-	-	-	-
4101000	415431	Reg Asset - WA Transportation Electric	OTHER	57	-	-	-	-	-	-	-	57
4101000	415440	Reg Asset - Low Income Bill Discount - O	OTHER	0	-	-	-	-	-	-	-	0
4101000	415441	Reg Asset - Utility Community Advisory G	OTHER	1	-	-	-	-	-	-	-	1
4101000	415501	Cholla Pit Transact Costs- APS Amort - I	IDU		-	-	-	-	-	-	-	-
4101000	415502	Cholla Pit Transact Costs- APS Amort - O	OR		-	-	-	-	-	-	-	-
4101000	415520	Reg Asset - WA Decoupling Mechanism	OTHER	378	-	-	-	-	-	-	-	378
4101000	415530	Reg Asset - ID 2017 Protocol - MSP Defer	IDU	(74)	-	-	-	-	-	(74)	-	-
4101000	415531	Reg Asset - UT 2017 Protocol - MSP Defer	UT		-	-	-	-	-	-	-	-
4101000	415532	Reg Asset - WY 2017 Protocol - MSP Defer	WYP		-	-	-	-	-	-	-	-
4101000	415545	Reg Asset - WA Merwin Project	OTHER		-	-	-	-	-	-	-	-
4101000	415585	Reg Asset - OR Sch 203 - Black Cap	OTHER		-	-	-	-	-	-	-	-
4101000	415655	CA GHG Allowance	OTHER	1,148	-	-	-	-	-	-	-	1,148
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	113	-	-	-	-	-	-	-	113
4101000	415700	190Reg Liabs BPA balancing accounts-OR	OTHER		-	-	-	-	-	-	-	-
4101000	415701	CA Deferred Intervenor Funding	OTHER	60	-	-	-	-	-	-	-	60
4101000	415720	Reg Asset - Community Solar - OR	OTHER	142	-	-	-	-	-	-	-	142
4101000	415755	Reg Asset - Major Mtc Exp - Colstrip U4	WA		-	-	-	-	-	-	-	-
4101000	415815	Insurance Reserve	SO	34,593	715	8,808	2,451	4,676	15,883	2,050	10	-
4101000	415821	Contra Pension Reg Asset MMT & CTG WY	WYP		-	-	-	-	-	-	-	-
4101000	415833	Reg Asset - Pension Settlement - CA	OTHER	74	-	-	-	-	-	-	-	74
4101000	415845	Reg Asset - OR Sch 94 Distribution Safet	OTHER		-	-	-	-	-	-	-	-
4101000	415850	Unrecovered Plant Powerdale	SG		-	-	-	-	-	-	-	-
4101000	415851	Powerdale Hydro Decom Reg Asset - CA	CA		-	-	-	-	-	-	-	-
4101000	415862	Reg Asset - CA Mobile Home Park Conversi	OTHER	(1)	-	-	-	-	-	-	-	(1)
4101000	415863	Reg Asset - UT Subscriber Solar Program	UT	(9)	-	-	-	-	(9)	-	-	-
4101000	415866	Reg Asset - OR Solar Feed-in Tariff	OTHER	(254)	-	-	-	-	-	-	-	(254)
4101000	415869	Reg Asset - CA Deferred Net Power Costs	OTHER		-	-	-	-	-	-	-	-
4101000	415870	Deferred Excess Net Power Costs CA	OTHER	802	-	-	-	-	-	-	-	802
4101000	415874	Deferred Excess Net Power Costs - WY 09	OTHER	5,946	-	-	-	-	-	-	-	5,946



Deferred Income Tax Expense (Actuals)

Twelve Months Ending - June 2022
Allocation Method - Washington Inter-Jurisdictional Allocation Method
(Allocated in Thousands)

FERC Account	FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4101000	415875	Deferred Excess Net Power Costs - UT	OTHER	5,242	-	-	-	-	-	-	-	5,242
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	39	-	-	-	-	-	-	-	39
4101000	415884	Reg Asset - Current Reclass - Other	OTHER	-	-	-	-	-	-	-	-	-
4101000	415885	Reg Asset - Noncurrent Reclass - Other	OTHER	(124)	-	-	-	-	-	-	-	(124)
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	1,911	-	-	-	-	-	-	-	1,911
4101000	415894	Reg Asset - REC Sales Deferral - CA - No	OTHER	-	-	-	-	-	-	-	-	-
4101000	415900	OR SB 408 Recovery	OTHER	-	-	-	-	-	-	-	-	-
4101000	415901	Reg Asset - WY Deferred Excess Net Power	OTHER	-	-	-	-	-	-	-	-	-
4101000	415903	Reg Asset - REC Sales Deferral - WA	OTHER	-	-	-	-	-	-	-	-	-
4101000	415904	Reg Asset - WY REC's in Rates - Current	OTHER	-	-	-	-	-	-	-	-	-
4101000	415905	Reg Asset - OR REC's in Rates - Current	OTHER	-	-	-	-	-	-	-	-	-
4101000	415906	Reg Asset - REC Sales Deferral - OR - No	OTHER	-	-	-	-	-	-	-	-	-
4101000	415907	Reg Asset - CA Solar Feed-in Tariff - Cu	OTHER	-	-	-	-	-	-	-	-	-
4101000	415908	Reg Asset - OR Solar Feed-In Tariff - Cu	OTHER	-	-	-	-	-	-	-	-	-
4101000	415910	Reg Asset - Naughton Unit #3 Costs	OTHER	-	-	-	-	-	-	-	-	-
4101000	415917	Reg Asset - Naughton Unit #3 Costs - CA	OTHER	-	-	-	-	-	-	-	-	-
4101000	415918	Reg Asset - RPS Compliance Purchases	OTHER	-	-	-	-	-	-	-	-	-
4101000	415920	Reg Asset - Depreciation Increase - ID	IDU	1,537	-	-	-	-	-	1,537	-	-
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	1,213	-	-	-	-	1,213	-	-	-
4101000	415925	Reg Asset - Carbon Unrecovered Plant - W	WYP	-	-	-	-	-	-	-	-	-
4101000	415929	Reg Asset - Carbon Decommissioning - CA	CA	(85)	(85)	-	-	-	-	-	-	-
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	(341)	-	-	-	-	-	(341)	-	-
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	CAGE	(114)	-	-	-	(24)	(80)	(10)	(0)	-
4101000	415943	Reg Asset - Covid-19 Bill Assistance Pro	OTHER	1,808	-	-	-	-	-	-	-	1,808
4101000	415944	Reg Asset - Covid-19 Bill Assistance Pro	OTHER	400	-	-	-	-	-	-	-	400
4101000	425100	190Deferred Regulatory Expense-IDU	IDU	(16)	-	-	-	-	-	(16)	-	-
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	(10)	(0)	(3)	(1)	(1)	(5)	(0)	(-)	-
4101000	425225	Duke/Hermiston Contract Renegotiation	CAGW	-	-	-	-	-	-	-	-	-
4101000	425295	BPA Conservation Rate Credit	CAGW	-	-	-	-	-	-	-	-	-
4101000	425400	UT Kalamath Relicensing Costs	OTHER	(1,004)	-	-	-	-	-	-	-	(1,004)
4101000	430110	Reg Asset Balance Reclass	OTHER	(338)	-	-	-	-	-	-	-	(338)
4101000	430111	Reg Assets - SB 1149 Balance Reclass	OTHER	-	-	-	-	-	-	-	-	-
4101000	430112	Reg Asset - Other - Balance Reclass	OTHER	1,701	-	-	-	-	-	-	-	1,701
4101000	430113	Reg Asset - Def NPC Balance Reclass	OTHER	-	-	-	-	-	-	-	-	-



Deferred Income Tax Expense (Actuals)

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(Allocated in Thousands)

FERC Account	FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4101000	505510	190PMI Vacation/Bonus	JBE	80	3	59	18	-	-	-	-	-
4101000	505600	190Vacation Sickleave & PT Accrual	SO	-	-	-	-	-	-	-	-	-
4101000	605101	Trojan Decommissioning Costs - WA	WA	-	-	-	-	-	-	-	-	-
4101000	605102	Trojan Decommissioning Costs - OR	OR	-	-	-	-	-	-	-	-	-
4101000	610100	283PMI AMORT DEVELOPMENT	JBE	(172)	(7)	(126)	(39)	-	-	-	-	-
4101000	6101001	190NOPA 103-99-00 RAR	SO	7	0	2	0	1	3	0	0	-
4101000	610111	283PMI SALE OF ASSETS	JBE	(135)	(6)	(98)	(30)	-	-	-	-	-
4101000	610114	PMI EITF Pre stripping Cost	JBE	(275)	(12)	(201)	(62)	-	-	-	-	-
4101000	610146	190OR Reg Asset/Liability Consol	OR	1	-	1	-	-	-	-	-	-
4101000	705200	190OR Gain on Sale of Halsey-OR	OTHER	-	-	-	-	-	-	-	-	-
4101000	705210	190Property Insurance	SO	-	-	-	-	-	-	-	-	-
4101000	705261	Reg Liability - Sale of Renewable Energy	OTHER	(115)	-	-	-	-	-	-	-	(115)
4101000	705265	Reg Liab - OR Energy Conservation Charge	OTHER	(484)	-	-	-	-	-	-	-	(484)
4101000	705300	Reg. Liability - Deferred Benefit_Arch S	CAEE	-	-	-	-	-	-	-	-	-
4101000	705305	Reg Liability-CA Gain on Sale of Asset	CA	-	-	-	-	-	-	-	-	-
4101000	705337	Reg Liability - Sale of Renewable Energy	OTHER	(31)	-	-	-	-	-	-	-	(31)
4101000	705454	Reg Liability - UT Property Insurance Re	UT	523	-	-	-	-	523	-	-	-
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	124	-	-	-	-	-	-	-	124
4101000	715800	190Redding Contract	CAGW	-	-	-	-	-	-	-	-	-
4101000	720200	190Deferred Compensation Payout	SO	480	10	122	34	65	220	28	0	-
4101000	720300	190Pension/Retirement (Accrued/Prepaid)	SO	-	-	-	-	-	-	-	-	-
4101000	720500	190Severance	SO	104	2	26	7	14	48	6	0	-
4101000	910530	190Injuries & Damages	SO	(56,157)	(1,161)	(14,299)	(3,978)	(7,590)	(25,784)	(3,327)	(16)	-
4101000	910560	283SMUD Revenue Imputation-UT Reg Liab	OTHER	-	-	-	-	-	-	-	-	-
4101000 Total				415,045	7,651	112,329	26,136	49,059	170,081	22,334	120	21,385
4111000	100105	283FAS 109 Def Tax Liab WA-NUTIL	OTHER	(2,473)	-	-	-	-	-	-	-	(2,473)
4111000	105100	190CAPITALIZED LABOR COSTS	SO	(1,805)	(37)	(460)	(128)	(244)	(829)	(107)	(1)	-
4111000	105112	Non-Protected PP&E EDIT - UT	UT	-	-	-	-	-	-	-	-	-
4111000	1051151	Depreciation Flow-Through - CA	CA	(289)	(289)	-	-	-	-	-	-	-
4111000	1051152	Depreciation Flow-Through - FERC	FERC	(176)	-	-	-	-	-	-	(176)	-
4111000	1051153	Depreciation Flow-Through - ID	IDU	(246)	-	-	-	-	-	(246)	-	-
4111000	1051154	Depreciation Flow-Through - OR	OR	(1,417)	-	(1,417)	-	-	-	-	-	-
4111000	1051155	Depreciation Flow-Through - OTHER	OTHER	(1,768)	-	-	-	-	-	-	-	(1,768)
4111000	1051156	Depreciation Flow-Through - UT	UT	2,321	-	-	-	-	2,321	-	-	-
4111000	1051157	Depreciation Flow-Through - WA	WA	357	-	-	357	-	-	-	-	-
4111000	1051158	Depreciation Flow-Through - WYP	WYP	(745)	-	-	-	(745)	-	-	-	-
4111000	1051159	Depreciation Flow-Through - WYU	WYU	(641)	-	-	-	(641)	-	-	-	-
4111000	1051171	Protected PP&E EDIT - PMI - CA - Fed Onl	CA	(12)	(12)	-	-	-	-	-	-	-
4111000	1051172	Protected PP&E EDIT - PMI - UFERC - Fed	FERC	(0)	-	-	-	-	-	-	(0)	-
4111000	1051173	Protected PP&E EDIT - PMI - ID - Fed Onl	IDU	(53)	-	-	-	-	-	(53)	-	-
4111000	1051174	Protected PP&E EDIT - PMI - OR - Fed Onl	OR	(205)	-	(205)	-	-	-	-	-	-
4111000	1051175	Protected PP&E EDIT - PMI - UT - Fed Onl	UT	(350)	-	-	-	-	(350)	-	-	-
4111000	1051176	Protected PP&E EDIT - PMI - WA - Fed Onl	WA	(188)	-	-	(188)	-	-	-	-	-
4111000	1051177	Protected PP&E EDIT - PMI - WYP - Fed On	WYP	(138)	-	-	-	(138)	-	-	-	-
4111000	105120	Book Depreciation	SCHMDEXP	(263,425)	(5,097)	(62,975)	(18,298)	(37,390)	(125,249)	(16,159)	(84)	-
4111000	105121	282DIT PMIDepreciation-Book	JBE	(3,847)	(165)	(2,812)	(870)	-	-	-	-	-



Deferred Income Tax Expense (Actuals)

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(Allocated in Thousands)

FERC Account	FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4111000	105123	Sec 481a Adj- Repair Deduction	SG		-	-	-	-	-	-	-	-
4111000	105130	CIAC	CIAC	(27,015)	(864)	(7,364)	(1,692)	(2,722)	(13,013)	(1,359)	-	-
4111000	105140	Highway Relocation	SNPD	(976)	(31)	(266)	(61)	(98)	(470)	(49)	-	-
4111000	105142	Avoided Costs	SNP	(10,386)	(193)	(2,571)	(715)	(1,401)	(4,887)	(614)	(3)	(1)
4111000	105146	Capitalization of Test Energy	SG	(564)	(9)	(150)	(45)	(78)	(249)	(32)	(0)	-
4111000	105220	282CHOLLA TAX LEASE	CAGE		-	-	-	-	-	-	-	-
4111000	105471	UT Kalamath Relicensing Costs	OTHER		-	-	-	-	-	-	-	-
4111000	110100	283BOOK COST DEPLETION ADDBACK	CAEE		-	-	-	-	-	-	-	-
4111000	205100	190COAL PILE INVENTORY	CAEE		-	-	-	-	-	-	-	-
4111000	205210	ERC (Emission Reduction Credit) Impairme	CAEE		-	-	-	-	-	-	-	-
4111000	210200	283Prepaid Taxes-Property Taxes	GPS	565	12	144	40	76	259	33	0	-
4111000	220100	190Bad Debt Allowance	BADDEBT	(232)	(8)	(92)	(32)	(18)	(78)	(4)	-	-
4111000	2874941	190Idaho ITC Credits	SO		-	-	-	-	-	-	-	-
4111000	320282	Reg Asset - Post-Retirement Settlement L	UT		-	-	-	-	-	-	-	-
4111000	320283	Reg Asset - Post-Retirement Settlement L	WYU		-	-	-	-	-	-	-	-
4111000	415115	Reg Asset - UT STEP Pilot Programs Balan	OTHER	1,628	-	-	-	-	-	-	-	1,628
4111000	415251	Reg Asset - Low Carbon Energy Standards	OTHER	81	-	-	-	-	-	-	-	81
4111000	415261	Reg Asset-UT Wildland Fire Protection	OTHER	(332)	-	-	-	-	-	-	-	(332)
4111000	415262	Reg Asset -Wildfire Mitigation Account -	OTHER	2,666	-	-	-	-	-	-	-	2,666
4111000	415270	Reg Asset - Electric Vehicle Charging In	OTHER	(523)	-	-	-	-	-	-	-	(523)
4111000	415301	190Hazardous Waste/Environmental-WA	WA	(190)	-	-	(190)	-	-	-	-	-
4111000	415406	Reg Asset Utah ECAM	OTHER		-	-	-	-	-	-	-	-
4111000	415423	Contra PP&E Deer Creek	CAEE		-	-	-	-	-	-	-	-
4111000	415424	Contra Reg Asset - Deer Creek Abandonmen	CAEE	17,873	-	-	-	4,190	12,011	1,662	10	-
4111000	415425	Contra Reg Asset - UMWA Pension	OTHER		-	-	-	-	-	-	-	-
4111000	415426	Reg Asset - 2020 GRC - Meters Replaced b	OTHER	(790)	-	-	-	-	-	-	-	(790)
4111000	415430	Reg Asset - CA - Transportation Electri	OTHER	1	-	-	-	-	-	-	-	1
4111000	415500	283Cholla Plt Trans-APS Amort	CAGE		-	-	-	-	-	-	-	-
4111000	415510	283WA DISALLOWED COLSTRIP #3 WRITE-OFF	WA		-	-	-	-	-	-	-	-
4111000	415645	RA - OR OCAT Expense Deferral	OTHER	(287)	-	-	-	-	-	-	-	(287)
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	198	-	-	-	-	-	198	-	-
4111000	415724	Deferred Income Tax Expense ~ Cholla U4	CAGE		-	-	-	-	-	-	-	-
4111000	415728	Contra Reg Asset - Cholla U4 Closure - O	OR	128	-	128	-	-	-	-	-	-
4111000	415729	Contra Reg Asset - Cholla U4 Closure - U	UT	78	-	-	-	-	78	-	-	-
4111000	415730	Contra Reg Asset - Cholla U4 Closure - W	WYP	26	-	-	-	26	-	-	-	-
4111000	415734	Reg Asset - Cholla Unrecovered Plant - C	CA	(59)	(59)	-	-	-	-	-	-	-
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	415828	Reg Asset Post Retirement MMT - WY	WYP		-	-	-	-	-	-	-	-
4111000	415829	Reg Asset - Post - Ret MMT -UT	UT		-	-	-	-	-	-	-	-
4111000	415840	Reg Asset-Deferred OR Independent Evalua	OTHER	0	-	-	-	-	-	-	-	0



Deferred Income Tax Expense (Actuals)

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(Allocated in Thousands)

FERC Account	FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4111000	415841	Reg Asset - Emergency Service Programs -	OTHER	50	-	-	-	-	-	-	-	50
4111000	415852	Powerdale Decommissioning Reg Asset - ID	IDU	(1)	-	-	-	-	-	(1)	-	-
4111000	415853	Powerdale Decommissioning Reg Asset - OR	OR	-	-	-	-	-	-	-	-	-
4111000	415854	Powerdale Decommissioning Reg Asset - WA	WA	-	-	-	-	-	-	-	-	-
4111000	415855	CA - January 2010 Storm Costs	OTHER	(22)	-	-	-	-	-	-	-	(22)
4111000	415856	Powerdale Decommissioning Reg Asset - WY	WYP	-	-	-	-	-	-	-	-	-
4111000	415857	ID - Deferred Overburden Costs	OTHER	75	-	-	-	-	-	-	-	75
4111000	415858	WY - Deferred Overburden Costs	WYP	151	-	-	-	151	-	-	-	-
4111000	415859	WY - Deferred Advertising Costs	WYP	-	-	-	-	-	-	-	-	-
4111000	415865	Reg Asset - UT MPA	OTHER	-	-	-	-	-	-	-	-	-
4111000	415867	Reg Asset - CA Solar Feed-in Tariff	OTHER	-	-	-	-	-	-	-	-	-
4111000	415868	Reg Asset - UT - Solar Incentive Program	OTHER	(1,628)	-	-	-	-	-	-	-	(1,628)
4111000	415876	Deferred Excess Net PowerCosts - OR	OTHER	(197)	-	-	-	-	-	-	-	(197)
4111000	415881	Deferral of Renewable Energy Credit - UT	OTHER	-	-	-	-	-	-	-	-	-
4111000	415883	Deferral of Renewable Energy Credit - WY	OTHER	-	-	-	-	-	-	-	-	-
4111000	415890	ID MEHC 2006 Transition Costs	IDU	-	-	-	-	-	-	-	-	-
4111000	415891	WY - 2006 Transition Severance Costs	WYP	-	-	-	-	-	-	-	-	-
4111000	415893	OR - MEHC Transition Service Costs	OTHER	-	-	-	-	-	-	-	-	-
4111000	415895	OR_RCAC SEP-DEC 07 DEFERRED	OR	-	-	-	-	-	-	-	-	-
4111000	415896	WA - Chehalis Plant Revenue Requirement	WA	-	-	-	-	-	-	-	-	-
4111000	415897	Reg Asset MEHC Transition Service Costs	CA	-	-	-	-	-	-	-	-	-
4111000	415898	Deferred Coal Costs - Naughton Contract	CAEE	-	-	-	-	-	-	-	-	-
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	621	-	-	-	-	-	-	-	621
4111000	415927	Reg Liability - Depreciation Decrease De	WA	-	-	-	-	-	-	-	-	-
4111000	415938	Reg Asset - Carbon Plant Decommissioning	CA	-	-	-	-	-	-	-	-	-
4111000	415939	Reg Asset - Carbon Plant Decommissioning	WYP	129	-	-	-	129	-	-	-	-
4111000	415942	Reg Liability - Steam Decommissioning -	CAGE	(878)	-	-	-	(184)	(613)	(80)	(1)	-
4111000	425105	Reg Asset - OR Asset Sale Gain Giveback	OTHER	54	-	-	-	-	-	-	-	54
4111000	425125	Deferred Coal Cost - Arch	CAEE	-	-	-	-	-	-	-	-	-
4111000	425215	283Unearned Joint Use Pole Contact Revnu	SNPD	-	-	-	-	-	-	-	-	-
4111000	425250	283TGS BUYOUT-SG	CAGE	-	-	-	-	-	-	-	-	-
4111000	425280	283JOSEPH SETTLEMENT-SG	OTHER	-	-	-	-	-	-	-	-	-
4111000	425360	190Hermiston Swap	CAGW	(42)	(2)	(31)	(9)	-	-	-	-	-
4111000	425380	190Idaho Customer Bal Acct	OTHER	104	-	-	-	-	-	-	-	104
4111000	430100	283Weatherization	OTHER	3,275	-	-	-	-	-	-	-	3,275
4111000	430117	Reg Asset - Current DSM	OTHER	-	-	-	-	-	-	-	-	-
4111000	505115	283Sales & Use Tax Audit	SO	-	-	-	-	-	-	-	-	-
4111000	505125	190Accrued Royalties	CAEE	(139)	-	-	-	(33)	(94)	(13)	(0)	-
4111000	505400	190Bonus Liability	SO	167	3	42	12	23	77	10	0	-
4111000	505450	Accrued Payroll Taxes	SO	3,063	63	780	217	414	1,406	181	1	-
4111000	5054501	Accrued Payroll Taxes - PMI	JBE	135	6	99	31	-	-	-	-	-
4111000	505520	Bonus Accrual - PMI	JBE	31	1	23	7	-	-	-	-	-
4111000	505525	Accrued Severance -PMI	JBE	(15)	(1)	(11)	(3)	-	-	-	-	-



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FERC Account	FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4111000	505600	190Vacation Sickleave & PT Accrual	SO	360	7	92	26	49	165	21	0	-
4111000	505601	Sick Leave Accrual - PMI	JBE	2	0	2	0	-	-	-	-	-
4111000	505700	190Accrued Retention Bonus	SO	2	0	1	0	0	1	0	0	-
4111000	605710	REVERSE ACCRUED FINAL RECLAMATION	OTHER	81	-	-	-	-	-	-	-	81
4111000	605715	Trapper Mine Contract Obligation	CAEE	(296)	-	-	-	(69)	(199)	(28)	(0)	-
4111000	610000	283PMI Development Costs	JBE	-	-	-	-	-	-	-	-	-
4111000	610141	190WA Rate Refunds	OTHER	(245)	-	-	-	-	-	-	-	(245)
4111000	610144	Reg Liability - CA California Alternativ	OTHER	-	-	-	-	-	-	-	-	-
4111000	610145	190REG LIAB_DSM	OTHER	338	-	-	-	-	-	-	-	338
4111000	610148	Reg Liability - Def NPC Balance Reclass	OTHER	-	-	-	-	-	-	-	-	-
4111000	610150	REG LIABILITY - BRIDGER MINE ACCELERATED	OR	(895)	-	(895)	-	-	-	-	-	-
4111000	610155	Reg Liability - Plant Closure Cost - WA	WA	(333)	-	-	(333)	-	-	-	-	-
4111000	705240	283CA Alternative Rate for Energy Progra	OTHER	-	-	-	-	-	-	-	-	-
4111000	705241	Reg Liability - CA California Alternativ	OTHER	59	-	-	-	-	-	-	-	59
4111000	705245	REG LIABILITY - OR DIRECT ACCESS 5 YEAR	OTHER	386	-	-	-	-	-	-	-	386
4111000	705262	Reg Liability - Sale of REC's-ID	OTHER	-	-	-	-	-	-	-	-	-
4111000	705263	Reg Liability - Sale of REC's-WA	OTHER	(19)	-	-	-	-	-	-	-	(19)
4111000	705266	Reg Liability - Energy Savings Assistanc	OTHER	95	-	-	-	-	-	-	-	95
4111000	705267	Reg Liability - WA Decoupling Mechanism	OTHER	(66)	-	-	-	-	-	-	-	(66)
4111000	705280	Non-Property EDIT - CA	CA	(222)	(222)	-	-	-	-	-	-	-
4111000	705281	Non-Property EDIT - ID	IDU	(42)	-	-	-	-	-	(42)	-	-
4111000	705283	Non-Property EDIT - UT	UT	-	-	-	-	-	-	-	-	-
4111000	705284	Non-Property EDIT - WA	WA	(159)	-	-	(159)	-	-	-	-	-
4111000	705285	Non-Property EDIT - WY	WYU	(412)	-	-	-	(412)	-	-	-	-
4111000	705286	Non-Property EDIT - FERC	FERC	-	-	-	-	-	-	-	-	-
4111000	705287	Protected PP&E EDIT - CA - Fed Only	CA	(988)	(988)	-	-	-	-	-	-	-
4111000	705288	Protected PP&E EDIT - ID - Fed Only	IDU	(2,245)	-	-	-	-	-	(2,245)	-	-
4111000	705289	Protected PP&E EDIT - OR - Fed Only	OR	(10,468)	-	(10,468)	-	-	-	-	-	-
4111000	705290	Protected PP&E EDIT - WA - Fed Only	WA	(5,022)	-	-	(5,022)	-	-	-	-	-
4111000	705291	Protected PP&E EDIT - WYP - Fed Only	WYP	(5,938)	-	-	-	(5,938)	-	-	-	-
4111000	7052911	Protected PP&E EDIT - WYU - Fed Only	WYU	-	-	-	-	-	-	-	-	-
4111000	705292	Protected PP&E EDIT - UT - Fed Only	UT	(16,850)	-	-	-	-	(16,850)	-	-	-
4111000	705293	Protected PP&E EDIT - UFERC - Fed Only	FERC	-	-	-	-	-	-	-	-	-
4111000	705294	Non-Protected PP&E EDIT - CA	CA	(842)	(842)	-	-	-	-	-	-	-
4111000	705295	Non-Protected PP&E EDIT - ID	IDU	(1,129)	-	-	-	-	-	(1,129)	-	-
4111000	705296	Non-Protected PP&E EDIT - WA	WA	(3,151)	-	-	(3,151)	-	-	-	-	-
4111000	705297	Non-Protected PP&E EDIT - WY Buydown - C	WYP	(8,396)	-	-	-	(8,396)	-	-	-	-
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	(146)	-	-	-	-	-	-	-	(146)
4111000	705340	Reg Liability - Excess Income Tax Deferr	OTHER	621	-	-	-	-	-	-	-	621
4111000	705341	Reg Liability - Excess Income Tax Deferr	OTHER	-	-	-	-	-	-	-	-	-
4111000	705342	Reg Liability - Excess Income Tax Deferr	OTHER	1,600	-	-	-	-	-	-	-	1,600
4111000	705343	Reg Liability - Excess Income Tax Deferr	OTHER	-	-	-	-	-	-	-	-	-
4111000	705344	Reg Liability - Excess Income Tax Deferr	OTHER	256	-	-	-	-	-	-	-	256
4111000	705345	Reg Liability - Excess Income Tax Deferr	OTHER	(324)	-	-	-	-	-	-	-	(324)
4111000	705346	Deferral of Protected PP&E ARAM - CA	CA	(532)	(532)	-	-	-	-	-	-	-
4111000	705347	Deferral of Protected PP&E ARAM - ID	IDU	542	-	-	-	-	-	542	-	-



Deferred Income Tax Expense (Actuals)

Twelve Months Ending - June 2022

Allocation Method - Washington Inter-Jurisdictional Allocation Method

(Allocated in Thousands)

FERC Account	FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	
4111000	705348	Deferral of Protected PP&E ARAM - OR	OR		-	-	-	-	-	-	-	-	
4111000	705349	Deferral of Protected PP&E ARAM - UT	UT	(23,997)	-	-	-	-	(23,997)	-	-	-	
4111000	705350	Deferral of Protected PP&E ARAM - WA	WA	(1,919)	-	-	(1,919)	-	-	-	-	-	
4111000	705351	Deferral of Protected PP&E ARAM - WY	WYU	(3,071)	-	-	-	(3,071)	-	-	-	-	
4111000	705352	Reg Liability - CA Klamath River Dams Re	CA	1	1	-	-	-	-	-	-	-	
4111000	705400	Reg Liability - OR Injuries & Damages Re	OR	(196)	-	(196)	-	-	-	-	-	-	
4111000	705410	Reg Liability - Cholla Decommissioning -	CA	8	8	-	-	-	-	-	-	-	
4111000	705411	Reg Liability - Cholla Decommissioning -	IDU	(637)	-	-	-	-	-	(637)	-	-	
4111000	705412	Reg Liability - Cholla Decommissioning -	OR	127	-	127	-	-	-	-	-	-	
4111000	705413	Reg Liability - Cholla Decommissioning -	UT	214	-	-	-	-	214	-	-	-	
4111000	705414	Reg Liability - Cholla Decommissioning -	WYP	(81)	-	-	-	(81)	-	-	-	-	
4111000	705420	Reg Liability - CA GHG Allowance Revenue	OTHER	(360)	-	-	-	-	-	-	-	(360)	
4111000	705425	Reg Liability - Bridger Mine Accelerated	WA	(627)	-	-	(627)	-	-	-	-	-	
4111000	705450	Reg Liability - Property Insurance Reser	CA	(80)	(80)	-	-	-	-	-	-	-	
4111000	705451	Reg Liability - OR Property Insurance Re	OR	1,281	-	1,281	-	-	-	-	-	-	
4111000	705452	Reg Liability - Property Insurance Reser	WA	30	-	-	30	-	-	-	-	-	
4111000	705453	Reg Liability - ID Property Insurance Re	IDU	(14)	-	-	-	-	-	(14)	-	-	
4111000	705455	Reg Liability - WY Property Insurance Re	WYP	(3)	-	-	-	(3)	-	-	-	-	
4111000	705500	Reg Liability - Powerdale Decommissionin	UT	-	-	-	-	-	-	-	-	-	
4111000	705511	Regulatory Liability - CA Deferred Exces	OTHER	(463)	-	-	-	-	-	-	-	(463)	
4111000	705514	Regulatory Liability - OR Deferred Exces	OTHER	-	-	-	-	-	-	-	-	-	
4111000	705515	Regulatory Liability - OR Deferred Exces	OTHER	951	-	-	-	-	-	-	-	951	
4111000	705517	Regulatory Liability - UT Deferred Exces	OTHER	-	-	-	-	-	-	-	-	-	
4111000	705518	Regulatory Liability - WA Deferred Exces	OTHER	-	-	-	-	-	-	-	-	-	
4111000	705519	Regulatory Liability - WA Deferred Exces	OTHER	3,705	-	-	-	-	-	-	-	3,705	
4111000	705521	Regulatory Liability - WY Deferred Exces	OTHER	11	-	-	-	-	-	-	-	11	
4111000	705522	Regulatory Liability - UT RECS in Rates	OTHER	-	-	-	-	-	-	-	-	-	
4111000	705523	Regulatory Liability - WA RECS in Rates	OTHER	-	-	-	-	-	-	-	-	-	
4111000	705525	REGULATORY LIABILITY - SALE OF REC - OR	OTHER	-	-	-	-	-	-	-	-	-	
4111000	705526	Regulatory Liability - CA Solar Feed-in	OTHER	-	-	-	-	-	-	-	-	-	
4111000	705527	Regulatory Liability - CA Solar Feed-in	OTHER	-	-	-	-	-	-	-	-	-	
4111000	705530	Regulatory Liability - UT Solar Feed-in	OTHER	-	-	-	-	-	-	-	-	-	
4111000	705531	Regulatory Liability - UT Solar Feed-in	OTHER	1,825	-	-	-	-	-	-	-	1,825	
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	(48)	(1)	(13)	(4)	(7)	(21)	(3)	(0)	-	
4111000	715720	190NW Power Act(BPA Regional Crs)-WA	OTHER	124	-	-	-	-	-	-	-	124	
4111000	715810	Chehalis WA EFSEC C02 Mitigation Obligat	CAGW	(0)	(0)	(0)	(0)	-	-	-	-	-	
4111000	720300	190Pension/Retirement (Accrued/Prepaid)	SO	35	1	9	3	5	16	2	0	-	
4111000	720560	Pension Liability - UMWa Withdrawal Obli	CAEE	-	-	-	-	-	-	-	-	-	
4111000	740100	283Post Merger Debt Loss	SNP	(124)	(2)	(31)	(9)	(17)	(58)	(7)	(0)	(0)	
4111000	910245	Contra Receivable from Joint Owners	SO	30	1	8	2	4	14	2	0	-	
4111000	910905	283PMI BCC Underground Mine Cost Deplet	JBE	(363)	(16)	(265)	(82)	-	-	-	-	-	
4111000	920110	190PMIWyExtractionTax	JBE	(36)	(2)	(27)	(8)	-	-	-	-	-	
4111000	9301001	190OR BETC Credit	OTHER	-	-	-	-	-	-	-	-	-	
4111000	999998	Deferred Income Tax Expense ~ Solar ITC	SG	15	0	4	1	2	7	1	0	-	
4111000 Total					(362,984)	(9,349)	(87,511)	(28,537)	(57,566)	(170,388)	(20,169)	(254)	8,962
Grand Total					52,060	(1,698)	24,818	(2,401)	(8,507)	(307)	2,165	(134)	30,348



Investment Tax Credit Amortization (Actuals)

Twelve Months Ending - June 2022

Allocation Method - Washington Inter-Jurisdictional Allocation Method
(Allocated in Thousands)

Primary Account	Primary Account Name	Secondary Account	Secondary Account Name	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4114000	DEF ITC-EL-FED-CR	0	DEF ITC CREDIT FED	DGU	(1,226)	-	-	-	(39)	(1,050)	(136)	(1)	-
4114000 Total					(1,226)	-	-	-	(39)	(1,050)	(136)	(1)	-
Grand Total					(1,226)	-	-	-	(39)	(1,050)	(136)	(1)	-



Electric Plant in Service with Unclassified Plant
Average of Monthly Averages Ending - June 2022
Allocation Method - Washington Inter-Jurisdictional Allocation Method
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1010000	ELEC PLANT IN SERV 3020000	FRANCHISES AND CONSENTS	IDU	1,000	-	-	-	-	1,000	-	-
1010000	ELEC PLANT IN SERV 3020000	FRANCHISES AND CONSENTS	SG	13,160	201	3,500	1,050	1,829	5,819	755	5
1010000	ELEC PLANT IN SERV 3020000	FRANCHISES AND CONSENTS	SG-P	177,567	2,718	47,228	14,168	24,682	78,519	10,184	68
1010000	ELEC PLANT IN SERV 3020000	FRANCHISES AND CONSENTS	SG-U	10,498	161	2,792	838	1,459	4,642	602	4
1010000	ELEC PLANT IN SERV 3020000	FRANCHISES AND CONSENTS	UT	(32,081)	-	-	-	-	(32,081)	-	-
1010000	ELEC PLANT IN SERV 3031040	TRANSMISSION INTANGIBLE ASSETS	CAGE	11	-	-	-	2	8	1	0
1010000	ELEC PLANT IN SERV 3031040	TRANSMISSION INTANGIBLE ASSETS	CAGW	3,404	143	2,507	754	-	-	-	-
1010000	ELEC PLANT IN SERV 3031040	TRANSMISSION INTANGIBLE ASSETS	OR	531	-	531	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3031040	TRANSMISSION INTANGIBLE ASSETS	SG	47,083	721	12,523	3,757	6,545	20,820	2,700	18
1010000	ELEC PLANT IN SERV 3031040	TRANSMISSION INTANGIBLE ASSETS	UT	1,619	-	-	-	-	1,619	-	-
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	233	2,864	797	1,520	5,165	667	3
1010000	ELEC PLANT IN SERV 3031080	FUEL MANAGEMENT SYSTEM	SO	3,293	68	838	233	445	1,512	195	1
1010000	ELEC PLANT IN SERV 3031230	AFPR - AUTOMATED FACILITY POINT RECORDS	SO	4,410	91	1,123	312	596	2,025	261	1
1010000	ELEC PLANT IN SERV 3031680	CADOPS - COMPUTER-ASSISTED DISTRIBUTION	SO	15,604	323	3,973	1,105	2,109	7,165	925	4
1010000	ELEC PLANT IN SERV 3031830	CUSTOMER SERVICE SYSTEM (CSS)	CN	147,842	3,391	45,362	9,969	10,587	72,261	6,272	-
1010000	ELEC PLANT IN SERV 3032040	S A P	SO	183,058	3,786	46,612	12,969	24,742	84,051	10,847	52
1010000	ELEC PLANT IN SERV 3032130	NODAL PRICING SOFTWARE	SG	2,900	44	771	231	403	1,282	166	1
1010000	ELEC PLANT IN SERV 3032140	ESM-IRP	SO	1,936	40	493	137	262	889	115	1
1010000	ELEC PLANT IN SERV 3032150	CELONIS	SO	4,574	95	1,165	324	618	2,100	271	1
1010000	ELEC PLANT IN SERV 3032160	ARCOS	SO	2,440	50	621	173	330	1,120	145	1
1010000	ELEC PLANT IN SERV 3032170	AZURE B2C - IDENTITY MGT	SO	1,129	23	287	80	153	518	67	0
1010000	ELEC PLANT IN SERV 3032180	IAM - SCHEDULING/TAGGING SYSTEM	SO	727	15	185	52	98	334	43	0
1010000	ELEC PLANT IN SERV 3032190	PCI GenTrader	SO	873	18	222	62	118	401	52	0
1010000	ELEC PLANT IN SERV 3032200	ITOA	SO	2,263	47	576	160	306	1,039	134	1
1010000	ELEC PLANT IN SERV 3032210	TSSA - TrueSight Server Automation	SO	646	13	165	46	87	297	38	0
1010000	ELEC PLANT IN SERV 3032220	COGNOS - EDW REPORTING TOOL	SO	1,316	27	335	93	178	604	78	0
1010000	ELEC PLANT IN SERV 3032270	ENTERPRISE DATA WAREHOUSE	SO	5,877	122	1,496	416	794	2,698	348	2
1010000	ELEC PLANT IN SERV 3032330	FIELDNET PRO METER READING SYST -HRP REP	SO	2,908	60	740	206	393	1,335	172	1
1010000	ELEC PLANT IN SERV 3032340	FACILITY INSPECTION REPORTING SYSTEM	SO	2,020	42	514	143	273	928	120	1
1010000	ELEC PLANT IN SERV 3032360	2002 GRID NET POWER COST MODELING	SO	8,997	186	2,291	637	1,216	4,131	533	3
1010000	ELEC PLANT IN SERV 3032450	MID OFFICE IMPROVEMENT PROJECT	SO	10,565	219	2,690	749	1,428	4,851	626	3
1010000	ELEC PLANT IN SERV 3032510	OPERATIONS MAPPING SYSTEM	SO	10,386	215	2,645	736	1,404	4,769	615	3
1010000	ELEC PLANT IN SERV 3032530	POLE ATTACHMENT MGMT SYSTEM	SO	1,905	39	485	135	257	875	113	1
1010000	ELEC PLANT IN SERV 3032590	SUBSTATION/CIRCUIT HISTORY OF OPERATIONS	SO	2,416	50	615	171	327	1,109	143	1
1010000	ELEC PLANT IN SERV 3032600	SINGLE PERSON SCHEDULING	SO	13,415	277	3,416	950	1,813	6,159	795	4
1010000	ELEC PLANT IN SERV 3032640	TIBCO SOFTWARE	SO	6,474	134	1,649	459	875	2,973	384	2
1010000	ELEC PLANT IN SERV 3032680	TRANSMISSION WHOLESALE BILLING SYSTEM	SG	1,600	24	425	128	222	707	92	1
1010000	ELEC PLANT IN SERV 3032690	UTILITY INTERNATIONAL FORECASTING MODEL	SO	6,851	142	1,744	485	926	3,146	406	2
1010000	ELEC PLANT IN SERV 3032710	ROUGE RIVER HYDRO INTANGIBLES	SG	207	3	55	17	29	91	12	0
1010000	ELEC PLANT IN SERV 3032740	GADSBY INTANGIBLE ASSETS	CAGE	51	-	-	-	11	36	5	0
1010000	ELEC PLANT IN SERV 3032760	SWIFT 2 IMPROVEMENTS	SG	23,200	355	6,171	1,851	3,225	10,259	1,331	9
1010000	ELEC PLANT IN SERV 3032770	NORTH UMPQUA - SETTLEMENT AGREEMENT	SG	652	10	173	52	91	288	37	0
1010000	ELEC PLANT IN SERV 3032780	BEAR RIVER-SETTLEMENT AGREEMENT	SG	117	2	31	9	16	52	7	0
1010000	ELEC PLANT IN SERV 3032830	VCPRO - XEROX CUST STMT FRMTR ENHANCE -	SO	2,629	54	669	186	355	1,207	156	1
1010000	ELEC PLANT IN SERV 3032860	WEB SOFTWARE	SO	12,006	248	3,057	851	1,623	5,513	711	3
1010000	ELEC PLANT IN SERV 3032900	IDAHO TRANSMISSION CUSTOMER-OWNED ASSETS	CAGE	617	-	-	-	129	431	56	0
1010000	ELEC PLANT IN SERV 3032900	IDAHO TRANSMISSION CUSTOMER-OWNED ASSETS	SG	8,157	125	2,170	651	1,134	3,607	468	3
1010000	ELEC PLANT IN SERV 3032910	WYOMING VHF (VPC) SPECTRUM	WYP	1,039	-	-	-	1,039	-	-	-
1010000	ELEC PLANT IN SERV 3032920	IDAHO VHF (VPC) SPECTRUM	IDU	3,357	-	-	-	-	-	3,357	-
1010000	ELEC PLANT IN SERV 3032930	UTAH VHF (VPC) SPECTRUM	UT	4,287	-	-	-	-	4,287	-	-
1010000	ELEC PLANT IN SERV 3032990	PBDM - FILENET P8	SO	7,015	145	1,786	497	948	3,221	416	2
1010000	ELEC PLANT IN SERV 3033090	STEAM PLANT INTANGIBLE ASSETS	CAGE	61,485	-	-	-	12,888	42,940	5,620	36
1010000	ELEC PLANT IN SERV 3033090	STEAM PLANT INTANGIBLE ASSETS	CAGW	15,262	640	11,240	3,383	-	-	-	-
1010000	ELEC PLANT IN SERV 3033090	STEAM PLANT INTANGIBLE ASSETS	JBG	1,544	65	1,137	342	-	-	-	-
1010000	ELEC PLANT IN SERV 3033090	STEAM PLANT INTANGIBLE ASSETS	SG	10,703	164	2,847	854	1,488	4,733	614	4
1010000	ELEC PLANT IN SERV 3033170	GTX VERSION 7 SOFTWARE	CN	3,758	86	1,153	253	269	1,837	159	-
1010000	ELEC PLANT IN SERV 3033190	ITRON METER READING SOFTWARE	CN	5,868	135	1,801	396	420	2,868	249	-
1010000	ELEC PLANT IN SERV 3033210	ArcFM Software	SO	3,978	82	1,013	282	538	1,827	236	1



Electric Plant in Service with Unclassified Plant

Average of Monthly Averages Ending - June 2022
Allocation Method - Washington Inter-Jurisdictional Allocation Method
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	
1010000	ELEC PLANT IN SERV 3033220	MONARCH EMS/SCADA	SO	29,411	608	7,489	2,084	3,975	13,504	1,743	8	-
1010000	ELEC PLANT IN SERV 3033240	IEE - Itron Enterprise Addition	CN	4,883	112	1,498	329	350	2,387	207	-	-
1010000	ELEC PLANT IN SERV 3033250	AMI Metering Software	CN	41,059	942	12,598	2,769	2,940	20,069	1,742	-	-
1010000	ELEC PLANT IN SERV 3033260	Big Data & Analytics	SO	4,490	93	1,143	318	607	2,062	266	1	-
1010000	ELEC PLANT IN SERV 3033270	CES - Customer Experience System	CN	10,471	240	3,213	706	750	5,118	444	-	-
1010000	ELEC PLANT IN SERV 3033280	MAPAPPS - Mapping Systems Application	SO	5,288	109	1,346	375	715	2,428	313	1	-
1010000	ELEC PLANT IN SERV 3033290	CUSTOMER CONTACTS	CN	3,912	90	1,200	264	280	1,912	166	-	-
1010000	ELEC PLANT IN SERV 3033300	SECID - CUST SECURE WEB LOGIN	CN	1,085	25	333	73	78	530	46	-	-
1010000	ELEC PLANT IN SERV 3033310	C&T - Energy Trading System	SO	20,653	427	5,259	1,463	2,791	9,483	1,224	6	-
1010000	ELEC PLANT IN SERV 3033320	CAS - CONTROL AREA SCHEDULING (TRANSM)	CAGW	10,113	424	7,448	2,241	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3033330	OR VHF (VPC) SPECTRUM	OR	4,071	-	4,071	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3033340	WA VHF (VPC) SPECTRUM	WA	2,021	-	-	2,021	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3033350	CA VHF (VPC) SPECTRUM	CA	472	472	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3033370	DISTRIBUTION INTANGIBLES	WYP	158	-	-	-	158	-	-	-	-
1010000	ELEC PLANT IN SERV 3033380	GAS PLANT INTANGIBLES	CAGE	1,601	-	-	-	336	1,118	146	1	-
1010000	ELEC PLANT IN SERV 3033390	CYME GATEWAY	SO	923	19	235	65	125	424	55	0	-
1010000	ELEC PLANT IN SERV 3033410	M365	SO	3,711	77	945	263	502	1,704	220	1	-
1010000	ELEC PLANT IN SERV 3033420	SUBSTATION RELIABILITY SOFTWARE	SO	90	2	23	6	12	41	5	0	-
1010000	ELEC PLANT IN SERV 3033430	DEPLOY DISTRIBUTION MGMT SYSTEM	SO	449	9	114	32	61	206	27	0	-
1010000	ELEC PLANT IN SERV 3033440	DISTRIBUTION ENGINEERING COSTS	SO	491	10	125	35	66	226	29	0	-
1010000	ELEC PLANT IN SERV 3034900	MISC - MISCELLANEOUS	CA	9	9	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3034900	MISC - MISCELLANEOUS	CAEE	9	-	-	-	2	6	1	0	-
1010000	ELEC PLANT IN SERV 3034900	MISC - MISCELLANEOUS	CAGE	5,461	-	-	-	1,145	3,814	499	3	-
1010000	ELEC PLANT IN SERV 3034900	MISC - MISCELLANEOUS	CAGW	503	21	370	111	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3034900	MISC - MISCELLANEOUS	CN	1	0	0	0	0	1	0	-	-
1010000	ELEC PLANT IN SERV 3034900	MISC - MISCELLANEOUS	IDU	14	-	-	-	-	-	14	-	-
1010000	ELEC PLANT IN SERV 3034900	MISC - MISCELLANEOUS	JBG	1,090	46	803	242	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3034900	MISC - MISCELLANEOUS	OR	14	-	14	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3034900	MISC - MISCELLANEOUS	SG	483	7	128	39	67	213	28	0	-
1010000	ELEC PLANT IN SERV 3034900	MISC - MISCELLANEOUS	SO	43,530	900	11,084	3,084	5,884	19,987	2,579	12	-
1010000	ELEC PLANT IN SERV 3034900	MISC - MISCELLANEOUS	UT	8	-	-	-	-	8	-	-	-
1010000	ELEC PLANT IN SERV 3034900	MISC - MISCELLANEOUS	WA	16	-	-	16	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3034900	MISC - MISCELLANEOUS	WYP	246	-	-	-	246	-	-	-	-
1010000	ELEC PLANT IN SERV 3035320	HYDRO PLANT INTANGIBLES	SG	1,745	27	464	139	243	771	100	1	-
1010000	ELEC PLANT IN SERV 3035322	ACD-Call Center Automated Call Distribut	CN	4,132	95	1,268	279	296	2,020	175	-	-
1010000	ELEC PLANT IN SERV 3035330	OATI-OASIS INTERFACE	SO	1,352	28	344	96	183	621	80	0	-
1010000	ELEC PLANT IN SERV 3100000	LAND & LAND RIGHTS	CAGE	1,306	-	-	-	274	912	119	1	-
1010000	ELEC PLANT IN SERV 3101000	LAND OWNED IN FEE	CAGE	10,123	-	-	-	2,122	7,070	925	6	-
1010000	ELEC PLANT IN SERV 3101000	LAND OWNED IN FEE	CAGW	1,789	75	1,317	396	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3101000	LAND OWNED IN FEE	JBG	741	31	546	164	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3101000	LAND OWNED IN FEE	SG	177	3	47	14	25	78	10	0	-
1010000	ELEC PLANT IN SERV 3102000	LAND RIGHTS	CAGE	526	-	-	-	110	367	48	0	-
1010000	ELEC PLANT IN SERV 3102000	LAND RIGHTS	JBG	281	12	207	62	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3102000	LAND RIGHTS	SG	40,982	627	10,900	3,270	5,697	18,122	2,350	16	-
1010000	ELEC PLANT IN SERV 3103000	WATER RIGHTS	CAGE	35,467	-	-	-	7,434	24,770	3,242	21	-
1010000	ELEC PLANT IN SERV 3103000	WATER RIGHTS	JBG	171	7	126	38	-	-	-	-	-
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	CAGE	772,076	-	-	-	161,840	539,212	70,572	451	-
1010000	ELEC PLANT IN SERV 3110000	STRUCTURES AND IMPROVEMENTS	CAGW	69,220	2,902	50,977	15,341	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3110000	STRUCTURES AND IMPROVEMENTS	JBG	150,738	6,319	111,011	33,408	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3110000	STRUCTURES AND IMPROVEMENTS	SG	8,467	130	2,252	676	1,177	3,744	486	3	-
1010000	ELEC PLANT IN SERV 3120000	BOILER PLANT EQUIPMENT	CAGE	3,151,463	-	-	-	660,600	2,200,960	288,062	1,842	-
1010000	ELEC PLANT IN SERV 3120000	BOILER PLANT EQUIPMENT	CAGW	123,130	5,162	90,679	27,289	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3120000	BOILER PLANT EQUIPMENT	JBG	1,016,851	42,627	748,859	225,365	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3120000	BOILER PLANT EQUIPMENT	SG	60,625	928	16,125	4,837	8,427	26,808	3,477	23	-
1010000	ELEC PLANT IN SERV 3140000	TURBOGENERATOR UNITS	CAGE	665,662	-	-	-	139,534	464,894	60,845	389	-
1010000	ELEC PLANT IN SERV 3140000	TURBOGENERATOR UNITS	CAGW	40,017	1,678	29,470	8,869	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3140000	TURBOGENERATOR UNITS	JBG	207,788	8,711	153,025	46,052	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3140000	TURBOGENERATOR UNITS	SG	35,521	544	9,448	2,834	4,938	15,707	2,037	14	-



Electric Plant in Service with Unclassified Plant

Average of Monthly Averages Ending - June 2022

Allocation Method - Washington Inter-Jurisdictional Allocation Method
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1010000	ELEC PLANT IN SERV 3150000	CAGE	343,686	-	-	-	72,042	240,028	31,415	201	-
1010000	ELEC PLANT IN SERV 3150000	CAGW	9,777	410	7,201	2,167	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3150000	JBG	62,199	2,607	45,806	13,785	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3150000	SG	8,555	131	2,275	683	1,189	3,783	491	3	-
1010000	ELEC PLANT IN SERV 3157000	JBG	49	2	36	11	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3160000	CAGE	23,578	-	-	-	4,942	16,467	2,155	14	-
1010000	ELEC PLANT IN SERV 3160000	CAGW	450	19	331	100	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3160000	JBG	5,787	243	4,262	1,283	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3160000	SG	1,400	21	372	112	195	619	80	1	-
1010000	ELEC PLANT IN SERV 3300000	SG-U	172	3	46	14	24	76	10	0	-
1010000	ELEC PLANT IN SERV 3301000	SG-P	23,546	360	6,263	1,879	3,273	10,412	1,350	9	-
1010000	ELEC PLANT IN SERV 3301000	SG-U	5,780	88	1,537	461	803	2,556	331	2	-
1010000	ELEC PLANT IN SERV 3302000	SG-P	8,035	123	2,137	641	1,117	3,553	461	3	-
1010000	ELEC PLANT IN SERV 3302000	SG-U	371	6	99	30	52	164	21	0	-
1010000	ELEC PLANT IN SERV 3303000	SG-P	21	0	6	2	3	9	1	0	-
1010000	ELEC PLANT IN SERV 3303000	SG-U	140	2	37	11	19	62	8	0	-
1010000	ELEC PLANT IN SERV 3304000	SG-P	407	6	108	32	57	180	23	0	-
1010000	ELEC PLANT IN SERV 3304000	SG-U	129	2	34	10	18	57	7	0	-
1010000	ELEC PLANT IN SERV 3305000	SG-P	310	5	82	25	43	137	18	0	-
1010000	ELEC PLANT IN SERV 3310000	SG-P	295	5	78	24	41	130	17	0	-
1010000	ELEC PLANT IN SERV 3310000	SG-U	8,235	126	2,190	657	1,145	3,642	472	3	-
1010000	ELEC PLANT IN SERV 3311000	SG-P	72,312	1,107	19,233	5,770	10,052	31,976	4,147	28	-
1010000	ELEC PLANT IN SERV 3311000	SG-U	9,127	140	2,427	728	1,269	4,036	523	4	-
1010000	ELEC PLANT IN SERV 3312000	SG-P	160,867	2,462	42,787	12,835	22,361	71,134	9,226	62	-
1010000	ELEC PLANT IN SERV 3312000	SG-U	364	6	97	29	51	161	21	0	-
1010000	ELEC PLANT IN SERV 3313000	SG-P	23,025	352	6,124	1,837	3,201	10,182	1,321	9	-
1010000	ELEC PLANT IN SERV 3313000	SG-U	2,039	31	542	163	283	902	117	1	-
1010000	ELEC PLANT IN SERV 3316000	SG-P	14,671	225	3,902	1,171	2,039	6,487	841	6	-
1010000	ELEC PLANT IN SERV 3320000	SG-P	6,564	100	1,746	524	912	2,903	376	3	-
1010000	ELEC PLANT IN SERV 3320000	SG-U	27,703	424	7,368	2,210	3,851	12,250	1,589	11	-
1010000	ELEC PLANT IN SERV 3321000	SG-P	404,912	6,198	107,696	32,307	56,284	179,049	23,222	155	-
1010000	ELEC PLANT IN SERV 3321000	SG-U	71,832	1,099	19,106	5,731	9,985	31,764	4,120	28	-
1010000	ELEC PLANT IN SERV 3322000	SG-P	23,975	367	6,377	1,913	3,333	10,602	1,375	9	-
1010000	ELEC PLANT IN SERV 3322000	SG-U	411	6	109	33	57	182	24	0	-
1010000	ELEC PLANT IN SERV 3323000	SG-P	188	3	50	15	26	83	11	0	-
1010000	ELEC PLANT IN SERV 3323000	SG-U	63	1	17	5	9	28	4	0	-
1010000	ELEC PLANT IN SERV 3330000	SG-P	96,413	1,476	25,643	7,693	13,402	42,633	5,529	37	-
1010000	ELEC PLANT IN SERV 3330000	SG-U	50,661	775	13,475	4,042	7,042	22,402	2,905	19	-
1010000	ELEC PLANT IN SERV 3340000	SG-P	69,185	1,059	18,402	5,520	9,617	30,593	3,968	27	-
1010000	ELEC PLANT IN SERV 3340000	SG-U	14,512	222	3,860	1,158	2,017	6,417	832	6	-
1010000	ELEC PLANT IN SERV 3347000	SG-P	2,896	44	770	231	403	1,281	166	1	-
1010000	ELEC PLANT IN SERV 3347000	SG-U	64	1	17	5	9	28	4	0	-
1010000	ELEC PLANT IN SERV 3350000	SG-U	172	3	46	14	24	76	10	0	-
1010000	ELEC PLANT IN SERV 3351000	SG-P	2,391	37	636	191	332	1,057	137	1	-
1010000	ELEC PLANT IN SERV 3360000	SG-P	23,263	356	6,187	1,856	3,234	10,287	1,334	9	-
1010000	ELEC PLANT IN SERV 3360000	SG-U	3,091	47	822	247	430	1,367	177	1	-
1010000	ELEC PLANT IN SERV 3401000	CAGE	3,778	-	-	-	792	2,638	345	2	-
1010000	ELEC PLANT IN SERV 3401000	CAGW	2,771	116	2,040	614	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3401000	OR	75	-	75	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3401000	SG	6,099	93	1,622	487	848	2,697	350	2	-
1010000	ELEC PLANT IN SERV 3402000	SG	5,687	87	1,513	454	790	2,515	326	2	-
1010000	ELEC PLANT IN SERV 3403000	CAGE	30,953	-	-	-	6,488	21,617	2,829	18	-
1010000	ELEC PLANT IN SERV 3403000	CAGW	1,757	74	1,294	389	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3410000	CAGE	137,442	-	-	-	28,810	95,989	12,563	80	-
1010000	ELEC PLANT IN SERV 3410000	CAGW	37,344	1,565	27,502	8,277	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3410000	OR	4	-	4	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3410000	SG	97,525	1,493	25,939	7,781	13,556	43,125	5,593	37	-
1010000	ELEC PLANT IN SERV 3410000	UT	69	-	-	-	-	69	-	-	-
1010000	ELEC PLANT IN SERV 3420000	CAGE	14,582	-	-	-	3,057	10,184	1,333	9	-



Electric Plant in Service with Unclassified Plant

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Allocation Method - Washington Inter-Jurisdictional Allocation Method
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1010000	ELEC PLANT IN SERV 3420000	"FUEL HOLDERS,PRODUCERS, ACCES"	1,817	76	1,338	403	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3430000	PRIME MOVERS	802,428	-	-	-	168,202	560,410	73,346	469	-
1010000	ELEC PLANT IN SERV 3430000	PRIME MOVERS	332,783	13,951	245,078	73,755	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3430000	PRIME MOVERS	2,883,891	44,142	767,042	230,099	400,872	1,275,236	165,393	1,106	-
1010000	ELEC PLANT IN SERV 3440000	GENERATORS	310,770	-	-	-	65,143	217,039	28,406	182	-
1010000	ELEC PLANT IN SERV 3440000	GENERATORS	114,397	4,796	84,247	25,354	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3440000	GENERATORS	117	2	31	9	16	52	7	0	-
1010000	ELEC PLANT IN SERV 3440000	GENERATORS	165,088	2,527	43,909	13,172	22,948	73,001	9,468	63	-
1010000	ELEC PLANT IN SERV 3440000	GENERATORS	283	-	-	-	-	283	-	-	-
1010000	ELEC PLANT IN SERV 3450000	ACCESSORY ELECTRIC EQUIPMENT	165,936	-	-	-	34,783	115,889	15,168	97	-
1010000	ELEC PLANT IN SERV 3450000	ACCESSORY ELECTRIC EQUIPMENT	48,321	2,026	35,586	10,709	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3450000	ACCESSORY ELECTRIC EQUIPMENT	240,853	3,687	64,061	19,217	33,480	106,504	13,813	92	-
1010000	ELEC PLANT IN SERV 3450000	ACCESSORY ELECTRIC EQUIPMENT	80	-	-	-	-	80	-	-	-
1010000	ELEC PLANT IN SERV 3456000	Electric Equipment - Leasehold Improveme	230	-	230	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3460000	MISCELLANEOUS PWR PLANT EQUIP	9,182	-	-	-	1,925	6,413	839	5	-
1010000	ELEC PLANT IN SERV 3460000	MISCELLANEOUS PWR PLANT EQUIP	3,481	146	2,564	772	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3460000	MISCELLANEOUS PWR PLANT EQUIP	11,756	180	3,127	938	1,634	5,198	674	5	-
1010000	ELEC PLANT IN SERV 3500000	LAND AND LAND RIGHTS	841	13	224	67	117	372	48	0	-
1010000	ELEC PLANT IN SERV 3501000	LAND OWNED IN FEE	62,844	962	16,715	5,014	8,736	27,789	3,604	24	-
1010000	ELEC PLANT IN SERV 3502000	LAND RIGHTS	253,552	3,881	67,438	20,230	35,245	112,119	14,541	97	-
1010000	ELEC PLANT IN SERV 3520000	STRUCTURES & IMPROVEMENTS	343,853	5,263	91,456	27,435	47,797	152,050	19,720	132	-
1010000	ELEC PLANT IN SERV 3530000	STATION EQUIPMENT	2,292,462	35,089	609,737	182,910	318,661	1,013,711	131,474	879	-
1010000	ELEC PLANT IN SERV 3534000	STATION EQUIPMENT, STEP-UP TRANSFORMERS	1,970	83	1,451	437	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3534000	STATION EQUIPMENT, STEP-UP TRANSFORMERS	168,686	2,582	44,866	13,459	23,448	74,592	9,674	65	-
1010000	ELEC PLANT IN SERV 3537000	STATION EQUIPMENT-SUPERVISORY & ALARM	24,074	368	6,403	1,921	3,346	10,645	1,381	9	-
1010000	ELEC PLANT IN SERV 3540000	TOWERS AND FIXTURES	1,423,146	21,783	378,521	113,550	197,823	629,305	81,618	546	-
1010000	ELEC PLANT IN SERV 3550000	POLES AND FIXTURES	1,187,971	18,183	315,970	94,786	165,132	525,312	68,131	456	-
1010000	ELEC PLANT IN SERV 3560000	OVERHEAD CONDUCTORS & DEVICES	1,516,383	23,210	403,320	120,989	210,783	670,534	86,966	582	-
1010000	ELEC PLANT IN SERV 3570000	UNDERGROUND CONDUIT	3,858	59	1,026	308	536	1,706	221	1	-
1010000	ELEC PLANT IN SERV 3580000	UNDERGROUND CONDUCTORS & DEVICES	9,081	139	2,415	725	1,262	4,015	521	3	-
1010000	ELEC PLANT IN SERV 3590000	ROADS AND TRAILS	12,142	186	3,229	969	1,688	5,369	696	5	-
1010000	ELEC PLANT IN SERV 3600000	LAND AND LAND RIGHTS	1	-	-	-	-	-	1	-	-
1010000	ELEC PLANT IN SERV 3600000	LAND AND LAND RIGHTS	8	-	8	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3600000	LAND AND LAND RIGHTS	168	-	-	-	-	168	-	-	-
1010000	ELEC PLANT IN SERV 3600000	LAND AND LAND RIGHTS	4	-	-	-	4	-	-	-	-
1010000	ELEC PLANT IN SERV 3600000	LAND AND LAND RIGHTS	2	-	-	-	2	-	-	-	-
1010000	ELEC PLANT IN SERV 3601000	LAND OWNED IN FEE	786	786	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3601000	LAND OWNED IN FEE	502	-	-	-	-	-	502	-	-
1010000	ELEC PLANT IN SERV 3601000	LAND OWNED IN FEE	9,025	-	9,025	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3601000	LAND OWNED IN FEE	25,926	-	-	-	-	25,926	-	-	-
1010000	ELEC PLANT IN SERV 3601000	LAND OWNED IN FEE	1,401	-	-	1,401	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3601000	LAND OWNED IN FEE	848	-	-	-	848	-	-	-	-
1010000	ELEC PLANT IN SERV 3601000	LAND OWNED IN FEE	269	-	-	-	269	-	-	-	-
1010000	ELEC PLANT IN SERV 3602000	LAND RIGHTS	1,122	1,122	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3602000	LAND RIGHTS	1,448	-	-	-	-	-	1,448	-	-
1010000	ELEC PLANT IN SERV 3602000	LAND RIGHTS	5,312	-	5,312	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3602000	LAND RIGHTS	11,447	-	-	-	-	11,447	-	-	-
1010000	ELEC PLANT IN SERV 3602000	LAND RIGHTS	481	-	-	481	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3602000	LAND RIGHTS	4,322	-	-	-	4,322	-	-	-	-
1010000	ELEC PLANT IN SERV 3602000	LAND RIGHTS	4,456	-	-	-	4,456	-	-	-	-
1010000	ELEC PLANT IN SERV 3610000	STRUCTURES & IMPROVEMENTS	5,259	5,259	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3610000	STRUCTURES & IMPROVEMENTS	3,829	-	-	-	-	-	3,829	-	-
1010000	ELEC PLANT IN SERV 3610000	STRUCTURES & IMPROVEMENTS	33,144	-	33,144	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3610000	STRUCTURES & IMPROVEMENTS	62,293	-	-	-	-	62,293	-	-	-
1010000	ELEC PLANT IN SERV 3610000	STRUCTURES & IMPROVEMENTS	8,206	-	-	8,206	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3610000	STRUCTURES & IMPROVEMENTS	15,232	-	-	-	15,232	-	-	-	-
1010000	ELEC PLANT IN SERV 3610000	STRUCTURES & IMPROVEMENTS	4,980	-	-	-	4,980	-	-	-	-
1010000	ELEC PLANT IN SERV 3620000	STATION EQUIPMENT	30,492	30,492	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3620000	STATION EQUIPMENT	40,969	-	-	-	-	-	40,969	-	-



Electric Plant in Service with Unclassified Plant

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Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1010000	ELEC PLANT IN SERV 3620000	STATION EQUIPMENT	OR	265,568	-	265,568	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3620000	STATION EQUIPMENT	UT	509,273	-	-	-	509,273	-	-	-
1010000	ELEC PLANT IN SERV 3620000	STATION EQUIPMENT	WA	82,641	-	-	82,641	-	-	-	-
1010000	ELEC PLANT IN SERV 3620000	STATION EQUIPMENT	WYP	127,956	-	-	-	127,956	-	-	-
1010000	ELEC PLANT IN SERV 3620000	STATION EQUIPMENT	WYU	19,419	-	-	-	19,419	-	-	-
1010000	ELEC PLANT IN SERV 3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	CA	415	415	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	IDU	585	-	-	-	-	585	-	-
1010000	ELEC PLANT IN SERV 3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	OR	4,220	-	4,220	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	UT	7,385	-	-	-	7,385	-	-	-
1010000	ELEC PLANT IN SERV 3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WA	1,429	-	-	1,429	-	-	-	-
1010000	ELEC PLANT IN SERV 3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WYP	2,025	-	-	-	2,025	-	-	-
1010000	ELEC PLANT IN SERV 3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WYU	291	-	-	-	291	-	-	-
1010000	ELEC PLANT IN SERV 3640000	"POLES, TOWERS AND FIXTURES"	CA	85,983	85,983	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3640000	"POLES, TOWERS AND FIXTURES"	IDU	101,874	-	-	-	-	101,874	-	-
1010000	ELEC PLANT IN SERV 3640000	"POLES, TOWERS AND FIXTURES"	OR	469,125	-	469,125	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3640000	"POLES, TOWERS AND FIXTURES"	UT	443,559	-	-	-	443,559	-	-	-
1010000	ELEC PLANT IN SERV 3640000	"POLES, TOWERS AND FIXTURES"	WA	121,010	-	-	121,010	-	-	-	-
1010000	ELEC PLANT IN SERV 3640000	"POLES, TOWERS AND FIXTURES"	WYP	151,533	-	-	-	151,533	-	-	-
1010000	ELEC PLANT IN SERV 3640000	"POLES, TOWERS AND FIXTURES"	WYU	30,127	-	-	-	30,127	-	-	-
1010000	ELEC PLANT IN SERV 3650000	OVERHEAD CONDUCTORS & DEVICES	CA	41,488	41,488	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3650000	OVERHEAD CONDUCTORS & DEVICES	IDU	43,633	-	-	-	-	43,633	-	-
1010000	ELEC PLANT IN SERV 3650000	OVERHEAD CONDUCTORS & DEVICES	OR	305,968	-	305,968	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3650000	OVERHEAD CONDUCTORS & DEVICES	UT	274,022	-	-	-	274,022	-	-	-
1010000	ELEC PLANT IN SERV 3650000	OVERHEAD CONDUCTORS & DEVICES	WA	85,858	-	-	85,858	-	-	-	-
1010000	ELEC PLANT IN SERV 3650000	OVERHEAD CONDUCTORS & DEVICES	WYP	114,215	-	-	-	114,215	-	-	-
1010000	ELEC PLANT IN SERV 3650000	OVERHEAD CONDUCTORS & DEVICES	WYU	14,958	-	-	-	14,958	-	-	-
1010000	ELEC PLANT IN SERV 3660000	UNDERGROUND CONDUIT	CA	19,095	19,095	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3660000	UNDERGROUND CONDUIT	IDU	12,676	-	-	-	-	12,676	-	-
1010000	ELEC PLANT IN SERV 3660000	UNDERGROUND CONDUIT	OR	110,557	-	110,557	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3660000	UNDERGROUND CONDUIT	UT	241,107	-	-	-	241,107	-	-	-
1010000	ELEC PLANT IN SERV 3660000	UNDERGROUND CONDUIT	WA	21,636	-	-	21,636	-	-	-	-
1010000	ELEC PLANT IN SERV 3660000	UNDERGROUND CONDUIT	WYP	28,575	-	-	-	28,575	-	-	-
1010000	ELEC PLANT IN SERV 3660000	UNDERGROUND CONDUIT	WYU	5,315	-	-	-	5,315	-	-	-
1010000	ELEC PLANT IN SERV 3670000	UNDERGROUND CONDUCTORS & DEVICES	CA	21,613	21,613	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3670000	UNDERGROUND CONDUCTORS & DEVICES	IDU	33,376	-	-	-	-	33,376	-	-
1010000	ELEC PLANT IN SERV 3670000	UNDERGROUND CONDUCTORS & DEVICES	OR	215,281	-	215,281	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3670000	UNDERGROUND CONDUCTORS & DEVICES	UT	644,651	-	-	-	644,651	-	-	-
1010000	ELEC PLANT IN SERV 3670000	UNDERGROUND CONDUCTORS & DEVICES	WA	34,290	-	-	34,290	-	-	-	-
1010000	ELEC PLANT IN SERV 3670000	UNDERGROUND CONDUCTORS & DEVICES	WYP	50,895	-	-	-	50,895	-	-	-
1010000	ELEC PLANT IN SERV 3670000	UNDERGROUND CONDUCTORS & DEVICES	WYU	19,131	-	-	-	19,131	-	-	-
1010000	ELEC PLANT IN SERV 3680000	LINE TRANSFORMERS	CA	58,374	58,374	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3680000	LINE TRANSFORMERS	IDU	89,742	-	-	-	-	89,742	-	-
1010000	ELEC PLANT IN SERV 3680000	LINE TRANSFORMERS	OR	507,593	-	507,593	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3680000	LINE TRANSFORMERS	UT	619,041	-	-	-	619,041	-	-	-
1010000	ELEC PLANT IN SERV 3680000	LINE TRANSFORMERS	WA	124,867	-	-	124,867	-	-	-	-
1010000	ELEC PLANT IN SERV 3680000	LINE TRANSFORMERS	WYP	117,022	-	-	-	117,022	-	-	-
1010000	ELEC PLANT IN SERV 3680000	LINE TRANSFORMERS	WYU	16,353	-	-	-	16,353	-	-	-
1010000	ELEC PLANT IN SERV 3691000	SERVICES - OVERHEAD	CA	11,357	11,357	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3691000	SERVICES - OVERHEAD	IDU	9,846	-	-	-	-	9,846	-	-
1010000	ELEC PLANT IN SERV 3691000	SERVICES - OVERHEAD	OR	108,765	-	108,765	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3691000	SERVICES - OVERHEAD	UT	102,506	-	-	-	102,506	-	-	-
1010000	ELEC PLANT IN SERV 3691000	SERVICES - OVERHEAD	WA	26,756	-	-	26,756	-	-	-	-
1010000	ELEC PLANT IN SERV 3691000	SERVICES - OVERHEAD	WYP	19,583	-	-	-	19,583	-	-	-
1010000	ELEC PLANT IN SERV 3691000	SERVICES - OVERHEAD	WYU	4,309	-	-	-	4,309	-	-	-
1010000	ELEC PLANT IN SERV 3692000	SERVICES - UNDERGROUND	CA	17,656	17,656	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3692000	SERVICES - UNDERGROUND	IDU	39,987	-	-	-	-	39,987	-	-
1010000	ELEC PLANT IN SERV 3692000	SERVICES - UNDERGROUND	OR	224,611	-	224,611	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3692000	SERVICES - UNDERGROUND	UT	291,127	-	-	-	291,127	-	-	-
1010000	ELEC PLANT IN SERV 3692000	SERVICES - UNDERGROUND	WA	48,243	-	-	48,243	-	-	-	-



Electric Plant in Service with Unclassified Plant

Average of Monthly Averages Ending - June 2022

Allocation Method - Washington Inter-Jurisdictional Allocation Method
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1010000	ELEC PLANT IN SERV 3692000	WYP	38,479	-	-	-	38,479	-	-	-	-
1010000	ELEC PLANT IN SERV 3692000	WYU	13,101	-	-	-	13,101	-	-	-	-
1010000	ELEC PLANT IN SERV 3700000	METERS	8,793	8,793	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3700000	METERS	18,541	-	-	-	-	-	18,541	-	-
1010000	ELEC PLANT IN SERV 3700000	METERS	99,424	-	99,424	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3700000	METERS	103,321	-	-	-	-	103,321	-	-	-
1010000	ELEC PLANT IN SERV 3700000	METERS	14,776	-	-	14,776	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3700000	METERS	14,651	-	-	-	14,651	-	-	-	-
1010000	ELEC PLANT IN SERV 3700000	METERS	2,766	-	-	-	2,766	-	-	-	-
1010000	ELEC PLANT IN SERV 3710000	INSTALL ON CUSTOMERS PREMISES	281	281	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3710000	INSTALL ON CUSTOMERS PREMISES	171	-	-	-	-	-	171	-	-
1010000	ELEC PLANT IN SERV 3710000	INSTALL ON CUSTOMERS PREMISES	2,663	-	2,663	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3710000	INSTALL ON CUSTOMERS PREMISES	4,177	-	-	-	-	4,177	-	-	-
1010000	ELEC PLANT IN SERV 3710000	INSTALL ON CUSTOMERS PREMISES	518	-	-	518	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3710000	INSTALL ON CUSTOMERS PREMISES	834	-	-	-	834	-	-	-	-
1010000	ELEC PLANT IN SERV 3710000	INSTALL ON CUSTOMERS PREMISES	156	-	-	-	156	-	-	-	-
1010000	ELEC PLANT IN SERV 3730000	STREET LIGHTING & SIGNAL SYSTEMS	788	788	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3730000	STREET LIGHTING & SIGNAL SYSTEMS	842	-	-	-	-	-	842	-	-
1010000	ELEC PLANT IN SERV 3730000	STREET LIGHTING & SIGNAL SYSTEMS	25,038	-	25,038	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3730000	STREET LIGHTING & SIGNAL SYSTEMS	21,319	-	-	-	-	21,319	-	-	-
1010000	ELEC PLANT IN SERV 3730000	STREET LIGHTING & SIGNAL SYSTEMS	4,001	-	-	4,001	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3730000	STREET LIGHTING & SIGNAL SYSTEMS	8,656	-	-	-	8,656	-	-	-	-
1010000	ELEC PLANT IN SERV 3730000	STREET LIGHTING & SIGNAL SYSTEMS	2,284	-	-	-	2,284	-	-	-	-
1010000	ELEC PLANT IN SERV 3890000	LAND AND LAND RIGHTS	89	-	-	-	-	-	89	-	-
1010000	ELEC PLANT IN SERV 3890000	LAND AND LAND RIGHTS	228	-	228	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3890000	LAND AND LAND RIGHTS	1,327	-	-	-	-	1,327	-	-	-
1010000	ELEC PLANT IN SERV 3890000	LAND AND LAND RIGHTS	434	-	-	-	434	-	-	-	-
1010000	ELEC PLANT IN SERV 3891000	LAND OWNED IN FEE	997	997	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3891000	LAND OWNED IN FEE	0	-	-	-	0	0	0	0	-
1010000	ELEC PLANT IN SERV 3891000	LAND OWNED IN FEE	1,129	26	346	76	81	552	48	-	-
1010000	ELEC PLANT IN SERV 3891000	LAND OWNED IN FEE	100	-	-	-	-	-	100	-	-
1010000	ELEC PLANT IN SERV 3891000	LAND OWNED IN FEE	5,887	-	5,887	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3891000	LAND OWNED IN FEE	7,516	155	1,914	532	1,016	3,451	445	2	-
1010000	ELEC PLANT IN SERV 3891000	LAND OWNED IN FEE	2,669	-	-	-	-	2,669	-	-	-
1010000	ELEC PLANT IN SERV 3891000	LAND OWNED IN FEE	1,099	-	-	1,099	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3891000	LAND OWNED IN FEE	1,863	-	-	-	1,863	-	-	-	-
1010000	ELEC PLANT IN SERV 3891000	LAND OWNED IN FEE	221	-	-	-	221	-	-	-	-
1010000	ELEC PLANT IN SERV 3892000	LAND RIGHTS	5	-	-	-	-	-	5	-	-
1010000	ELEC PLANT IN SERV 3892000	LAND RIGHTS	1	-	1	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3892000	LAND RIGHTS	1	0	0	0	0	1	0	0	-
1010000	ELEC PLANT IN SERV 3892000	LAND RIGHTS	95	2	24	7	13	44	6	0	-
1010000	ELEC PLANT IN SERV 3892000	LAND RIGHTS	84	-	-	-	-	84	-	-	-
1010000	ELEC PLANT IN SERV 3892000	LAND RIGHTS	52	-	-	-	52	-	-	-	-
1010000	ELEC PLANT IN SERV 3892000	LAND RIGHTS	22	-	-	-	22	-	-	-	-
1010000	ELEC PLANT IN SERV 3900000	STRUCTURES AND IMPROVEMENTS	3,820	3,820	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3900000	STRUCTURES AND IMPROVEMENTS	894	-	-	-	209	601	83	1	-
1010000	ELEC PLANT IN SERV 3900000	STRUCTURES AND IMPROVEMENTS	498	-	-	-	104	348	46	0	-
1010000	ELEC PLANT IN SERV 3900000	STRUCTURES AND IMPROVEMENTS	11	0	8	2	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3900000	STRUCTURES AND IMPROVEMENTS	8,208	188	2,518	553	588	4,012	348	-	-
1010000	ELEC PLANT IN SERV 3900000	STRUCTURES AND IMPROVEMENTS	11,899	-	-	-	-	-	11,899	-	-
1010000	ELEC PLANT IN SERV 3900000	STRUCTURES AND IMPROVEMENTS	37,239	-	37,239	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3900000	STRUCTURES AND IMPROVEMENTS	11,452	175	3,046	914	1,592	5,064	657	4	-
1010000	ELEC PLANT IN SERV 3900000	STRUCTURES AND IMPROVEMENTS	102,274	2,115	26,042	7,246	13,823	46,959	6,060	29	-
1010000	ELEC PLANT IN SERV 3900000	STRUCTURES AND IMPROVEMENTS	46,299	-	-	-	-	46,299	-	-	-
1010000	ELEC PLANT IN SERV 3900000	STRUCTURES AND IMPROVEMENTS	11,663	-	-	11,663	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3900000	STRUCTURES AND IMPROVEMENTS	11,836	-	-	-	11,836	-	-	-	-
1010000	ELEC PLANT IN SERV 3900000	STRUCTURES AND IMPROVEMENTS	4,045	-	-	-	4,045	-	-	-	-
1010000	ELEC PLANT IN SERV 3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	506	506	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	334	-	-	-	-	-	334	-	-



Electric Plant in Service with Unclassified Plant

Average of Monthly Averages Ending - June 2022
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(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1010000	ELEC PLANT IN SERV 3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	OR	5,649	-	5,649	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	SO	1,815	38	462	129	245	834	108	1
1010000	ELEC PLANT IN SERV 3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	UT	33	-	-	-	-	33	-	-
1010000	ELEC PLANT IN SERV 3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	WA	2,533	-	-	2,533	-	-	-	-
1010000	ELEC PLANT IN SERV 3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	WYP	4,588	-	-	-	4,588	-	-	-
1010000	ELEC PLANT IN SERV 3910000	OFFICE FURNITURE	CA	110	110	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3910000	OFFICE FURNITURE	CAEE	4	-	-	-	1	3	0	0
1010000	ELEC PLANT IN SERV 3910000	OFFICE FURNITURE	CAGE	1,209	-	-	-	253	844	110	1
1010000	ELEC PLANT IN SERV 3910000	OFFICE FURNITURE	CAGW	49	2	36	11	-	-	-	-
1010000	ELEC PLANT IN SERV 3910000	OFFICE FURNITURE	CN	1,022	23	314	69	73	500	43	-
1010000	ELEC PLANT IN SERV 3910000	OFFICE FURNITURE	IDU	81	-	-	-	-	-	81	-
1010000	ELEC PLANT IN SERV 3910000	OFFICE FURNITURE	JBG	152	6	112	34	-	-	-	-
1010000	ELEC PLANT IN SERV 3910000	OFFICE FURNITURE	OR	1,400	-	1,400	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3910000	OFFICE FURNITURE	SG	257	4	68	21	36	114	15	0
1010000	ELEC PLANT IN SERV 3910000	OFFICE FURNITURE	SO	13,898	287	3,539	985	1,878	6,381	824	4
1010000	ELEC PLANT IN SERV 3910000	OFFICE FURNITURE	UT	909	-	-	-	-	909	-	-
1010000	ELEC PLANT IN SERV 3910000	OFFICE FURNITURE	WA	59	-	-	59	-	-	-	-
1010000	ELEC PLANT IN SERV 3910000	OFFICE FURNITURE	WYP	511	-	-	-	511	-	-	-
1010000	ELEC PLANT IN SERV 3910000	OFFICE FURNITURE	WYU	46	-	-	-	46	-	-	-
1010000	ELEC PLANT IN SERV 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CA	46	46	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CAEE	28	-	-	-	7	19	3	0
1010000	ELEC PLANT IN SERV 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CAGE	1,465	-	-	-	307	1,023	134	1
1010000	ELEC PLANT IN SERV 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CAGW	183	8	135	41	-	-	-	-
1010000	ELEC PLANT IN SERV 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CN	2,570	59	789	173	184	1,256	109	-
1010000	ELEC PLANT IN SERV 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	IDU	381	-	-	-	-	-	381	-
1010000	ELEC PLANT IN SERV 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	JBG	121	5	89	27	-	-	-	-
1010000	ELEC PLANT IN SERV 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	OR	920	-	920	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SG	758	12	202	60	105	335	43	0
1010000	ELEC PLANT IN SERV 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SO	51,693	1,069	13,162	3,662	6,987	23,735	3,063	15
1010000	ELEC PLANT IN SERV 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	UT	715	-	-	-	-	715	-	-
1010000	ELEC PLANT IN SERV 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WA	311	-	-	311	-	-	-	-
1010000	ELEC PLANT IN SERV 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WYP	1,556	-	-	-	1,556	-	-	-
1010000	ELEC PLANT IN SERV 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WYU	76	-	-	-	76	-	-	-
1010000	ELEC PLANT IN SERV 3913000	OFFICE EQUIPMENT	CAGE	30	-	-	-	6	21	3	0
1010000	ELEC PLANT IN SERV 3913000	OFFICE EQUIPMENT	CAGW	9	0	7	2	-	-	-	-
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	3	-	3	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3913000	OFFICE EQUIPMENT	SO	255	5	65	18	34	117	15	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	CAEE	25	-	-	-	6	17	2	0
1010000	ELEC PLANT IN SERV 3920100	1/4 TON MINI-PICKUPS AND VANS	CAGE	244	-	-	-	51	170	22	0
1010000	ELEC PLANT IN SERV 3920100	1/4 TON MINI-PICKUPS AND VANS	CAGW	4	0	3	1	-	-	-	-
1010000	ELEC PLANT IN SERV 3920100	1/4 TON MINI-PICKUPS AND VANS	IDU	314	-	-	-	-	-	314	-
1010000	ELEC PLANT IN SERV 3920100	1/4 TON MINI-PICKUPS AND VANS	JBG	41	2	30	9	-	-	-	-
1010000	ELEC PLANT IN SERV 3920100	1/4 TON MINI-PICKUPS AND VANS	OR	1,839	-	1,839	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3920100	1/4 TON MINI-PICKUPS AND VANS	SG	257	4	68	20	36	113	15	0
1010000	ELEC PLANT IN SERV 3920100	1/4 TON MINI-PICKUPS AND VANS	SO	834	17	212	59	113	383	49	0
1010000	ELEC PLANT IN SERV 3920100	1/4 TON MINI-PICKUPS AND VANS	UT	3,010	-	-	-	-	3,010	-	-
1010000	ELEC PLANT IN SERV 3920100	1/4 TON MINI-PICKUPS AND VANS	WA	261	-	-	261	-	-	-	-
1010000	ELEC PLANT IN SERV 3920100	1/4 TON MINI-PICKUPS AND VANS	WYP	662	-	-	-	662	-	-	-
1010000	ELEC PLANT IN SERV 3920200	MID AND FULL SIZE AUTOMOBILES	OR	283	-	283	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3920200	MID AND FULL SIZE AUTOMOBILES	SO	325	7	83	23	44	149	19	0
1010000	ELEC PLANT IN SERV 3920200	MID AND FULL SIZE AUTOMOBILES	UT	572	-	-	-	-	572	-	-
1010000	ELEC PLANT IN SERV 3920200	MID AND FULL SIZE AUTOMOBILES	WA	31	-	-	31	-	-	-	-
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	352	352	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3920400	*1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	CAEE	71	-	-	-	17	47	7	0



Electric Plant in Service with Unclassified Plant

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Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1010000	ELEC PLANT IN SERV 3920400	*1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK CAGE	3,817	-	-	-	800	2,666	349	2	-
1010000	ELEC PLANT IN SERV 3920400	*1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK CAGW	156	7	115	34	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3920400	*1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK IDU	1,840	-	-	-	-	-	1,840	-	-
1010000	ELEC PLANT IN SERV 3920400	*1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK JBG	820	34	604	182	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3920400	*1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK OR	5,366	-	5,366	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3920400	*1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK SG	3,833	59	1,019	306	533	1,695	220	1	-
1010000	ELEC PLANT IN SERV 3920400	*1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK SO	1,360	28	346	96	184	624	81	0	-
1010000	ELEC PLANT IN SERV 3920400	*1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK UT	8,029	-	-	-	-	8,029	-	-	-
1010000	ELEC PLANT IN SERV 3920400	*1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK WA	1,295	-	-	1,295	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3920400	*1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK WYP	2,197	-	-	-	2,197	-	-	-	-
1010000	ELEC PLANT IN SERV 3920400	*1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK WYU	400	-	-	-	400	-	-	-	-
1010000	ELEC PLANT IN SERV 3920500	*1 TON AND ABOVE, TWO-AXLE TRUCKS" CA	1,507	1,507	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3920500	*1 TON AND ABOVE, TWO-AXLE TRUCKS" CAEE	181	-	-	-	42	121	17	0	-
1010000	ELEC PLANT IN SERV 3920500	*1 TON AND ABOVE, TWO-AXLE TRUCKS" CAGE	1,951	-	-	-	409	1,363	178	1	-
1010000	ELEC PLANT IN SERV 3920500	*1 TON AND ABOVE, TWO-AXLE TRUCKS" CAGW	11	0	8	3	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3920500	*1 TON AND ABOVE, TWO-AXLE TRUCKS" IDU	4,481	-	-	-	-	-	4,481	-	-
1010000	ELEC PLANT IN SERV 3920500	*1 TON AND ABOVE, TWO-AXLE TRUCKS" JBG	649	27	478	144	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3920500	*1 TON AND ABOVE, TWO-AXLE TRUCKS" OR	13,873	-	13,873	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3920500	*1 TON AND ABOVE, TWO-AXLE TRUCKS" SG	4,759	73	1,266	380	661	2,104	273	2	-
1010000	ELEC PLANT IN SERV 3920500	*1 TON AND ABOVE, TWO-AXLE TRUCKS" SO	384	8	98	27	52	176	23	0	-
1010000	ELEC PLANT IN SERV 3920500	*1 TON AND ABOVE, TWO-AXLE TRUCKS" UT	21,779	-	-	-	-	21,779	-	-	-
1010000	ELEC PLANT IN SERV 3920500	*1 TON AND ABOVE, TWO-AXLE TRUCKS" WA	3,132	-	-	3,132	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3920500	*1 TON AND ABOVE, TWO-AXLE TRUCKS" WYP	5,541	-	-	-	5,541	-	-	-	-
1010000	ELEC PLANT IN SERV 3920500	*1 TON AND ABOVE, TWO-AXLE TRUCKS" WYU	1,337	-	-	-	1,337	-	-	-	-
1010000	ELEC PLANT IN SERV 3920600	DUMP TRUCKS CAEE	4	-	-	-	1	2	0	0	-
1010000	ELEC PLANT IN SERV 3920600	DUMP TRUCKS CAGE	1,475	-	-	-	309	1,030	135	1	-
1010000	ELEC PLANT IN SERV 3920600	DUMP TRUCKS CAGW	10	0	7	2	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3920600	DUMP TRUCKS JBG	1,108	46	816	246	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3920600	DUMP TRUCKS OR	300	-	300	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3920600	DUMP TRUCKS SG	1,154	18	307	92	160	510	66	0	-
1010000	ELEC PLANT IN SERV 3920600	DUMP TRUCKS UT	164	-	-	-	-	164	-	-	-
1010000	ELEC PLANT IN SERV 3920900	TRAILERS CA	574	574	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3920900	TRAILERS CAEE	42	-	-	-	10	28	4	0	-
1010000	ELEC PLANT IN SERV 3920900	TRAILERS CAGE	686	-	-	-	144	479	63	0	-
1010000	ELEC PLANT IN SERV 3920900	TRAILERS CAGW	8	0	6	2	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3920900	TRAILERS IDU	2,166	-	-	-	-	-	2,166	-	-
1010000	ELEC PLANT IN SERV 3920900	TRAILERS JBG	105	4	78	23	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3920900	TRAILERS OR	4,732	-	4,732	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3920900	TRAILERS SG	1,018	16	271	81	141	450	58	0	-
1010000	ELEC PLANT IN SERV 3920900	TRAILERS SO	1,218	25	310	86	165	559	72	0	-
1010000	ELEC PLANT IN SERV 3920900	TRAILERS UT	10,734	-	-	-	-	10,734	-	-	-
1010000	ELEC PLANT IN SERV 3920900	TRAILERS WA	1,072	-	-	1,072	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3920900	TRAILERS WYP	4,028	-	-	-	4,028	-	-	-	-
1010000	ELEC PLANT IN SERV 3920900	TRAILERS WYU	815	-	-	-	815	-	-	-	-
1010000	ELEC PLANT IN SERV 3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV CA	327	327	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV CAEE	6	-	-	-	1	4	1	0	-
1010000	ELEC PLANT IN SERV 3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV CAGE	705	-	-	-	148	492	64	0	-
1010000	ELEC PLANT IN SERV 3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV CAGW	22	1	16	5	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV IDU	181	-	-	-	-	-	181	-	-
1010000	ELEC PLANT IN SERV 3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV JBG	49	2	36	11	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV OR	668	-	668	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV SG	598	9	159	48	83	264	34	0	-
1010000	ELEC PLANT IN SERV 3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV SO	69	1	18	5	9	32	4	0	-
1010000	ELEC PLANT IN SERV 3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV UT	479	-	-	-	-	479	-	-	-
1010000	ELEC PLANT IN SERV 3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV WA	146	-	-	146	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV WYP	423	-	-	-	423	-	-	-	-
1010000	ELEC PLANT IN SERV 3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV WYU	81	-	-	-	81	-	-	-	-
1010000	ELEC PLANT IN SERV 3921900	OVER-THE-ROAD SEMI-TRACTORS CAGE	238	-	-	-	50	166	22	0	-
1010000	ELEC PLANT IN SERV 3921900	OVER-THE-ROAD SEMI-TRACTORS CAGW	2	0	2	1	-	-	-	-	-



Electric Plant in Service with Unclassified Plant

Average of Monthly Averages Ending - June 2022

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(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1010000	ELEC PLANT IN SERV 3921900	OVER-THE-ROAD SEMI-TRACTORS	JBG	101		4	74	22			
1010000	ELEC PLANT IN SERV 3921900	OVER-THE-ROAD SEMI-TRACTORS	OR	317			317				
1010000	ELEC PLANT IN SERV 3921900	OVER-THE-ROAD SEMI-TRACTORS	SG	116	2	31	9	16	51	7	0
1010000	ELEC PLANT IN SERV 3921900	OVER-THE-ROAD SEMI-TRACTORS	SO	215	4	55	15	29	98	13	0
1010000	ELEC PLANT IN SERV 3921900	OVER-THE-ROAD SEMI-TRACTORS	UT	1,589					1,589		
1010000	ELEC PLANT IN SERV 3921900	OVER-THE-ROAD SEMI-TRACTORS	WA	170			170				
1010000	ELEC PLANT IN SERV 3921900	OVER-THE-ROAD SEMI-TRACTORS	WYP	86				86			
1010000	ELEC PLANT IN SERV 3923000	TRANSPORTATION EQUIPMENT	SO	2,993	62	762	212	405	1,374	177	1
1010000	ELEC PLANT IN SERV 3930000	STORES EQUIPMENT	CA	168	168						
1010000	ELEC PLANT IN SERV 3930000	STORES EQUIPMENT	CAGE	3,365				705	2,350	308	2
1010000	ELEC PLANT IN SERV 3930000	STORES EQUIPMENT	CAGW	213	9	157	47				
1010000	ELEC PLANT IN SERV 3930000	STORES EQUIPMENT	IDU	599						599	
1010000	ELEC PLANT IN SERV 3930000	STORES EQUIPMENT	JBG	962	40	709	213				
1010000	ELEC PLANT IN SERV 3930000	STORES EQUIPMENT	OR	2,735		2,735					
1010000	ELEC PLANT IN SERV 3930000	STORES EQUIPMENT	SG	1,637	25	435	131	228	724	94	1
1010000	ELEC PLANT IN SERV 3930000	STORES EQUIPMENT	SO	235	5	60	17	32	108	14	0
1010000	ELEC PLANT IN SERV 3930000	STORES EQUIPMENT	UT	3,800					3,800		
1010000	ELEC PLANT IN SERV 3930000	STORES EQUIPMENT	WA	690			690				
1010000	ELEC PLANT IN SERV 3930000	STORES EQUIPMENT	WYP	1,252				1,252			
1010000	ELEC PLANT IN SERV 3930000	STORES EQUIPMENT	WYU	1				1			
1010000	ELEC PLANT IN SERV 3940000	"TLS, SHOP, GAR EQUIPMENT"	CA	913	913						
1010000	ELEC PLANT IN SERV 3940000	"TLS, SHOP, GAR EQUIPMENT"	CAEE	126				29	84	12	0
1010000	ELEC PLANT IN SERV 3940000	"TLS, SHOP, GAR EQUIPMENT"	CAGE	15,082				3,162	10,533	1,379	9
1010000	ELEC PLANT IN SERV 3940000	"TLS, SHOP, GAR EQUIPMENT"	CAGW	726	30	535	161				
1010000	ELEC PLANT IN SERV 3940000	"TLS, SHOP, GAR EQUIPMENT"	IDU	2,226						2,226	
1010000	ELEC PLANT IN SERV 3940000	"TLS, SHOP, GAR EQUIPMENT"	JBG	2,835	119	2,088	628				
1010000	ELEC PLANT IN SERV 3940000	"TLS, SHOP, GAR EQUIPMENT"	OR	11,055		11,055					
1010000	ELEC PLANT IN SERV 3940000	"TLS, SHOP, GAR EQUIPMENT"	SG	3,132	48	833	250	435	1,385	180	1
1010000	ELEC PLANT IN SERV 3940000	"TLS, SHOP, GAR EQUIPMENT"	SO	1,896	39	483	134	256	871	112	1
1010000	ELEC PLANT IN SERV 3940000	"TLS, SHOP, GAR EQUIPMENT"	UT	16,027					16,027		
1010000	ELEC PLANT IN SERV 3940000	"TLS, SHOP, GAR EQUIPMENT"	WA	2,724			2,724				
1010000	ELEC PLANT IN SERV 3940000	"TLS, SHOP, GAR EQUIPMENT"	WYP	4,118				4,118			
1010000	ELEC PLANT IN SERV 3940000	"TLS, SHOP, GAR EQUIPMENT"	WYU	358				358			
1010000	ELEC PLANT IN SERV 3950000	LABORATORY EQUIPMENT	CA	521	521						
1010000	ELEC PLANT IN SERV 3950000	LABORATORY EQUIPMENT	CAEE	1,333				313	896	124	1
1010000	ELEC PLANT IN SERV 3950000	LABORATORY EQUIPMENT	CAGE	3,518				737	2,457	322	2
1010000	ELEC PLANT IN SERV 3950000	LABORATORY EQUIPMENT	CAGW	217	9	160	48				
1010000	ELEC PLANT IN SERV 3950000	LABORATORY EQUIPMENT	IDU	1,348						1,348	
1010000	ELEC PLANT IN SERV 3950000	LABORATORY EQUIPMENT	JBG	481	20	354	107				
1010000	ELEC PLANT IN SERV 3950000	LABORATORY EQUIPMENT	OR	9,739		9,739					
1010000	ELEC PLANT IN SERV 3950000	LABORATORY EQUIPMENT	SG	2,387	37	635	190	332	1,055	137	1
1010000	ELEC PLANT IN SERV 3950000	LABORATORY EQUIPMENT	SO	5,106	106	1,300	362	690	2,344	303	1
1010000	ELEC PLANT IN SERV 3950000	LABORATORY EQUIPMENT	UT	7,746					7,746		
1010000	ELEC PLANT IN SERV 3950000	LABORATORY EQUIPMENT	WA	1,446			1,446				
1010000	ELEC PLANT IN SERV 3950000	LABORATORY EQUIPMENT	WYP	2,689				2,689			
1010000	ELEC PLANT IN SERV 3950000	LABORATORY EQUIPMENT	WYU	96				96			
1010000	ELEC PLANT IN SERV 3960300	"AERIAL LIFT PB TRUCKS, 10000#-16000# GV	CA	2,124	2,124						
1010000	ELEC PLANT IN SERV 3960300	"AERIAL LIFT PB TRUCKS, 10000#-16000# GV	CAGE	84				18	59	8	0
1010000	ELEC PLANT IN SERV 3960300	"AERIAL LIFT PB TRUCKS, 10000#-16000# GV	IDU	3,580						3,580	
1010000	ELEC PLANT IN SERV 3960300	"AERIAL LIFT PB TRUCKS, 10000#-16000# GV	OR	14,654		14,654					
1010000	ELEC PLANT IN SERV 3960300	"AERIAL LIFT PB TRUCKS, 10000#-16000# GV	SG	264	4	70	21	37	117	15	0
1010000	ELEC PLANT IN SERV 3960300	"AERIAL LIFT PB TRUCKS, 10000#-16000# GV	SO	1,308	27	333	93	177	601	78	0
1010000	ELEC PLANT IN SERV 3960300	"AERIAL LIFT PB TRUCKS, 10000#-16000# GV	UT	14,490					14,490		
1010000	ELEC PLANT IN SERV 3960300	"AERIAL LIFT PB TRUCKS, 10000#-16000# GV	WA	2,972			2,972				
1010000	ELEC PLANT IN SERV 3960300	"AERIAL LIFT PB TRUCKS, 10000#-16000# GV	WYP	5,863				5,863			
1010000	ELEC PLANT IN SERV 3960300	"AERIAL LIFT PB TRUCKS, 10000#-16000# GV	WYU	874				874			
1010000	ELEC PLANT IN SERV 3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	CA	18	18						
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	1,044		1,044					



Electric Plant in Service with Unclassified Plant

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(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1010000	ELEC PLANT IN SERV 3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	SG	124	2	33	10	17	55	7	0
1010000	ELEC PLANT IN SERV 3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	UT	798	-	-	-	798	-	-	
1010000	ELEC PLANT IN SERV 3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	WYU	210	-	-	210	-	-	-	
1010000	ELEC PLANT IN SERV 3960800	*AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	CA	1,687	1,687	-	-	-	-	-	
1010000	ELEC PLANT IN SERV 3960800	*AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	CAGE	60	-	-	13	42	5	0	
1010000	ELEC PLANT IN SERV 3960800	*AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	IDU	4,555	-	-	-	-	4,555	-	
1010000	ELEC PLANT IN SERV 3960800	*AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	JBG	69	3	51	15	-	-	-	
1010000	ELEC PLANT IN SERV 3960800	*AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	OR	14,409	-	14,409	-	-	-	-	
1010000	ELEC PLANT IN SERV 3960800	*AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	SG	1,102	17	293	88	153	487	63	
1010000	ELEC PLANT IN SERV 3960800	*AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	SO	1,308	27	333	93	177	601	78	
1010000	ELEC PLANT IN SERV 3960800	*AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	UT	16,693	-	-	-	-	16,693	-	
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	7,460	-	-	-	7,460	-	-	
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	CAGE	1,445	-	-	-	303	1,009	132	
1010000	ELEC PLANT IN SERV 3961000	CRANES	CAGW	10	0	7	2	-	-	-	
1010000	ELEC PLANT IN SERV 3961000	CRANES	JBG	890	37	655	197	-	-	-	
1010000	ELEC PLANT IN SERV 3961000	CRANES	OR	873	-	873	-	-	-	-	
1010000	ELEC PLANT IN SERV 3961000	CRANES	SG	681	10	181	54	95	301	39	
1010000	ELEC PLANT IN SERV 3961000	CRANES	UT	193	-	-	-	-	193	-	
1010000	ELEC PLANT IN SERV 3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	CAGE	24,808	-	-	-	5,200	17,326	2,268	
1010000	ELEC PLANT IN SERV 3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	CAGW	74	3	54	16	-	-	-	
1010000	ELEC PLANT IN SERV 3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	JBG	8,120	340	5,980	1,800	-	-	-	
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	1,512	23	402	121	210	669	87	
1010000	ELEC PLANT IN SERV 3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	SO	1,488	31	379	105	201	683	88	
1010000	ELEC PLANT IN SERV 3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	UT	1,767	-	-	-	-	1,767	-	
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	1,697	1,697	-	-	-	-	-	
1010000	ELEC PLANT IN SERV 3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	IDU	3,629	-	-	-	-	3,629	-	
1010000	ELEC PLANT IN SERV 3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	OR	11,059	-	11,059	-	-	-	-	
1010000	ELEC PLANT IN SERV 3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	SG	325	5	87	26	45	144	19	
1010000	ELEC PLANT IN SERV 3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	SO	1,280	26	326	91	173	588	76	
1010000	ELEC PLANT IN SERV 3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	UT	16,607	-	-	-	-	16,607	-	
1010000	ELEC PLANT IN SERV 3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	WA	2,192	-	-	2,192	-	-	-	
1010000	ELEC PLANT IN SERV 3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	WYP	4,697	-	-	-	4,697	-	-	
1010000	ELEC PLANT IN SERV 3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	WYU	1,596	-	-	-	1,596	-	-	
1010000	ELEC PLANT IN SERV 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	CA	720	720	-	-	-	-	-	
1010000	ELEC PLANT IN SERV 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	CAEE	237	-	-	-	55	159	22	
1010000	ELEC PLANT IN SERV 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	CAGE	2,229	-	-	-	467	1,557	204	
1010000	ELEC PLANT IN SERV 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	CAGW	108	5	80	24	-	-	-	
1010000	ELEC PLANT IN SERV 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	IDU	2,254	-	-	-	-	2,254	-	
1010000	ELEC PLANT IN SERV 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	JBG	1,384	58	1,019	307	-	-	-	
1010000	ELEC PLANT IN SERV 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	OR	3,427	-	3,427	-	-	-	-	
1010000	ELEC PLANT IN SERV 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	SG	3,134	48	834	250	436	1,386	180	
1010000	ELEC PLANT IN SERV 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	SO	881	18	224	62	119	405	52	
1010000	ELEC PLANT IN SERV 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	UT	8,330	-	-	-	-	8,330	-	
1010000	ELEC PLANT IN SERV 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	WA	1,486	-	-	1,486	-	-	-	
1010000	ELEC PLANT IN SERV 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	WYP	2,922	-	-	-	2,922	-	-	
1010000	ELEC PLANT IN SERV 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	WYU	880	-	-	-	880	-	-	
1010000	ELEC PLANT IN SERV 3970000	COMMUNICATION EQUIPMENT	CA	5,965	5,965	-	-	-	-	-	
1010000	ELEC PLANT IN SERV 3970000	COMMUNICATION EQUIPMENT	CAEE	280	-	-	-	66	188	26	
1010000	ELEC PLANT IN SERV 3970000	COMMUNICATION EQUIPMENT	CAGE	25,493	-	-	-	5,344	17,804	2,330	
1010000	ELEC PLANT IN SERV 3970000	COMMUNICATION EQUIPMENT	CAGW	1,108	46	816	246	-	-	-	
1010000	ELEC PLANT IN SERV 3970000	COMMUNICATION EQUIPMENT	CN	3,632	83	1,114	245	260	1,775	154	
1010000	ELEC PLANT IN SERV 3970000	COMMUNICATION EQUIPMENT	IDU	13,111	-	-	-	-	13,111	-	
1010000	ELEC PLANT IN SERV 3970000	COMMUNICATION EQUIPMENT	JBG	3,685	154	2,714	817	-	-	-	
1010000	ELEC PLANT IN SERV 3970000	COMMUNICATION EQUIPMENT	OR	67,381	-	67,381	-	-	-	-	
1010000	ELEC PLANT IN SERV 3970000	COMMUNICATION EQUIPMENT	SG	150,126	2,298	39,930	11,978	20,868	66,385	8,610	



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1010000	ELEC PLANT IN SERV 3970000	COMMUNICATION EQUIPMENT	SO	92,708	1,917	23,606	6,568	12,530	42,567	5,493	26	-
1010000	ELEC PLANT IN SERV 3970000	COMMUNICATION EQUIPMENT	UT	59,837	-	-	-	-	59,837	-	-	-
1010000	ELEC PLANT IN SERV 3970000	COMMUNICATION EQUIPMENT	WA	12,206	-	-	12,206	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3970000	COMMUNICATION EQUIPMENT	WYP	24,608	-	-	-	24,608	-	-	-	-
1010000	ELEC PLANT IN SERV 3970000	COMMUNICATION EQUIPMENT	WYU	5,900	-	-	-	5,900	-	-	-	-
1010000	ELEC PLANT IN SERV 3972000	MOBILE RADIO EQUIPMENT	CA	302	302	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3972000	MOBILE RADIO EQUIPMENT	CAEE	82	-	-	-	19	55	8	0	-
1010000	ELEC PLANT IN SERV 3972000	MOBILE RADIO EQUIPMENT	CAGE	1,740	-	-	-	365	1,216	159	1	-
1010000	ELEC PLANT IN SERV 3972000	MOBILE RADIO EQUIPMENT	CAGW	29	1	22	6	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3972000	MOBILE RADIO EQUIPMENT	IDU	294	-	-	-	-	294	-	-	-
1010000	ELEC PLANT IN SERV 3972000	MOBILE RADIO EQUIPMENT	JBG	593	25	437	132	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3972000	MOBILE RADIO EQUIPMENT	OR	2,405	-	2,405	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3972000	MOBILE RADIO EQUIPMENT	SG	1,682	26	447	134	234	744	96	1	-
1010000	ELEC PLANT IN SERV 3972000	MOBILE RADIO EQUIPMENT	SO	333	7	85	24	45	153	20	0	-
1010000	ELEC PLANT IN SERV 3972000	MOBILE RADIO EQUIPMENT	UT	1,663	-	-	-	-	1,663	-	-	-
1010000	ELEC PLANT IN SERV 3972000	MOBILE RADIO EQUIPMENT	WA	477	-	-	477	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3972000	MOBILE RADIO EQUIPMENT	WYP	582	-	-	-	582	-	-	-	-
1010000	ELEC PLANT IN SERV 3972000	MOBILE RADIO EQUIPMENT	WYU	102	-	-	-	102	-	-	-	-
1010000	ELEC PLANT IN SERV 3980000	MISCELLANEOUS EQUIPMENT	CA	52	52	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3980000	MISCELLANEOUS EQUIPMENT	CAEE	4	-	-	-	1	3	0	0	-
1010000	ELEC PLANT IN SERV 3980000	MISCELLANEOUS EQUIPMENT	CAGE	1,832	-	-	-	384	1,279	167	1	-
1010000	ELEC PLANT IN SERV 3980000	MISCELLANEOUS EQUIPMENT	CAGW	24	1	18	5	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3980000	MISCELLANEOUS EQUIPMENT	CN	79	2	24	5	6	39	3	-	-
1010000	ELEC PLANT IN SERV 3980000	MISCELLANEOUS EQUIPMENT	IDU	73	-	-	-	-	-	73	-	-
1010000	ELEC PLANT IN SERV 3980000	MISCELLANEOUS EQUIPMENT	JBG	266	11	196	59	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3980000	MISCELLANEOUS EQUIPMENT	OR	1,222	-	1,222	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3980000	MISCELLANEOUS EQUIPMENT	SG	763	12	203	61	106	337	44	0	-
1010000	ELEC PLANT IN SERV 3980000	MISCELLANEOUS EQUIPMENT	SO	2,190	45	558	155	296	1,005	130	1	-
1010000	ELEC PLANT IN SERV 3980000	MISCELLANEOUS EQUIPMENT	UT	1,385	-	-	-	-	1,385	-	-	-
1010000	ELEC PLANT IN SERV 3980000	MISCELLANEOUS EQUIPMENT	WA	180	-	-	180	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3980000	MISCELLANEOUS EQUIPMENT	WYP	236	-	-	-	236	-	-	-	-
1010000	ELEC PLANT IN SERV 3980000	MISCELLANEOUS EQUIPMENT	WYU	17	-	-	-	17	-	-	-	-
1010000	ELEC PLANT IN SERV 3992100	LAND OWNED IN FEE	CAEE	1,823	-	-	-	427	1,225	170	1	-
1010000 Total				30,944,253	634,237	7,879,166	2,199,250	4,190,451	14,198,725	1,833,545	8,880	-
1019000	ELEC PLT IN SERV-OTH 140109	Land-Non-Rec	CAGE	(48)	-	-	-	(10)	(33)	(4)	(0)	-
1019000	ELEC PLT IN SERV-OTH 140109	Land-Non-Rec	CAGW	(24)	(1)	(18)	(5)	-	-	-	-	-
1019000	ELEC PLT IN SERV-OTH 140129	ELECTRIC PLANT IN SERVICE - OTHER	SO	(1,075)	(22)	(274)	(76)	(145)	(494)	(64)	(0)	-
1019000	ELEC PLT IN SERV-OTH 140139	PRODUCTION PLANT-NON-RECONCILED	CAGE	(25,052)	-	-	-	(5,251)	(17,496)	(2,290)	(15)	-
1019000	ELEC PLT IN SERV-OTH 140149	TRANS PLANT NON-RECONCILED	SG	(4,425)	(68)	(1,177)	(353)	(615)	(1,957)	(254)	(2)	-
1019000	ELEC PLT IN SERV-OTH 140169	DISTRIBN- NON-RECONCILED	CA	(410)	(410)	-	-	-	-	-	-	-
1019000	ELEC PLT IN SERV-OTH 140169	DISTRIBN- NON-RECONCILED	IDU	(629)	-	-	-	-	-	(629)	-	-
1019000	ELEC PLT IN SERV-OTH 140169	DISTRIBN- NON-RECONCILED	OR	(2,023)	-	(2,023)	-	-	-	-	-	-
1019000	ELEC PLT IN SERV-OTH 140169	DISTRIBN- NON-RECONCILED	UT	(2,254)	-	-	-	-	(2,254)	-	-	-
1019000	ELEC PLT IN SERV-OTH 140169	DISTRIBN- NON-RECONCILED	WA	(496)	-	-	(496)	-	-	-	-	-
1019000	ELEC PLT IN SERV-OTH 140169	DISTRIBN- NON-RECONCILED	WYU	(858)	-	-	-	(858)	-	-	-	-
1019000	ELEC PLT IN SERV-OTH 140189	MOTOR VEH/MOBILE PLANT - IN SERVICE-NON-	SO	(313)	(6)	(80)	(22)	(42)	(144)	(19)	(0)	-
1019000 Total				(37,609)	(508)	(3,571)	(953)	(6,923)	(22,378)	(3,260)	(17)	-
1020000	ELEC PL PUR OR SLD 0	ELECTRIC PLANT PURCHASED OR SOLD	CAGW	(553)	(23)	(407)	(123)	-	-	-	-	-
1020000	ELEC PL PUR OR SLD 140708	CONTRA ELEC PLANT PURCH OR SOLD - LOSS	CAGW	553	23	407	123	-	-	-	-	-
1020000 Total				-	-	-	-	-	-	-	-	-
1061000	DIST COMP CONST NOT 0	DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF	CA	5,014	5,014	-	-	-	-	-	-	-
1061000	DIST COMP CONST NOT 0	DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF	IDU	8,408	-	-	-	-	-	8,408	-	-
1061000	DIST COMP CONST NOT 0	DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF	OR	38,658	-	38,658	-	-	-	-	-	-
1061000	DIST COMP CONST NOT 0	DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF	UT	70,318	-	-	-	-	70,318	-	-	-
1061000	DIST COMP CONST NOT 0	DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF	WA	7,484	-	-	7,484	-	-	-	-	-
1061000	DIST COMP CONST NOT 0	DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF	WYU	16,055	-	-	-	16,055	-	-	-	-
1061000 Total				145,937	5,014	38,658	7,484	16,055	70,318	8,408	-	-
1062000	TRAN COMP CONST NOT 0	TRANSM COMPLETED CONSTRUCTN NOT CLASSIFI	SG	580,044	8,878	154,277	46,280	80,628	256,491	33,266	223	-



Electric Plant in Service with Unclassified Plant

Average of Monthly Averages Ending - June 2022

Allocation Method - Washington Inter-Jurisdictional Allocation Method
(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1062000 Total					580,044	8,878	154,277	46,280	80,628	256,491	33,266	223	-
1063000	PROD COMP CONST NOT	0	PROD COMPLETED CONSTRUCTN NOT CLASSIFIED	SG	83,492	1,278	22,207	6,662	11,606	36,920	4,788	32	-
1063000 Total					83,492	1,278	22,207	6,662	11,606	36,920	4,788	32	-
1064000	GEN COMP CONST NOT	0	GENERAL COMPLETED CONSTRUCTN NOT CLASSIF	SO	68,083	1,408	17,336	4,823	9,202	31,260	4,034	19	-
1064000 Total					68,083	1,408	17,336	4,823	9,202	31,260	4,034	19	-
Grand Total					31,784,201	650,308	8,108,072	2,263,547	4,301,019	14,571,336	1,880,782	9,137	-



Capital Lease (Actuals)
Average of Monthly Averages Ending - June 2022
Allocation Method - Washington Inter-Jurisdictional Allocation Method
(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1011000	PRPTY UND CPTL LSS	3908220	(FINANCE LEASES-BLDGS)	OR	2,714	-	2,714	-	-	-	-	-	-
1011000	PRPTY UND CPTL LSS	3908220	(FINANCE LEASES-BLDGS)	SO	480	10	122	34	65	221	28	0	-
1011000	PRPTY UND CPTL LSS	3908230	(FINANCE LEASES-GAS)	CAGE	8,583	-	-	-	1,799	5,994	785	5	-
1011000	PRPTY UND CPTL LSS	3908230	(FINANCE LEASES-GAS)	CAGW	3,576	150	2,634	793	-	-	-	-	-
1011000 Total					15,354	160	5,470	827	1,864	6,215	813	5	-
1011500	CAP LEASES-ACCM AMRT	3908220	(FINANCE LEASES-BLDGS)	OR	(1,332)	-	(1,332)	-	-	-	-	-	-
1011500	CAP LEASES-ACCM AMRT	3908220	(FINANCE LEASES-BLDGS)	SO	(480)	(10)	(122)	(34)	(65)	(221)	(28)	(0)	-
1011500	CAP LEASES-ACCM AMRT	3908230	(FINANCE LEASES-GAS)	CAGE	(1,585)	-	-	-	(332)	(1,107)	(145)	(1)	-
1011500	CAP LEASES-ACCM AMRT	3908230	(FINANCE LEASES-GAS)	CAGW	(1,150)	(48)	(847)	(255)	-	-	-	-	-
1011500 Total					(4,547)	(58)	(2,301)	(289)	(397)	(1,327)	(173)	(1)	-
1011900	PRPTY UND CPTL LSS-O	142785	FINANCE LEASE ROU ASSETS (COST) - PPAS	UT	11,714	-	-	-	-	11,714	-	-	-
1011900	PRPTY UND CPTL LSS-O	142794	FIN LEASE ROU ASSETS (COST)-OTHER-TEMP	CAGE	3,829	-	-	-	803	2,674	350	2	-
1011900	PRPTY UND CPTL LSS-O	142794	FIN LEASE ROU ASSETS (COST)-OTHER-TEMP	CAGW	964	40	710	214	-	-	-	-	-
1011900	PRPTY UND CPTL LSS-O	142794	FIN LEASE ROU ASSETS (COST)-OTHER-TEMP	OR	3,146	-	3,146	-	-	-	-	-	-
1011900 Total					19,653	40	3,856	214	803	14,388	350	2	-
1011950	CAP LEASES-ACCM AMRT	142885	Finance Lease ROU Assets (A/D) - PPAs	UT	(10,964)	-	-	-	-	(10,964)	-	-	-
1011950	CAP LEASES-ACCM AMRT	142894	Fin Lease ROU Assets (A/D)-Other-Temp	CAGE	(3,829)	-	-	-	(803)	(2,674)	(350)	(2)	-
1011950	CAP LEASES-ACCM AMRT	142894	Fin Lease ROU Assets (A/D)-Other-Temp	CAGW	(964)	(40)	(710)	(214)	-	-	-	-	-
1011950	CAP LEASES-ACCM AMRT	142894	Fin Lease ROU Assets (A/D)-Other-Temp	OR	(3,146)	-	(3,146)	-	-	-	-	-	-
1011950 Total					(18,903)	(40)	(3,856)	(214)	(803)	(13,638)	(350)	(2)	-
Grand Total					11,557	102	3,170	538	1,467	5,637	640	4	-



Plant Held for Future Use (Actuals)

Average of Monthly Averages Ending - June 2022

Allocation Method - Washington Inter-Jurisdictional Allocation Method

(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1050000	EL PLT HLD FTR USE	3401000	LAND OWNED IN FEE	SG	4,090	63	1,088	326	569	1,809	235	2	-
1050000	EL PLT HLD FTR USE	3501000	LAND OWNED IN FEE	SG	1,011	15	269	81	141	447	58	0	-
1050000	EL PLT HLD FTR USE	3502000	LAND RIGHTS	SG	755	12	201	60	105	334	43	0	-
1050000	EL PLT HLD FTR USE	3601000	LAND OWNED IN FEE	CA	683	683	-	-	-	-	-	-	-
1050000	EL PLT HLD FTR USE	3601000	LAND OWNED IN FEE	OR	3,912	-	3,912	-	-	-	-	-	-
1050000	EL PLT HLD FTR USE	3601000	LAND OWNED IN FEE	UT	5,716	-	-	-	-	5,716	-	-	-
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					19,148	773	8,451	467	815	8,305	336	2	-
Grand Total					19,148	773	8,451	467	815	8,305	336	2	-



Deferred Debits (Actuals)

Average of Monthly Averages Ending - June 2022
Allocation Method - Washington Inter-Jurisdictional Allocation Method
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other		
1861000	MS DEF DB-OTH WIP	185016	EMISSION REDUCTION CREDITS PURCHASED	CAEE	2,347	-	-	-	550	1,577	218	1	-
1861000	MS DEF DB-OTH WIP	185017	ERCs - Impairment Reserve	CAEE	(2,040)	-	-	-	(478)	(1,371)	(190)	(1)	-
1861000 Total					307	-	-	-	72	206	29	0	-
1861200	FINANCING COSTS DEFR	185025	FINANCING COST DEFERRED	SO	225	5	57	16	30	103	13	0	-
1861200	FINANCING COSTS DEFR	185026	DEFERRED - S-3 SHELF REGISTRATION COSTS	SO	40	1	10	3	5	18	2	0	-
1861200	FINANCING COSTS DEFR	185027	UNAMORTIZED CREDIT AGREEMENT COSTS	OTHER	1,611	-	-	-	-	-	-	-	1,611
1861200	FINANCING COSTS DEFR	185029	UNAMORTIZED PCRB MADE CONVERSION COSTS	OTHER	221	-	-	-	-	-	-	-	221
1861200	FINANCING COSTS DEFR	185030	UNAMORTIZED '94 SERIES RESTRUCTURING COS	OTHER	167	-	-	-	-	-	-	-	167
1861200 Total					2,264	5	67	19	36	122	16	0	1,999
1865000	DEF COAL MINE COSTS	184414	DEFERRED COAL COSTS - WYODAK SETTLEMENT	CAEE	335	-	-	-	79	225	31	0	-
1865000 Total					335	-	-	-	79	225	31	0	-
1867000	MSC DF DR-BAL TRAN	134300	DEFERRED CHARGES	CAEE	0	-	-	-	0	0	0	0	-
1867000	MSC DF DR-BAL TRAN	134300	DEFERRED CHARGES	JBE	1	0	1	0	-	-	-	-	-
1867000 Total					1	0	1	0	0	0	0	0	-
1868000	MISC DF DR-OTH-CST	134305	Oth Def Chrg - IT Licenses/Maintenance	OTHER	108	-	-	-	-	-	-	-	108
1868000	MISC DF DR-OTH-CST	185313	MEAD-PHOENIX-AVAILABILITY & TRANS CHARGE	SG	1,134	17	302	90	158	501	65	0	-
1868000	MISC DF DR-OTH-CST	185335	LACOMB IRRIGATION	SG	8	0	2	1	1	3	0	0	-
1868000	MISC DF DR-OTH-CST	185336	BOGUS CREEK	SG	746	11	199	60	104	330	43	0	-
1868000	MISC DF DR-OTH-CST	185337	POINT-TO-POINT TRANS RESERVATIONS	SG	1,681	26	447	134	234	743	96	1	-
1868000	MISC DF DR-OTH-CST	185359	LT Lake Side 2 Maint. Prepayment	CAGE	24,203	-	-	-	5,073	16,903	2,212	14	-
1868000	MISC DF DR-OTH-CST	185360	LT LAKE SIDE MAINT PREPAYMENT	CAGE	14,817	-	-	-	3,106	10,348	1,354	9	-
1868000	MISC DF DR-OTH-CST	185361	LT CHEHALIS CSA MAINT. PREPAYMENT	CAGW	25,222	1,057	18,575	5,590	-	-	-	-	-
1868000	MISC DF DR-OTH-CST	185362	LT Currant Creek CSA Maint Prepayment	CAGE	7,847	-	-	-	1,645	5,480	717	5	-
1868000	MISC DF DR-OTH-CST	185371	LT Chehalis CSA Prepaid O&M	CAGW	1,233	52	908	273	-	-	-	-	-
1868000	MISC DF DR-OTH-CST	185372	LT Currant Creek CSA Prepaid O&M	CAGE	70	-	-	-	15	49	6	0	-
1868000	MISC DF DR-OTH-CST	185551	LT Prepaid-FSA Capital - Dunlap	SG	2,351	36	625	188	327	1,039	135	1	-
1868000	MISC DF DR-OTH-CST	185552	LT Prepaid-FSA Capital - Ekola Flats	SG	1,523	23	405	121	212	673	87	1	-
1868000	MISC DF DR-OTH-CST	185554	LT Prepaid-FSA Capital - Foote Creek	SG	365	6	97	29	51	161	21	0	-
1868000	MISC DF DR-OTH-CST	185557	LT Prepaid-FSA Capital - Glenrock I	SG	3,376	52	898	269	469	1,493	194	1	-
1868000	MISC DF DR-OTH-CST	185558	LT Prepaid-FSA Capital - Glenrock III	SG	1,234	19	328	98	172	546	71	0	-
1868000	MISC DF DR-OTH-CST	185561	LT Prepaid-FSA Capital - Goodnoe Hills	SG	2,331	36	620	186	324	1,031	134	1	-
1868000	MISC DF DR-OTH-CST	185564	LT Prepaid-FSA Capital - High Plains	SG	2,898	44	771	231	403	1,282	166	1	-
1868000	MISC DF DR-OTH-CST	185567	LT Prepaid-FSA Capital - Leaning Juniper	SG	3,341	51	889	267	464	1,478	192	1	-
1868000	MISC DF DR-OTH-CST	185570	LT Prepaid-FSA Capital - Marengo I	SG	3,280	50	872	262	456	1,451	188	1	-
1868000	MISC DF DR-OTH-CST	185571	LT Prepaid-FSA Capital - Marengo II	SG	1,627	25	433	130	226	720	93	1	-
1868000	MISC DF DR-OTH-CST	185574	LT Prepaid-FSA Capital - McFadden Ridge	SG	932	14	248	74	130	412	53	0	-
1868000	MISC DF DR-OTH-CST	185576	LT Prepaid-FSA Capital - Pryor Mtn	SG	1,349	21	359	108	187	596	77	1	-
1868000	MISC DF DR-OTH-CST	185577	LT Prepaid-FSA Capital - Rolling Hills	SG	3,273	50	871	261	455	1,447	188	1	-
1868000	MISC DF DR-OTH-CST	185580	LT Prepaid-FSA Capital - Seven Mile I	SG	3,417	52	909	273	475	1,511	196	1	-
1868000	MISC DF DR-OTH-CST	185581	LT Prepaid-FSA Capital - Seven Mile II	SG	641	10	170	51	89	283	37	0	-
1868000	MISC DF DR-OTH-CST	185584	LT Prepaid-FSA Capital - TB Flats I	SG	182	3	49	15	25	81	10	0	-
1868000	MISC DF DR-OTH-CST	185585	LT Prepaid-FSA Capital - TB Flats II	SG	190	3	50	15	26	84	11	0	-
1868000 Total					109,381	1,658	29,027	8,726	14,826	48,646	6,348	41	108
1869000	MISC DF DR-OTH-NC	185334	HERMISTON SWAP	CAGW	2,504	105	1,844	555	-	-	-	-	-
1869000 Total					2,504	105	1,844	555	-	-	-	-	-
Grand Total					114,792	1,769	30,939	9,300	15,012	49,199	6,423	42	2,108



Material & Supplies (Actuals)
Average of Monthly Averages Ending - June 2022
Allocation Method - Washington Inter-Jurisdictional Allocation Method
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1511120	COAL INVNTY-HUNTER	0	52,495	-	-	-	12,306	35,278	4,882	29	-
1511120 Total			52,495				12,306	35,278	4,882	29	
1511130	COAL INVNTY-HTG	0	22,208	-	-	-	5,206	14,924	2,065	12	-
1511130 Total			22,208				5,206	14,924	2,065	12	
1511140	COAL INVNTY-JB	0	37,511	1,608	27,420	8,482	-	-	-	-	-
1511140 Total			37,511	1,608	27,420	8,482					
1511160	COAL INVNTY-NAU	0	23,615	-	-	-	5,536	15,870	2,196	13	-
1511160 Total			23,615				5,536	15,870	2,196	13	
1511300	COAL INVNTY-COLSTRI	0	2,009	86	1,469	454	-	-	-	-	-
1511300 Total			2,009	86	1,469	454					
1511400	COAL INVNTY-CRAIG	0	3,284	-	-	-	770	2,207	305	2	-
1511400 Total			3,284				770	2,207	305	2	
1511600	COAL INVNTY-DJ	0	13,037	-	-	-	3,056	8,762	1,212	7	-
1511600 Total			13,037				3,056	8,762	1,212	7	
1511700	COAL INVNTY-RG	0	31,430	-	-	-	7,368	21,122	2,923	18	-
1511700 Total			31,430				7,368	21,122	2,923	18	
1511900	COAL INVNTY-HAYDEN	0	2,835	-	-	-	665	1,905	264	2	-
1511900 Total			2,835				665	1,905	264	2	
1512180	NATURAL GAS-CLAY BAS	0	1,789	-	-	-	419	1,202	166	1	-
1512180 Total			1,789				419	1,202	166	1	
1514000	FUEL STK-FUEL OIL	0	1,327	-	-	-	311	892	123	1	-
1514000	FUEL STK-FUEL OIL	0	1,043	45	763	236	-	-	-	-	-
1514000 Total			2,370	45	763	236	311	892	123	1	
1514300	OIL INVNTY-COLSTRIP	0	105	4	76	24	-	-	-	-	-
1514300 Total			105	4	76	24					
1514400	OIL INVNTY-CRAIG	0	63	-	-	-	15	42	6	0	-
1514400 Total			63				15	42	6	0	
1514900	OIL INVNTY-HAYDEN	0	47	-	-	-	11	32	4	0	-
1514900 Total			47				11	32	4	0	
1541000	PLNT M&S STK CNTRL	0	(148)	(3)	(38)	(10)	(20)	(68)	(9)	(0)	-
1541000	PLNT M&S STK CNTRL	1510	14,995	-	-	-	3,143	10,472	1,371	9	-
1541000	PLNT M&S STK CNTRL	1510	9,842	413	7,248	2,181	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	1515	18,765	-	-	-	3,933	13,105	1,715	11	-
1541000	PLNT M&S STK CNTRL	1520	6,577	-	-	-	1,379	4,593	601	4	-
1541000	PLNT M&S STK CNTRL	1525	4,404	-	-	-	923	3,076	403	3	-
1541000	PLNT M&S STK CNTRL	1530	1	-	-	-	0	1	0	0	-
1541000	PLNT M&S STK CNTRL	1535	13,133	-	-	-	2,753	9,172	1,200	8	-
1541000	PLNT M&S STK CNTRL	1540	19,079	-	-	-	3,999	13,325	1,744	11	-
1541000	PLNT M&S STK CNTRL	1545	26,750	-	-	-	5,607	18,682	2,445	16	-
1541000	PLNT M&S STK CNTRL	1550	668	-	-	-	140	466	61	0	-
1541000	PLNT M&S STK CNTRL	1550	492	8	131	39	68	218	28	0	-
1541000	PLNT M&S STK CNTRL	1565	3,966	-	-	-	831	2,770	363	2	-
1541000	PLNT M&S STK CNTRL	1570	6,642	-	-	-	1,392	4,639	607	4	-
1541000	PLNT M&S STK CNTRL	1580	3,733	157	2,749	827	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	1605	(8)	(0)	(6)	(2)	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	1605	8	0	2	1	1	4	0	0	-
1541000	PLNT M&S STK CNTRL	1675	7	-	-	-	1	5	1	0	-
1541000	PLNT M&S STK CNTRL	1680	3	-	-	-	1	2	0	0	-
1541000	PLNT M&S STK CNTRL	1700	220	9	162	49	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	1705	125	5	92	28	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	1715	331	14	244	73	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	1720	4	-	-	-	1	3	0	0	-
1541000	PLNT M&S STK CNTRL	1725	985	-	-	-	207	688	90	1	-
1541000	PLNT M&S STK CNTRL	1730	612	-	-	-	128	427	56	0	-



Material & Supplies (Actuals)
Average of Monthly Averages Ending - June 2022
Allocation Method - Washington Inter-Jurisdictional Allocation Method
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	
1541000	PLNT M&S STK CNTRL 1735	Ekola Flats	SG	5	0	1	0	1	2	0	0	-
1541000	PLNT M&S STK CNTRL 1740	High Plains/McFadden	CAGE	450	-	-	-	94	314	41	0	-
1541000	PLNT M&S STK CNTRL 1745	Dunlap Wind Project	CAGE	573	-	-	-	120	400	52	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	105	2	28	8	15	46	6	0	-
1541000	PLNT M&S STK CNTRL 1765	Pryor Mountain	SG	6	0	2	1	1	3	0	0	-
1541000	PLNT M&S STK CNTRL 2005	CASPER STORE ROOM	WYP	742	-	-	-	742	-	-	-	-
1541000	PLNT M&S STK CNTRL 2010	BUFFALO STORE ROOM	WYP	155	-	-	-	155	-	-	-	-
1541000	PLNT M&S STK CNTRL 2015	DOUGLAS STORE ROOM	WYP	237	-	-	-	237	-	-	-	-
1541000	PLNT M&S STK CNTRL 2020	CODY STORE ROOM	WYP	776	-	-	-	776	-	-	-	-
1541000	PLNT M&S STK CNTRL 2030	WORLAND STORE ROOM	WYP	776	-	-	-	776	-	-	-	-
1541000	PLNT M&S STK CNTRL 2035	RIVERTON STORE ROOM	WYP	506	-	-	-	506	-	-	-	-
1541000	PLNT M&S STK CNTRL 2040	EVANSTON STORE ROOM	WYU	867	-	-	-	867	-	-	-	-
1541000	PLNT M&S STK CNTRL 2045	KEMMERER STORE ROOM	WYU	13	-	-	-	13	-	-	-	-
1541000	PLNT M&S STK CNTRL 2050	PINEDALE STORE ROOM	WYU	690	-	-	-	690	-	-	-	-
1541000	PLNT M&S STK CNTRL 2060	ROCK SPRINGS STORE ROOM	WYP	1,374	-	-	-	1,374	-	-	-	-
1541000	PLNT M&S STK CNTRL 2065	RAWLINS STORE ROOM	WYP	506	-	-	-	506	-	-	-	-
1541000	PLNT M&S STK CNTRL 2070	LARAMIE STORE ROOM	WYP	508	-	-	-	508	-	-	-	-
1541000	PLNT M&S STK CNTRL 2075	REXBERG STORE ROOM	IDU	2,102	-	-	-	-	2,102	-	-	-
1541000	PLNT M&S STK CNTRL 2080	MUDLAKE STORE ROOM	IDU	0	-	-	-	-	0	-	-	-
1541000	PLNT M&S STK CNTRL 2085	SHELLY STORE ROOM	IDU	982	-	-	-	-	982	-	-	-
1541000	PLNT M&S STK CNTRL 2090	PRESTON STORE ROOM	IDU	72	-	-	-	-	72	-	-	-
1541000	PLNT M&S STK CNTRL 2095	LAVA HOT SPRINGS STORE ROOM	IDU	152	-	-	-	-	152	-	-	-
1541000	PLNT M&S STK CNTRL 2100	MONTPELLIER STORE ROOM	IDU	298	-	-	-	-	298	-	-	-
1541000	PLNT M&S STK CNTRL 2110	BRIDGERLAND STORE ROOM	UT	617	-	-	-	-	617	-	-	-
1541000	PLNT M&S STK CNTRL 2205	TREMONTON STORE ROOM	UT	382	-	-	-	-	382	-	-	-
1541000	PLNT M&S STK CNTRL 2210	OGDEN STORE ROOM	UT	1,945	-	-	-	-	1,945	-	-	-
1541000	PLNT M&S STK CNTRL 2215	LAYTON STORE ROOM	UT	1,382	-	-	-	-	1,382	-	-	-
1541000	PLNT M&S STK CNTRL 2220	SALT LAKE METRO STORE ROOM	UT	9,614	-	-	-	-	9,614	-	-	-
1541000	PLNT M&S STK CNTRL 2230	JORDAN VALLEY STORE ROOM	UT	1,112	-	-	-	-	1,112	-	-	-
1541000	PLNT M&S STK CNTRL 2235	PARK CITY STORE ROOM	UT	1,657	-	-	-	-	1,657	-	-	-
1541000	PLNT M&S STK CNTRL 2240	TOOELE STORE ROOM	UT	702	-	-	-	-	702	-	-	-
1541000	PLNT M&S STK CNTRL 2245	WASATCH RESTORATION CENTER	UT	729	-	-	-	-	729	-	-	-
1541000	PLNT M&S STK CNTRL 2400	PLNT M&S STK CNTRL EAGLE MOUNTAIN	UT	547	-	-	-	-	547	-	-	-
1541000	PLNT M&S STK CNTRL 2405	AMERICAN FORK STORE ROOM	UT	2,092	-	-	-	-	2,092	-	-	-
1541000	PLNT M&S STK CNTRL 2410	SANTAQUIN STORE ROOM	UT	636	-	-	-	-	636	-	-	-
1541000	PLNT M&S STK CNTRL 2415	DELTA STORE ROOM	UT	528	-	-	-	-	528	-	-	-
1541000	PLNT M&S STK CNTRL 2420	VERNAL STORE ROOM	UT	785	-	-	-	-	785	-	-	-
1541000	PLNT M&S STK CNTRL 2425	PRICE STORE ROOM	UT	773	-	-	-	-	773	-	-	-
1541000	PLNT M&S STK CNTRL 2430	MOAB STORE ROOM	UT	963	-	-	-	-	963	-	-	-
1541000	PLNT M&S STK CNTRL 2435	BLANDING STORE ROOM	UT	114	-	-	-	-	114	-	-	-
1541000	PLNT M&S STK CNTRL 2445	RICHFIELD STORE ROOM	UT	124	-	-	-	-	124	-	-	-
1541000	PLNT M&S STK CNTRL 2450	CEDAR CITY STORE ROOM	UT	1,769	-	-	-	-	1,769	-	-	-
1541000	PLNT M&S STK CNTRL 2455	MILFORD STORE ROOM	UT	280	-	-	-	-	280	-	-	-
1541000	PLNT M&S STK CNTRL 2460	WASHINGTON STORE ROOM	UT	675	-	-	-	-	675	-	-	-
1541000	PLNT M&S STK CNTRL 2620	WALLA WALLA STORE ROOM	CAGW	2,267	95	1,670	502	-	-	-	-	-
1541000	PLNT M&S STK CNTRL 2625	SUNNYSIDE STORE ROOM	WA	2	-	-	2	-	-	-	-	-
1541000	PLNT M&S STK CNTRL 2630	YAKIMA STORE ROOM	CAGW	210	9	155	47	-	-	-	-	-
1541000	PLNT M&S STK CNTRL 2630	YAKIMA STORE ROOM	WA	183	-	-	183	-	-	-	-	-
1541000	PLNT M&S STK CNTRL 2635	ENTERPRISE STORE ROOM	OR	229	-	229	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL 2640	PENDLETON STORE ROOM	OR	985	-	985	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL 2650	HOOD RIVER STORE ROOM	OR	586	-	586	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL 2655	PORTLAND METRO - STORE ROOM	OR	14,173	-	14,173	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL 2660	ASTORIA STORE ROOM	OR	1,299	-	1,299	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL 2665	MADRAS STORE ROOM	OR	96	-	96	-	-	-	-	-	-



Material & Supplies (Actuals)

Average of Monthly Averages Ending - June 2022
Allocation Method - Washington Inter-Jurisdictional Allocation Method
(Allocated in Thousands)

Primary Account	Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1541000	PLNT M&S STK CNTRL	2670	PRINEVILLE STORE ROOM	OR	1	-	1	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	2675	BEND STORE ROOM	OR	2,406	-	2,406	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	2805	ALBANY STORE ROOM	OR	260	-	260	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	2810	LINCOLN CITY STORE ROOM	OR	239	-	239	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	2830	ROSEBURG STORE ROOM	OR	4,077	-	4,077	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	2835	COOS BAY STORE ROOM	OR	957	-	957	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	2840	GRANTS PASS STORE ROOM	OR	1,309	-	1,309	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	2845	MEDFORD STORE ROOM	OR	912	-	912	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	2850	KLAMATH FALLS STORE ROOM	OR	3,699	-	3,699	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	2855	LAKEVIEW STORE ROOM	OR	142	-	142	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	2860	ALTURAS STORE ROOM	CA	106	106	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	2865	MT SHASTA STORE ROOM	CA	322	322	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	2870	YREKA STORE ROOM	CA	1,692	1,692	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	2875	CRESENT CITY STORE ROOM	CA	559	559	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	5005	TREMONTON STORE ROOM	SO	146	3	37	10	20	67	9	0
1541000	PLNT M&S STK CNTRL	5110	MATERIAL PACKAGING CENTER - WEST	OR	0	-	0	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	5115	DEMC - SLC	SNPD	116	4	32	7	12	56	6	-
1541000	PLNT M&S STK CNTRL	5120	DEMC - MEDFORD	OR	91	-	91	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	5125	DEMC - OREGON	OR	12,011	-	12,011	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	5130	MEDFORD HUB	OR	11,682	-	11,682	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	5135	YAKIMA HUB	WA	9,659	-	-	9,659	-	-	-	-
1541000	PLNT M&S STK CNTRL	5140	PRESTON HUB	IDU	3,715	-	-	-	-	3,715	-	-
1541000	PLNT M&S STK CNTRL	5150	RICHFIELD HUB	UT	5,849	-	-	-	5,849	-	-	-
1541000	PLNT M&S STK CNTRL	5155	CASPER HUB	WYP	6,503	-	-	-	6,503	-	-	-
1541000	PLNT M&S STK CNTRL	5160	SALT LAKE METRO HUB	UT	33,035	-	-	-	-	33,035	-	-
1541000	PLNT M&S STK CNTRL	5200	UTAH TRANSPORTATION BUILDING	SNPD	8	0	2	0	1	4	0	-
1541000	PLNT M&S STK CNTRL	5300	METER TEST WAREHOUSE	UT	3	-	-	-	-	3	-	-
1541000 Total					290,039	3,392	67,668	13,606	38,404	148,788	18,112	69
1541500	OTHER M&S	120001	OTHER MATERIAL & SUPPLIES - GENERAL STOC	SO	304	6	78	22	41	140	18	0
1541500 Total					304	6	78	22	41	140	18	0
1541900	PLNT M&S GEN JV CUT	120005	JV CUTBACK MATERIAL & SUPPLIES INVENTORY	CAGE	747	-	-	-	157	522	68	0
1541900	PLNT M&S GEN JV CUT	120005	JV CUTBACK MATERIAL & SUPPLIES INVENTORY	CAGW	2,015	84	1,484	447	-	-	-	-
1541900	PLNT M&S GEN JV CUT	120005	JV CUTBACK MATERIAL & SUPPLIES INVENTORY	JBG	(8,279)	(347)	(6,097)	(1,835)	-	-	-	-
1541900	PLNT M&S GEN JV CUT	120005	JV CUTBACK MATERIAL & SUPPLIES INVENTORY	SG	1,380	21	367	110	192	610	79	1
1541900	PLNT M&S GEN JV CUT	120005	JV CUTBACK MATERIAL & SUPPLIES INVENTORY	SO	(1,380)	(29)	(351)	(98)	(186)	(633)	(82)	(0)
1541900	PLNT M&S GEN JV CUT	120010	Minority Owned Plant M&S Inventory	CAGE	525	-	-	-	110	366	48	0
1541900	PLNT M&S GEN JV CUT	120010	Minority Owned Plant M&S Inventory	CAGW	557	23	410	123	-	-	-	-
1541900 Total					(4,436)	(247)	(4,187)	(1,253)	272	865	114	1
1549900	CR-OBSOL&SURPL INV	120930	SB Asset # 120930	SO	(27)	(1)	(7)	(2)	(4)	(13)	(2)	(0)
1549900	CR-OBSOL&SURPL INV	120930	INVENTORY RESERVE POWER SUPPLY	SG	(213)	(3)	(57)	(17)	(30)	(94)	(12)	(0)
1549900	CR-OBSOL&SURPL INV	120930	INVENTORY RESERVE POWER SUPPLY	SO	(12)	(0)	(3)	(1)	(2)	(6)	(1)	(0)
1549900	CR-OBSOL&SURPL INV	120932	Inventory Reserve - RMP (T&D)	SNPD	(884)	(28)	(241)	(55)	(89)	(426)	(44)	-
1549900	CR-OBSOL&SURPL INV	120933	Inventory Reserve - PP (T&D)	SNPD	(626)	(20)	(171)	(39)	(63)	(302)	(32)	-
1549900 Total					(1,763)	(52)	(479)	(114)	(187)	(840)	(91)	(0)
2531600	WORK CAP DEP-UAMPS	289920	WORKING CAPITAL DEPOSIT - UAMPS	CAEE	(2,946)	-	-	-	(691)	(1,980)	(274)	(2)
2531600 Total					(2,946)	-	-	-	(691)	(1,980)	(274)	(2)
2531700	WORKG CAP DEP-DG&T	289921	OTH DEF CR - WORKING CAPITAL DEPOS-DG&T	CAEE	(2,644)	-	-	-	(620)	(1,777)	(246)	(1)
2531700 Total					(2,644)	-	-	-	(620)	(1,777)	(246)	(1)
2531800	WCD-PROVO-PLNT M&S	289922	OTH DEF CR - WCD - PROVO - PLANT M&S	CAGE	(273)	-	-	-	(57)	(191)	(25)	(0)
2531800 Total					(273)	-	-	-	(57)	(191)	(25)	(0)
Grand Total					471,080	4,843	92,807	21,457	72,825	247,241	31,755	152



Cash Working Capital (Actuals)

Twelve Months Averages Ending - June 2022
Allocation Method - Washington Inter-Jurisdictional Allocation Method
(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1430000	OTHER ACCTS REC	0	OTHER ACCOUNTS RECEIVABLE	SO	3	0	1	0	0	1	0	0	-
1430000 Total					3	0	1	0	0	1	0	0	-
1431000	EMP ACCOUNTS REC	0	EMPLOYEE RECEIVABLES	SO	4,636	96	1,181	328	627	2,129	275	1	-
1431000 Total					4,636	96	1,181	328	627	2,129	275	1	-
1431500	INC TAXES RECEIVABLE	0	INCOME TAXES RECEIVABLE	SO	(10)	(0)	(2)	(1)	(1)	(4)	(1)	(0)	-
1431500	INC TAXES RECEIVABLE	116133	InterCo State Tax Rec-(Even Years)- MEHC	SO	223	5	57	16	30	102	13	0	-
1431500	INC TAXES RECEIVABLE	116134	InterCo State Tax Rec -(Odd Years)- MEHC	SO	(19)	(0)	(5)	(1)	(3)	(9)	(1)	(0)	-
1431500 Total					194	4	49	14	26	89	11	0	-
1433000	JOINT OWNER REC	0	JOINT OWNER RECEIVABLE	SO	7,560	156	1,925	536	1,022	3,471	448	2	-
1433000 Total					7,560	156	1,925	536	1,022	3,471	448	2	-
1436000	OTH ACCT REC	0	OTHER ACCOUNTS RECEIVABLE	SO	34,827	720	8,868	2,467	4,707	15,991	2,064	10	-
1436000 Total					34,827	720	8,868	2,467	4,707	15,991	2,064	10	-
1437000	CSS OAR BILLINGS	0	CSS OAR BILLINGS	SO	7,873	163	2,005	558	1,064	3,615	466	2	-
1437000 Total					7,873	163	2,005	558	1,064	3,615	466	2	-
1437100	CSS OAR BILLINGS-WOR	0	OTHER ACCT REC CCS	SO	(6,032)	(125)	(1,536)	(427)	(815)	(2,770)	(357)	(2)	-
1437100 Total					(6,032)	(125)	(1,536)	(427)	(815)	(2,770)	(357)	(2)	-
2300000	ASSET RETIREMENT OBL	284915	ARO LIAB - DEER CREEK MINE RECLAMATION	OTHER	(2,342)	-	-	-	-	-	-	-	(2,342)
2300000 Total					(2,342)	-	-	-	-	-	-	-	(2,342)
2320000	ACCOUNTS PAYABLE	210460	JOINT OWNER RECEIVABLES - CREDIT	CAEE	(1,661)	-	-	-	(389)	(1,116)	(154)	(1)	-
2320000	ACCOUNTS PAYABLE	210677	Bronco Utah Operations LLC - Coal	CAEE	(1,623)	-	-	-	(381)	(1,091)	(151)	(1)	-
2320000	ACCOUNTS PAYABLE	210679	Coal Purchases - Platte River Pwr Auth	CAEE	92	-	-	-	22	62	9	0	-
2320000	ACCOUNTS PAYABLE	211108	UNION DUES/CONTRIBUTIONS WITHHOLDING	SO	0	0	0	0	0	0	0	0	-
2320000	ACCOUNTS PAYABLE	211109	MET PAY HOME & AUTO WITHHOLDINGS	SO	0	0	0	0	0	0	0	0	-
2320000	ACCOUNTS PAYABLE	211115	Allstate Voluntary Benefit Withholdings	SO	0	0	0	0	0	0	0	0	-
2320000	ACCOUNTS PAYABLE	211116	DEPENDENT SUPPORT/LEVY WITHHOLDINGS	SO	(3)	(0)	(1)	(0)	(0)	(1)	(0)	(0)	-
2320000	ACCOUNTS PAYABLE	215077	K-PLUS EMPLOYER CONTRIBUTIONS - ENHANCED	SO	(667)	(14)	(170)	(47)	(90)	(306)	(40)	(0)	-
2320000	ACCOUNTS PAYABLE	215078	K-Plus Employer Contributions - Fixed	SO	(1,132)	(23)	(288)	(80)	(153)	(520)	(67)	(0)	-
2320000	ACCOUNTS PAYABLE	215080	METLIFE MEDICAL INSURANCE	SO	(3,472)	(72)	(884)	(246)	(469)	(1,594)	(206)	(1)	-
2320000	ACCOUNTS PAYABLE	215082	METLIFE DENTAL INSURANCE	SO	(58)	(1)	(15)	(4)	(8)	(27)	(3)	(0)	-
2320000	ACCOUNTS PAYABLE	215084	METLIFE VISION INSURANCE	SO	(72)	(1)	(18)	(5)	(10)	(33)	(4)	(0)	-
2320000	ACCOUNTS PAYABLE	215085	Western Utilities Dental Payable	SO	20	0	5	1	3	9	1	0	-
2320000	ACCOUNTS PAYABLE	215086	Western Utilities Vision Payable	SO	3	0	1	0	0	1	0	0	-
2320000	ACCOUNTS PAYABLE	215088	UWUA Health & Welfare Payable	SO	6	0	2	0	1	3	0	0	-
2320000	ACCOUNTS PAYABLE	215095	HMO HEALTH PLAN	SO	(85)	(2)	(22)	(6)	(11)	(39)	(5)	(0)	-
2320000	ACCOUNTS PAYABLE	215112	Minnesota Life Insurance	SO	(58)	(1)	(15)	(4)	(8)	(27)	(3)	(0)	-
2320000	ACCOUNTS PAYABLE	215116	IBEW 57 MEDICAL INSURANCE	SO	(37)	(1)	(9)	(3)	(5)	(17)	(2)	(0)	-
2320000	ACCOUNTS PAYABLE	215350	"IBEW 57 HEALTH REIMBURSEMENT, CURRENT Y	SO	12	0	3	1	2	6	1	0	-
2320000	ACCOUNTS PAYABLE	215351	"IBEW 57 DEPENDENT CARE REIMBURSEMENT, C	SO	0	0	0	0	0	0	0	0	-
2320000	ACCOUNTS PAYABLE	215356	"HEALTH REIMBURSEMENT, CURRENT YEAR"	SO	(37)	(1)	(9)	(3)	(5)	(17)	(2)	(0)	-
2320000	ACCOUNTS PAYABLE	215357	"DEPENDENT CARE REIMBURSEMENT, CURRENT Y	SO	1	0	0	0	0	1	0	0	-
2320000	ACCOUNTS PAYABLE	215425	OR DOE Cool School Program	OTHER	(23)	-	-	-	-	-	-	-	(23)
2320000	ACCOUNTS PAYABLE	215439	Cal ISO Trans Payable	SG	(3,305)	(51)	(879)	(264)	(459)	(1,462)	(190)	(1)	-
2320000	ACCOUNTS PAYABLE	215850	Subscription Fee - OR Community Solar	OTHER	(0)	-	-	-	-	-	-	-	(0)
2320000	ACCOUNTS PAYABLE	215851	Participation Fee - OR Community Solar	OTHER	(0)	-	-	-	-	-	-	-	(0)
2320000	ACCOUNTS PAYABLE	235230	ACCRUAL - ROYALTIES	CAEE	(60)	-	-	-	(14)	(41)	(6)	(0)	-
2320000	ACCOUNTS PAYABLE	235599	Safety Award	SO	(892)	(18)	(227)	(63)	(121)	(410)	(53)	(0)	-
2320000	ACCOUNTS PAYABLE	240330	PROVISION FOR WORKERS' COMPENSATION	SO	(91)	(2)	(23)	(6)	(12)	(42)	(5)	(0)	-
2320000 Total					(13,141)	(186)	(2,550)	(729)	(2,109)	(6,660)	(881)	(5)	(23)
2533000	O DEF CR-MISC PPL	289517	TRAPPER MINE FINAL RECLAMATION	CAGE	(8,411)	-	-	-	(1,763)	(5,874)	(769)	(5)	-
2533000 Total					(8,411)	-	-	-	(1,763)	(5,874)	(769)	(5)	-
Grand Total					25,166	828	9,942	2,747	2,759	9,992	1,257	4	(2,365)



Miscellaneous Rate Base (Actuals)
Average of Monthly Averages Ending - June 2022
Allocation Method - Washington Inter-Jurisdictional Allocation Method
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	
1140000	EL PLT ACQUIST ADJ	1140000	ELECTRIC PLANT ACQUISITION ADJUSTMENTS	CAGE	141,186	-	-	29,595	98,603	12,905	82	-
1140000	EL PLT ACQUIST ADJ	1140000	ELECTRIC PLANT ACQUISITION ADJUSTMENTS	SG	1,982	30	527	158	275	876	114	1
1140000	EL PLT ACQUIST ADJ	1140000	ELECTRIC PLANT ACQUISITION ADJUSTMENTS	UT	11,764	-	-	-	-	11,764	-	-
1140000 Total					154,932	30	527	158	29,871	111,244	13,019	83
1150000	Ac Prov El Pt Acq Ad	1140000	ACCUM PROV ELECTRIC PLANT ACQUISITION AD	CAGE	(139,583)	-	-	(29,259)	(97,484)	(12,759)	(82)	-
1150000	Ac Prov El Pt Acq Ad	1140000	ACCUM PROV ELECTRIC PLANT ACQUISITION AD	SG	(530)	(8)	(141)	(42)	(74)	(234)	(30)	(0)
1150000	Ac Prov El Pt Acq Ad	1140000	ACCUM PROV ELECTRIC PLANT ACQUISITION AD	UT	(2,048)	-	-	-	-	(2,048)	-	-
1150000 Total					(142,162)	(8)	(141)	(42)	(29,333)	(99,767)	(12,789)	(82)
1156000	ACCUM PROV-CRAIG/HAY	0	ACCUM PROV FOR ASSET ACQ ADJ - CRAIG/HAY	UT	(733)	-	-	-	-	(733)	-	-
1156000 Total					(733)					(733)		
1651000	PREPAY-INSURANCE	132008	PREPAID INSURANCE - PUBLIC LIABILITY & P	SO	11,928	247	3,037	845	1,612	5,477	707	3
1651000	PREPAY-INSURANCE	132012	PREPAID INSURANCE - ALLPURPOSE INSURANCE	SO	1,546	32	394	110	209	710	92	0
1651000	PREPAY-INSURANCE	132016	PREPAID INS-MINORITY OWNED PLANTS	SO	456	9	116	32	62	209	27	0
1651000	PREPAY-INSURANCE	132045	PREPAID WORKERS COMPENSATION	SO	173	4	44	12	23	79	10	0
1651000	PREPAY-INSURANCE	132055	PREPAID EMPLOYEE BENEFIT COSTS	SO	193	4	49	14	26	89	11	0
1651000 Total					14,295	296	3,640	1,013	1,932	6,564	847	4
1652000	PREPAY-TAXES	132101	PREPAID PROPERTY TAX	GPS	7,801	161	1,986	553	1,054	3,582	462	2
1652000	PREPAY-TAXES	132109	UTE-PREPAID POSSESSORY INTEREST	GPS	5	0	1	0	1	2	0	0
1652000	PREPAY-TAXES	132110	SHO-BAN-PREPAID POSSESSORY INTEREST	GPS	66	1	17	5	9	30	4	0
1652000	PREPAY-TAXES	132111	Goshute - Prepaid Possessory Interest	GPS	8	0	2	1	1	4	0	0
1652000	PREPAY-TAXES	132200	"Prepaid Taxes (Federal, State, Local)"	SO	29	1	7	2	4	13	2	0
1652000	PREPAY-TAXES	132924	OTH PREPAY-OREGON DOE FEE	SO	601	12	153	43	81	276	36	0
1652000 Total					8,510	176	2,167	603	1,150	3,907	504	2
1652100	PREPAY - OTHER	132095	PREPAID EMISSIONS PERMIT FEES (UT)	CAGE	313	-	-	-	66	219	29	0
1652100	PREPAY - OTHER	132097	Prepaid CA GHG Cap & Trade Allowances	OTHER	14,516	-	-	-	-	-	-	14,516
1652100	PREPAY - OTHER	132098	Prepaid - CA GHG Wholesale	OTHER	8,322	-	-	-	-	-	-	8,322
1652100	PREPAY - OTHER	132310	PREPAID RATING AGENCY	SO	76	2	19	5	10	35	5	0
1652100	PREPAY - OTHER	132548	Prepaid-FSA O&M - Cedar Springs II	SG	98	2	26	8	14	43	6	0
1652100	PREPAY - OTHER	132551	Prepaid-FSA O&M - Dunlap	SG	260	4	69	21	36	115	15	0
1652100	PREPAY - OTHER	132552	Prepaid-FSA O&M - Ekola Flats	SG	182	3	48	15	25	81	10	0
1652100	PREPAY - OTHER	132554	Prepaid-FSA O&M - Foote Creek	SG	55	1	15	4	8	24	3	0
1652100	PREPAY - OTHER	132557	Prepaid-FSA O&M - Glenrock I	SG	232	4	62	18	32	102	13	0
1652100	PREPAY - OTHER	132558	Prepaid-FSA O&M - Glenrock III	SG	76	1	20	6	11	34	4	0
1652100	PREPAY - OTHER	132561	Prepaid-FSA O&M - Goodnoe Hills	SG	121	2	32	10	17	53	7	0
1652100	PREPAY - OTHER	132564	Prepaid-FSA O&M - High Plains	SG	325	5	86	26	45	143	19	0
1652100	PREPAY - OTHER	132567	Prepaid-FSA O&M - Leaning Juniper	SG	329	5	88	26	46	146	19	0
1652100	PREPAY - OTHER	132570	Prepaid-FSA O&M - Marengo I	SG	173	3	46	14	24	76	10	0
1652100	PREPAY - OTHER	132571	Prepaid-FSA O&M - Marengo II	SG	86	1	23	7	12	38	5	0
1652100	PREPAY - OTHER	132574	Prepaid-FSA O&M - McFadden Ridge	SG	78	1	21	6	11	34	4	0
1652100	PREPAY - OTHER	132576	Prepaid-FSA O&M - Pryor Mtn	SG	104	2	28	8	14	46	6	0
1652100	PREPAY - OTHER	132577	Prepaid-FSA O&M - Rolling Hills	SG	232	4	62	18	32	102	13	0
1652100	PREPAY - OTHER	132580	Prepaid-FSA O&M - Seven Mile I	SG	232	4	62	18	32	102	13	0
1652100	PREPAY - OTHER	132581	Prepaid-FSA O&M - Seven Mile II	SG	46	1	12	4	6	20	3	0
1652100	PREPAY - OTHER	132584	Prepaid-FSA O&M - TB Flats I	SG	9	0	2	1	1	4	1	0
1652100	PREPAY - OTHER	132585	Prepaid-FSA O&M - TB Flats II	SG	9	0	2	1	1	4	1	0
1652100	PREPAY - OTHER	132608	Prepaid - Records Management Costs	SG	24	0	6	2	3	10	1	0
1652100	PREPAY - OTHER	132620	PREPAYMENTS - WATER RIGHTS LEASE	SG	1,755	27	467	140	244	776	101	1
1652100	PREPAY - OTHER	132621	Prepayments - Water Rights (Ferron Canal)	CAGE	232	-	-	-	49	162	21	0
1652100	PREPAY - OTHER	132622	Prepayments - Water Rights (Hntgtn-Clev)	CAGE	264	-	-	-	55	184	24	0
1652100	PREPAY - OTHER	132650	PREPAID DUES	SO	2,140	44	545	152	289	983	127	1
1652100	PREPAY - OTHER	132700	PREPAID RENT	GPS	32	1	8	2	4	15	2	0
1652100	PREPAY - OTHER	132705	Prepaid Pole Contact	SG	153	2	41	12	21	68	9	0
1652100	PREPAY - OTHER	132740	PREPAID O&M WIND	SG	90	1	24	7	13	40	5	0
1652100	PREPAY - OTHER	132755	Prepaid Aircraft Maintenance Costs	SG	133	2	35	11	18	59	8	0
1652100	PREPAY - OTHER	132831	PREPAID BPA TRANSM - WINE COUNTRY	SG	1	0	0	0	0	0	0	0
1652100	PREPAY - OTHER	132900	PREPAYMENTS - OTHER	CAEE	72	-	-	-	17	48	7	0
1652100	PREPAY - OTHER	132900	PREPAYMENTS - OTHER	SO	1,089	23	277	77	147	500	65	0
1652100	PREPAY - OTHER	132901	PRE FEES - OREGON PUB UTIL COMMISSION	OR	3,117	-	3,117	-	-	-	-	-
1652100	PREPAY - OTHER	132903	PREP FEES-UTAH PUBLIC SERVICE COMMISSION	UT	3,749	-	-	-	-	3,749	-	-



Miscellaneous Rate Base (Actuals)

Average of Monthly Averages Ending - June 2022
Allocation Method - Washington Inter-Jurisdictional Allocation Method
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1652100	PREPAY - OTHER	132904	PREP FEES-IDAHO PUB UTIL COMMISSION	IDU	213	-	-	-	213	-	-
1652100	PREPAY - OTHER	132905	PREP FEES-WYO PUBLIC SERVICE COMMISSION	WYP	166	-	-	166	-	-	-
1652100	PREPAY - OTHER	132910	Prepayments - Hardware & Software	SO	14,785	306	3,765	1,047	1,998	6,788	876
1652100	PREPAY - OTHER	132998	PREPAID INSURANCE	CAEE	(17)	-	-	(4)	(11)	(2)	(0)
1652100	PREPAY - OTHER	132999	PREPAY - RECLASS TO LT	SO	(3,901)	(81)	(993)	(276)	(527)	(1,791)	(231)
1652100	PREPAY - OTHER	134000	L/T PREPAY RECLASS	SO	3,918	81	998	278	529	1,799	232
1652100	PREPAY - OTHER	182600	PREPAYMENT-OTHER	CAEE	(4)	-	-	(1)	(3)	(0)	(0)
1652100	PREPAY - OTHER	182600	PREPAYMENT-OTHER	CAEW	4	0	3	1	-	-	-
1652100 Total					53,889	449	9,016	1,669	3,467	14,800	1,642
2281000	ACC PROV-PROP INS	288711	Reg Liab - CA Property Insurance Reserve	CA	(879)	(879)	-	-	-	-	-
2281000	ACC PROV-PROP INS	288712	Reg Liab - OR Property Insurance Reserve	OR	23,685	-	23,685	-	-	-	-
2281000	ACC PROV-PROP INS	288713	Reg Liab - WA Property Insurance Reserve	WA	8	-	-	8	-	-	-
2281000	ACC PROV-PROP INS	288714	Reg Liab - ID Property Insurance Reserve	IDU	(1,103)	-	-	-	-	(1,103)	-
2281000	ACC PROV-PROP INS	288715	Reg Liab - UT Property Insurance Reserve	UT	(1,926)	-	-	-	(1,926)	-	-
2281000	ACC PROV-PROP INS	288716	Reg Liab - WY Property Insurance Reserve	WYP	(925)	-	-	-	(925)	-	-
2281000	ACC PROV-PROP INS	288748	RegL-WA Insurance Reserves-Recl to Asst	OTHER	(36)	-	-	-	-	-	(36)
2281000	ACC PROV-PROP INS	288749	RegL - Insurance Reserves - Recl	OTHER	(23,768)	-	-	-	-	-	(23,768)
2281000 Total					(4,943)	(879)	23,685	8	(925)	(1,926)	(1,103)
2281200	ACC PRV-INS-T&D LN	280307	Accum Prov For Prop Ins - Pac Power T&D	SO	(708)	(15)	(180)	(50)	(96)	(325)	(42)
2281200 Total					(708)	(15)	(180)	(50)	(96)	(325)	(42)
2282100	ACC PRV IN & DAMAG	280311	ACC. PROV. I & D - EXCL. AUTO	SO	(265,178)	(5,485)	(67,522)	(18,787)	(35,842)	(121,756)	(15,712)
2282100 Total					(265,178)	(5,485)	(67,522)	(18,787)	(35,842)	(121,756)	(15,712)
2282400	ACCUM PRV FR I&D-OR	288700	Reg Liab - OR Injuries & Damages Reserve	OR	(12,869)	-	(12,869)	-	-	-	-
2282400 Total					(12,869)	-	(12,869)	-	-	-	-
2282500	Acc Prov I&D-Insur	156909	Insurance Reim Receivable (I&D)-NonCurr	SO	121,975	2,523	31,058	8,641	16,486	56,005	7,227
2282500 Total					121,975	2,523	31,058	8,641	16,486	56,005	7,227
2283000	PEN/BEN/FR-SICK	280349	SUPPL. PENSION BENEFITS (RETIRE ALLOW)	SO	(1,536)	(32)	(391)	(109)	(208)	(705)	(91)
2283000 Total					(1,536)	(32)	(391)	(109)	(208)	(705)	(91)
2283500	PENSIONS	280350	Pension - Local 57	SO	(533)	(11)	(136)	(38)	(72)	(245)	(32)
2283500 Total					(533)	(11)	(136)	(38)	(72)	(245)	(32)
2284100	AC MIS OP PR-OTHER	289320	CHEHALIS WA EFSEC C02 MITIGATION OBLIG	CAGW	(235)	(10)	(173)	(52)	-	-	-
2284100 Total					(235)	(10)	(173)	(52)	-	-	-
2530000	OTHER DEF CREDITS	289005	UNEARNED JOINT USE POLE CONTACT REVENUE	CA	(275)	(275)	-	-	-	-	-
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	(1,377)	-	(1,377)	-	-	-	-
2530000	OTHER DEF CREDITS	289005	UNEARNED JOINT USE POLE CONTACT REVENUE	UT	(1,059)	-	-	-	(1,059)	-	-
2530000	OTHER DEF CREDITS	289005	UNEARNED JOINT USE POLE CONTACT REVENUE	WA	(318)	-	-	(318)	-	-	-
2530000	OTHER DEF CREDITS	289005	UNEARNED JOINT USE POLE CONTACT REVENUE	WYP	(144)	-	-	-	(144)	-	-
2530000 Total					(3,231)	(275)	(1,377)	(318)	(144)	(1,059)	(58)
2533500	OTH DEF CR-PEN & BEN	280370	PENSION LIAB-UMWA WITHDRAWAL OBLIG	CAEE	(115,119)	-	-	-	(26,986)	(77,363)	(10,705)
2533500 Total					(115,119)	-	-	-	(26,986)	(77,363)	(10,705)
2539900	OTH DEF CR - OTHER	0	Fossil Rock Fuels Entries	CAEE	(5,006)	-	-	-	(1,174)	(3,364)	(466)
2539900	OTH DEF CR - OTHER	230155	EMPLOYEE HOUSING SECURITY DEPOSITS	CA	(22)	(22)	-	-	-	-	-
2539900	OTH DEF CR - OTHER	289341	Accrued Royalties-Reg Rcvry-Noncurrent	CAEE	(14,865)	-	-	-	(3,485)	(9,989)	(1,382)
2539900	OTH DEF CR - OTHER	289523	Govt Coal Lease Bonus Payment Liability	CAEE	5,006	-	-	-	1,174	3,364	466
2539900	OTH DEF CR - OTHER	289540	Westmoreland Kemmerer Payable-NonCurr	CAGE	(93)	-	-	-	(20)	(65)	(9)
2539900	OTH DEF CR - OTHER	289913	MCI - F.O.G. WIRE LEASE	SG	(729)	(11)	(194)	(58)	(101)	(322)	(42)
2539900	OTH DEF CR - OTHER	289914	TRANSMISSION SERVICE DEPOSITS - THIRD PA	SG	(1,861)	(28)	(495)	(148)	(259)	(823)	(107)
2539900	OTH DEF CR - OTHER	289925	TRANSM CONST SECURITY DEPOSITS	SG	(18,413)	(282)	(4,898)	(1,469)	(2,560)	(8,142)	(1,056)
2539900	OTH DEF CR - OTHER	289927	Transm Deposit - Readiness Fin Security	SG	(55,558)	(850)	(14,777)	(4,433)	(7,723)	(24,567)	(3,186)
2539900	OTH DEF CR - OTHER	289928	Transmission Deposits-Site Control	SG	(429)	(7)	(114)	(34)	(60)	(190)	(25)
2539900	OTH DEF CR - OTHER	289955	Accrued Right-of-Way Obligations	CAGE	(1,915)	-	-	-	(401)	(1,337)	(175)
2539900 Total					(93,885)	(1,200)	(20,478)	(6,143)	(14,608)	(45,437)	(5,981)
2540000	REGULATORY LIAB	231010	Reg Liab Current - Blue Sky	OTHER	(8,958)	-	-	-	-	-	(8,958)
2540000	REGULATORY LIAB	231020	Reg Liab Current - DSM	OTHER	(4,022)	-	-	-	-	-	(4,022)
2540000	REGULATORY LIAB	231045	Reg Liab Current - GHG Allowances	OTHER	(830)	-	-	-	-	-	(830)
2540000	REGULATORY LIAB	231050	Reg Liab Current - Def Net Power Costs	OTHER	(7,747)	-	-	-	-	-	(7,747)
2540000	REGULATORY LIAB	231060	Reg Liab Current - BPA Balancing Accts	OTHER	(564)	-	-	-	-	-	(564)
2540000	REGULATORY LIAB	231075	Reg Liab Current - GRC Givebacks	OTHER	(1,760)	-	-	-	-	-	(1,760)



Miscellaneous Rate Base (Actuals)

Average of Monthly Averages Ending - June 2022
Allocation Method - Washington Inter-Jurisdictional Allocation Method
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
2540000	REGULATORY LIAB 231080	Reg Liab Current - REC Sales	OTHER	(3,679)	-	-	-	-	-	-	(3,679)
2540000	REGULATORY LIAB 231090	Reg Liab Current - Solar Feed-In	OTHER	(1,602)	-	-	-	-	-	-	(1,602)
2540000	REGULATORY LIAB 231095	Reg Liab Current - Income Tax Related	OTHER	(77,280)	-	-	-	-	-	-	(77,280)
2540000	REGULATORY LIAB 231100	Reg Liab Current - Other	OTHER	(9,304)	-	-	-	-	-	-	(9,304)
2540000	REGULATORY LIAB 288001	Reg Liab - Excess Def Inc Taxes - CA	CA	(427)	(427)	-	-	-	-	-	-
2540000	REGULATORY LIAB 288002	Reg Liab - Excess Def Inc Taxes - ID	IDU	(11)	-	-	-	-	(11)	-	-
2540000	REGULATORY LIAB 288005	Reg Liab - Excess Def Inc Taxes - WA	WA	(1,076)	-	-	(1,076)	-	-	-	-
2540000	REGULATORY LIAB 288006	Reg Liab - Excess Def Inc Taxes - WY	WYU	(112)	-	-	-	(112)	-	-	-
2540000	REGULATORY LIAB 288059	RegL-Wildland Fire Mitigat-Recl to Asst	OTHER	(1,178)	-	-	-	-	-	-	(1,178)
2540000	REGULATORY LIAB 288060	Reg L-WA Decoupling Mech Jul19-Jun20	OTHER	3,555	-	-	-	-	-	-	3,555
2540000	REGULATORY LIAB 288061	Reg L-WA Decoupling Mech Jul20-Jun21	OTHER	4,750	-	-	-	-	-	-	4,750
2540000	REGULATORY LIAB 288062	Reg L-WA Decoupling Mech Jan22-Dec22	OTHER	(1,330)	-	-	-	-	-	-	(1,330)
2540000	REGULATORY LIAB 288071	Contra Reg L-WA Decoupling Jul20-Jun21	OTHER	(4,969)	-	-	-	-	-	-	(4,969)
2540000	REGULATORY LIAB 288072	Contra Reg A-WA Decoupling Jan22-Dec22	OTHER	(181)	-	-	-	-	-	-	(181)
2540000	REGULATORY LIAB 288081	Reg Liab - Cholla Decomm - CA	CA	49	49	-	-	-	-	-	-
2540000	REGULATORY LIAB 288082	Reg Liab - Cholla Decomm - ID	IDU	(1,281)	-	-	-	-	(1,281)	-	-
2540000	REGULATORY LIAB 288083	Reg Liab - Cholla Decomm - OR	OR	(8,371)	-	(8,371)	-	-	-	-	-
2540000	REGULATORY LIAB 288084	Reg Liab - Cholla Decomm - UT	UT	(19,070)	-	-	-	(19,070)	-	-	-
2540000	REGULATORY LIAB 288086	Reg Liab - Cholla Decomm - WY	WYP	148	-	-	148	-	-	-	-
2540000	REGULATORY LIAB 288099	RegL-Depr/Amortz Deferral-Bal Recl	OTHER	(261)	-	-	-	-	-	-	(261)
2540000	REGULATORY LIAB 288108	FAS 109 - WA Flowthrough	WA	(674)	-	(674)	-	-	-	-	-
2540000	REGULATORY LIAB 288114	REG LIABILITY - OR GAIN-SALE EPUD ASSETS	OTHER	1	-	-	-	-	-	-	1
2540000	REGULATORY LIAB 288116	Calif Alternative Rate for Energy (CARE)	OTHER	(490)	-	-	-	-	-	-	(490)
2540000	REGULATORY LIAB 288159	RegL - Blue Sky - Recl to Curr	OTHER	8,958	-	-	-	-	-	-	8,958
2540000	REGULATORY LIAB 288161	RL-Energy Savings Assistance (ESA)-CA	OTHER	(640)	-	-	-	-	-	-	(640)
2540000	REGULATORY LIAB 288162	Reg Liab-CA Klamath River Dams Removal	CA	(262)	(262)	-	-	-	-	-	-
2540000	REGULATORY LIAB 288165	Reg Liab - OR Enrgy	OTHER	(4,282)	-	-	-	-	-	-	(4,282)
2540000	REGULATORY LIAB 288174	RegL - OR Asset Sale Gain-Balance Recl	OTHER	(2,186)	-	-	-	-	-	-	(2,186)
2540000	REGULATORY LIAB 288191	RegL - OR Pryor Mtn REC	OTHER	(110)	-	-	-	-	-	-	(110)
2540000	REGULATORY LIAB 288211	Reg Liab - Non-Prot PP&E EDIT - CA	CA	(1,618)	(1,618)	-	-	-	-	-	-
2540000	REGULATORY LIAB 288212	Reg Liab - Non-Prot PP&E EDIT - ID	IDU	(94)	-	-	-	-	(94)	-	-
2540000	REGULATORY LIAB 288214	Reg Liab - Non-Prot PP&E EDIT - WA	WA	(21,260)	-	(21,260)	-	-	-	-	-
2540000	REGULATORY LIAB 288215	Reg Liab - Non-Prot PP&E EDIT - WY	WYP	(36,877)	-	-	(36,877)	-	-	-	-
2540000	REGULATORY LIAB 288232	Reg Liab - OR 2017 FERC Rate True-Up	OTHER	(7,936)	-	-	-	-	-	-	(7,936)
2540000	REGULATORY LIAB 288240	Reg Liab - WA PCAM - CY 2016	OTHER	(1,162)	-	-	-	-	-	-	(1,162)
2540000	REGULATORY LIAB 288243	Reg Liability - WA PCAM CY2018	OTHER	8,215	-	-	-	-	-	-	8,215
2540000	REGULATORY LIAB 288246	Reg Liability - WA PCAM CY2019	OTHER	(1,823)	-	-	-	-	-	-	(1,823)
2540000	REGULATORY LIAB 288248	Reg Liability - WA PCAM CY2020	OTHER	(13,661)	-	-	-	-	-	-	(13,661)
2540000	REGULATORY LIAB 288249	Contra Reg Liability - WA PCAM CY2020	OTHER	(137)	-	-	-	-	-	-	(137)
2540000	REGULATORY LIAB 288260	Reg Liability - WA PCAM CY2021	OTHER	24,067	-	-	-	-	-	-	24,067
2540000	REGULATORY LIAB 288261	Contra Reg Liability - WA PCAM CY2021	OTHER	(7,149)	-	-	-	-	-	-	(7,149)
2540000	REGULATORY LIAB 288262	Reg Liability - WA PCAM CY2022	OTHER	191	-	-	-	-	-	-	191
2540000	REGULATORY LIAB 288263	Contra Reg Liability - WA PCAM CY2022	OTHER	(20)	-	-	-	-	-	-	(20)
2540000	REGULATORY LIAB 288264	Reg Liability - WA PCAM PTC CY2021	OTHER	128	-	-	-	-	-	-	128
2540000	REGULATORY LIAB 288281	Reg Liab-Excess Income Tax Deferral-CA	OTHER	(2,820)	-	-	-	-	-	-	(2,820)
2540000	REGULATORY LIAB 288283	Reg Liab-Excess Income Tax Deferral-OR	OTHER	(6,588)	-	-	-	-	-	-	(6,588)
2540000	REGULATORY LIAB 288285	Reg Liab-Excess Income Tax Deferral-WA	OTHER	(8,863)	-	-	-	-	-	-	(8,863)
2540000	REGULATORY LIAB 288286	Reg Liab-Excess Income Tax Deferral-WY	OTHER	(764)	-	-	-	-	-	-	(764)
2540000	REGULATORY LIAB 288295	RegL - BPA Balancing Accts - Recl to Cur	OTHER	564	-	-	-	-	-	-	564
2540000	REGULATORY LIAB 288405	Reg Liab-OR Direct Access 5 yr Opt Out	OTHER	(6,806)	-	-	-	-	-	-	(6,806)
2540000	REGULATORY LIAB 288406	Reg L-OR-Bridger Mine Accel Depr&Reclm	OR	(3,639)	-	(3,639)	-	-	-	-	-
2540000	REGULATORY LIAB 288409	Reg Liab-WA-Plant Closure Cost Deferral	WA	(1,356)	-	-	(1,356)	-	-	-	-
2540000	REGULATORY LIAB 288410	Reg Liab-WA-Bridger Mine Accel Depr	WA	(2,549)	-	-	(2,549)	-	-	-	-
2540000	REGULATORY LIAB 288411	Reg Liab - WA-Accel Depr 2015 GRC	WA	(34,836)	-	-	(34,836)	-	-	-	-
2540000	REGULATORY LIAB 288412	Reg Liab - Depr Decrease Deferral - OR	OTHER	(5,393)	-	-	-	-	-	-	(5,393)
2540000	REGULATORY LIAB 288420	Reg Liab - CA GHG Allowance Revenues	OTHER	(684)	-	-	-	-	-	-	(684)
2540000	REGULATORY LIAB 288422	Reg Liab - CA Solar (SOMAH)-GHG Funds	OTHER	(6,106)	-	-	-	-	-	-	(6,106)
2540000	REGULATORY LIAB 288423	RegL - CA GHG Allowances - Recl to Curr	OTHER	830	-	-	-	-	-	-	830
2540000	REGULATORY LIAB 288424	RegL - CA GHG Allowances - Balance Recl	OTHER	670	-	-	-	-	-	-	670
2540000	REGULATORY LIAB 288443	RegL - OR RECs in Rates - Recl to Curr	OTHER	2,796	-	-	-	-	-	-	2,796



Miscellaneous Rate Base (Actuals)
Average of Monthly Averages Ending - June 2022
Allocation Method - Washington Inter-Jurisdictional Allocation Method
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	
2540000	REGULATORY LIAB 288444	RegL - UT RECs in Rates - Recl to Curr	OTHER	675	-	-	-	-	-	-	675	
2540000	REGULATORY LIAB 288445	RegL - WA RECs in Rates - Recl to Curr	OTHER	25	-	-	-	-	-	-	25	
2540000	REGULATORY LIAB 288446	RegL - WY RECs in Rates - Recl to Curr	OTHER	182	-	-	-	-	-	-	182	
2540000	REGULATORY LIAB 288451	RegL - WA Pryor Mtn REC	OTHER	(30)	-	-	-	-	-	-	(30)	
2540000	REGULATORY LIAB 288453	RegL - OR RECs in Rates - Balance Recl	OTHER	(273)	-	-	-	-	-	-	(273)	
2540000	REGULATORY LIAB 288454	RegL - UT RECs in Rates - Balance Recl	OTHER	(1,502)	-	-	-	-	-	-	(1,502)	
2540000	REGULATORY LIAB 288456	RegL - WY RECs in Rates - Balance Recl	OTHER	(555)	-	-	-	-	-	-	(555)	
2540000	REGULATORY LIAB 288459	Reg Liab - Def RECs in Rates - Recl	OTHER	(383)	-	-	-	-	-	-	(383)	
2540000	REGULATORY LIAB 288461	RegL - CA Def Exc NPC - Recl to Curr	OTHER	1,614	-	-	-	-	-	-	1,614	
2540000	REGULATORY LIAB 288463	RegL - OR Def Exc NPC - Recl to Curr	OTHER	5,020	-	-	-	-	-	-	5,020	
2540000	REGULATORY LIAB 288465	RegL - WA Def Exc NPC - Recl to Curr	OTHER	1,111	-	-	-	-	-	-	1,111	
2540000	REGULATORY LIAB 288466	RegL - WY Def Exc NPC - Recl to Curr	OTHER	2	-	-	-	-	-	-	2	
2540000	REGULATORY LIAB 288470	Reg L-WA Decoupling Mechanism-Reclass	OTHER	(2,783)	-	-	-	-	-	-	(2,783)	
2540000	REGULATORY LIAB 288471	RegL - CA Def Exc NPC - Balance Recl	OTHER	(1,389)	-	-	-	-	-	-	(1,389)	
2540000	REGULATORY LIAB 288475	RegL - WA Def Exc NPC - Balance Recl	OTHER	(10,725)	-	-	-	-	-	-	(10,725)	
2540000	REGULATORY LIAB 288476	RegL - WY Def Exc NPC - Balance Recl	OTHER	(2)	-	-	-	-	-	-	(2)	
2540000	REGULATORY LIAB 288484	RegL - UT Solar Feed-In - Recl to Curr	OTHER	1,602	-	-	-	-	-	-	1,602	
2540000	REGULATORY LIAB 288494	RegL - UT Solar Feed-In - Balance Recl	OTHER	(14,710)	-	-	-	-	-	-	(14,710)	
2540000	REGULATORY LIAB 288799	RegL - GRC Givebacks - Recl to Curr	OTHER	1,760	-	-	-	-	-	-	1,760	
2540000	REGULATORY LIAB 288817	RegL - DSM - CA - Recl to Current	OTHER	27	-	-	-	-	-	-	27	
2540000	REGULATORY LIAB 288819	Reg Liab - DSM - CA - Balance Recl	OTHER	(43)	-	-	-	-	-	-	(43)	
2540000	REGULATORY LIAB 288827	RegL - DSM - ID - Recl to Current	OTHER	399	-	-	-	-	-	-	399	
2540000	REGULATORY LIAB 288829	Reg Liab - DSM - ID - Balance Recl	OTHER	(412)	-	-	-	-	-	-	(412)	
2540000	REGULATORY LIAB 288839	Reg Liab - DSM - OR - Balance Recl	OTHER	(1)	-	-	-	-	-	-	(1)	
2540000	REGULATORY LIAB 288857	RegL - DSM - WA - Recl to Current	OTHER	3,597	-	-	-	-	-	-	3,597	
2540000	REGULATORY LIAB 288859	Reg Liab - DSM - WA - Balance Recl	OTHER	(3,583)	-	-	-	-	-	-	(3,583)	
2540000	REGULATORY LIAB 288931	Reg Liab - Protected PP&E EDIT - CA	CA	(32,608)	(32,608)	-	-	-	-	-	-	
2540000	REGULATORY LIAB 288932	Reg Liab - Protected PP&E EDIT - ID	IDU	(83,560)	-	-	-	-	(83,560)	-	-	
2540000	REGULATORY LIAB 288933	Reg Liab - Protected PP&E EDIT - OR	OR	(365,841)	-	(365,841)	-	-	-	-	-	
2540000	REGULATORY LIAB 288934	Reg Liab - Protected PP&E EDIT - WA	WA	(85,661)	-	-	(85,661)	-	-	-	-	
2540000	REGULATORY LIAB 288935	Reg Liab - Protected PP&E EDIT - WY	WYP	(207,576)	-	-	-	(207,576)	-	-	-	
2540000	REGULATORY LIAB 288936	Reg Liab - Protected PP&E EDIT - UT	UT	(646,137)	-	-	-	-	(646,137)	-	-	
2540000	REGULATORY LIAB 288941	Reg Liab - Protected PP&E ARAM - CA	CA	(2,030)	(2,030)	-	-	-	-	-	-	
2540000	REGULATORY LIAB 288942	Reg Liab - Protected PP&E ARAM - ID	IDU	(8,346)	-	-	-	-	(8,346)	-	-	
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	(27,157)	-	-	-	-	(27,157)	-	-	
2540000	REGULATORY LIAB 288945	Reg Liab - Protected PP&E ARAM - WA	WA	(12,949)	-	-	(12,949)	-	-	-	-	
2540000	REGULATORY LIAB 288946	Reg Liab - Protected PP&E ARAM - WY	WYU	(33,793)	-	-	-	(33,793)	-	-	-	
2540000	REGULATORY LIAB 288949	RegL - EDIT Deferral - Recl to Curr	OTHER	77,280	-	-	-	-	-	-	77,280	
2540000	REGULATORY LIAB 288995	RegL - Other - Recl to Curr	OTHER	9,304	-	-	-	-	-	-	9,304	
2540000 Total				(1,719,331)	(36,896)	(377,853)	(160,362)	(278,210)	(692,365)	(93,293)	(80,353)	
Grand Total				(2,006,861)	(41,336)	(411,027)	(173,808)	(333,516)	(849,161)	(116,566)	(130)	(81,318)



Regulatory Assests (Actuals)

Average of Monthly Averages Ending - June 2022
Allocation Method - Washington Inter-Jurisdictional Allocation Method
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1242000	PAC PWR-INT FREE LN	0	INT FREE-PPL	OTHER	799	-	-	-	-	-	799
1242000	PAC PWR-INT FREE LN	0	INT FREE-PPL	WA	7	-	7	-	-	-	-
1242000 Total					806	-	-	7	-	-	799
1247100	CSS/ELI SYSTEM LOANS	0	CSS/ELI SYSTEM	OTHER	0	-	-	-	-	-	0
1247100 Total					0	-	-	-	-	-	0
1249000	RESV UNCOLL ESC&WZ	0	ESC - RESERVE	OTHER	(198)	-	-	-	-	-	(198)
1249000	RESV UNCOLL ESC&WZ	0	ESC - RESERVE	UT	0	-	-	0	-	-	-
1249000	RESV UNCOLL ESC&WZ	0	ESC - RESERVE	WA	(4)	-	(4)	-	-	-	-
1249000 Total					(202)	-	-	(4)	-	0	(198)
1823000	DSR REGULATORY ASSET	0	DSR REGULATORY ASSETS	OTHER	(71,881)	-	-	-	-	-	(71,881)
1823000 Total					(71,881)	-	-	-	-	-	(71,881)
1823700	OTH REGA-ENERGY WEST	186801	Reg Asset-Deer Creek-Elec Plt In Svc	CAEE	31,856	-	-	7,468	21,408	2,962	18
1823700	OTH REGA-ENERGY WEST	186802	Reg Asset-Deer Creek-EPIS Intangibles	CAEE	494	-	-	116	332	46	0
1823700	OTH REGA-ENERGY WEST	186805	Reg Asset-Deer Creek-CWIP	CAEE	1,815	-	-	425	1,220	169	1
1823700	OTH REGA-ENERGY WEST	186806	Reg Asset-Deer Creek-PS&I	CAEE	740	-	-	173	497	69	0
1823700	OTH REGA-ENERGY WEST	186811	Reg Asset-Deer Creek Sale-EPIS	CAEE	4,539	-	-	1,064	3,050	422	3
1823700	OTH REGA-ENERGY WEST	186812	Contra RA-DCM PP&E-OR-To G/L Bal Acct	OR	183	-	183	-	-	-	-
1823700	OTH REGA-ENERGY WEST	186815	Reg Asset-Deer Creek Sale-CWIP	CAEE	43	-	-	10	29	4	0
1823700	OTH REGA-ENERGY WEST	186816	Contra RA-DCM PP&E-To Joint Owners	CAEE	(2,154)	-	-	(505)	(1,447)	(200)	(1)
1823700	OTH REGA-ENERGY WEST	186817	Contra RA-DCM PP&E-Amortz & Oth Adjs	CA	827	827	-	-	-	-	-
1823700	OTH REGA-ENERGY WEST	186817	Contra RA-DCM PP&E-Amortz & Oth Adjs	CAEE	(37,801)	-	-	(8,861)	(25,403)	(3,515)	(21)
1823700	OTH REGA-ENERGY WEST	186817	Contra RA-DCM PP&E-Amortz & Oth Adjs	OR	(988)	-	(988)	-	-	-	-
1823700	OTH REGA-ENERGY WEST	186817	Contra RA-DCM PP&E-Amortz & Oth Adjs	UT	176	-	-	-	176	-	-
1823700	OTH REGA-ENERGY WEST	186817	Contra RA-DCM PP&E-Amortz & Oth Adjs	WYU	508	-	-	508	-	-	-
1823700	OTH REGA-ENERGY WEST	186820	Reg Asset-Deer Creek Mine ARO	CAEE	6,630	-	-	1,554	4,456	617	4
1823700	OTH REGA-ENERGY WEST	186825	Reg Asset-Deer Creek Mine M&S	CAEE	4,492	-	-	1,053	3,019	418	3
1823700	OTH REGA-ENERGY WEST	186826	Reg Asset-Deer Creek-Prepaid Royalties	CAEE	843	-	-	198	566	78	0
1823700	OTH REGA-ENERGY WEST	186828	Reg Asset-Deer Creek-Recovery Royalties	CAEE	14,865	-	-	3,485	9,989	1,382	8
1823700	OTH REGA-ENERGY WEST	186829	Contra RA-DCM Closure-Royalties Amortz	IDU	(43)	-	-	-	-	(43)	-
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	CAEE	1,612	-	-	378	1,083	150	1
1823700	OTH REGA-ENERGY WEST	186833	Reg Asset-Deer Creek-Nonunion Severance	CAEE	2,770	-	-	649	1,862	258	2
1823700	OTH REGA-ENERGY WEST	186835	Reg Asset-Deer Creek-Misc Closure Costs	CAEE	45,112	-	-	10,575	30,317	4,195	25
1823700	OTH REGA-ENERGY WEST	186836	Contra RA-DCM Closure-To Joint Owners	CAEE	(3,151)	-	-	(739)	(2,118)	(293)	(2)
1823700	OTH REGA-ENERGY WEST	186837	Contra RA-DCM Closure-Amortz & Oth Adjs	IDU	(158)	-	-	-	-	(158)	-
1823700	OTH REGA-ENERGY WEST	186837	Contra RA-DCM Closure-Amortz & Oth Adjs	OTHER	(4,667)	-	-	-	-	-	(4,667)
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	CAEE	2,979	-	-	698	2,002	277	2
1823700	OTH REGA-ENERGY WEST	186841	Contra Reg Asset-Deer Creek Aband-CA	CA	(611)	(611)	-	-	-	-	-
1823700	OTH REGA-ENERGY WEST	186844	Contra Reg Asset-Deer Creek Aband-UT	UT	(423)	-	-	-	(423)	-	-
1823700	OTH REGA-ENERGY WEST	186846	Contra Reg Asset-Deer Creek Aband-WY	WYU	(172)	-	-	(172)	-	-	-
1823700	OTH REGA-ENERGY WEST	186851	Contra Reg Asset-Deer Creek Closure-CA	CA	(1,264)	(1,264)	-	-	-	-	-
1823700	OTH REGA-ENERGY WEST	186852	CONTRA REG ASSET-DEER CREEK CLOSURE-ID	IDU	(2,514)	-	-	-	-	(2,514)	-
1823700	OTH REGA-ENERGY WEST	186853	Contra Reg Asset-Deer Creek Closure-OR	OR	(7,456)	-	(7,456)	-	-	-	-
1823700	OTH REGA-ENERGY WEST	186860	RA-Deer Creek-ROR Offset-Assets Sold	UT	(1,043)	-	-	-	(1,043)	-	-
1823700	OTH REGA-ENERGY WEST	186860	RA-Deer Creek-ROR Offset-Assets Sold	WYU	(67)	-	-	(67)	-	-	-
1823700	OTH REGA-ENERGY WEST	186861	RA-Deer Creek-ROR Offset-Fuel Inventory	IDU	(1,627)	-	-	-	-	(1,627)	-
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	UT	(3,338)	-	-	-	(3,338)	-	-
1823700	OTH REGA-ENERGY WEST	186862	RA-Deer Creek-ROR Offset-Fossil Rock	WYU	(214)	-	-	(214)	-	-	-
1823700	OTH REGA-ENERGY WEST	186863	RA-Deer Creek-ROR Offset-Note Intrst-ID	IDU	(191)	-	-	-	-	(191)	-



Regulatory Assets (Actuals)
Average of Monthly Averages Ending - June 2022
Allocation Method - Washington Inter-Jurisdictional Allocation Method
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823700	OTH REGA-ENERGY WEST 186870	RA-DC ROR Offset-Assets Sold-Amortz	UT 1,043	-	-	-	-	1,043	-	-	-
1823700	OTH REGA-ENERGY WEST 186870	RA-DC ROR Offset-Assets Sold-Amortz	WYP 67	-	-	-	67	-	-	-	-
1823700	OTH REGA-ENERGY WEST 186871	RA-DC ROR Offset-Fuel Inventory-Amortz	IDU 70	-	-	-	-	-	70	-	-
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 3,338	-	-	-	-	3,338	-	-	-
1823700	OTH REGA-ENERGY WEST 186872	RA-DC ROR Offset-Fossil Rock-Amortz	WYP 214	-	-	-	214	-	-	-	-
1823700	OTH REGA-ENERGY WEST 186873	RA-DC ROR Offset-Note Interest-Amortz	IDU 8	-	-	-	-	-	8	-	-
1823700	OTH REGA-ENERGY WEST 186881	Reg Asset-UMWA Pension Trust Oblig	CAEE 115,119	-	-	-	26,986	77,363	10,705	65	-
1823700	OTH REGA-ENERGY WEST 186886	Contra RA-UMWA Pens W/D-To Joint Owners	OTHER (4,753)	-	-	-	-	-	-	-	(4,753)
1823700 Total			127,873	(1,048)	(8,261)	-	31,464	101,743	13,287	107	(9,420)
1823750	OTHER REG A-CHLA U4 185831	Reg Asset - Cholla Unrec Plant - CA	CA 4,288	4,288	-	-	-	-	-	-	-
1823750	OTHER REG A-CHLA U4 185836	Reg Asset - Cholla Unrec Plant - WY	WYP 40,004	-	-	-	40,004	-	-	-	-
1823750	OTHER REG A-CHLA U4 185864	Reg Asset-Cholla U4-Property Taxes-OR	OTHER 544	-	-	-	-	-	-	-	544
1823750	OTHER REG A-CHLA U4 185866	Reg Asset-Cholla U4-Nonunion Severance	CAGE 2,614	-	-	-	548	1,825	239	2	-
1823750	OTHER REG A-CHLA U4 185867	Reg Asset-Cholla U4-Safe Harbor Lease	CAGE 381	-	-	-	80	266	35	0	-
1823750	OTHER REG A-CHLA U4 185869	Reg Asset-Cholla U4-ID-O&M/Depr Savings	IDU (537)	-	-	-	-	-	(537)	-	-
1823750	OTHER REG A-CHLA U4 185873	Contra Reg Asset-Cholla U4 Closure-OR	OR (803)	-	(803)	-	-	-	-	-	-
1823750	OTHER REG A-CHLA U4 185874	Contra Reg Asset-Cholla U4 Closure-UT	UT (1,357)	-	-	-	-	(1,357)	-	-	-
1823750	OTHER REG A-CHLA U4 185876	Contra Reg Asset-Cholla U4 Closure-WY	WYP (451)	-	-	-	(451)	-	-	-	-
1823750 Total			44,682	4,288	(803)	-	40,180	734	(264)	2	544
1823870	DEFERRED PENSION 187608	Reg Asset - Pension Settlement - CA	OTHER 704	-	-	-	-	-	-	-	704
1823870	DEFERRED PENSION 187611	Reg Asset - Pension Settlement - OR	OTHER 3,172	-	-	-	-	-	-	-	3,172
1823870	DEFERRED PENSION 187612	Reg Asset - Pension Settlement - UT	OTHER 1,036	-	-	-	-	-	-	-	1,036
1823870	DEFERRED PENSION 187613	Reg Asset - Pension Settlement - WY	WYU 1,457	-	-	-	1,457	-	-	-	-
1823870	DEFERRED PENSION 187629	Reg Asset - Post-Ret - Settlement Loss	OTHER (507)	-	-	-	-	-	-	-	(507)
1823870 Total			5,862	-	-	-	1,457	-	-	-	4,405
1823920	DSR COSTS AMORTIZED 0	DSR COST AMORT	OTHER 308,080	-	-	-	-	-	-	-	308,080
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 - WASHINGTO	OTHER 624	-	-	-	-	-	-	-	624
1823920	DSR COSTS AMORTIZED 102039	INDUSTRIAL RETROFIT LIGHTING-WA	OTHER 88	-	-	-	-	-	-	-	88
1823920	DSR COSTS AMORTIZED 102040	NEEA - WASHINGTON	OTHER 11,185	-	-	-	-	-	-	-	11,185
1823920	DSR COSTS AMORTIZED 102043	ENERGY CODE DEVELOPMENT	OTHER 2	-	-	-	-	-	-	-	2
1823920	DSR COSTS AMORTIZED 102044	HOME COMFORT - WASHINGTON	OTHER 162	-	-	-	-	-	-	-	162
1823920	DSR COSTS AMORTIZED 102045	WEATHERIZATION - WASHINGTON	OTHER 22	-	-	-	-	-	-	-	22
1823920	DSR COSTS AMORTIZED 102046	HASSLE FREE	OTHER 41	-	-	-	-	-	-	-	41
1823920	DSR COSTS AMORTIZED 102072	COMPACT FLUORESCENT LAMPS - WASHINGTON	OTHER 1,183	-	-	-	-	-	-	-	1,183
1823920	DSR COSTS AMORTIZED 102127	RESIDENTIAL PROGRAM RESEARCH - WA	OTHER 24	-	-	-	-	-	-	-	24
1823920	DSR COSTS AMORTIZED 102128	WA REVENUE RECOVERY - SBC OFFSET	OTHER (114,872)	-	-	-	-	-	-	-	(114,872)
1823920	DSR COSTS AMORTIZED 102131	ENERGY FINANSWER - UTAH 2001/2002	OTHER 1,280	-	-	-	-	-	-	-	1,280
1823920	DSR COSTS AMORTIZED 102133	INDUSTRIAL FINANSWER - UTAH 2001/2002	OTHER 1,353	-	-	-	-	-	-	-	1,353
1823920	DSR COSTS AMORTIZED 102138	COMPACT FLUOR LAMPS (CFL) UT 2001/2002	OTHER 4,202	-	-	-	-	-	-	-	4,202
1823920	DSR COSTS AMORTIZED 102147	COMMERCIAL SMALL RETROFIT - UT 2001/2002	OTHER 848	-	-	-	-	-	-	-	848
1823920	DSR COSTS AMORTIZED 102148	INDUSTRIAL SMALL RETROFIT - UT 2002	OTHER 0	-	-	-	-	-	-	-	0
1823920	DSR COSTS AMORTIZED 102149	COMMERCIAL RETROFIT LIGHTING - UT 2001/2	OTHER 498	-	-	-	-	-	-	-	498
1823920	DSR COSTS AMORTIZED 102150	INDUSTRIAL RETROFIT LIGHTING - UT 2001/2	OTHER 82	-	-	-	-	-	-	-	82
1823920	DSR COSTS AMORTIZED 102185	WEB AUDIT PILOT - WA	OTHER 527	-	-	-	-	-	-	-	527
1823920	DSR COSTS AMORTIZED 102186	APPLIANCE REBATE - WA	OTHER 18	-	-	-	-	-	-	-	18



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Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
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 102209	AIR CONDITIONING - UT 2002	OTHER	24	-	-	-	-	-	-	24
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 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 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 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 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 102543	POWER FORWARD - UTAH - 2005	OTHER	50	-	-	-	-	-	-	50



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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 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 102706	LOW INCOME-UTAH-2006	OTHER	119	-	-	-	-	-	-	119
1823920	DSR COSTS AMORTIZED 102707	REFRIGERATOR RECYCLING PGM-UTAH-2006	OTHER	3,752	-	-	-	-	-	-	3,752
1823920	DSR COSTS AMORTIZED 102708	A/C LOAD CONTROL-RESIDENTIAL/UTAH-2006	OTHER	8,624	-	-	-	-	-	-	8,624
1823920	DSR COSTS AMORTIZED 102709	AIR CONDITIONING-UTAH-2006	OTHER	1,499	-	-	-	-	-	-	1,499
1823920	DSR COSTS AMORTIZED 102712	ENERGY FINANSWER-UTAH-2006	OTHER	2,187	-	-	-	-	-	-	2,187
1823920	DSR COSTS AMORTIZED 102713	INDUSTRIAL FINANSWER-WYOMING-UTAH-2006	OTHER	2,748	-	-	-	-	-	-	2,748
1823920	DSR COSTS AMORTIZED 102717	COMMERCIAL SELF-DIRECT-UTAH-2006	OTHER	65	-	-	-	-	-	-	65
1823920	DSR COSTS AMORTIZED 102718	INDUSTRIAL SELF-DIRECT-UTAH-2006	OTHER	122	-	-	-	-	-	-	122
1823920	DSR COSTS AMORTIZED 102719	RESIDENTIAL NEW CONSTRUCTION-UTAH-2006	OTHER	1,848	-	-	-	-	-	-	1,848
1823920	DSR COSTS AMORTIZED 102720	COMMERCIAL FINANSWER EXPRESS-UTAH-2006	OTHER	2,469	-	-	-	-	-	-	2,469
1823920	DSR COSTS AMORTIZED 102721	INDUSTRIAL FINANSWER-UTAH-2006	OTHER	536	-	-	-	-	-	-	536
1823920	DSR COSTS AMORTIZED 102722	RETROFIT COMMISSIONING PROGRAM -UTAH-200	OTHER	211	-	-	-	-	-	-	211
1823920	DSR COSTS AMORTIZED 102723	C&I LIGHTING LOAD CONTROL -UTAH-2006	OTHER	8	-	-	-	-	-	-	8
1823920	DSR COSTS AMORTIZED 102725	CALIFORNIA DSM EXPENSE-2006	OTHER	0	-	-	-	-	-	-	0
1823920	DSR COSTS AMORTIZED 102759	HOME ENERGY EFF INCENTIVE PROG-UTAH-2006	OTHER	241	-	-	-	-	-	-	241
1823920	DSR COSTS AMORTIZED 102760	HOME ENERGY EFF INCENTIVE PROG-WA-2006	OTHER	15,240	-	-	-	-	-	-	15,240
1823920	DSR COSTS AMORTIZED 102767	DSR COSTS BEING AMORTIZED	OTHER	(44,183)	-	-	-	-	-	-	(44,183)
1823920	DSR COSTS AMORTIZED 102796	DSR COSTS BEING AMORTIZED	OTHER	0	-	-	-	-	-	-	0
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 102906	AC LOAD CONTROL - RESIDENTIAL - UTAH 200	OTHER	7,175	-	-	-	-	-	-	7,175
1823920	DSR COSTS AMORTIZED 102907	AIR CONDITIONING - UTAH 2008	OTHER	526	-	-	-	-	-	-	526
1823920	DSR COSTS AMORTIZED 102908	ENERGY FINANSWER - UTAH - 2008	OTHER	3,466	-	-	-	-	-	-	3,466
1823920	DSR COSTS AMORTIZED 102909	INDUSTRIAL FINANSWER - UTAH - 2008	OTHER	4,289	-	-	-	-	-	-	4,289
1823920	DSR COSTS AMORTIZED 102910	LOW INCOME - UTAH 2008	OTHER	127	-	-	-	-	-	-	127
1823920	DSR COSTS AMORTIZED 102911	POWER FORWARD - UTAH - 2008	OTHER	50	-	-	-	-	-	-	50
1823920	DSR COSTS AMORTIZED 102912	REFRIGERATOR RECYCLING - UTAH - 2008	OTHER	2,570	-	-	-	-	-	-	2,570
1823920	DSR COSTS AMORTIZED 102913	COMMERCIAL SELF DIRECT - UTAH - 2008	OTHER	83	-	-	-	-	-	-	83
1823920	DSR COSTS AMORTIZED 102914	INDUSTRIAL SELF DIRECT - UTAH - 2008	OTHER	126	-	-	-	-	-	-	126



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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
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



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Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
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 103168	CALIFORNIA DSM EXPENSE - 2011	OTHER	0	-	-	-	-	-	-	0
1823920	DSR COSTS AMORTIZED 103169	Commercial Curtailment - Oregon	OTHER	27	-	-	-	-	-	-	27
1823920	DSR COSTS AMORTIZED 103181	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	OTHER	6,498	-	-	-	-	-	-	6,498
1823920	DSR COSTS AMORTIZED 103182	AIR CONDITIONING - UTAH - 2011	OTHER	1,305	-	-	-	-	-	-	1,305
1823920	DSR COSTS AMORTIZED 103183	ENERGY FINANSWER - UTAH - 2011	OTHER	3,647	-	-	-	-	-	-	3,647
1823920	DSR COSTS AMORTIZED 103184	INDUSTRIAL FINANSWER - UTAH - 2011	OTHER	5,016	-	-	-	-	-	-	5,016
1823920	DSR COSTS AMORTIZED 103185	LOW INCOME - UTAH - 2011	OTHER	255	-	-	-	-	-	-	255
1823920	DSR COSTS AMORTIZED 103186	Power Forward - Utah - 2011	OTHER	0	-	-	-	-	-	-	0
1823920	DSR COSTS AMORTIZED 103187	REFRIGERATOR RECYCLING PGM- UTAH - 2011	OTHER	1,880	-	-	-	-	-	-	1,880
1823920	DSR COSTS AMORTIZED 103188	COMMERCIAL SELF-DIRECT - UTAH - 2011	OTHER	126	-	-	-	-	-	-	126
1823920	DSR COSTS AMORTIZED 103189	INDUSTRIAL SELF-DIRECT - UTAH - 2011	OTHER	240	-	-	-	-	-	-	240
1823920	DSR COSTS AMORTIZED 103190	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	3,071	-	-	-	-	-	-	3,071
1823920	DSR COSTS AMORTIZED 103191	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	OTHER	4,607	-	-	-	-	-	-	4,607
1823920	DSR COSTS AMORTIZED 103192	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	1,233	-	-	-	-	-	-	1,233
1823920	DSR COSTS AMORTIZED 103193	RETROFIT COMMISSIONING PROGRAM - UTAH -	OTHER	411	-	-	-	-	-	-	411
1823920	DSR COSTS AMORTIZED 103195	IRRIGATION LOAD CONTROL - UTAH - 2011	OTHER	2,513	-	-	-	-	-	-	2,513
1823920	DSR COSTS AMORTIZED 103196	HOME ENERGY EFF INCENTIVE PROG - UT 2011	OTHER	11,360	-	-	-	-	-	-	11,360
1823920	DSR COSTS AMORTIZED 103197	OUTREACH and COMMUNICATIONS - UT 2011	OTHER	1,437	-	-	-	-	-	-	1,437
1823920	DSR COSTS AMORTIZED 103199	ENERGY FINANSWER-WY-2011 CAT3	OTHER	30	-	-	-	-	-	-	30
1823920	DSR COSTS AMORTIZED 103200	INDUSTRIAL FINANSWER-WY-2011 CAT3	OTHER	433	-	-	-	-	-	-	433
1823920	DSR COSTS AMORTIZED 103202	REFRIGERATOR RECYCLING-WY -2011 CAT1	OTHER	183	-	-	-	-	-	-	183
1823920	DSR COSTS AMORTIZED 103203	HOME ENERGY EFF INCENT PROG Y-2011 CAT1	OTHER	1,070	-	-	-	-	-	-	1,070
1823920	DSR COSTS AMORTIZED 103204	Low-Income Weatherztn - Wy 2011 CAT1	OTHER	42	-	-	-	-	-	-	42
1823920	DSR COSTS AMORTIZED 103205	COMMERCIAL FINANSWER EXP WY-2011 CAT3	OTHER	102	-	-	-	-	-	-	102
1823920	DSR COSTS AMORTIZED 103206	INDUSTRIAL FINANSWER EXP WY-2011 CAT3	OTHER	168	-	-	-	-	-	-	168
1823920	DSR COSTS AMORTIZED 103207	Self Direct - Commercial -WY-2011 CAT3	OTHER	6	-	-	-	-	-	-	6
1823920	DSR COSTS AMORTIZED 103208	Self Direct -Industrial -Wy-2011 CAT3	OTHER	268	-	-	-	-	-	-	268
1823920	DSR COSTS AMORTIZED 103209	COMMERCIAL FINANSWER EXP- WY-2011 CAT2	OTHER	894	-	-	-	-	-	-	894



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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 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
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



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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
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 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



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



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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
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



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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 Cat3- 2015	OTHER	178	-	-	-	-	-	-	178
1823920	DSR COSTS AMORTIZED 103933	REFRIG RECYCLE COMM -WY 2015 CAT2	OTHER	1	-	-	-	-	-	-	1
1823920	DSR COSTS AMORTIZED 103934	REFRIG RECYCLE COMM -WY 2015 CAT3	OTHER	1	-	-	-	-	-	-	1
1823920	DSR COSTS AMORTIZED 103935	WSB Wattsmart Business Comm- WY Cat3 -20	OTHER	381	-	-	-	-	-	-	381
1823920	DSR COSTS AMORTIZED 103936	WBS- Wattsmart Bus Ind- WY Cat3-2015	OTHER	1,487	-	-	-	-	-	-	1,487
1823920	DSR COSTS AMORTIZED 103937	WSB- Wattsmart Business Agric- WY Cat2 -	OTHER	18	-	-	-	-	-	-	18
1823920	DSR COSTS AMORTIZED 103938	WSB- Wattsmart Business Agric- WY Cat3 -	OTHER	0	-	-	-	-	-	-	0
1823920	DSR COSTS AMORTIZED 103959	COMMERCIAL ENERGY REPORTS-SMB -UT 2015	OTHER	3	-	-	-	-	-	-	3
1823920	DSR COSTS AMORTIZED 103962	Portfolio - EM&V C&I - ID- 2015	OTHER	2	-	-	-	-	-	-	2
1823920	DSR COSTS AMORTIZED 103963	Portfolio - EM&V RES - ID- 2015	OTHER	41	-	-	-	-	-	-	41
1823920	DSR COSTS AMORTIZED 104013	CALIFORNIA DSM EXPENSE - 2016	OTHER	0	-	-	-	-	-	-	0
1823920	DSR COSTS AMORTIZED 104015	HOME ENERGY REPORTING - ID 2016	OTHER	94	-	-	-	-	-	-	94
1823920	DSR COSTS AMORTIZED 104018	OUTREACH AND COMMUNICATION ID-2016	OTHER	98	-	-	-	-	-	-	98
1823920	DSR COSTS AMORTIZED 104019	PORTFOLIO - IDAHO 2016	OTHER	6	-	-	-	-	-	-	6
1823920	DSR COSTS AMORTIZED 104020	Portfolio - EM&V C&I - ID- 2016	OTHER	166	-	-	-	-	-	-	166
1823920	DSR COSTS AMORTIZED 104021	Portfolio - EM&V RES - ID- 2016	OTHER	165	-	-	-	-	-	-	165
1823920	DSR COSTS AMORTIZED 104023	WSB Small Business Comm - ID-2016	OTHER	1,392	-	-	-	-	-	-	1,392
1823920	DSR COSTS AMORTIZED 104024	WSB Small Business Ind - ID 2016	OTHER	220	-	-	-	-	-	-	220
1823920	DSR COSTS AMORTIZED 104025	WSB - WATTSMART BUSINESS - ID- 2016	OTHER	607	-	-	-	-	-	-	607
1823920	DSR COSTS AMORTIZED 104026	WSB Wattsmart Business Agric - ID-2016	OTHER	311	-	-	-	-	-	-	311
1823920	DSR COSTS AMORTIZED 104027	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	OTHER	4,957	-	-	-	-	-	-	4,957
1823920	DSR COSTS AMORTIZED 104029	HOME ENERGY EFF INCENTIVE PROG - UT 2016	OTHER	12,572	-	-	-	-	-	-	12,572
1823920	DSR COSTS AMORTIZED 104030	HOME ENERGY REPORTING - UT 2016	OTHER	2,335	-	-	-	-	-	-	2,335
1823920	DSR COSTS AMORTIZED 104031	IRRIGATION LOAD CONTROL - UTAH - 2016	OTHER	430	-	-	-	-	-	-	430
1823920	DSR COSTS AMORTIZED 104032	LOW INCOME - UTAH - 2016	OTHER	59	-	-	-	-	-	-	59
1823920	DSR COSTS AMORTIZED 104033	OUTREACH and COMMUNICATIONS - UT 2016	OTHER	1,313	-	-	-	-	-	-	1,313
1823920	DSR COSTS AMORTIZED 104034	PORTFOLIO - UTAH 2016	OTHER	164	-	-	-	-	-	-	164
1823920	DSR COSTS AMORTIZED 104035	REFRIGERATOR RECYCLING PGM- UTAH - 2016	OTHER	182	-	-	-	-	-	-	182
1823920	DSR COSTS AMORTIZED 104036	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	1,565	-	-	-	-	-	-	1,565
1823920	DSR COSTS AMORTIZED 104037	COMMERCIAL (WSB) WATTSMART BUS - UT- 201	OTHER	20,226	-	-	-	-	-	-	20,226
1823920	DSR COSTS AMORTIZED 104038	INDUSTRIAL (WSB) WATTSMART BUS- UT- 2016	OTHER	10,333	-	-	-	-	-	-	10,333
1823920	DSR COSTS AMORTIZED 104039	WSB Small Business Comm- UT-2016	OTHER	114	-	-	-	-	-	-	114
1823920	DSR COSTS AMORTIZED 104041	WSB - WATTSMART BUS- UT- 2016	OTHER	5,308	-	-	-	-	-	-	5,308
1823920	DSR COSTS AMORTIZED 104042	AGRICULTURAL (WSB) WATTSMART BUS- UT- 20	OTHER	1,099	-	-	-	-	-	-	1,099
1823920	DSR COSTS AMORTIZED 104043	U.of Utah Student Energy Sponsorship- UT	OTHER	5	-	-	-	-	-	-	5
1823920	DSR COSTS AMORTIZED 104044	HOME ENERGY REPORTING - WY 2016	OTHER	94	-	-	-	-	-	-	94
1823920	DSR COSTS AMORTIZED 104045	HOME ENERGY EFF INCENT PROG Y-2016 CAT1	OTHER	659	-	-	-	-	-	-	659
1823920	DSR COSTS AMORTIZED 104046	LOW-INCOME WEATHERZTN - WY 2016 CAT1	OTHER	14	-	-	-	-	-	-	14
1823920	DSR COSTS AMORTIZED 104047	OUTREACH AND COMMUNICATION WATTSMT WY-2	OTHER	79	-	-	-	-	-	-	79
1823920	DSR COSTS AMORTIZED 104048	PORTFOLIO WY-2016 CAT1	OTHER	131	-	-	-	-	-	-	131
1823920	DSR COSTS AMORTIZED 104049	PORTFOLIO WY-2016 CAT2	OTHER	37	-	-	-	-	-	-	37
1823920	DSR COSTS AMORTIZED 104050	PORTFOLIO WY-2016 CAT3	OTHER	45	-	-	-	-	-	-	45
1823920	DSR COSTS AMORTIZED 104051	REFRIGERATOR RECYCLING-WY -2016 CAT1	OTHER	16	-	-	-	-	-	-	16



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Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
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				267,424	-	-	-	-	-	-	267,424
1823930	DSR COSTS NOT AMORT 102573	ENERGY FINANSWER ID/UT 2006	OTHER	0	-	-	-	-	-	-	0
1823930	DSR COSTS NOT AMORT 102574	INDUSTRIAL FINANSWER-ID-UT 2006	OTHER	3	-	-	-	-	-	-	3
1823930	DSR COSTS NOT AMORT 102575	LOW INCOME WZ -ID-UT 2006	OTHER	144	-	-	-	-	-	-	144
1823930	DSR COSTS NOT AMORT 102576	NEEA-IDAHO-UTAH 2006	OTHER	359	-	-	-	-	-	-	359
1823930	DSR COSTS NOT AMORT 102577	IRRIGATION INTERRUPTIBLE ID-UT 2006	OTHER	361	-	-	-	-	-	-	361
1823930	DSR COSTS NOT AMORT 102578	WEATHERIZATION LOANS-RESDL/ID-UT 2006	OTHER	2	-	-	-	-	-	-	2
1823930	DSR COSTS NOT AMORT 102579	REFRIGERATOR RECYCLING PGM-ID-UT 2006	OTHER	143	-	-	-	-	-	-	143
1823930	DSR COSTS NOT AMORT 102580	COMMERCIAL FINANSWER EXPR-ID-UT 2006	OTHER	117	-	-	-	-	-	-	117
1823930	DSR COSTS NOT AMORT 102581	INDUSTRIAL FINANSWER EXPR-ID-UT 2006	OTHER	47	-	-	-	-	-	-	47
1823930	DSR COSTS NOT AMORT 102582	IRRIGATION EFFICIENCY PRGRM-ID-UT 2006	OTHER	246	-	-	-	-	-	-	246
1823930	DSR COSTS NOT AMORT 102758	HOME ENERGY EFFICIENCY INCENTIVE PROGM-I	OTHER	103	-	-	-	-	-	-	103
1823930	DSR COSTS NOT AMORT 102808	WEATHERIZATION LOANS RESIDL/ ID-UT 2007	OTHER	0	-	-	-	-	-	-	0
1823930	DSR COSTS NOT AMORT 102809	ENERGY FINANSWER IDU 2007	OTHER	4	-	-	-	-	-	-	4
1823930	DSR COSTS NOT AMORT 102810	Industrial Finanswer ID - 2007	OTHER	0	-	-	-	-	-	-	0
1823930	DSR COSTS NOT AMORT 102811	IRRIGATION INTERRUPTIBLE ID-UT 2007	OTHER	846	-	-	-	-	-	-	846
1823930	DSR COSTS NOT AMORT 102812	LOW INCOME WZ - ID-UT 2007	OTHER	101	-	-	-	-	-	-	101
1823930	DSR COSTS NOT AMORT 102813	NEEA - IDAHO - UTAH 2007	OTHER	361	-	-	-	-	-	-	361
1823930	DSR COSTS NOT AMORT 102814	REFRIGERATOR RECYCLING PGM - ID-UT 2007	OTHER	123	-	-	-	-	-	-	123
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



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1823930	DSR COSTS NOT AMORT	102968	IRRIGATION INTERRUPTIBLE ID-UT 2009	OTHER	3,816	-	-	-	-	-	3,816
1823930	DSR COSTS NOT AMORT	102969	LOW INCOME WZ - ID-UT 2009	OTHER	198	-	-	-	-	-	198
1823930	DSR COSTS NOT AMORT	102970	NEEA - IDAHO - UTAH 2009	OTHER	287	-	-	-	-	-	287
1823930	DSR COSTS NOT AMORT	102971	REFRIGERATOR RECYCLING PGM - ID-UT 2009	OTHER	108	-	-	-	-	-	108
1823930	DSR COSTS NOT AMORT	102972	COMMERCIAL FINANSWER EXPR - ID-UT 2009	OTHER	190	-	-	-	-	-	190
1823930	DSR COSTS NOT AMORT	102973	INDUSTRIAL FINANSWER EXPR - ID-UT 2009	OTHER	74	-	-	-	-	-	74
1823930	DSR COSTS NOT AMORT	102974	IRRIGATION EFFICIENCY PRGRM - ID-UT 2009	OTHER	807	-	-	-	-	-	807
1823930	DSR COSTS NOT AMORT	102975	HOME ENERGY EFFICIENCY INCENTIVE PROG -	OTHER	594	-	-	-	-	-	594
1823930	DSR COSTS NOT AMORT	103061	ENERGY FINANSWER - ID/UT 2010	OTHER	47	-	-	-	-	-	47
1823930	DSR COSTS NOT AMORT	103062	INDUSTRIAL FINANSWER - ID-UT 2010	OTHER	322	-	-	-	-	-	322
1823930	DSR COSTS NOT AMORT	103063	IRRIGATION INTERRUPTIBLE ID-UT 2010	OTHER	4,283	-	-	-	-	-	4,283
1823930	DSR COSTS NOT AMORT	103064	LOW INCOME WZ - ID-UT 2010	OTHER	134	-	-	-	-	-	134
1823930	DSR COSTS NOT AMORT	103065	NEEA - IDAHO - UTAH 2010	OTHER	0	-	-	-	-	-	0
1823930	DSR COSTS NOT AMORT	103066	REFRIGERATOR RECYCLING PGM - ID-UT 2010	OTHER	166	-	-	-	-	-	166
1823930	DSR COSTS NOT AMORT	103067	COMMERCIAL FINANSWER EXPR - ID-UT 2010	OTHER	513	-	-	-	-	-	513
1823930	DSR COSTS NOT AMORT	103068	INDUSTRIAL FINANSWER EXPR - ID-UT 2010	OTHER	107	-	-	-	-	-	107
1823930	DSR COSTS NOT AMORT	103069	IRRIGATION EFFICIENCY PRGRM - ID-UT 2010	OTHER	637	-	-	-	-	-	637
1823930	DSR COSTS NOT AMORT	103070	HOME ENERGY EFFICIENCY INCENTIVE PROG -	OTHER	1,305	-	-	-	-	-	1,305
1823930	DSR COSTS NOT AMORT	103171	ENERGY FINANSWER - ID/UT 2011	OTHER	23	-	-	-	-	-	23
1823930	DSR COSTS NOT AMORT	103172	INDUSTRIAL FINANSWER - ID-UT 2011	OTHER	143	-	-	-	-	-	143
1823930	DSR COSTS NOT AMORT	103173	IRRIGATION INTERRUPTIBLE ID-UT 2011	OTHER	37	-	-	-	-	-	37
1823930	DSR COSTS NOT AMORT	103174	LOW INCOME WZ - ID-UT 2011	OTHER	425	-	-	-	-	-	425
1823930	DSR COSTS NOT AMORT	103176	REFRIGERATOR RECYCLING PGM - ID-UT 2011	OTHER	126	-	-	-	-	-	126
1823930	DSR COSTS NOT AMORT	103177	COMMERCIAL FINANSWER EXPR - ID-UT 2011	OTHER	632	-	-	-	-	-	632
1823930	DSR COSTS NOT AMORT	103178	INDUSTRIAL FINANSWER EXPR - ID-UT 2011	OTHER	77	-	-	-	-	-	77
1823930	DSR COSTS NOT AMORT	103179	IRRIGATION EFFICIENCY PRGRM - ID-UT 2011	OTHER	508	-	-	-	-	-	508
1823930	DSR COSTS NOT AMORT	103180	HOME ENERGY EFFICIENCY INCENTIVE PROG -	OTHER	699	-	-	-	-	-	699
1823930	DSR COSTS NOT AMORT	103312	ENERGY FINANSWER - ID 2012	OTHER	35	-	-	-	-	-	35
1823930	DSR COSTS NOT AMORT	103313	INDUSTRIAL FINANSWER - ID 2012	OTHER	303	-	-	-	-	-	303
1823930	DSR COSTS NOT AMORT	103314	IRRIGATION INTERRUPTIBLE- ID 2012	OTHER	44	-	-	-	-	-	44
1823930	DSR COSTS NOT AMORT	103315	LOW INCOME WZ - ID- 2012	OTHER	296	-	-	-	-	-	296
1823930	DSR COSTS NOT AMORT	103317	REFRIGERATOR RECYCLING PGM - ID 2012	OTHER	115	-	-	-	-	-	115
1823930	DSR COSTS NOT AMORT	103318	COMMERCIAL FINANSWER EXPR - ID 2012	OTHER	706	-	-	-	-	-	706
1823930	DSR COSTS NOT AMORT	103319	INDUSTRIAL FINANSWER EXPR - ID 2012	OTHER	226	-	-	-	-	-	226
1823930	DSR COSTS NOT AMORT	103320	IRRIGATION EFFICIENCY PRGRM - ID 2012	OTHER	847	-	-	-	-	-	847
1823930	DSR COSTS NOT AMORT	103321	HOME ENERGY EFFICIENCY INCENTIVE PROG -	OTHER	789	-	-	-	-	-	789
1823930	DSR COSTS NOT AMORT	103322	COMMERCIAL DIRECT INSTALL - ID 2012	OTHER	0	-	-	-	-	-	0
1823930	DSR COSTS NOT AMORT	103323	AGRICULTURAL FINANSWER EXPR - ID 2012	OTHER	7	-	-	-	-	-	7
1823930	DSR COSTS NOT AMORT	103398	RECOMMISSIONING INDUSTRIAL - UT 2012	OTHER	6	-	-	-	-	-	6
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	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



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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
1823930 Total					37,937	-	-	-	-	-	37,937
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 Total					2,719	-	-	-	-	-	2,719
1823990	OTHR REG ASSET-N CST	138014	Reg Asset Current - Cholla Closure	OTHER	1,899	-	-	-	-	-	1,899
1823990	OTHR REG ASSET-N CST	138015	Reg Asset Current - Energy West Mining	CAEE	1,858	-	-	436	1,249	173	1
1823990	OTHR REG ASSET-N CST	138020	Reg Asset Current - DSM	OTHER	4,518	-	-	-	-	-	4,518
1823990	OTHR REG ASSET-N CST	138045	Reg Asset Current - GHG Allowances	OTHER	2,295	-	-	-	-	-	2,295
1823990	OTHR REG ASSET-N CST	138050	Reg Asset Current - Def Net Power Costs	OTHER	56,849	-	-	-	-	-	56,849
1823990	OTHR REG ASSET-N CST	138055	Reg Asset Current - Def RECs in Rates	OTHER	96	-	-	-	-	-	96
1823990	OTHR REG ASSET-N CST	138060	Reg Asset Current - BPA Balancing Accts	OTHER	4,551	-	-	-	-	-	4,551
1823990	OTHR REG ASSET-N CST	138090	Reg Asset Current - Solar Feed-In	OTHER	6,644	-	-	-	-	-	6,644
1823990	OTHR REG ASSET-N CST	138190	Reg Asset Current - Other	OTHER	8,910	-	-	-	-	-	8,910
1823990	OTHR REG ASSET-N CST	185879	Reg A - Cholla Closure - Recl to Curr	OTHER	(1,899)	-	-	-	-	-	(1,899)
1823990	OTHR REG ASSET-N CST	186100	Calif Alternative Rate for Energy (CARE)	OTHER	(490)	-	-	-	-	-	(490)
1823990	OTHR REG ASSET-N CST	186117	RegA - DSM - CA - Reclass to Current	OTHER	(88)	-	-	-	-	-	(88)
1823990	OTHR REG ASSET-N CST	186119	Reg Asset - DSM - CA - Balance Reclass	OTHER	43	-	-	-	-	-	43
1823990	OTHR REG ASSET-N CST	186127	RegA - DSM - ID - Reclass to Current	OTHER	(0)	-	-	-	-	-	(0)
1823990	OTHR REG ASSET-N CST	186129	Reg Asset - DSM - ID - Balance Reclass	OTHER	412	-	-	-	-	-	412
1823990	OTHR REG ASSET-N CST	186137	RegA - DSM - OR - Reclass to Current	OTHER	(272)	-	-	-	-	-	(272)
1823990	OTHR REG ASSET-N CST	186139	Reg Asset - DSM - OR - Balance Reclass	OTHER	1	-	-	-	-	-	1
1823990	OTHR REG ASSET-N CST	186147	RegA - DSM - UT - Reclass to Current	OTHER	(4,159)	-	-	-	-	-	(4,159)
1823990	OTHR REG ASSET-N CST	186159	Reg Asset - DSM - WA - Balance Reclass	OTHER	3,583	-	-	-	-	-	3,583
1823990	OTHR REG ASSET-N CST	186502	POWERDALE HYDRO DECOM REG ASSET - ID	IDU	2	-	-	-	-	2	-
1823990	OTHR REG ASSET-N CST	186793	RegA - Deer Creek - OR - Recl to Curr	CAEE	(1,104)	-	-	(259)	(742)	(103)	(1)
1823990	OTHR REG ASSET-N CST	187042	Reg Asset - CA GHG Allowances	OTHER	4,107	-	-	-	-	-	4,107
1823990	OTHR REG ASSET-N CST	187048	RegA - CA GHG Allowances - Recl to Curr	OTHER	(2,295)	-	-	-	-	-	(2,295)
1823990	OTHR REG ASSET-N CST	187049	RegA - CA GHG Allowances - Balance Recl	OTHER	(670)	-	-	-	-	-	(670)
1823990	OTHR REG ASSET-N CST	187191	Reg Asset - WA RPS Purchase	OTHER	217	-	-	-	-	-	217
1823990	OTHR REG ASSET-N CST	187230	RegA - Oregon OCAT Expense Deferral	OTHER	572	-	-	-	-	-	572
1823990	OTHR REG ASSET-N CST	187231	Reg Asset - Oregon Metro BIT	OTHER	38	-	-	-	-	-	38



Regulatory Assets (Actuals)
Average of Monthly Averages Ending - June 2022
Allocation Method - Washington Inter-Jurisdictional Allocation Method
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823990	OTHR REG ASSET-N CST 187255	RegA - BPA Balancing Accts - Recl to Cur	OTHER	(4,551)	-	-	-	-	-	-	(4,551)
1823990	OTHR REG ASSET-N CST 187300	CA - Jan 2010 Storm Costs	OTHER	8	-	-	-	-	-	-	8
1823990	OTHR REG ASSET-N CST 187301	Reg Asset - CA - CEMA Costs Deferral	OTHER	377	-	-	-	-	-	-	377
1823990	OTHR REG ASSET-N CST 187303	RegA-OR Low Income Bill Disc Admin Cost	OTHER	0	-	-	-	-	-	-	0
1823990	OTHR REG ASSET-N CST 187304	RegA-CA Emerg Svc Prgms-Battery Storage	OTHER	(605)	-	-	-	-	-	-	(605)
1823990	OTHR REG ASSET-N CST 187305	RegA - ID 2017 Protocol - MSP Deferral	IDU	138	-	-	-	-	138	-	-
1823990	OTHR REG ASSET-N CST 187308	RegA - WY Low-Carbon Energy Standards	OTHER	106	-	-	-	-	-	-	106
1823990	OTHR REG ASSET-N CST 187309	RegA-OR Utility Community Advisory Group	OTHER	0	-	-	-	-	-	-	0
1823990	OTHR REG ASSET-N CST 187311	Contra Reg Asset-Carbon Plt Dec/Inv-CA	CA	(52)	(52)	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST 187312	Contra Reg Asset-Carbon Plt Dec/Inv-WY	WYP	(153)	-	-	(153)	-	-	-	-
1823990	OTHR REG ASSET-N CST 187320	Reg Asset - Deprec Increase - ID	IDU	11,378	-	-	-	-	11,378	-	-
1823990	OTHR REG ASSET-N CST 187321	Reg Asset - Deprec Increase - UT	UT	1,216	-	-	-	1,216	-	-	-
1823990	OTHR REG ASSET-N CST 187322	Reg Asset - Deprec Increase - WY	WYP	15,276	-	-	15,276	-	-	-	-
1823990	OTHR REG ASSET-N CST 187332	Reg Asset - Carbon Unrec Plant - UT	UT	4,867	-	-	-	4,867	-	-	-
1823990	OTHR REG ASSET-N CST 187337	Reg Asset - Carbon Decomm - CA	CA	375	375	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST 187338	REG ASSET - CARBON PLT DECOM/INVENTORY	CA	(443)	(443)	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST 187338	REG ASSET - CARBON PLT DECOM/INVENTORY	CAGE	3,449	-	-	723	2,409	315	2	-
1823990	OTHR REG ASSET-N CST 187338	REG ASSET - CARBON PLT DECOM/INVENTORY	IDU	(5)	-	-	-	-	(5)	-	-
1823990	OTHR REG ASSET-N CST 187338	REG ASSET - CARBON PLT DECOM/INVENTORY	OR	(179)	-	(179)	-	-	-	-	-
1823990	OTHR REG ASSET-N CST 187338	REG ASSET - CARBON PLT DECOM/INVENTORY	UT	(1,075)	-	-	-	(1,075)	-	-	-
1823990	OTHR REG ASSET-N CST 187338	REG ASSET - CARBON PLT DECOM/INVENTORY	WYU	(137)	-	-	(137)	-	-	-	-
1823990	OTHR REG ASSET-N CST 187345	Reg Asset - UT - Pref Stock Redemp Loss	OTHER	182	-	-	-	-	-	-	182
1823990	OTHR REG ASSET-N CST 187346	Reg Asset - WY - Pref Stock Redemp Loss	OTHER	63	-	-	-	-	-	-	63
1823990	OTHR REG ASSET-N CST 187347	Reg Asset - WA - Pref Stock Redemp Loss	OTHER	29	-	-	-	-	-	-	29
1823990	OTHR REG ASSET-N CST 187350	ID - Deferred Overburden Costs	OTHER	589	-	-	-	-	-	-	589
1823990	OTHR REG ASSET-N CST 187351	WY - Deferred Overburden Costs	WYP	1,542	-	-	1,542	-	-	-	-
1823990	OTHR REG ASSET-N CST 187354	RegA-OR 2020 GRC-Meters Replcd by AMI	OTHER	13,858	-	-	-	-	-	-	13,858
1823990	OTHR REG ASSET-N CST 187357	CA Mobile Home Park Conversion (MHPCCA)	OTHER	216	-	-	-	-	-	-	216
1823990	OTHR REG ASSET-N CST 187361	Reg A-OR-COVID-19 Bill Assistance Prog	OTHER	9,512	-	-	-	-	-	-	9,512
1823990	OTHR REG ASSET-N CST 187362	Reg A-WA-COVID-19 Bill Assistance Prog	OTHER	2,555	-	-	-	-	-	-	2,555
1823990	OTHR REG ASSET-N CST 187369	RegA -WA Equity Advisory Group (CETA)	WA	401	-	401	-	-	-	-	-
1823990	OTHR REG ASSET-N CST 187380	Reg Asset - UT Solar Incentive Program	OTHER	(1,563)	-	-	-	-	-	-	(1,563)
1823990	OTHR REG ASSET-N CST 187382	Reg Asset-OR Solar Feed-In Tariff 2020	OTHER	497	-	-	-	-	-	-	497
1823990	OTHR REG ASSET-N CST 187383	RegA - OR Solar Feed-In - Recl to Curr	OTHER	(6,516)	-	-	-	-	-	-	(6,516)
1823990	OTHR REG ASSET-N CST 187384	RegA - UT Solar Feed-In - Recl to Curr	OTHER	(128)	-	-	-	-	-	-	(128)
1823990	OTHR REG ASSET-N CST 187386	Reg Asset-OR Solar Feed-In Tariff 2021	OTHER	3,332	-	-	-	-	-	-	3,332
1823990	OTHR REG ASSET-N CST 187387	Reg Asset-Utah STEP Pilot Prog Bal Acct	OTHER	(13,166)	-	-	-	-	-	-	(13,166)
1823990	OTHR REG ASSET-N CST 187390	UT-Klamath Hydro Relicensing Costs	OTHER	4,141	-	-	-	-	-	-	4,141
1823990	OTHR REG ASSET-N CST 187392	Reg Asset-OR Solar Feed-In Tariff 2022	OTHER	840	-	-	-	-	-	-	840
1823990	OTHR REG ASSET-N CST 187394	RegA - UT Solar Feed-In - Recl to Liab	OTHER	14,710	-	-	-	-	-	-	14,710
1823990	OTHR REG ASSET-N CST 187415	Reg Asset-UT Subscriber Solar Program	OTHER	1,922	-	-	-	-	-	-	1,922
1823990	OTHR REG ASSET-N CST 187420	RegA - OR Community Solar	OTHER	1,849	-	-	-	-	-	-	1,849
1823990	OTHR REG ASSET-N CST 187488	RegA-WA Decoupling Mech - Recl to Curr	OTHER	(2,206)	-	-	-	-	-	-	(2,206)
1823990	OTHR REG ASSET-N CST 187489	Reg A-WA Decoupling Mechanism-Reclass	OTHER	2,783	-	-	-	-	-	-	2,783
1823990	OTHR REG ASSET-N CST 187495	RegA - Other - Recl to Curr	OTHER	(6,218)	-	-	-	-	-	-	(6,218)
1823990	OTHR REG ASSET-N CST 187648	Reg A - Post-Retirement - Recl to Curr	CAEE	(754)	-	-	(177)	(507)	(70)	(0)	-
1823990	OTHR REG ASSET-N CST 187658	RegA-WA Insurance Reserves-Recl to Liab	OTHER	36	-	-	-	-	-	-	36
1823990	OTHR REG ASSET-N CST 187660	RegA-OR Transp Electrification Pilot	OTHER	3,710	-	-	-	-	-	-	3,710
1823990	OTHR REG ASSET-N CST 187661	RegA-UT Elec Vehicle Charging Infrac	OTHER	(501)	-	-	-	-	-	-	(501)
1823990	OTHR REG ASSET-N CST 187662	RegA-CA Transp Electrification Pilot	OTHER	(224)	-	-	-	-	-	-	(224)
1823990	OTHR REG ASSET-N CST 187664	RegA-WA Transp Electrification Pilot	OTHER	553	-	-	-	-	-	-	553
1823990	OTHR REG ASSET-N CST 187665	RegA-OR Residential Charging Pilot	OTHER	(190)	-	-	-	-	-	-	(190)
1823990	OTHR REG ASSET-N CST 187666	RegA-OR Non-Residential Charging Pilot	OTHER	2	-	-	-	-	-	-	2



Regulatory Assets (Actuals)
Average of Monthly Averages Ending - June 2022
Allocation Method - Washington Inter-Jurisdictional Allocation Method
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823990	OTHR REG ASSET-N CST	187667	RegA-OR Outreach and Research Pilot	OTHER	39	-	-	-	-	-	39
1823990	OTHR REG ASSET-N CST	187830	Reg Asset - UT RBA CY2021	OTHER	(878)	-	-	-	-	-	(878)
1823990	OTHR REG ASSET-N CST	187831	Reg Asset - UT RBA CY2022	OTHER	(456)	-	-	-	-	-	(456)
1823990	OTHR REG ASSET-N CST	187859	Reg Asset - WY ECAM CY2019	OTHER	90	-	-	-	-	-	90
1823990	OTHR REG ASSET-N CST	187860	Reg Asset - WY RRA CY2022	OTHER	(107)	-	-	-	-	-	(107)
1823990	OTHR REG ASSET-N CST	187869	Reg Asset - WY RRA CY2019	OTHER	(2)	-	-	-	-	-	(2)
1823990	OTHR REG ASSET-N CST	187879	Contra Reg Asset - WY ECAM CY2019	OTHER	(31)	-	-	-	-	-	(31)
1823990	OTHR REG ASSET-N CST	187880	Reg Asset - UT RBA CY2019	OTHER	(1)	-	-	-	-	-	(1)
1823990	OTHR REG ASSET-N CST	187882	Reg Asset - UT RBA CY2020	OTHER	(167)	-	-	-	-	-	(167)
1823990	OTHR REG ASSET-N CST	187884	Reg Asset - WY RRA CY2020	OTHER	29	-	-	-	-	-	29
1823990	OTHR REG ASSET-N CST	187885	Reg Asset - WY RRA CY2021	OTHER	(475)	-	-	-	-	-	(475)
1823990	OTHR REG ASSET-N CST	187886	Reg Asset-OR RPS Compliance Purchases	OTHER	(273)	-	-	-	-	-	(273)
1823990	OTHR REG ASSET-N CST	187888	RegA - WA RECs in Rates - Recl to Curr	OTHER	(96)	-	-	-	-	-	(96)
1823990	OTHR REG ASSET-N CST	187895	RegA - OR RECs in Rates - Balance Recl	OTHER	273	-	-	-	-	-	273
1823990	OTHR REG ASSET-N CST	187897	RegA - UT RECs in Rates - Recl to Liab	OTHER	1,502	-	-	-	-	-	1,502
1823990	OTHR REG ASSET-N CST	187899	RegA - WY RECs in Rates - Recl to Liab	OTHER	555	-	-	-	-	-	555
1823990	OTHR REG ASSET-N CST	187911	REG ASSET - LAKE SIDE LIQ. DAMAGES - WY	WYP	704	-	-	704	-	-	-
1823990	OTHR REG ASSET-N CST	187913	Reg Asset - Goodnoe Hills Liq. Damages -	WYP	255	-	-	255	-	-	-
1823990	OTHR REG ASSET-N CST	187914	"Reg Asset-UT-Liq. Damages JB4, N1&2"	UT	420	-	-	-	420	-	-
1823990	OTHR REG ASSET-N CST	187915	Reg Asset-WY-Liq. Damages N2	WYP	68	-	-	68	-	-	-
1823990	OTHR REG ASSET-N CST	187916	Reg Asset-WY Wind Test Energy Deferral	OTHER	137	-	-	-	-	-	137
1823990	OTHR REG ASSET-N CST	187952	DEFERRED INTERVENOR	OTHER	0	-	-	-	-	-	0
1823990	OTHR REG ASSET-N CST	187956	CA DEFERRED INTERVENOR FUNDING	OTHER	343	-	-	-	-	-	343
1823990	OTHR REG ASSET-N CST	187957	DEFERRED OR INDEPENDENT EVALUATOR FEES	OTHER	39	-	-	-	-	-	39
1823990	OTHR REG ASSET-N CST	187958	ID Deferred Intervenor Funding	IDU	66	-	-	-	66	-	-
1823990	OTHR REG ASSET-N CST	187964	RegA - Intervenor Fees - Recl to Liab	OTHER	383	-	-	-	-	-	383
1823990	OTHR REG ASSET-N CST	187966	RegA - CA (CARE) Program - Recl to Liab	OTHER	490	-	-	-	-	-	490
1823990	OTHR REG ASSET-N CST	187967	RegA - OR Asset Sale Gain-Balance Recl	OTHER	2,186	-	-	-	-	-	2,186
1823990	OTHR REG ASSET-N CST	187968	Reg A - Insurance Reserves - Recl	OTHER	23,768	-	-	-	-	-	23,768
1823990	OTHR REG ASSET-N CST	187975	Reg Asset - CA ECAC	OTHER	(2,256)	-	-	-	-	-	(2,256)
1823990	OTHR REG ASSET-N CST	187979	Contra Reg Asset - CA ECAC CY2018	OTHER	(151)	-	-	-	-	-	(151)
1823990	OTHR REG ASSET-N CST	187989	Reg Asset - OR PCAM FY2021	OTHER	24,226	-	-	-	-	-	24,226
1823990	OTHR REG ASSET-N CST	187990	Contra Reg Asset - OR PCAM FY2021	OTHER	(24,226)	-	-	-	-	-	(24,226)
1823990	OTHR REG ASSET-N CST	189001	RegA-CA Fire Risk Mitigation (FRMMA)	OTHER	76	-	-	-	-	-	76
1823990	OTHR REG ASSET-N CST	189002	RegA-CA Wildfire Mitigation Plan(WMPMA)	OTHER	20,459	-	-	-	-	-	20,459
1823990	OTHR REG ASSET-N CST	189003	Contra RegA-CA Fire/Wildlife Mitigation	OTHER	(1,181)	-	-	-	-	-	(1,181)
1823990	OTHR REG ASSET-N CST	189004	RegA-CA Fire Hazard Prevention (FHPMA)	OTHER	3,159	-	-	-	-	-	3,159
1823990	OTHR REG ASSET-N CST	189005	RegA-CA Wildfire/Natl Disaster (WNDRR)	OTHER	30	-	-	-	-	-	30
1823990	OTHR REG ASSET-N CST	189011	Reg Asset-UT Wildland Fire Protection	OTHER	(1,178)	-	-	-	-	-	(1,178)
1823990	OTHR REG ASSET-N CST	189016	Reg Asset-OR Wildfire Mitigation Acct	OTHER	1,879	-	-	-	-	-	1,879
1823990	OTHR REG ASSET-N CST	189017	RegA-OR Wildfire - Damaged Asset NBV	OR	79	-	79	-	-	-	-
1823990	OTHR REG ASSET-N CST	189020	Contra RegA-OR Wildfire Mitigation	OTHER	(94)	-	-	-	-	-	(94)
1823990	OTHR REG ASSET-N CST	189028	RegA-Wildland Fire Mitigat-Recl to Liab	OTHER	1,178	-	-	-	-	-	1,178
1823990	OTHR REG ASSET-N CST	189500	Reg Asset - CA ECAC CY2019	OTHER	690	-	-	-	-	-	690
1823990	OTHR REG ASSET-N CST	189501	Contra Reg Asset - CA ECAC CY2019	OTHER	(74)	-	-	-	-	-	(74)
1823990	OTHR REG ASSET-N CST	189502	Reg Asset - CA ECAC CY2020	OTHER	162	-	-	-	-	-	162
1823990	OTHR REG ASSET-N CST	189503	Contra Reg Asset - CA ECAC CY2020	OTHER	(27)	-	-	-	-	-	(27)
1823990	OTHR REG ASSET-N CST	189504	Reg Asset - CA ECAC CY2021	OTHER	850	-	-	-	-	-	850
1823990	OTHR REG ASSET-N CST	189505	Contra Reg Asset - CA ECAC CY2021	OTHER	(215)	-	-	-	-	-	(215)
1823990	OTHR REG ASSET-N CST	189506	Reg Asset - CA ECAC CY2022	OTHER	233	-	-	-	-	-	233
1823990	OTHR REG ASSET-N CST	189507	Contra Reg Asset - CA ECAC CY2022	OTHER	(12)	-	-	-	-	-	(12)
1823990	OTHR REG ASSET-N CST	189528	RegA - CA Def Exc NPC - Recl to Curr	OTHER	(35)	-	-	-	-	-	(35)
1823990	OTHR REG ASSET-N CST	189529	RegA - CA Def Exc NPC - Recl to Liab	OTHER	1,389	-	-	-	-	-	1,389



Regulatory Assets (Actuals)
Average of Monthly Averages Ending - June 2022
Allocation Method - Washington Inter-Jurisdictional Allocation Method
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other		
1823990	OTHR REG ASSET-N CST	189535	Reg Asset-ID ECAM CY 2020	OTHER	1,297	-	-	-	-	-	1,297		
1823990	OTHR REG ASSET-N CST	189536	Reg Asset-ID ECAM CY 2021	OTHER	25,794	-	-	-	-	-	25,794		
1823990	OTHR REG ASSET-N CST	189537	Reg Asset-ID ECAM CY 2022	OTHER	1,258	-	-	-	-	-	1,258		
1823990	OTHR REG ASSET-N CST	189546	Contra Reg Asset - ID ECAM CY 2021	OTHER	(1,617)	-	-	-	-	-	(1,617)		
1823990	OTHR REG ASSET-N CST	189547	Contra Reg Asset - ID ECAM CY 2022	OTHER	(63)	-	-	-	-	-	(63)		
1823990	OTHR REG ASSET-N CST	189568	RegA - ID Def Exc NPC - Recl to Curr	OTHER	(15,120)	-	-	-	-	-	(15,120)		
1823990	OTHR REG ASSET-N CST	189571	Reg Asset - OR TAM CY2021	OTHER	212	-	-	-	-	-	212		
1823990	OTHR REG ASSET-N CST	189572	Reg Asset-OR TAM CY 2022	OTHER	35	-	-	-	-	-	35		
1823990	OTHR REG ASSET-N CST	189581	Contra Reg Asset - OR TAM CY2021	OTHER	(1)	-	-	-	-	-	(1)		
1823990	OTHR REG ASSET-N CST	189582	Contra Reg Asset - OR TAM CY 2022	OTHER	(2)	-	-	-	-	-	(2)		
1823990	OTHR REG ASSET-N CST	189586	Reg Asset - OR PCAM FY2022	OTHER	94	-	-	-	-	-	94		
1823990	OTHR REG ASSET-N CST	189587	Contra Reg Asset - OR PCAM FY2022	OTHER	(94)	-	-	-	-	-	(94)		
1823990	OTHR REG ASSET-N CST	189598	RegA - OR Def Exc NPC - Recl to Curr	OTHER	(239)	-	-	-	-	-	(239)		
1823990	OTHR REG ASSET-N CST	189609	Reg Asset - UT EBA CY2019	OTHER	8,713	-	-	-	-	-	8,713		
1823990	OTHR REG ASSET-N CST	189610	Reg Asset - UT EBA CY2020	OTHER	3,449	-	-	-	-	-	3,449		
1823990	OTHR REG ASSET-N CST	189611	Reg Asset - UT EBA CY2021	OTHER	90,919	-	-	-	-	-	90,919		
1823990	OTHR REG ASSET-N CST	189612	Reg Asset - UT EBA CY2022	OTHER	5,874	-	-	-	-	-	5,874		
1823990	OTHR REG ASSET-N CST	189620	Contra Reg Asset - UT EBA CY2020	OTHER	(83)	-	-	-	-	-	(83)		
1823990	OTHR REG ASSET-N CST	189621	Contra Reg Asset - UT EBA CY2021	OTHER	(9,765)	-	-	-	-	-	(9,765)		
1823990	OTHR REG ASSET-N CST	189622	Contra Reg Asset - UT EBA CY2022	OTHER	(294)	-	-	-	-	-	(294)		
1823990	OTHR REG ASSET-N CST	189638	RegA - UT Def Exc NPC - Recl to Curr	OTHER	(30,801)	-	-	-	-	-	(30,801)		
1823990	OTHR REG ASSET-N CST	189642	Reg Asset-WA-Major Mtc Exp-Colstrip U4	WA	259	-	259	-	-	-	-		
1823990	OTHR REG ASSET-N CST	189648	RegA - WA Def Exc NPC - Recl to Curr	OTHER	(1,244)	-	-	-	-	-	(1,244)		
1823990	OTHR REG ASSET-N CST	189649	RegA - WA Def Exc NPC - Recl to Liab	OTHER	10,725	-	-	-	-	-	10,725		
1823990	OTHR REG ASSET-N CST	189650	Reg Asset - WY ECAM CY2020	OTHER	(960)	-	-	-	-	-	(960)		
1823990	OTHR REG ASSET-N CST	189651	Reg Asset - WY ECAM CY2021	OTHER	25,554	-	-	-	-	-	25,554		
1823990	OTHR REG ASSET-N CST	189652	Reg Asset - WY ECAM CY2022	OTHER	1,578	-	-	-	-	-	1,578		
1823990	OTHR REG ASSET-N CST	189660	Contra Reg Asset - WY ECAM CY2020	OTHER	(96)	-	-	-	-	-	(96)		
1823990	OTHR REG ASSET-N CST	189661	Contra Reg Asset - WY ECAM CY2021	OTHER	(2,251)	-	-	-	-	-	(2,251)		
1823990	OTHR REG ASSET-N CST	189662	Contra Reg Asset - WY ECAM CY2022	OTHER	(70)	-	-	-	-	-	(70)		
1823990	OTHR REG ASSET-N CST	189688	RegA - WY Def Exc NPC - Recl to Curr	OTHER	(9,409)	-	-	-	-	-	(9,409)		
1823990	OTHR REG ASSET-N CST	189689	RegA - WY Def Exc NPC - Recl to Liab	OTHER	2	-	-	-	-	-	2		
1823990	OTHR REG ASSET-N CST	610000	Blank	OTHER	5	-	-	-	-	-	5		
1823990	OTHR REG ASSET-N CST	610099	Blank	OTHER	17	-	-	-	-	-	17		
1823990	OTHR REG ASSET-N CST	701010	LABOR COSTS SETTLED TO CAPITAL	OTHER	(22)	-	-	-	-	-	(22)		
1823990 Total					304,942	(120)	(101)	660	18,278	7,838	11,893	2	266,492
1823999	REGULATORY ASST-OTH	186011	DSM Reg Asset - Accruals - CA	OTHER	181	-	-	-	-	-	-	-	181
1823999	REGULATORY ASST-OTH	186015	DSM Reg Asset - Balancing Acct - CA	OTHER	(137)	-	-	-	-	-	-	-	(137)
1823999	REGULATORY ASST-OTH	186021	DSM Reg Asset - Accruals - ID	OTHER	250	-	-	-	-	-	-	-	250
1823999	REGULATORY ASST-OTH	186025	DSM Reg Asset - Balancing Acct - ID	OTHER	(661)	-	-	-	-	-	-	-	(661)
1823999	REGULATORY ASST-OTH	186035	DSM Reg Asset - Balancing Acct - OR	OTHER	262	-	-	-	-	-	-	-	262
1823999	REGULATORY ASST-OTH	186041	DSM Reg Asset - Accruals - UT	OTHER	3,348	-	-	-	-	-	-	-	3,348
1823999	REGULATORY ASST-OTH	186045	DSM Reg Asset - Balancing Acct - UT	OTHER	(27,864)	-	-	-	-	-	-	-	(27,864)
1823999	REGULATORY ASST-OTH	186051	DSM Reg Asset - Accruals - WA	OTHER	1,037	-	-	-	-	-	-	-	1,037
1823999	REGULATORY ASST-OTH	186055	DSM Reg Asset - Balancing Acct - WA	OTHER	(4,620)	-	-	-	-	-	-	-	(4,620)
1823999	REGULATORY ASST-OTH	186061	DSM Reg Asset - Accruals - WY	OTHER	239	-	-	-	-	-	-	-	239
1823999	REGULATORY ASST-OTH	186065	DSM Reg Asset - Balancing Acct - WY	OTHER	(2,191)	-	-	-	-	-	-	-	(2,191)
1823999	REGULATORY ASST-OTH	186071	DSM Reg Asset - Accruals - WY Cat 1	OTHER	207	-	-	-	-	-	-	-	207
1823999	REGULATORY ASST-OTH	186075	DSM Reg Asset-Balancing Acct-WY Cat 1	OTHER	746	-	-	-	-	-	-	-	746
1823999	REGULATORY ASST-OTH	186081	DSM Reg Asset - Accruals - WY Cat 2	OTHER	60	-	-	-	-	-	-	-	60
1823999	REGULATORY ASST-OTH	186085	DSM Reg Asset-Balancing Acct-WY Cat 2	OTHER	(4,666)	-	-	-	-	-	-	-	(4,666)
1823999 Total					(33,808)								(33,808)
Grand Total					686,354	3,120	(9,164)	663	91,379	110,315	24,917	111	465,013



Depreciation Reserve (Actuals)
Average of Monthly Averages Ending - June 2022
Allocation Method - Washington Inter-Jurisdictional Allocation Method
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	
1080000	AC PR DPR EL PL SR 3102000	LAND RIGHTS	CAGE	(280)	-	-	-	(59)	(196)	(26)	(0)	-
1080000	AC PR DPR EL PL SR 3102000	LAND RIGHTS	JBG	(139)	(6)	(102)	(31)	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3102000	LAND RIGHTS	SG	(27,558)	(422)	(7,330)	(2,199)	(3,831)	(12,186)	(1,580)	(11)	-
1080000	AC PR DPR EL PL SR 3103000	WATER RIGHTS	CAGE	(14,377)	-	-	-	(3,014)	(10,041)	(1,314)	(8)	-
1080000	AC PR DPR EL PL SR 3103000	WATER RIGHTS	JBG	(96)	(4)	(71)	(21)	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3110000	STRUCTURES AND IMPROVEMENTS	CAGE	(444,684)	-	-	-	(93,213)	(310,564)	(40,647)	(260)	-
1080000	AC PR DPR EL PL SR 3110000	STRUCTURES AND IMPROVEMENTS	CAGW	(40,996)	(1,719)	(30,192)	(9,086)	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3110000	STRUCTURES AND IMPROVEMENTS	JBG	(89,192)	(3,739)	(65,686)	(19,768)	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3110000	STRUCTURES AND IMPROVEMENTS	SG	(4,242)	(65)	(1,128)	(338)	(590)	(1,876)	(243)	(2)	-
1080000	AC PR DPR EL PL SR 3120000	BOILER PLANT EQUIPMENT	CAGE	(1,608,414)	-	-	-	(337,151)	(1,123,305)	(147,018)	(940)	-
1080000	AC PR DPR EL PL SR 3120000	BOILER PLANT EQUIPMENT	CAGW	(78,796)	(3,303)	(58,030)	(17,464)	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3120000	BOILER PLANT EQUIPMENT	JBG	(466,290)	(19,547)	(343,399)	(103,344)	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3120000	BOILER PLANT EQUIPMENT	SG	(29,709)	(455)	(7,902)	(2,370)	(4,130)	(13,137)	(1,704)	(11)	-
1080000	AC PR DPR EL PL SR 3140000	TURBOGENERATOR UNITS	CAGE	(334,358)	-	-	-	(70,087)	(233,513)	(30,562)	(195)	-
1080000	AC PR DPR EL PL SR 3140000	TURBOGENERATOR UNITS	CAGW	(22,168)	(929)	(16,326)	(4,913)	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3140000	TURBOGENERATOR UNITS	JBG	(104,987)	(4,401)	(77,317)	(23,268)	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3140000	TURBOGENERATOR UNITS	SG	(16,393)	(251)	(4,360)	(1,308)	(2,279)	(7,249)	(940)	(6)	-
1080000	AC PR DPR EL PL SR 3150000	ACCESSORY ELECTRIC EQUIPMENT	CAGE	(198,923)	-	-	-	(41,698)	(138,926)	(18,183)	(116)	-
1080000	AC PR DPR EL PL SR 3150000	ACCESSORY ELECTRIC EQUIPMENT	CAGW	(6,297)	(264)	(4,637)	(1,396)	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3150000	ACCESSORY ELECTRIC EQUIPMENT	JBG	(38,485)	(1,613)	(28,342)	(8,529)	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3150000	ACCESSORY ELECTRIC EQUIPMENT	SG	(4,160)	(64)	(1,106)	(332)	(578)	(1,840)	(239)	(2)	-
1080000	AC PR DPR EL PL SR 3157000	ACCESSORY ELECTRIC EQUIP-SUPV & ALARM	JBG	(34)	(1)	(25)	(8)	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3160000	MISCELLANEOUS POWER PLANT EQUIPMENT	CAGE	(12,777)	-	-	-	(2,678)	(8,923)	(1,168)	(7)	-
1080000	AC PR DPR EL PL SR 3160000	MISCELLANEOUS POWER PLANT EQUIPMENT	CAGW	(238)	(10)	(175)	(53)	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3160000	MISCELLANEOUS POWER PLANT EQUIPMENT	JBG	(2,176)	(91)	(1,603)	(482)	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3160000	MISCELLANEOUS POWER PLANT EQUIPMENT	SG	(751)	(11)	(200)	(60)	(104)	(332)	(43)	(0)	-
1080000	AC PR DPR EL PL SR 3302000	LAND RIGHTS	SG-P	(4,106)	(63)	(1,092)	(328)	(571)	(1,816)	(235)	(2)	-
1080000	AC PR DPR EL PL SR 3302000	LAND RIGHTS	SG-U	(154)	(2)	(41)	(12)	(21)	(68)	(9)	(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	(104)	(2)	(28)	(8)	(14)	(46)	(6)	(0)	-
1080000	AC PR DPR EL PL SR 3304000	FLOOD RIGHTS	SG-P	(289)	(4)	(77)	(23)	(40)	(128)	(17)	(0)	-
1080000	AC PR DPR EL PL SR 3304000	FLOOD RIGHTS	SG-U	(92)	(1)	(25)	(7)	(13)	(41)	(5)	(0)	-
1080000	AC PR DPR EL PL SR 3305000	LAND RIGHTS - FISH/WILDLIFE	SG-P	(159)	(2)	(42)	(13)	(22)	(70)	(9)	(0)	-
1080000	AC PR DPR EL PL SR 3310000	STRUCTURES AND IMPROVE	SG-P	(48)	(1)	(13)	(4)	(7)	(21)	(3)	(0)	-
1080000	AC PR DPR EL PL SR 3310000	STRUCTURES AND IMPROVE	SG-U	(5,691)	(87)	(1,514)	(454)	(791)	(2,516)	(326)	(2)	-
1080000	AC PR DPR EL PL SR 3311000	STRUCTURES AND IMPROVE-PRODUCTION	SG-P	(34,725)	(532)	(9,236)	(2,771)	(4,827)	(15,355)	(1,991)	(13)	-
1080000	AC PR DPR EL PL SR 3311000	STRUCTURES AND IMPROVE-PRODUCTION	SG-U	(2,680)	(41)	(713)	(214)	(373)	(1,185)	(154)	(1)	-
1080000	AC PR DPR EL PL SR 3312000	STRUCTURES AND IMPROVE-FISH/WILDLIFE	SG-P	(35,733)	(547)	(9,504)	(2,851)	(4,967)	(15,801)	(2,049)	(14)	-
1080000	AC PR DPR EL PL SR 3312000	STRUCTURES AND IMPROVE-FISH/WILDLIFE	SG-U	(259)	(4)	(69)	(21)	(36)	(115)	(15)	(0)	-
1080000	AC PR DPR EL PL SR 3313000	STRUCTURES AND IMPROVE-RECREATION	SG-P	(7,898)	(121)	(2,101)	(630)	(1,098)	(3,493)	(453)	(3)	-
1080000	AC PR DPR EL PL SR 3313000	STRUCTURES AND IMPROVE-RECREATION	SG-U	(1,209)	(19)	(322)	(96)	(168)	(535)	(69)	(0)	-
1080000	AC PR DPR EL PL SR 3320000	"RESERVOIRS, DAMS & WATERWAYS"	SG-P	(1,698)	(26)	(452)	(136)	(236)	(751)	(97)	(1)	-
1080000	AC PR DPR EL PL SR 3320000	"RESERVOIRS, DAMS & WATERWAYS"	SG-U	(19,156)	(293)	(5,095)	(1,528)	(2,663)	(8,471)	(1,099)	(7)	-
1080000	AC PR DPR EL PL SR 3321000	"RESERVOIRS, DAMS, & WTRWYS-PRODUCTION"	SG-P	(206,272)	(3,157)	(54,863)	(16,458)	(28,673)	(91,212)	(11,830)	(79)	-
1080000	AC PR DPR EL PL SR 3321000	"RESERVOIRS, DAMS, & WTRWYS-PRODUCTION"	SG-U	(35,954)	(550)	(9,563)	(2,869)	(4,998)	(15,899)	(2,062)	(14)	-
1080000	AC PR DPR EL PL SR 3322000	"RESERVOIRS, DAMS, & WTRWYS-FISH/WILDLIF	SG-P	(10,336)	(158)	(2,749)	(825)	(1,437)	(4,571)	(593)	(4)	-
1080000	AC PR DPR EL PL SR 3322000	"RESERVOIRS, DAMS, & WTRWYS-FISH/WILDLIF	SG-U	(311)	(5)	(83)	(25)	(43)	(137)	(18)	(0)	-
1080000	AC PR DPR EL PL SR 3323000	"RESERVOIRS, DAMS, & WTRWYS-RECREATION"	SG-P	(78)	(1)	(21)	(6)	(11)	(35)	(4)	(0)	-
1080000	AC PR DPR EL PL SR 3323000	"RESERVOIRS, DAMS, & WTRWYS-RECREATION"	SG-U	(50)	(1)	(13)	(4)	(7)	(22)	(3)	(0)	-
1080000	AC PR DPR EL PL SR 3330000	"WATER WHEELS, TURB & GENERATORS"	SG-P	(54,307)	(831)	(14,444)	(4,333)	(7,549)	(24,014)	(3,115)	(21)	-
1080000	AC PR DPR EL PL SR 3330000	"WATER WHEELS, TURB & GENERATORS"	SG-U	(22,734)	(348)	(6,047)	(1,814)	(3,160)	(10,053)	(1,304)	(9)	-
1080000	AC PR DPR EL PL SR 3340000	ACCESSORY ELECTRIC EQUIPMENT	SG-P	(36,037)	(552)	(9,585)	(2,875)	(5,009)	(15,935)	(2,067)	(14)	-
1080000	AC PR DPR EL PL SR 3340000	ACCESSORY ELECTRIC EQUIPMENT	SG-U	(7,614)	(117)	(2,025)	(608)	(1,058)	(3,367)	(437)	(3)	-
1080000	AC PR DPR EL PL SR 3347000	ACCESSORY ELECT EQUIP - SUPV & ALARM	SG-P	(2,759)	(42)	(734)	(220)	(384)	(1,220)	(158)	(1)	-
1080000	AC PR DPR EL PL SR 3347000	ACCESSORY ELECT EQUIP - SUPV & ALARM	SG-U	(17)	(0)	(4)	(1)	(2)	(7)	(1)	(0)	-
1080000	AC PR DPR EL PL SR 3350000	MISC POWER PLANT EQUIP	SG-U	(125)	(2)	(33)	(10)	(17)	(55)	(7)	(0)	-
1080000	AC PR DPR EL PL SR 3351000	MISC POWER PLANT EQUIP - PRODUCTION	SG-P	(1,446)	(22)	(385)	(115)	(201)	(639)	(83)	(1)	-
1080000	AC PR DPR EL PL SR 3360000	"ROADS, RAILROADS & BRIDGES"	SG-P	(10,765)	(165)	(2,863)	(859)	(1,496)	(4,760)	(617)	(4)	-
1080000	AC PR DPR EL PL SR 3360000	"ROADS, RAILROADS & BRIDGES"	SG-U	(1,293)	(20)	(344)	(103)	(180)	(572)	(74)	(0)	-



Depreciation Reserve (Actuals)
Average of Monthly Averages Ending - June 2022
Allocation Method - Washington Inter-Jurisdictional Allocation Method
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	
1080000	AC PR DPR EL PL SR 3402000	LAND RIGHTS	SG	8,804	135	2,342	702	1,224	3,893	505	3	-
1080000	AC PR DPR EL PL SR 3403000	WATER RIGHTS - OTHER PRODUCTION	CAGE	(0)	-	-	-	(0)	(0)	(0)	(0)	-
1080000	AC PR DPR EL PL SR 3410000	STRUCTURES & IMPROVEMENTS	CAGE	(28,000)	-	-	-	(5,869)	(19,555)	(2,559)	(16)	-
1080000	AC PR DPR EL PL SR 3410000	STRUCTURES & IMPROVEMENTS	CAGW	(14,525)	(609)	(10,697)	(3,219)	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3410000	STRUCTURES & IMPROVEMENTS	OR	(0)	-	(0)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3410000	STRUCTURES & IMPROVEMENTS	SG	20,200	309	5,373	1,612	2,808	8,932	1,159	8	-
1080000	AC PR DPR EL PL SR 3410000	STRUCTURES & IMPROVEMENTS	UT	(2)	-	-	-	-	(2)	-	-	-
1080000	AC PR DPR EL PL SR 3420000	"FUEL HOLDERS,PRODUCERS, ACCES"	CAGE	(3,899)	-	-	-	(817)	(2,723)	(356)	(2)	-
1080000	AC PR DPR EL PL SR 3420000	"FUEL HOLDERS,PRODUCERS, ACCES"	CAGW	(607)	(25)	(447)	(135)	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3430000	PRIME MOVERS	CAGE	(185,108)	-	-	-	(38,802)	(129,278)	(16,920)	(108)	-
1080000	AC PR DPR EL PL SR 3430000	PRIME MOVERS	CAGW	(162,102)	(6,795)	(119,380)	(35,927)	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3430000	PRIME MOVERS	SG	262,225	4,014	69,745	20,922	36,450	115,954	15,039	101	-
1080000	AC PR DPR EL PL SR 3440000	GENERATORS	CAGE	(57,330)	-	-	-	(12,017)	(40,039)	(5,240)	(33)	-
1080000	AC PR DPR EL PL SR 3440000	GENERATORS	CAGW	(47,404)	(1,987)	(34,911)	(10,506)	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3440000	GENERATORS	SG	(148)	(2)	(39)	(12)	(21)	(65)	(8)	(0)	-
1080000	AC PR DPR EL PL SR 3440000	GENERATORS	SG	4,962	76	1,320	396	690	2,194	285	2	-
1080000	AC PR DPR EL PL SR 3440000	GENERATORS	UT	(10)	-	-	-	-	(10)	-	-	-
1080000	AC PR DPR EL PL SR 3450000	ACCESSORY ELECTRIC EQUIPMENT	CAGE	(27,882)	-	-	-	(5,845)	(19,473)	(2,549)	(16)	-
1080000	AC PR DPR EL PL SR 3450000	ACCESSORY ELECTRIC EQUIPMENT	CAGW	(17,835)	(748)	(13,134)	(3,953)	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3450000	ACCESSORY ELECTRIC EQUIPMENT	SG	32,916	504	8,755	2,626	4,576	14,555	1,888	13	-
1080000	AC PR DPR EL PL SR 3450000	ACCESSORY ELECTRIC EQUIPMENT	UT	(3)	-	-	-	-	(3)	-	-	-
1080000	AC PR DPR EL PL SR 3460000	MISCELLANEOUS PWR PLANT EQUIP	CAGE	(1,624)	-	-	-	(340)	(1,134)	(148)	(1)	-
1080000	AC PR DPR EL PL SR 3460000	MISCELLANEOUS PWR PLANT EQUIP	CAGW	(1,196)	(50)	(881)	(265)	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3460000	MISCELLANEOUS PWR PLANT EQUIP	SG	611	9	162	49	85	270	35	0	-
1080000	AC PR DPR EL PL SR 3502000	LAND RIGHTS	SG	(47,982)	(734)	(12,762)	(3,828)	(6,670)	(21,217)	(2,752)	(18)	-
1080000	AC PR DPR EL PL SR 3520000	STRUCTURES & IMPROVEMENTS	SG	(58,623)	(897)	(15,592)	(4,677)	(8,149)	(25,923)	(3,362)	(22)	-
1080000	AC PR DPR EL PL SR 3530000	STATION EQUIPMENT	SG	(537,125)	(8,221)	(142,862)	(42,856)	(74,662)	(237,513)	(30,805)	(206)	-
1080000	AC PR DPR EL PL SR 3534000	STATION EQUIPMENT, STEP-UP TRANSFORMERS	CAGW	(767)	(32)	(565)	(170)	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3534000	STATION EQUIPMENT, STEP-UP TRANSFORMERS	SG	(42,789)	(655)	(11,381)	(3,414)	(5,948)	(18,921)	(2,454)	(16)	-
1080000	AC PR DPR EL PL SR 3537000	STATION EQUIPMENT-SUPERVISORY & ALARM	SG	(6,490)	(99)	(1,726)	(518)	(902)	(2,870)	(372)	(2)	-
1080000	AC PR DPR EL PL SR 3540000	TOWERS AND FIXTURES	SG	(392,128)	(6,002)	(104,296)	(31,287)	(54,507)	(173,396)	(22,489)	(150)	-
1080000	AC PR DPR EL PL SR 3550000	POLES AND FIXTURES	SG	(429,882)	(6,580)	(114,338)	(34,299)	(59,755)	(190,091)	(24,654)	(165)	-
1080000	AC PR DPR EL PL SR 3560000	OVERHEAD CONDUCTORS & DEVICES	SG	(527,535)	(8,075)	(140,311)	(42,091)	(73,329)	(233,272)	(30,255)	(202)	-
1080000	AC PR DPR EL PL SR 3570000	UNDERGROUND CONDUIT	SG	(1,378)	(21)	(366)	(110)	(192)	(609)	(79)	(1)	-
1080000	AC PR DPR EL PL SR 3580000	UNDERGROUND CONDUCTORS & DEVICES	SG	(3,366)	(52)	(895)	(269)	(468)	(1,488)	(193)	(1)	-
1080000	AC PR DPR EL PL SR 3590000	ROADS AND TRAILS	SG	(5,260)	(81)	(1,399)	(420)	(731)	(2,326)	(302)	(2)	-
1080000	AC PR DPR EL PL SR 3602000	LAND RIGHTS	CA	(800)	(800)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3602000	LAND RIGHTS	IDU	(530)	-	-	-	-	-	(530)	-	-
1080000	AC PR DPR EL PL SR 3602000	LAND RIGHTS	OR	(2,448)	-	(2,448)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3602000	LAND RIGHTS	UT	(3,304)	-	-	-	-	(3,304)	-	-	-
1080000	AC PR DPR EL PL SR 3602000	LAND RIGHTS	WA	(204)	-	-	(204)	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3602000	LAND RIGHTS	WYP	(1,548)	-	-	-	(1,548)	-	-	-	-
1080000	AC PR DPR EL PL SR 3602000	LAND RIGHTS	WYU	(1,331)	-	-	-	(1,331)	-	-	-	-
1080000	AC PR DPR EL PL SR 3610000	STRUCTURES & IMPROVEMENTS	CA	(1,679)	(1,679)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3610000	STRUCTURES & IMPROVEMENTS	IDU	(912)	-	-	-	-	-	(912)	-	-
1080000	AC PR DPR EL PL SR 3610000	STRUCTURES & IMPROVEMENTS	OR	(9,181)	-	(9,181)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3610000	STRUCTURES & IMPROVEMENTS	UT	(15,801)	-	-	-	-	(15,801)	-	-	-
1080000	AC PR DPR EL PL SR 3610000	STRUCTURES & IMPROVEMENTS	WA	(1,432)	-	-	(1,432)	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3610000	STRUCTURES & IMPROVEMENTS	WYP	(4,199)	-	-	-	(4,199)	-	-	-	-
1080000	AC PR DPR EL PL SR 3610000	STRUCTURES & IMPROVEMENTS	WYU	(859)	-	-	-	(859)	-	-	-	-
1080000	AC PR DPR EL PL SR 3620000	STATION EQUIPMENT	CA	(10,966)	(10,966)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3620000	STATION EQUIPMENT	IDU	(12,268)	-	-	-	-	-	(12,268)	-	-
1080000	AC PR DPR EL PL SR 3620000	STATION EQUIPMENT	OR	(100,890)	-	(100,890)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3620000	STATION EQUIPMENT	UT	(155,254)	-	-	-	-	(155,254)	-	-	-
1080000	AC PR DPR EL PL SR 3620000	STATION EQUIPMENT	WA	(27,445)	-	-	(27,445)	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3620000	STATION EQUIPMENT	WYP	(44,405)	-	-	-	(44,405)	-	-	-	-
1080000	AC PR DPR EL PL SR 3620000	STATION EQUIPMENT	WYU	(4,194)	-	-	-	(4,194)	-	-	-	-
1080000	AC PR DPR EL PL SR 3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	CA	(131)	(131)	-	-	-	-	-	-	-



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(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1080000	AC PR DPR EL PL SR 3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	IDU	(165)	-	-	-	-	(165)	-	-
1080000	AC PR DPR EL PL SR 3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	OR	(1,485)	-	(1,485)	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	UT	(2,059)	-	-	-	(2,059)	-	-	-
1080000	AC PR DPR EL PL SR 3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WA	(466)	-	-	(466)	-	-	-	-
1080000	AC PR DPR EL PL SR 3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WYP	(816)	-	-	-	(816)	-	-	-
1080000	AC PR DPR EL PL SR 3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WYU	(36)	-	-	-	(36)	-	-	-
1080000	AC PR DPR EL PL SR 3640000	"POLES, TOWERS AND FIXTURES"	CA	(43,893)	(43,893)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3640000	"POLES, TOWERS AND FIXTURES"	IDU	(49,486)	-	-	-	-	(49,486)	-	-
1080000	AC PR DPR EL PL SR 3640000	"POLES, TOWERS AND FIXTURES"	OR	(258,998)	-	(258,998)	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3640000	"POLES, TOWERS AND FIXTURES"	UT	(170,152)	-	-	-	(170,152)	-	-	-
1080000	AC PR DPR EL PL SR 3640000	"POLES, TOWERS AND FIXTURES"	WA	(77,127)	-	-	(77,127)	-	-	-	-
1080000	AC PR DPR EL PL SR 3640000	"POLES, TOWERS AND FIXTURES"	WYP	(73,389)	-	-	-	(73,389)	-	-	-
1080000	AC PR DPR EL PL SR 3640000	"POLES, TOWERS AND FIXTURES"	WYU	(16,208)	-	-	-	(16,208)	-	-	-
1080000	AC PR DPR EL PL SR 3650000	OVERHEAD CONDUCTORS & DEVICES	CA	(22,686)	(22,686)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3650000	OVERHEAD CONDUCTORS & DEVICES	IDU	(17,098)	-	-	-	-	(17,098)	-	-
1080000	AC PR DPR EL PL SR 3650000	OVERHEAD CONDUCTORS & DEVICES	OR	(139,902)	-	(139,902)	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3650000	OVERHEAD CONDUCTORS & DEVICES	UT	(86,734)	-	-	-	(86,734)	-	-	-
1080000	AC PR DPR EL PL SR 3650000	OVERHEAD CONDUCTORS & DEVICES	WA	(37,937)	-	-	(37,937)	-	-	-	-
1080000	AC PR DPR EL PL SR 3650000	OVERHEAD CONDUCTORS & DEVICES	WYP	(44,338)	-	-	-	(44,338)	-	-	-
1080000	AC PR DPR EL PL SR 3650000	OVERHEAD CONDUCTORS & DEVICES	WYU	(5,978)	-	-	-	(5,978)	-	-	-
1080000	AC PR DPR EL PL SR 3660000	UNDERGROUND CONDUIT	CA	(13,241)	(13,241)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3660000	UNDERGROUND CONDUIT	IDU	(4,797)	-	-	-	-	(4,797)	-	-
1080000	AC PR DPR EL PL SR 3660000	UNDERGROUND CONDUIT	OR	(49,602)	-	(49,602)	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3660000	UNDERGROUND CONDUIT	UT	(89,392)	-	-	-	(89,392)	-	-	-
1080000	AC PR DPR EL PL SR 3660000	UNDERGROUND CONDUIT	WA	(11,311)	-	-	(11,311)	-	-	-	-
1080000	AC PR DPR EL PL SR 3660000	UNDERGROUND CONDUIT	WYP	(11,425)	-	-	-	(11,425)	-	-	-
1080000	AC PR DPR EL PL SR 3660000	UNDERGROUND CONDUIT	WYU	(3,123)	-	-	-	(3,123)	-	-	-
1080000	AC PR DPR EL PL SR 3670000	UNDERGROUND CONDUCTORS & DEVICES	CA	(13,763)	(13,763)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3670000	UNDERGROUND CONDUCTORS & DEVICES	IDU	(13,286)	-	-	-	-	(13,286)	-	-
1080000	AC PR DPR EL PL SR 3670000	UNDERGROUND CONDUCTORS & DEVICES	OR	(97,939)	-	(97,939)	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3670000	UNDERGROUND CONDUCTORS & DEVICES	UT	(209,321)	-	-	-	(209,321)	-	-	-
1080000	AC PR DPR EL PL SR 3670000	UNDERGROUND CONDUCTORS & DEVICES	WA	(13,888)	-	-	(13,888)	-	-	-	-
1080000	AC PR DPR EL PL SR 3670000	UNDERGROUND CONDUCTORS & DEVICES	WYP	(25,311)	-	-	-	(25,311)	-	-	-
1080000	AC PR DPR EL PL SR 3670000	UNDERGROUND CONDUCTORS & DEVICES	WYU	(14,340)	-	-	-	(14,340)	-	-	-
1080000	AC PR DPR EL PL SR 3680000	LINE TRANSFORMERS	CA	(30,791)	(30,791)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3680000	LINE TRANSFORMERS	IDU	(34,732)	-	-	-	-	(34,732)	-	-
1080000	AC PR DPR EL PL SR 3680000	LINE TRANSFORMERS	OR	(255,700)	-	(255,700)	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3680000	LINE TRANSFORMERS	UT	(170,824)	-	-	-	(170,824)	-	-	-
1080000	AC PR DPR EL PL SR 3680000	LINE TRANSFORMERS	WA	(65,901)	-	-	(65,901)	-	-	-	-
1080000	AC PR DPR EL PL SR 3680000	LINE TRANSFORMERS	WYP	(49,204)	-	-	-	(49,204)	-	-	-
1080000	AC PR DPR EL PL SR 3680000	LINE TRANSFORMERS	WYU	(7,798)	-	-	-	(7,798)	-	-	-
1080000	AC PR DPR EL PL SR 3691000	SERVICES - OVERHEAD	CA	(4,334)	(4,334)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3691000	SERVICES - OVERHEAD	IDU	(4,967)	-	-	-	-	(4,967)	-	-
1080000	AC PR DPR EL PL SR 3691000	SERVICES - OVERHEAD	OR	(47,141)	-	(47,141)	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3691000	SERVICES - OVERHEAD	UT	(41,211)	-	-	-	(41,211)	-	-	-
1080000	AC PR DPR EL PL SR 3691000	SERVICES - OVERHEAD	WA	(9,913)	-	-	(9,913)	-	-	-	-
1080000	AC PR DPR EL PL SR 3691000	SERVICES - OVERHEAD	WYP	(7,564)	-	-	-	(7,564)	-	-	-
1080000	AC PR DPR EL PL SR 3691000	SERVICES - OVERHEAD	WYU	(1,234)	-	-	-	(1,234)	-	-	-
1080000	AC PR DPR EL PL SR 3692000	SERVICES - UNDERGROUND	CA	(9,259)	(9,259)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3692000	SERVICES - UNDERGROUND	IDU	(14,425)	-	-	-	-	(14,425)	-	-
1080000	AC PR DPR EL PL SR 3692000	SERVICES - UNDERGROUND	OR	(101,237)	-	(101,237)	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3692000	SERVICES - UNDERGROUND	UT	(78,911)	-	-	-	(78,911)	-	-	-
1080000	AC PR DPR EL PL SR 3692000	SERVICES - UNDERGROUND	WA	(23,752)	-	-	(23,752)	-	-	-	-
1080000	AC PR DPR EL PL SR 3692000	SERVICES - UNDERGROUND	WYP	(20,875)	-	-	-	(20,875)	-	-	-
1080000	AC PR DPR EL PL SR 3692000	SERVICES - UNDERGROUND	WYU	(5,975)	-	-	-	(5,975)	-	-	-
1080000	AC PR DPR EL PL SR 3700000	METERS	CA	(1,187)	(1,187)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3700000	METERS	IDU	(9,183)	-	-	-	-	(9,183)	-	-
1080000	AC PR DPR EL PL SR 3700000	METERS	OR	(24,139)	-	(24,139)	-	-	-	-	-



Depreciation Reserve (Actuals)
Average of Monthly Averages Ending - June 2022
Allocation Method - Washington Inter-Jurisdictional Allocation Method
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1080000	AC PR DPR EL PL SR 3700000	METERS	UT	(56,453)	-	-	-	(56,453)	-	-	-
1080000	AC PR DPR EL PL SR 3700000	METERS	WA	(8,329)	-	(8,329)	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3700000	METERS	WYP	(8,271)	-	-	(8,271)	-	-	-	-
1080000	AC PR DPR EL PL SR 3700000	METERS	WYU	(1,683)	-	-	(1,683)	-	-	-	-
1080000	AC PR DPR EL PL SR 3710000	INSTALL ON CUSTOMERS PREMISES	CA	(261)	(261)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3710000	INSTALL ON CUSTOMERS PREMISES	IDU	(129)	-	-	-	-	(129)	-	-
1080000	AC PR DPR EL PL SR 3710000	INSTALL ON CUSTOMERS PREMISES	OR	(2,140)	(2,140)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3710000	INSTALL ON CUSTOMERS PREMISES	UT	(3,377)	-	-	-	(3,377)	-	-	-
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	(825)	-	-	(825)	-	-	-	-
1080000	AC PR DPR EL PL SR 3710000	INSTALL ON CUSTOMERS PREMISES	WYU	(141)	-	-	(141)	-	-	-	-
1080000	AC PR DPR EL PL SR 3730000	STREET LIGHTING & SIGNAL SYSTEMS	CA	(407)	(407)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3730000	STREET LIGHTING & SIGNAL SYSTEMS	IDU	(476)	-	-	-	-	(476)	-	-
1080000	AC PR DPR EL PL SR 3730000	STREET LIGHTING & SIGNAL SYSTEMS	OR	(12,670)	(12,670)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3730000	STREET LIGHTING & SIGNAL SYSTEMS	UT	(13,488)	-	-	-	(13,488)	-	-	-
1080000	AC PR DPR EL PL SR 3730000	STREET LIGHTING & SIGNAL SYSTEMS	WA	(1,787)	-	(1,787)	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3730000	STREET LIGHTING & SIGNAL SYSTEMS	WYP	(4,039)	-	-	(4,039)	-	-	-	-
1080000	AC PR DPR EL PL SR 3730000	STREET LIGHTING & SIGNAL SYSTEMS	WYU	(1,279)	-	-	(1,279)	-	-	-	-
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)	-
1080000	AC PR DPR EL PL SR 3892000	LAND RIGHTS	SO	(5)	(0)	(1)	(0)	(1)	(2)	(0)	(0)
1080000	AC PR DPR EL PL SR 3892000	LAND RIGHTS	UT	(22)	-	-	-	(22)	-	-	-
1080000	AC PR DPR EL PL SR 3892000	LAND RIGHTS	WYP	(11)	-	-	-	(11)	-	-	-
1080000	AC PR DPR EL PL SR 3892000	LAND RIGHTS	WYU	(5)	-	-	-	(5)	-	-	-
1080000	AC PR DPR EL PL SR 3900000	STRUCTURES AND IMPROVEMENTS	CA	(881)	(881)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3900000	STRUCTURES AND IMPROVEMENTS	CAEE	(248)	-	-	(58)	(166)	(23)	(0)	-
1080000	AC PR DPR EL PL SR 3900000	STRUCTURES AND IMPROVEMENTS	CAGE	(147)	-	-	(31)	(103)	(13)	(0)	-
1080000	AC PR DPR EL PL SR 3900000	STRUCTURES AND IMPROVEMENTS	CAGW	(84)	(4)	(62)	(19)	-	-	-	-
1080000	AC PR DPR EL PL SR 3900000	STRUCTURES AND IMPROVEMENTS	CN	(2,564)	(59)	(787)	(173)	(184)	(1,253)	(109)	-
1080000	AC PR DPR EL PL SR 3900000	STRUCTURES AND IMPROVEMENTS	IDU	(5,204)	-	-	-	-	(5,204)	-	-
1080000	AC PR DPR EL PL SR 3900000	STRUCTURES AND IMPROVEMENTS	OR	(11,128)	-	(11,128)	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3900000	STRUCTURES AND IMPROVEMENTS	SG	(2,709)	(41)	(721)	(216)	(377)	(1,198)	(155)	(1)
1080000	AC PR DPR EL PL SR 3900000	STRUCTURES AND IMPROVEMENTS	SO	(32,495)	(672)	(8,274)	(2,302)	(4,392)	(14,920)	(1,925)	(9)
1080000	AC PR DPR EL PL SR 3900000	STRUCTURES AND IMPROVEMENTS	UT	(13,789)	-	-	-	(13,789)	-	-	-
1080000	AC PR DPR EL PL SR 3900000	STRUCTURES AND IMPROVEMENTS	WA	(7,979)	-	(7,979)	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3900000	STRUCTURES AND IMPROVEMENTS	WYP	(1,759)	-	-	(1,759)	-	-	-	-
1080000	AC PR DPR EL PL SR 3900000	STRUCTURES AND IMPROVEMENTS	WYU	(1,474)	-	-	(1,474)	-	-	-	-
1080000	AC PR DPR EL PL SR 3910000	OFFICE FURNITURE	CA	(95)	(95)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3910000	OFFICE FURNITURE	CAEE	(3)	-	-	(1)	(2)	(0)	(0)	-
1080000	AC PR DPR EL PL SR 3910000	OFFICE FURNITURE	CAGE	(661)	-	-	(139)	(462)	(60)	(0)	-
1080000	AC PR DPR EL PL SR 3910000	OFFICE FURNITURE	CAGW	(17)	(1)	(12)	(4)	-	-	-	-
1080000	AC PR DPR EL PL SR 3910000	OFFICE FURNITURE	CN	(873)	(20)	(268)	(59)	(62)	(427)	(37)	-
1080000	AC PR DPR EL PL SR 3910000	OFFICE FURNITURE	IDU	(28)	-	-	-	-	(28)	-	-
1080000	AC PR DPR EL PL SR 3910000	OFFICE FURNITURE	JBG	(62)	(3)	(45)	(14)	-	-	-	-
1080000	AC PR DPR EL PL SR 3910000	OFFICE FURNITURE	OR	(1,008)	-	(1,008)	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3910000	OFFICE FURNITURE	SG	(119)	(2)	(32)	(9)	(17)	(53)	(7)	(0)
1080000	AC PR DPR EL PL SR 3910000	OFFICE FURNITURE	SO	(7,008)	(145)	(1,784)	(497)	(947)	(3,218)	(415)	(2)
1080000	AC PR DPR EL PL SR 3910000	OFFICE FURNITURE	UT	(360)	-	-	-	(360)	-	-	-
1080000	AC PR DPR EL PL SR 3910000	OFFICE FURNITURE	WA	(41)	-	(41)	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3910000	OFFICE FURNITURE	WYP	(269)	-	-	(269)	-	-	-	-
1080000	AC PR DPR EL PL SR 3910000	OFFICE FURNITURE	WYU	(16)	-	-	(16)	-	-	-	-
1080000	AC PR DPR EL PL SR 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CA	(14)	(14)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CAEE	(13)	-	-	(3)	(8)	(1)	(0)	-
1080000	AC PR DPR EL PL SR 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CAGE	(794)	-	-	(166)	(555)	(73)	(0)	-
1080000	AC PR DPR EL PL SR 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CAGW	(110)	(5)	(81)	(24)	-	-	-	-
1080000	AC PR DPR EL PL SR 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CN	(1,712)	(39)	(525)	(115)	(123)	(837)	(73)	-
1080000	AC PR DPR EL PL SR 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	IDU	(193)	-	-	-	-	(193)	-	-



Depreciation Reserve (Actuals)
Average of Monthly Averages Ending - June 2022
Allocation Method - Washington Inter-Jurisdictional Allocation Method
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1080000	AC PR DPR EL PL SR 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	JBG	(70)	(3)	(52)	(16)	-	-	-	-
1080000	AC PR DPR EL PL SR 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	OR	(367)	-	(367)	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SG	(371)	(6)	(99)	(30)	(52)	(164)	(21)	(0)
1080000	AC PR DPR EL PL SR 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SO	(26,321)	(544)	(6,702)	(1,865)	(3,558)	(12,085)	(1,560)	(7)
1080000	AC PR DPR EL PL SR 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	UT	(307)	-	-	-	-	(307)	-	-
1080000	AC PR DPR EL PL SR 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WA	(151)	-	-	(151)	-	-	-	-
1080000	AC PR DPR EL PL SR 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WYP	(928)	-	-	(928)	-	-	-	-
1080000	AC PR DPR EL PL SR 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WYU	(25)	-	-	(25)	-	-	-	-
1080000	AC PR DPR EL PL SR 3913000	OFFICE EQUIPMENT	CAGE	(19)	-	-	(4)	(13)	(2)	(0)	-
1080000	AC PR DPR EL PL SR 3913000	OFFICE EQUIPMENT	CAGW	(7)	(0)	(5)	(2)	-	-	-	-
1080000	AC PR DPR EL PL SR 3913000	OFFICE EQUIPMENT	CN	(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	SO	(66)	(1)	(17)	(5)	(9)	(30)	(4)	(0)
1080000	AC PR DPR EL PL SR 3913000	OFFICE EQUIPMENT	UT	(5)	-	-	-	(5)	-	-	-
1080000	AC PR DPR EL PL SR 3913000	OFFICE EQUIPMENT	WYU	(4)	-	-	-	(4)	-	-	-
1080000	AC PR DPR EL PL SR 3920100	1/4 TON MINI-PICKUPS AND VANS	CA	(35)	(35)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3920100	1/4 TON MINI-PICKUPS AND VANS	CAEE	(19)	-	-	-	(4)	(13)	(2)	(0)
1080000	AC PR DPR EL PL SR 3920100	1/4 TON MINI-PICKUPS AND VANS	CAGE	(138)	-	-	-	(29)	(96)	(13)	(0)
1080000	AC PR DPR EL PL SR 3920100	1/4 TON MINI-PICKUPS AND VANS	CAGW	(1)	(0)	(1)	(0)	-	-	-	-
1080000	AC PR DPR EL PL SR 3920100	1/4 TON MINI-PICKUPS AND VANS	IDU	(142)	-	-	-	-	(142)	-	-
1080000	AC PR DPR EL PL SR 3920100	1/4 TON MINI-PICKUPS AND VANS	JBG	(30)	(1)	(22)	(7)	-	-	-	-
1080000	AC PR DPR EL PL SR 3920100	1/4 TON MINI-PICKUPS AND VANS	OR	(862)	-	(862)	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3920100	1/4 TON MINI-PICKUPS AND VANS	SG	(158)	(2)	(42)	(13)	(22)	(70)	(9)	(0)
1080000	AC PR DPR EL PL SR 3920100	1/4 TON MINI-PICKUPS AND VANS	SO	(359)	(7)	(91)	(25)	(49)	(165)	(21)	(0)
1080000	AC PR DPR EL PL SR 3920100	1/4 TON MINI-PICKUPS AND VANS	UT	(1,536)	-	-	-	-	(1,536)	-	-
1080000	AC PR DPR EL PL SR 3920100	1/4 TON MINI-PICKUPS AND VANS	WA	(135)	-	-	(135)	-	-	-	-
1080000	AC PR DPR EL PL SR 3920100	1/4 TON MINI-PICKUPS AND VANS	WYP	(273)	-	-	-	(273)	-	-	-
1080000	AC PR DPR EL PL SR 3920200	MID AND FULL SIZE AUTOMOBILES	OR	(65)	-	(65)	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3920200	MID AND FULL SIZE AUTOMOBILES	SO	(74)	(2)	(19)	(5)	(10)	(34)	(4)	(0)
1080000	AC PR DPR EL PL SR 3920200	MID AND FULL SIZE AUTOMOBILES	UT	(207)	-	-	-	-	(207)	-	-
1080000	AC PR DPR EL PL SR 3920200	MID AND FULL SIZE AUTOMOBILES	WA	(4)	-	-	(4)	-	-	-	-
1080000	AC PR DPR EL PL SR 3920200	MID AND FULL SIZE AUTOMOBILES	WYP	(15)	-	-	-	(15)	-	-	-
1080000	AC PR DPR EL PL SR 3920400	*1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	CA	(201)	(201)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3920400	*1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	CAEE	(50)	-	-	-	(12)	(34)	(5)	(0)
1080000	AC PR DPR EL PL SR 3920400	*1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	CAGE	(2,277)	-	-	-	(477)	(1,590)	(208)	(1)
1080000	AC PR DPR EL PL SR 3920400	*1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	CAGW	(66)	(3)	(48)	(15)	-	-	-	-
1080000	AC PR DPR EL PL SR 3920400	*1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	IDU	(943)	-	-	-	-	(943)	-	-
1080000	AC PR DPR EL PL SR 3920400	*1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	JBG	(499)	(21)	(367)	(111)	-	-	-	-
1080000	AC PR DPR EL PL SR 3920400	*1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	OR	(2,944)	-	(2,944)	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3920400	*1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	SG	(1,841)	(28)	(490)	(147)	(256)	(814)	(106)	(1)
1080000	AC PR DPR EL PL SR 3920400	*1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	SO	(742)	(15)	(189)	(53)	(100)	(341)	(44)	(0)
1080000	AC PR DPR EL PL SR 3920400	*1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	UT	(4,781)	-	-	-	-	(4,781)	-	-
1080000	AC PR DPR EL PL SR 3920400	*1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	WA	(983)	-	-	(983)	-	-	-	-
1080000	AC PR DPR EL PL SR 3920400	*1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	WYP	(815)	-	-	-	(815)	-	-	-
1080000	AC PR DPR EL PL SR 3920400	*1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	WYU	(250)	-	-	-	(250)	-	-	-
1080000	AC PR DPR EL PL SR 3920500	*1 TON AND ABOVE, TWO-AXLE TRUCKS*	CA	(435)	(435)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3920500	*1 TON AND ABOVE, TWO-AXLE TRUCKS*	CAEE	(161)	-	-	-	(38)	(108)	(15)	(0)
1080000	AC PR DPR EL PL SR 3920500	*1 TON AND ABOVE, TWO-AXLE TRUCKS*	CAGE	(1,192)	-	-	-	(250)	(832)	(109)	(1)
1080000	AC PR DPR EL PL SR 3920500	*1 TON AND ABOVE, TWO-AXLE TRUCKS*	CAGW	(1)	(0)	(0)	(0)	-	-	-	-
1080000	AC PR DPR EL PL SR 3920500	*1 TON AND ABOVE, TWO-AXLE TRUCKS*	IDU	(1,393)	-	-	-	-	(1,393)	-	-
1080000	AC PR DPR EL PL SR 3920500	*1 TON AND ABOVE, TWO-AXLE TRUCKS*	JBG	(258)	(11)	(190)	(57)	-	-	-	-
1080000	AC PR DPR EL PL SR 3920500	*1 TON AND ABOVE, TWO-AXLE TRUCKS*	OR	(8,221)	-	(8,221)	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3920500	*1 TON AND ABOVE, TWO-AXLE TRUCKS*	SG	(2,284)	(35)	(608)	(182)	(318)	(1,010)	(131)	(1)
1080000	AC PR DPR EL PL SR 3920500	*1 TON AND ABOVE, TWO-AXLE TRUCKS*	SO	(234)	(5)	(59)	(17)	(32)	(107)	(14)	(0)
1080000	AC PR DPR EL PL SR 3920500	*1 TON AND ABOVE, TWO-AXLE TRUCKS*	UT	(9,684)	-	-	-	-	(9,684)	-	-
1080000	AC PR DPR EL PL SR 3920500	*1 TON AND ABOVE, TWO-AXLE TRUCKS*	WA	(1,812)	-	-	(1,812)	-	-	-	-
1080000	AC PR DPR EL PL SR 3920500	*1 TON AND ABOVE, TWO-AXLE TRUCKS*	WYP	(1,816)	-	-	-	(1,816)	-	-	-
1080000	AC PR DPR EL PL SR 3920500	*1 TON AND ABOVE, TWO-AXLE TRUCKS*	WYU	(423)	-	-	-	(423)	-	-	-



Depreciation Reserve (Actuals)
Average of Monthly Averages Ending - June 2022
Allocation Method - Washington Inter-Jurisdictional Allocation Method
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1080000	AC PR DPR EL PL SR 3920600	DUMP TRUCKS	CAEE	(3)	-	-	(1)	(2)	(0)	(0)	-
1080000	AC PR DPR EL PL SR 3920600	DUMP TRUCKS	CAGE	(908)	-	-	(190)	(634)	(83)	(1)	-
1080000	AC PR DPR EL PL SR 3920600	DUMP TRUCKS	CAGW	(7)	(0)	(5)	(2)	-	-	-	-
1080000	AC PR DPR EL PL SR 3920600	DUMP TRUCKS	JBG	(455)	(19)	(335)	(101)	-	-	-	-
1080000	AC PR DPR EL PL SR 3920600	DUMP TRUCKS	OR	(125)	-	(125)	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3920600	DUMP TRUCKS	SG	(875)	(13)	(233)	(70)	(122)	(387)	(50)	(0)
1080000	AC PR DPR EL PL SR 3920600	DUMP TRUCKS	UT	(113)	-	-	-	(113)	-	-	-
1080000	AC PR DPR EL PL SR 3920900	TRAILERS	CA	(219)	(219)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3920900	TRAILERS	CAEE	(31)	-	-	(7)	(21)	(3)	(0)	-
1080000	AC PR DPR EL PL SR 3920900	TRAILERS	CAGE	(338)	-	-	(71)	(236)	(31)	(0)	-
1080000	AC PR DPR EL PL SR 3920900	TRAILERS	CAGW	(2)	(0)	(2)	(1)	-	-	-	-
1080000	AC PR DPR EL PL SR 3920900	TRAILERS	IDU	(442)	-	-	-	-	(442)	-	-
1080000	AC PR DPR EL PL SR 3920900	TRAILERS	JBG	(48)	(2)	(35)	(11)	-	-	-	-
1080000	AC PR DPR EL PL SR 3920900	TRAILERS	OR	(1,642)	-	(1,642)	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3920900	TRAILERS	SG	(370)	(6)	(98)	(30)	(51)	(164)	(21)	(0)
1080000	AC PR DPR EL PL SR 3920900	TRAILERS	SO	(337)	(7)	(86)	(24)	(45)	(155)	(20)	(0)
1080000	AC PR DPR EL PL SR 3920900	TRAILERS	UT	(3,355)	-	-	-	(3,355)	-	-	-
1080000	AC PR DPR EL PL SR 3920900	TRAILERS	WA	(375)	-	-	(375)	-	-	-	-
1080000	AC PR DPR EL PL SR 3920900	TRAILERS	WYP	(1,261)	-	-	-	(1,261)	-	-	-
1080000	AC PR DPR EL PL SR 3920900	TRAILERS	WYU	(260)	-	-	-	(260)	-	-	-
1080000	AC PR DPR EL PL SR 3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	CA	(78)	(78)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	CAEE	(5)	-	-	(1)	(3)	(0)	(0)	-
1080000	AC PR DPR EL PL SR 3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	CAGE	(273)	-	-	(57)	(191)	(25)	(0)	-
1080000	AC PR DPR EL PL SR 3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	CAGW	(9)	(0)	(6)	(2)	-	-	-	-
1080000	AC PR DPR EL PL SR 3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	IDU	(48)	-	-	-	-	(48)	-	-
1080000	AC PR DPR EL PL SR 3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	JBG	(3)	(0)	(2)	(1)	-	-	-	-
1080000	AC PR DPR EL PL SR 3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	OR	(247)	-	(247)	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	SG	(177)	(3)	(47)	(14)	(25)	(78)	(10)	(0)
1080000	AC PR DPR EL PL SR 3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	SO	(35)	(1)	(9)	(2)	(5)	(16)	(2)	(0)
1080000	AC PR DPR EL PL SR 3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	UT	(175)	-	-	-	(175)	-	-	-
1080000	AC PR DPR EL PL SR 3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	WA	(60)	-	-	(60)	-	-	-	-
1080000	AC PR DPR EL PL SR 3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	WYP	(125)	-	-	-	(125)	-	-	-
1080000	AC PR DPR EL PL SR 3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	WYU	(19)	-	-	-	(19)	-	-	-
1080000	AC PR DPR EL PL SR 3921900	OVER-THE-ROAD SEMI-TRACTORS	CAGE	(195)	-	-	-	(41)	(136)	(18)	(0)
1080000	AC PR DPR EL PL SR 3921900	OVER-THE-ROAD SEMI-TRACTORS	CAGW	(0)	(0)	(0)	(0)	-	-	-	-
1080000	AC PR DPR EL PL SR 3921900	OVER-THE-ROAD SEMI-TRACTORS	JBG	(60)	(3)	(44)	(13)	-	-	-	-
1080000	AC PR DPR EL PL SR 3921900	OVER-THE-ROAD SEMI-TRACTORS	OR	(235)	-	(235)	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3921900	OVER-THE-ROAD SEMI-TRACTORS	SG	(84)	(1)	(22)	(7)	(12)	(37)	(5)	(0)
1080000	AC PR DPR EL PL SR 3921900	OVER-THE-ROAD SEMI-TRACTORS	SO	(146)	(3)	(37)	(10)	(20)	(67)	(9)	(0)
1080000	AC PR DPR EL PL SR 3921900	OVER-THE-ROAD SEMI-TRACTORS	UT	(745)	-	-	-	(745)	-	-	-
1080000	AC PR DPR EL PL SR 3921900	OVER-THE-ROAD SEMI-TRACTORS	WA	(153)	-	-	(153)	-	-	-	-
1080000	AC PR DPR EL PL SR 3921900	OVER-THE-ROAD SEMI-TRACTORS	WYP	(56)	-	-	-	(56)	-	-	-
1080000	AC PR DPR EL PL SR 3923000	TRANSPORTATION EQUIPMENT	SO	(1,178)	(24)	(300)	(83)	(159)	(541)	(70)	(0)
1080000	AC PR DPR EL PL SR 3930000	STORES EQUIPMENT	CA	(102)	(102)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3930000	STORES EQUIPMENT	CAGE	(1,761)	-	-	(369)	(1,230)	(161)	(1)	-
1080000	AC PR DPR EL PL SR 3930000	STORES EQUIPMENT	CAGW	(91)	(4)	(67)	(20)	-	-	-	-
1080000	AC PR DPR EL PL SR 3930000	STORES EQUIPMENT	IDU	(292)	-	-	-	-	(292)	-	-
1080000	AC PR DPR EL PL SR 3930000	STORES EQUIPMENT	JBG	(397)	(17)	(292)	(88)	-	-	-	-
1080000	AC PR DPR EL PL SR 3930000	STORES EQUIPMENT	OR	(1,345)	-	(1,345)	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3930000	STORES EQUIPMENT	SG	(508)	(8)	(135)	(41)	(71)	(225)	(29)	(0)
1080000	AC PR DPR EL PL SR 3930000	STORES EQUIPMENT	SO	(125)	(3)	(32)	(9)	(17)	(58)	(7)	(0)
1080000	AC PR DPR EL PL SR 3930000	STORES EQUIPMENT	UT	(1,737)	-	-	-	(1,737)	-	-	-
1080000	AC PR DPR EL PL SR 3930000	STORES EQUIPMENT	WA	(374)	-	-	(374)	-	-	-	-
1080000	AC PR DPR EL PL SR 3930000	STORES EQUIPMENT	WYP	(561)	-	-	-	(561)	-	-	-
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	(388)	(388)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3940000	"TLS, SHOP, GAR EQUIPMENT"	CAEE	(78)	-	-	-	(52)	(7)	(0)	-
1080000	AC PR DPR EL PL SR 3940000	"TLS, SHOP, GAR EQUIPMENT"	CAGE	(8,097)	-	-	-	(1,697)	(5,655)	(740)	(5)



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(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1080000	AC PR DPR EL PL SR 3940000	"TLS, SHOP, GAR EQUIPMENT"	CAGW	(343)	(14)	(252)	(76)	-	-	-	-
1080000	AC PR DPR EL PL SR 3940000	"TLS, SHOP, GAR EQUIPMENT"	IDU	(1,163)	-	-	-	-	(1,163)	-	-
1080000	AC PR DPR EL PL SR 3940000	"TLS, SHOP, GAR EQUIPMENT"	JBG	(1,564)	(66)	(1,152)	(347)	-	-	-	-
1080000	AC PR DPR EL PL SR 3940000	"TLS, SHOP, GAR EQUIPMENT"	OR	(5,474)	-	(5,474)	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3940000	"TLS, SHOP, GAR EQUIPMENT"	SG	(1,474)	(23)	(392)	(118)	(205)	(652)	(85)	(1)
1080000	AC PR DPR EL PL SR 3940000	"TLS, SHOP, GAR EQUIPMENT"	SO	(1,450)	(30)	(369)	(103)	(196)	(666)	(86)	(0)
1080000	AC PR DPR EL PL SR 3940000	"TLS, SHOP, GAR EQUIPMENT"	UT	(7,372)	-	-	-	-	(7,372)	-	-
1080000	AC PR DPR EL PL SR 3940000	"TLS, SHOP, GAR EQUIPMENT"	WA	(1,330)	-	-	(1,330)	-	-	-	-
1080000	AC PR DPR EL PL SR 3940000	"TLS, SHOP, GAR EQUIPMENT"	WYP	(1,947)	-	-	-	(1,947)	-	-	-
1080000	AC PR DPR EL PL SR 3940000	"TLS, SHOP, GAR EQUIPMENT"	WYU	(286)	-	-	-	(286)	-	-	-
1080000	AC PR DPR EL PL SR 3950000	LABORATORY EQUIPMENT	CA	(186)	(186)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3950000	LABORATORY EQUIPMENT	CAEE	(657)	-	-	-	(154)	(442)	(61)	(0)
1080000	AC PR DPR EL PL SR 3950000	LABORATORY EQUIPMENT	CAGE	(1,829)	-	-	-	(383)	(1,278)	(167)	(1)
1080000	AC PR DPR EL PL SR 3950000	LABORATORY EQUIPMENT	CAGW	(105)	(4)	(77)	(23)	-	-	-	-
1080000	AC PR DPR EL PL SR 3950000	LABORATORY EQUIPMENT	IDU	(760)	-	-	-	-	(760)	-	-
1080000	AC PR DPR EL PL SR 3950000	LABORATORY EQUIPMENT	JBG	(160)	(7)	(118)	(36)	-	-	-	-
1080000	AC PR DPR EL PL SR 3950000	LABORATORY EQUIPMENT	OR	(4,473)	-	(4,473)	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3950000	LABORATORY EQUIPMENT	SG	(1,664)	(25)	(443)	(133)	(231)	(736)	(95)	(1)
1080000	AC PR DPR EL PL SR 3950000	LABORATORY EQUIPMENT	SO	(2,741)	(57)	(698)	(194)	(370)	(1,258)	(162)	(1)
1080000	AC PR DPR EL PL SR 3950000	LABORATORY EQUIPMENT	UT	(3,854)	-	-	-	-	(3,854)	-	-
1080000	AC PR DPR EL PL SR 3950000	LABORATORY EQUIPMENT	WA	(777)	-	-	(777)	-	-	-	-
1080000	AC PR DPR EL PL SR 3950000	LABORATORY EQUIPMENT	WYP	(1,303)	-	-	-	(1,303)	-	-	-
1080000	AC PR DPR EL PL SR 3950000	LABORATORY EQUIPMENT	WYU	(83)	-	-	-	(83)	-	-	-
1080000	AC PR DPR EL PL SR 3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	CA	(820)	(820)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	CAGE	(77)	-	-	-	(16)	(54)	(7)	(0)
1080000	AC PR DPR EL PL SR 3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	IDU	(1,730)	-	-	-	-	(1,730)	-	-
1080000	AC PR DPR EL PL SR 3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	OR	(8,627)	-	(8,627)	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	SG	(239)	(4)	(64)	(19)	(33)	(106)	(14)	(0)
1080000	AC PR DPR EL PL SR 3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	SO	(787)	(16)	(200)	(56)	(106)	(361)	(47)	(0)
1080000	AC PR DPR EL PL SR 3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	UT	(6,977)	-	-	-	-	(6,977)	-	-
1080000	AC PR DPR EL PL SR 3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	WA	(1,864)	-	-	(1,864)	-	-	-	-
1080000	AC PR DPR EL PL SR 3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	WYP	(2,871)	-	-	-	(2,871)	-	-	-
1080000	AC PR DPR EL PL SR 3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	WYU	(500)	-	-	-	(500)	-	-	-
1080000	AC PR DPR EL PL SR 3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	CA	(10)	(10)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	IDU	(127)	-	-	-	-	(127)	-	-
1080000	AC PR DPR EL PL SR 3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	OR	(557)	-	(557)	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	SG	(82)	(1)	(22)	(7)	(11)	(36)	(5)	(0)
1080000	AC PR DPR EL PL SR 3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	UT	(251)	-	-	-	-	(251)	-	-
1080000	AC PR DPR EL PL SR 3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	WYU	(103)	-	-	-	(103)	-	-	-
1080000	AC PR DPR EL PL SR 3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	CA	(394)	(394)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	CAGE	(25)	-	-	-	(5)	(18)	(2)	(0)
1080000	AC PR DPR EL PL SR 3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	IDU	(1,070)	-	-	-	-	(1,070)	-	-
1080000	AC PR DPR EL PL SR 3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	JBG	(18)	(1)	(13)	(4)	-	-	-	-
1080000	AC PR DPR EL PL SR 3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	OR	(5,715)	-	(5,715)	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	SG	(579)	(9)	(154)	(46)	(80)	(256)	(33)	(0)
1080000	AC PR DPR EL PL SR 3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	SO	(617)	(13)	(157)	(44)	(83)	(283)	(37)	(0)
1080000	AC PR DPR EL PL SR 3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	UT	(5,339)	-	-	-	-	(5,339)	-	-
1080000	AC PR DPR EL PL SR 3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	WA	(1,763)	-	-	(1,763)	-	-	-	-
1080000	AC PR DPR EL PL SR 3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	WYP	(1,461)	-	-	-	(1,461)	-	-	-
1080000	AC PR DPR EL PL SR 3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	WYU	(285)	-	-	-	(285)	-	-	-
1080000	AC PR DPR EL PL SR 3961000	CRANES	CAGE	(636)	-	-	-	(133)	(444)	(58)	(0)
1080000	AC PR DPR EL PL SR 3961000	CRANES	CAGW	(4)	(0)	(3)	(1)	-	-	-	-
1080000	AC PR DPR EL PL SR 3961000	CRANES	JBG	(257)	(11)	(189)	(57)	-	-	-	-
1080000	AC PR DPR EL PL SR 3961000	CRANES	OR	(218)	-	(218)	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3961000	CRANES	SG	(410)	(6)	(109)	(33)	(57)	(181)	(24)	(0)
1080000	AC PR DPR EL PL SR 3961000	CRANES	UT	(4)	-	-	-	-	(4)	-	-
1080000	AC PR DPR EL PL SR 3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	CAGE	(7,447)	-	-	-	(1,561)	(5,201)	(681)	(4)
1080000	AC PR DPR EL PL SR 3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	CAGW	(16)	(1)	(12)	(4)	-	-	-	-



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1080000	AC PR DPR EL PL SR 3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	JBG	(1,502)	(63)	(1,106)	(333)	-	-	-	-
1080000	AC PR DPR EL PL SR 3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	OR	(448)	-	(448)	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	SG	(615)	(9)	(164)	(49)	(86)	(272)	(35)	(0)
1080000	AC PR DPR EL PL SR 3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	SO	(593)	(12)	(151)	(42)	(80)	(272)	(35)	(0)
1080000	AC PR DPR EL PL SR 3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	UT	(692)	-	-	-	(692)	-	-	-
1080000	AC PR DPR EL PL SR 3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	WYP	(185)	-	-	-	(185)	-	-	-
1080000	AC PR DPR EL PL SR 3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	CA	(465)	(465)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	IDU	(1,160)	-	-	-	-	(1,160)	-	-
1080000	AC PR DPR EL PL SR 3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	OR	(5,077)	-	(5,077)	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	SG	(192)	(3)	(51)	(15)	(27)	(85)	(11)	(0)
1080000	AC PR DPR EL PL SR 3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	SO	(633)	(13)	(161)	(45)	(86)	(290)	(37)	(0)
1080000	AC PR DPR EL PL SR 3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	UT	(6,117)	-	-	-	(6,117)	-	-	-
1080000	AC PR DPR EL PL SR 3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	WA	(1,193)	-	-	(1,193)	-	-	-	-
1080000	AC PR DPR EL PL SR 3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	WYP	(1,205)	-	-	-	(1,205)	-	-	-
1080000	AC PR DPR EL PL SR 3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	WYU	(233)	-	-	-	(233)	-	-	-
1080000	AC PR DPR EL PL SR 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	CA	(281)	(281)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	CAEE	(124)	-	-	-	(29)	(83)	(12)	(0)
1080000	AC PR DPR EL PL SR 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	CAGE	(1,026)	-	-	-	(215)	(716)	(94)	(1)
1080000	AC PR DPR EL PL SR 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	CAGW	(34)	(1)	(25)	(8)	-	-	-	-
1080000	AC PR DPR EL PL SR 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	IDU	(648)	-	-	-	-	(648)	-	-
1080000	AC PR DPR EL PL SR 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	JBG	(368)	(15)	(271)	(82)	-	-	-	-
1080000	AC PR DPR EL PL SR 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	OR	(1,257)	-	(1,257)	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	SG	(1,207)	(18)	(321)	(96)	(168)	(534)	(69)	(0)
1080000	AC PR DPR EL PL SR 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	SO	(256)	(5)	(65)	(18)	(35)	(117)	(15)	(0)
1080000	AC PR DPR EL PL SR 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	UT	(2,230)	-	-	-	(2,230)	-	-	-
1080000	AC PR DPR EL PL SR 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	WA	(537)	-	-	(537)	-	-	-	-
1080000	AC PR DPR EL PL SR 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	WYP	(600)	-	-	-	(600)	-	-	-
1080000	AC PR DPR EL PL SR 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	WYU	(247)	-	-	-	(247)	-	-	-
1080000	AC PR DPR EL PL SR 3970000	COMMUNICATION EQUIPMENT	CA	(2,195)	(2,195)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3970000	COMMUNICATION EQUIPMENT	CAEE	(138)	-	-	-	(32)	(92)	(13)	(0)
1080000	AC PR DPR EL PL SR 3970000	COMMUNICATION EQUIPMENT	CAGE	(11,859)	-	-	-	(2,486)	(8,282)	(1,084)	(7)
1080000	AC PR DPR EL PL SR 3970000	COMMUNICATION EQUIPMENT	CAGW	(804)	(34)	(592)	(178)	-	-	-	-
1080000	AC PR DPR EL PL SR 3970000	COMMUNICATION EQUIPMENT	CN	(1,860)	(43)	(571)	(125)	(133)	(909)	(79)	-
1080000	AC PR DPR EL PL SR 3970000	COMMUNICATION EQUIPMENT	IDU	(5,430)	-	-	-	-	(5,430)	-	-
1080000	AC PR DPR EL PL SR 3970000	COMMUNICATION EQUIPMENT	JBG	(1,055)	(44)	(777)	(234)	-	-	-	-
1080000	AC PR DPR EL PL SR 3970000	COMMUNICATION EQUIPMENT	OR	(29,625)	-	(29,625)	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3970000	COMMUNICATION EQUIPMENT	SG	(63,247)	(968)	(16,822)	(5,046)	(8,792)	(27,967)	(3,627)	(24)
1080000	AC PR DPR EL PL SR 3970000	COMMUNICATION EQUIPMENT	SO	(41,529)	(859)	(10,574)	(2,942)	(5,613)	(19,068)	(2,461)	(12)
1080000	AC PR DPR EL PL SR 3970000	COMMUNICATION EQUIPMENT	UT	(26,103)	-	-	-	-	(26,103)	-	-
1080000	AC PR DPR EL PL SR 3970000	COMMUNICATION EQUIPMENT	WA	(5,241)	-	-	(5,241)	-	-	-	-
1080000	AC PR DPR EL PL SR 3970000	COMMUNICATION EQUIPMENT	WYP	(10,823)	-	-	-	(10,823)	-	-	-
1080000	AC PR DPR EL PL SR 3970000	COMMUNICATION EQUIPMENT	WYU	(2,675)	-	-	-	(2,675)	-	-	-
1080000	AC PR DPR EL PL SR 3972000	MOBILE RADIO EQUIPMENT	CA	(246)	(246)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3972000	MOBILE RADIO EQUIPMENT	CAEE	(71)	-	-	-	(17)	(48)	(7)	(0)
1080000	AC PR DPR EL PL SR 3972000	MOBILE RADIO EQUIPMENT	CAGE	(1,429)	-	-	-	(300)	(998)	(131)	(1)
1080000	AC PR DPR EL PL SR 3972000	MOBILE RADIO EQUIPMENT	CAGW	(24)	(1)	(18)	(5)	-	-	-	-
1080000	AC PR DPR EL PL SR 3972000	MOBILE RADIO EQUIPMENT	IDU	(254)	-	-	-	-	(254)	-	-
1080000	AC PR DPR EL PL SR 3972000	MOBILE RADIO EQUIPMENT	JBG	(498)	(21)	(367)	(110)	-	-	-	-
1080000	AC PR DPR EL PL SR 3972000	MOBILE RADIO EQUIPMENT	OR	(2,070)	-	(2,070)	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3972000	MOBILE RADIO EQUIPMENT	SG	(1,247)	(19)	(332)	(99)	(173)	(551)	(72)	(0)
1080000	AC PR DPR EL PL SR 3972000	MOBILE RADIO EQUIPMENT	SO	(274)	(6)	(70)	(19)	(37)	(126)	(16)	(0)
1080000	AC PR DPR EL PL SR 3972000	MOBILE RADIO EQUIPMENT	UT	(1,633)	-	-	-	-	(1,633)	-	-
1080000	AC PR DPR EL PL SR 3972000	MOBILE RADIO EQUIPMENT	WA	(429)	-	-	(429)	-	-	-	-
1080000	AC PR DPR EL PL SR 3972000	MOBILE RADIO EQUIPMENT	WYP	(510)	-	-	-	(510)	-	-	-
1080000	AC PR DPR EL PL SR 3972000	MOBILE RADIO EQUIPMENT	WYU	(91)	-	-	-	(91)	-	-	-
1080000	AC PR DPR EL PL SR 3980000	MISCELLANEOUS EQUIPMENT	CA	(30)	(30)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3980000	MISCELLANEOUS EQUIPMENT	CAEE	(3)	-	-	-	(1)	(2)	(0)	(0)
1080000	AC PR DPR EL PL SR 3980000	MISCELLANEOUS EQUIPMENT	CAGE	(963)	-	-	-	(202)	(673)	(88)	(1)



Depreciation Reserve (Actuals)
Average of Monthly Averages Ending - June 2022
Allocation Method - Washington Inter-Jurisdictional Allocation Method
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	
1080000	AC PR DPR EL PL SR 3980000	MISCELLANEOUS EQUIPMENT	CAGW	(16)	(1)	(12)	(4)	-	-	-	-	
1080000	AC PR DPR EL PL SR 3980000	MISCELLANEOUS EQUIPMENT	CN	(50)	(1)	(15)	(3)	(4)	(24)	(2)	-	
1080000	AC PR DPR EL PL SR 3980000	MISCELLANEOUS EQUIPMENT	IDU	(38)	-	-	-	-	(38)	-	-	
1080000	AC PR DPR EL PL SR 3980000	MISCELLANEOUS EQUIPMENT	JBG	(94)	(4)	(69)	(21)	-	-	-	-	
1080000	AC PR DPR EL PL SR 3980000	MISCELLANEOUS EQUIPMENT	OR	(592)	-	(592)	-	-	-	-	-	
1080000	AC PR DPR EL PL SR 3980000	MISCELLANEOUS EQUIPMENT	SG	(416)	(6)	(111)	(33)	(58)	(184)	(24)	(0)	
1080000	AC PR DPR EL PL SR 3980000	MISCELLANEOUS EQUIPMENT	SO	(1,422)	(29)	(362)	(101)	(192)	(653)	(84)	(0)	
1080000	AC PR DPR EL PL SR 3980000	MISCELLANEOUS EQUIPMENT	UT	(607)	-	-	-	-	(607)	-	-	
1080000	AC PR DPR EL PL SR 3980000	MISCELLANEOUS EQUIPMENT	WA	(98)	-	-	(98)	-	-	-	-	
1080000	AC PR DPR EL PL SR 3980000	MISCELLANEOUS EQUIPMENT	WYP	(86)	-	-	-	(86)	-	-	-	
1080000	AC PR DPR EL PL SR 3980000	MISCELLANEOUS EQUIPMENT	WYU	(13)	-	-	-	(13)	-	-	-	
1080000 Total				(10,017,619)	(245,957)	(2,676,899)	(749,467)	(1,366,022)	(4,377,897)	(598,695)	(2,681)	-
1083000	AC PR DPR-REMOVAL 288351	REG LIAB - STEAM DECOMM - ID	IDU	866	-	-	-	-	866	-	-	
1083000	AC PR DPR-REMOVAL 288353	REG LIAB - STEAM DECOMM - UT	UT	(17,054)	-	-	-	(17,054)	-	-	-	
1083000	AC PR DPR-REMOVAL 288355	REG LIAB - STEAM DECOMM - WY	WYP	(2,834)	-	-	-	(2,834)	-	-	-	
1083000	AC PR DPR-REMOVAL 288365	Reg Liab - Steam Decomm - WA	CAGE	(2,681)	-	-	-	(562)	(1,872)	(245)	(2)	
1083000	AC PR DPR-REMOVAL 288365	Reg Liab - Steam Decomm - WA	WA	(889)	-	-	(889)	-	-	-	-	
1083000 Total				(22,591)	-	-	(889)	(3,396)	(18,926)	621	(2)	-
1085000	AC PR DPR-ACCRUAL 144135	PRODUCTION PLANT - ACCUM DEPN-NON-CLASSI	CAGE	(192)	-	-	-	(40)	(134)	(18)	(0)	
1085000	AC PR DPR-ACCRUAL 144135	PRODUCTION PLANT - ACCUM DEPN-NON-CLASSI	CAGW	(43)	(2)	(32)	(10)	-	-	-	-	
1085000	AC PR DPR-ACCRUAL 144135	PRODUCTION PLANT - ACCUM DEPN-NON-CLASSI	JBG	(47)	(2)	(34)	(10)	-	-	-	-	
1085000	AC PR DPR-ACCRUAL 144135	PRODUCTION PLANT - ACCUM DEPN-NON-CLASSI	SG	(11)	(0)	(3)	(1)	(1)	(5)	(1)	(0)	
1085000	AC PR DPR-ACCRUAL 144135	PRODUCTION PLANT - ACCUM DEPN-NON-CLASSI	SG-P	(16)	(0)	(4)	(1)	(2)	(7)	(1)	(0)	
1085000	AC PR DPR-ACCRUAL 144145	TRANSMISSION PLANT ACCUM DEPN-NON-CLASSI	SG	(909)	(14)	(242)	(72)	(126)	(402)	(52)	(0)	
1085000	AC PR DPR-ACCRUAL 144165	DISTRIBUTION - ACCUM DEPN-NON-CLASSIFIED	CA	(12)	(12)	-	-	-	-	-	-	
1085000	AC PR DPR-ACCRUAL 144165	DISTRIBUTION - ACCUM DEPN-NON-CLASSIFIED	IDU	(19)	-	-	-	-	(19)	-	-	
1085000	AC PR DPR-ACCRUAL 144165	DISTRIBUTION - ACCUM DEPN-NON-CLASSIFIED	OR	(79)	-	(79)	-	-	-	-	-	
1085000	AC PR DPR-ACCRUAL 144165	DISTRIBUTION - ACCUM DEPN-NON-CLASSIFIED	UT	(160)	-	-	-	(160)	-	-	-	
1085000	AC PR DPR-ACCRUAL 144165	DISTRIBUTION - ACCUM DEPN-NON-CLASSIFIED	WA	(15)	-	(15)	-	-	-	-	-	
1085000	AC PR DPR-ACCRUAL 144165	DISTRIBUTION - ACCUM DEPN-NON-CLASSIFIED	WYP	(39)	-	-	(39)	-	-	-	-	
1085000	AC PR DPR-ACCRUAL 144205	GENERAL PLANT- ACCUM DEPN-NON-CLASS	CAGE	(0)	-	-	(0)	(0)	(0)	(0)	(0)	
1085000	AC PR DPR-ACCRUAL 144205	GENERAL PLANT- ACCUM DEPN-NON-CLASS	CAGW	(1)	(0)	(1)	(0)	-	-	-	-	
1085000	AC PR DPR-ACCRUAL 144205	GENERAL PLANT- ACCUM DEPN-NON-CLASS	SO	(254)	(5)	(65)	(18)	(34)	(117)	(15)	(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	SO	1,075	22	274	76	145	494	64	0	
1085000	AC PR DPR-ACCRUAL 145131	Accum Depr - Hydro - ID Klamath Adj	OTHER	414	-	-	-	-	-	-	414	
1085000	AC PR DPR-ACCRUAL 145134	Accum Depr - Hydro - WY Klamath Adj	OTHER	989	-	-	-	-	-	-	989	
1085000	AC PR DPR-ACCRUAL 145135	ACCUM DEPR-HYDRO DECOMMISSIONING	SG-P	(6,593)	(101)	(1,753)	(526)	(916)	(2,915)	(378)	(3)	
1085000	AC PR DPR-ACCRUAL 145135	ACCUM DEPR-HYDRO DECOMMISSIONING	SG-U	(430)	(7)	(114)	(34)	(60)	(190)	(25)	(0)	
1085000	AC PR DPR-ACCRUAL 145139	PRODUCTION PLANT-ACCUM DEPRECIATION	CAGE	25,052	-	-	-	5,251	17,496	2,290	15	
1085000	AC PR DPR-ACCRUAL 145149	TRANSMISSION PLANT ACCUMULATED DEPR-NON-	SG	4,425	68	1,177	353	615	1,957	254	2	
1085000	AC PR DPR-ACCRUAL 145169	DISTRIBUTION - ACCUMULATED DEPRECIATION	CA	410	410	-	-	-	-	-	-	
1085000	AC PR DPR-ACCRUAL 145169	DISTRIBUTION - ACCUMULATED DEPRECIATION	IDU	621	-	-	-	-	621	-	-	
1085000	AC PR DPR-ACCRUAL 145169	DISTRIBUTION - ACCUMULATED DEPRECIATION	OR	2,023	-	2,023	-	-	-	-	-	
1085000	AC PR DPR-ACCRUAL 145169	DISTRIBUTION - ACCUMULATED DEPRECIATION	UT	2,263	-	-	-	-	2,263	-	-	
1085000	AC PR DPR-ACCRUAL 145169	DISTRIBUTION - ACCUMULATED DEPRECIATION	WA	496	-	-	496	-	-	-	-	
1085000	AC PR DPR-ACCRUAL 145169	DISTRIBUTION - ACCUMULATED DEPRECIATION	WYU	858	-	-	-	858	-	-	-	
1085000	AC PR DPR-ACCRUAL 145189	MOTOR VEHICLES & MOBILE PLANT - ACCUM DE	SO	298	6	76	21	40	137	18	0	
1085000	AC PR DPR-ACCRUAL 145209	OTHER GEN'L PLANT & EQUIP - ACCUM DEPR-N	CAGE	(34)	-	-	(7)	(24)	(3)	(0)	-	
1085000	AC PR DPR-ACCRUAL 145209	OTHER GEN'L PLANT & EQUIP - ACCUM DEPR-N	SG	34	1	9	3	5	15	2	0	
1085000 Total				30,106	364	1,231	261	5,688	18,408	2,737	13	1,403
Grand Total				(10,010,104)	(245,593)	(2,675,668)	(750,095)	(1,363,730)	(4,378,415)	(595,337)	(2,669)	1,403



Amortization Reserve (Actuals)

Average of Monthly Averages Ending - June 2022

Allocation Method - Washington Inter-Jurisdictional Allocation Method

(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1110000	AC PR AMR EL PT SR	3020000	FRANCHISES AND CONSENTS	IDU	(977)	-	-	-	-	-	(977)	-	-
1110000	AC PR AMR EL PT SR	3020000	FRANCHISES AND CONSENTS	SG	(5,842)	(89)	(1,554)	(466)	(812)	(2,583)	(335)	(2)	-
1110000	AC PR AMR EL PT SR	3020000	FRANCHISES AND CONSENTS	SG-P	(115,770)	(1,772)	(30,792)	(9,237)	(16,092)	(51,193)	(6,639)	(44)	-
1110000	AC PR AMR EL PT SR	3020000	FRANCHISES AND CONSENTS	SG-U	(6,308)	(97)	(1,678)	(503)	(877)	(2,790)	(362)	(2)	-
1110000	AC PR AMR EL PT SR	3020000	FRANCHISES AND CONSENTS	UT	32,081	-	-	-	-	32,081	-	-	-
1110000	AC PR AMR EL PT SR	3031040	INTANGIBLE PLANT	CAGE	(5)	-	-	-	(1)	(4)	(0)	(0)	-
1110000	AC PR AMR EL PT SR	3031040	INTANGIBLE PLANT	CAGW	(3,307)	(139)	(2,435)	(733)	-	-	-	-	-
1110000	AC PR AMR EL PT SR	3031040	INTANGIBLE PLANT	OR	(126)	-	(126)	-	-	-	-	-	-
1110000	AC PR AMR EL PT SR	3031040	INTANGIBLE PLANT	SG	(14,057)	(215)	(3,739)	(1,122)	(1,954)	(6,216)	(806)	(5)	-
1110000	AC PR AMR EL PT SR	3031040	INTANGIBLE PLANT	UT	(106)	-	-	-	-	(106)	-	-	-
1110000	AC PR AMR EL PT SR	3031040	INTANGIBLE PLANT	WYP	(202)	-	-	-	(202)	-	-	-	-
1110000	AC PR AMR EL PT SR	3031050	REGIONAL CONST MGMT SYS	SO	(11,075)	(229)	(2,820)	(785)	(1,497)	(5,085)	(656)	(3)	-
1110000	AC PR AMR EL PT SR	3031080	FUEL MGMT SYSTEM	SO	(3,293)	(68)	(838)	(233)	(445)	(1,512)	(195)	(1)	-
1110000	AC PR AMR EL PT SR	3031230	AFPR - AUTOMATED FACILITY POINT RECORDS	SO	(4,410)	(91)	(1,123)	(312)	(596)	(2,025)	(261)	(1)	-
1110000	AC PR AMR EL PT SR	3031680	CADOPS - COMPUTER-ASSISTED DISTRIBUTION	SO	(14,080)	(291)	(3,585)	(997)	(1,903)	(6,465)	(834)	(4)	-
1110000	AC PR AMR EL PT SR	3031830	CUSTOMER SERVICE SYSTEM	CN	(128,060)	(2,937)	(39,293)	(8,635)	(9,170)	(62,593)	(5,432)	-	-
1110000	AC PR AMR EL PT SR	3032040	SAP	SO	(161,860)	(3,348)	(41,214)	(11,467)	(21,877)	(74,318)	(9,591)	(46)	-
1110000	AC PR AMR EL PT SR	3032130	NODAL PRICING SOFTWARE	SG	(468)	(7)	(125)	(37)	(65)	(207)	(27)	(0)	-
1110000	AC PR AMR EL PT SR	3032140	ESM-IRP	SO	(332)	(7)	(85)	(24)	(45)	(152)	(20)	(0)	-
1110000	AC PR AMR EL PT SR	3032150	CELONIS	SO	(734)	(15)	(187)	(52)	(99)	(337)	(43)	(0)	-
1110000	AC PR AMR EL PT SR	3032160	ARCOS	SO	(212)	(4)	(54)	(15)	(29)	(98)	(13)	(0)	-
1110000	AC PR AMR EL PT SR	3032170	AZURE B2C - IDENTITY MGT	SO	(90)	(2)	(23)	(6)	(12)	(41)	(5)	(0)	-
1110000	AC PR AMR EL PT SR	3032180	IAM - SCHEDULING/TAGGING SYSTEM	SO	(40)	(1)	(10)	(3)	(5)	(19)	(2)	(0)	-
1110000	AC PR AMR EL PT SR	3032190	1110000/3032190	SO	(686)	(14)	(175)	(49)	(93)	(315)	(41)	(0)	-
1110000	AC PR AMR EL PT SR	3032200	ITOA	SO	(122)	(3)	(31)	(9)	(16)	(56)	(7)	(0)	-
1110000	AC PR AMR EL PT SR	3032210	FACILITY INSPECTION REPORTING SYS	SO	(35)	(1)	(9)	(2)	(5)	(16)	(2)	(0)	-
1110000	AC PR AMR EL PT SR	3032220	COGNOS - EDW REPORTING TOOL	SO	(1,316)	(27)	(335)	(93)	(178)	(604)	(78)	(0)	-
1110000	AC PR AMR EL PT SR	3032270	ENTERPRISE DATA WAREHOUSE	SO	(5,877)	(122)	(1,496)	(416)	(794)	(2,698)	(348)	(2)	-
1110000	AC PR AMR EL PT SR	3032330	FIELDNET PRO METER READING SYST -HRP REP	SO	(2,908)	(60)	(740)	(206)	(393)	(1,335)	(172)	(1)	-
1110000	AC PR AMR EL PT SR	3032340	FACILITY INSPECTION REPORTING SYSTEM	SO	(2,011)	(42)	(512)	(142)	(272)	(923)	(119)	(1)	-
1110000	AC PR AMR EL PT SR	3032360	2002 GRID NET POWER COST MODELING	SO	(8,993)	(186)	(2,290)	(637)	(1,215)	(4,129)	(533)	(3)	-
1110000	AC PR AMR EL PT SR	3032450	MID OFFICE IMPROVEMENT PROJECT	SO	(10,562)	(218)	(2,689)	(748)	(1,428)	(4,849)	(626)	(3)	-
1110000	AC PR AMR EL PT SR	3032510	OPERATIONS MAPPING SYSTEM	SO	(10,386)	(215)	(2,645)	(736)	(1,404)	(4,769)	(615)	(3)	-
1110000	AC PR AMR EL PT SR	3032530	POLE ATTACHMENT MGMT SYSTEM	SO	(1,896)	(39)	(483)	(134)	(256)	(871)	(112)	(1)	-
1110000	AC PR AMR EL PT SR	3032590	SUBSTATION/CIRCUIT HISTORY OF OPERATIONS	SO	(2,416)	(50)	(615)	(171)	(327)	(1,109)	(143)	(1)	-
1110000	AC PR AMR EL PT SR	3032600	SINGLE PERSON SCHEDULING	SO	(13,102)	(271)	(3,336)	(928)	(1,771)	(6,016)	(776)	(4)	-
1110000	AC PR AMR EL PT SR	3032640	TIBCO SOFTWARE	SO	(6,386)	(132)	(1,626)	(452)	(863)	(2,932)	(378)	(2)	-
1110000	AC PR AMR EL PT SR	3032680	TRANSMISSION WHOLESALE BILLING SYSTEM	SG	(1,600)	(24)	(425)	(128)	(222)	(707)	(92)	(1)	-
1110000	AC PR AMR EL PT SR	3032690	UTILITY INTERNATIONAL FORECASTING MODEL	SO	(1,320)	(27)	(336)	(93)	(178)	(606)	(78)	(0)	-
1110000	AC PR AMR EL PT SR	3032710	ROUGE RIVER HYDRO INTANGIBLES	SG	(100)	(2)	(27)	(8)	(14)	(44)	(6)	(0)	-
1110000	AC PR AMR EL PT SR	3032740	GADSBY INTANGIBLE ASSETS	CAGE	(12)	-	-	-	(3)	(8)	(1)	(0)	-
1110000	AC PR AMR EL PT SR	3032760	SWIFT 2 IMPROVEMENTS	SG	(7,493)	(115)	(1,993)	(598)	(1,042)	(3,313)	(430)	(3)	-
1110000	AC PR AMR EL PT SR	3032770	NORTH UMPQUA - SETTLEMENT AGREEMENT	SG	(247)	(4)	(66)	(20)	(34)	(109)	(14)	(0)	-
1110000	AC PR AMR EL PT SR	3032780	BEAR RIVER-SETTLEMENT AGREEMENT	SG	(71)	(1)	(19)	(6)	(10)	(31)	(4)	(0)	-
1110000	AC PR AMR EL PT SR	3032780	BEAR RIVER-SETTLEMENT AGREEMENT	SG-U	(12)	(0)	(3)	(1)	(2)	(5)	(1)	(0)	-
1110000	AC PR AMR EL PT SR	3032830	VCPRO - VISUALCOMPUSETPRO XEROX CUST STM	SO	(2,601)	(54)	(662)	(184)	(352)	(1,194)	(154)	(1)	-
1110000	AC PR AMR EL PT SR	3032860	WEB SOFTWARE	SO	(7,255)	(150)	(1,847)	(514)	(981)	(3,331)	(430)	(2)	-
1110000	AC PR AMR EL PT SR	3032900	IDAHO TRANSMISSION CUSTOMER-OWNED ASSETS	CAGE	(282)	-	-	-	(59)	(197)	(26)	(0)	-
1110000	AC PR AMR EL PT SR	3032900	IDAHO TRANSMISSION CUSTOMER-OWNED ASSETS	SG	(3,405)	(52)	(906)	(272)	(473)	(1,505)	(195)	(1)	-
1110000	AC PR AMR EL PT SR	3032990	P8DM - FILENET P8 DOCUMENT MANAGEMENT (E	SO	(6,069)	(126)	(1,545)	(430)	(820)	(2,787)	(360)	(2)	-
1110000	AC PR AMR EL PT SR	3033090	STEAM PLANT INTANGIBLE ASSETS	CAGE	(23,789)	-	-	-	(4,987)	(16,614)	(2,174)	(14)	-
1110000	AC PR AMR EL PT SR	3033090	STEAM PLANT INTANGIBLE ASSETS	CAGW	(7,143)	(299)	(5,260)	(1,583)	-	-	-	-	-
1110000	AC PR AMR EL PT SR	3033090	STEAM PLANT INTANGIBLE ASSETS	JBG	(1,058)	(44)	(779)	(234)	-	-	-	-	-
1110000	AC PR AMR EL PT SR	3033090	STEAM PLANT INTANGIBLE ASSETS	SG	(943)	(14)	(251)	(75)	(131)	(417)	(54)	(0)	-



Amortization Reserve (Actuals)
Average of Monthly Averages Ending - June 2022
Allocation Method - Washington Inter-Jurisdictional Allocation Method
(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1110000	AC PR AMR EL PT SR	3033170	GTX VERSION 7 SOFTWARE	CN	(3,674)	(84)	(1,127)	(248)	(263)	(1,796)	(156)	-	-
1110000	AC PR AMR EL PT SR	3033190	ITRON METER READING SOFTWARE	CN	(5,868)	(135)	(1,801)	(396)	(420)	(2,868)	(249)	-	-
1110000	AC PR AMR EL PT SR	3033210	ARCFM SOFTWARE	SO	(3,978)	(82)	(1,013)	(282)	(538)	(1,827)	(236)	(1)	-
1110000	AC PR AMR EL PT SR	3033220	MONARCH EMS/SCADA	SO	(16,684)	(345)	(4,248)	(1,182)	(2,255)	(7,661)	(989)	(5)	-
1110000	AC PR AMR EL PT SR	3033240	IEE - Itron Enterprise Addition	CN	(3,795)	(87)	(1,164)	(256)	(272)	(1,855)	(161)	-	-
1110000	AC PR AMR EL PT SR	3033250	AMI Metering Software	CN	(16,836)	(386)	(5,166)	(1,135)	(1,206)	(8,229)	(714)	-	-
1110000	AC PR AMR EL PT SR	3033260	Big Data & Analytics	SO	(2,104)	(44)	(536)	(149)	(284)	(966)	(125)	(1)	-
1110000	AC PR AMR EL PT SR	3033270	CES - Customer Experience System	CN	(2,090)	(48)	(641)	(141)	(150)	(1,022)	(89)	-	-
1110000	AC PR AMR EL PT SR	3033280	MAPAPPS - Mapping Systems Application	SO	(754)	(16)	(192)	(53)	(102)	(346)	(45)	(0)	-
1110000	AC PR AMR EL PT SR	3033290	CUSTOMER CONTACTS	CN	(486)	(11)	(149)	(33)	(35)	(238)	(21)	-	-
1110000	AC PR AMR EL PT SR	3033300	SECID - CUST SECURE WEB LOGIN	CN	(1,085)	(25)	(333)	(73)	(78)	(530)	(46)	-	-
1110000	AC PR AMR EL PT SR	3033310	C&T - ENERGY TRADING SYSTEM	SO	(18,993)	(393)	(4,836)	(1,346)	(2,567)	(8,721)	(1,125)	(5)	-
1110000	AC PR AMR EL PT SR	3033320	CAS - CONTROL AREA SCHEDULING (TRANSM)	CAGW	(9,994)	(419)	(7,360)	(2,215)	-	-	-	-	-
1110000	AC PR AMR EL PT SR	3033370	DISTRIBUTION INTANGIBLES	WYP	(38)	-	-	-	(38)	-	-	-	-
1110000	AC PR AMR EL PT SR	3033380	GAS PLANT INTANGIBLES	CAGE	(809)	-	-	-	(170)	(565)	(74)	(0)	-
1110000	AC PR AMR EL PT SR	3033390	CYME GATEWAY	SO	(923)	(19)	(235)	(65)	(125)	(424)	(55)	(0)	-
1110000	AC PR AMR EL PT SR	3033410	M365	SO	(402)	(8)	(102)	(28)	(54)	(185)	(24)	(0)	-
1110000	AC PR AMR EL PT SR	3033420	SUBSTATION RELIABILITY SOFTWARE	SO	(3)	(0)	(1)	(0)	(0)	(1)	(0)	(0)	-
1110000	AC PR AMR EL PT SR	3033430	DEPLOY DISTRIBUTION MGMT SYSTEM	SO	(15)	(0)	(4)	(1)	(2)	(7)	(1)	(0)	-
1110000	AC PR AMR EL PT SR	3033440	DISTRIBUTION ENGINEERING COSTS	SO	(15)	(0)	(4)	(1)	(2)	(7)	(1)	(0)	-
1110000	AC PR AMR EL PT SR	3034900	MISC - MISCELLANEOUS	CA	(7)	(7)	-	-	-	-	-	-	-
1110000	AC PR AMR EL PT SR	3034900	MISC - MISCELLANEOUS	CAEE	(3)	-	-	-	(1)	(2)	(0)	(0)	-
1110000	AC PR AMR EL PT SR	3034900	MISC - MISCELLANEOUS	CAGE	(4,381)	-	-	-	(918)	(3,060)	(400)	(3)	-
1110000	AC PR AMR EL PT SR	3034900	MISC - MISCELLANEOUS	CAGW	(389)	(16)	(287)	(86)	-	-	-	-	-
1110000	AC PR AMR EL PT SR	3034900	MISC - MISCELLANEOUS	CN	(1)	(0)	(0)	(0)	(0)	(1)	(0)	-	-
1110000	AC PR AMR EL PT SR	3034900	MISC - MISCELLANEOUS	IDU	(11)	-	-	-	-	-	(11)	-	-
1110000	AC PR AMR EL PT SR	3034900	MISC - MISCELLANEOUS	JBG	(881)	(37)	(649)	(195)	-	-	-	-	-
1110000	AC PR AMR EL PT SR	3034900	MISC - MISCELLANEOUS	OR	(9)	-	(9)	-	-	-	-	-	-
1110000	AC PR AMR EL PT SR	3034900	MISC - MISCELLANEOUS	SG	(21,427)	(328)	(5,699)	(1,710)	(2,978)	(9,475)	(1,229)	(8)	-
1110000	AC PR AMR EL PT SR	3034900	MISC - MISCELLANEOUS	SO	(1,290)	(27)	(328)	(91)	(174)	(592)	(76)	(0)	-
1110000	AC PR AMR EL PT SR	3034900	MISC - MISCELLANEOUS	UT	(6)	-	-	-	-	(6)	-	-	-
1110000	AC PR AMR EL PT SR	3034900	MISC - MISCELLANEOUS	WA	(12)	-	-	(12)	-	-	-	-	-
1110000	AC PR AMR EL PT SR	3034900	MISC - MISCELLANEOUS	WYP	(190)	-	-	-	(190)	-	-	-	-
1110000	AC PR AMR EL PT SR	3035320	HYDRO PLANT INTANGIBLES	SG	(845)	(13)	(225)	(67)	(117)	(374)	(48)	(0)	-
1110000	AC PR AMR EL PT SR	3035320	HYDRO PLANT INTANGIBLES	SG-P	(123)	(2)	(33)	(10)	(17)	(55)	(7)	(0)	-
1110000	AC PR AMR EL PT SR	3035322	ACD-Call Center Automated Call Distribut	CN	(4,132)	(95)	(1,268)	(279)	(296)	(2,020)	(175)	-	-
1110000	AC PR AMR EL PT SR	3035330	OATI-OASIS INTERFACE	SO	(1,250)	(26)	(318)	(89)	(169)	(574)	(74)	(0)	-
1110000	AC PR AMR EL PT SR	3316000	STRUCTURES - LEASE IMPROVEMENTS	SG-P	(3,295)	(50)	(876)	(263)	(458)	(1,457)	(189)	(1)	-
1110000	AC PR AMR EL PT SR	3456000	Electric Equipment - Leasehold Improveme	OR	(16)	-	(16)	-	-	-	-	-	-
1110000	AC PR AMR EL PT SR	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	CA	(506)	(506)	-	-	-	-	-	-	-
1110000	AC PR AMR EL PT SR	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	IDU	(334)	-	-	-	-	-	(334)	-	-
1110000	AC PR AMR EL PT SR	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	OR	(4,838)	-	(4,838)	-	-	-	-	-	-
1110000	AC PR AMR EL PT SR	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	SO	(1,229)	(25)	(313)	(87)	(166)	(564)	(73)	(0)	-
1110000	AC PR AMR EL PT SR	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	UT	(33)	-	-	-	-	(33)	-	-	-
1110000	AC PR AMR EL PT SR	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	WA	(1,904)	-	-	(1,904)	-	-	-	-	-
1110000	AC PR AMR EL PT SR	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	WYP	(4,482)	-	-	-	(4,482)	-	-	-	-
1110000 Total					(709,512)	(14,839)	(204,554)	(55,897)	(92,532)	(300,613)	(40,897)	(180)	-
Grand Total					(709,512)	(14,839)	(204,554)	(55,897)	(92,532)	(300,613)	(40,897)	(180)	-



Deferred Income Tax Balance (Actuals)

Average of Monthly Averages Ending - June 2022

Allocation Method - Washington Inter-Jurisdictional Allocation Method
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1900000	ACM DEF INCM TAXES	287061	DTA 705.346 - CA - Protected PP&E ARAM	CA	499	499	-	-	-	-	-
1900000	ACM DEF INCM TAXES	287062	DTA 705.347 - ID - Protected PP&E ARAM	IDU	2,052	-	-	-	2,052	-	-
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	6,677	-	-	-	6,677	-	-
1900000	ACM DEF INCM TAXES	287065	DTA 705.350 - WA - Protected PP&E ARAM	WA	3,184	-	-	3,184	-	-	-
1900000	ACM DEF INCM TAXES	287066	DTA 705.351 - WY - Protected PP&E ARAM	WYU	8,308	-	-	-	8,308	-	-
1900000 Total					20,721	499	0	3,184	8,308	6,677	2,052
1901000	ACCUM DEF INC TAX	286800	DTA 505.525 PMI Accrued Severance	JBE	270	12	198	61	-	-	-
1901000	ACCUM DEF INC TAX	286801	DTA 105.150 PMI CWIP Adjustment	JBE	277	12	202	63	-	-	-
1901000	ACCUM DEF INC TAX	287045	DTA 610.155 RL - WA-Plant Closure Cost	WA	333	-	-	333	-	-	-
1901000	ACCUM DEF INC TAX	287047	DTA 610.150 RL-Bridger Acc Dep&Reclm-OR	OR	895	-	895	-	-	-	-
1901000	ACCUM DEF INC TAX	287048	DTA 705.425 RL-Bridger Accel Depr- WA	WA	627	-	-	627	-	-	-
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	693	-	-	-	-	-	693
1901000	ACCUM DEF INC TAX	287053	DTA 705.342 RL-Income Tax Deferral-OR	OTHER	1,620	-	-	-	-	-	1,620
1901000	ACCUM DEF INC TAX	287055	DTA 705.344 RL-Income Tax Deferral-WA	OTHER	2,179	-	-	-	-	-	2,179
1901000	ACCUM DEF INC TAX	287056	DTA 705.345 RL-Income Tax Deferral-WY	OTHER	188	-	-	-	-	-	188
1901000	ACCUM DEF INC TAX	287067	DTA 505.450 PMI Accrued Payroll Taxes	JBE	186	8	136	42	-	-	-
1901000	ACCUM DEF INC TAX	287111	DTA 705.287 RL - Prot PP&E EDIT - CA	CA	8,017	8,017	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287112	DTA 705.288 RL - Prot PP&E EDIT - ID	IDU	20,545	-	-	-	20,545	-	-
1901000	ACCUM DEF INC TAX	287113	DTA 705.289 RL - Prot PP&E EDIT - OR	OR	89,947	-	89,947	-	-	-	-
1901000	ACCUM DEF INC TAX	287114	DTA 705.290 RL - Prot PP&E EDIT - WA	WA	21,061	-	-	21,061	-	-	-
1901000	ACCUM DEF INC TAX	287115	DTA 705.291 RL - Prot PP&E EDIT - WY	WYP	51,036	-	-	-	51,036	-	-
1901000	ACCUM DEF INC TAX	287116	DTA 705.292 RL - Prot PP&E EDIT - UT	UT	158,862	-	-	-	-	158,862	-
1901000	ACCUM DEF INC TAX	287121	DTA 705.294 RL-NonProt PP&E EDIT-CA	CA	398	398	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287122	DTA 705.295 RL-NonProt PP&E EDIT-ID	IDU	23	-	-	-	23	-	-
1901000	ACCUM DEF INC TAX	287124	DTA 705.296 RL-NonProt PP&E EDIT-WA	WA	5,227	-	-	5,227	-	-	-
1901000	ACCUM DEF INC TAX	287125	DTA 705.297 RL-NonProt PP&E EDIT-WY	WYP	9,067	-	-	-	9,067	-	-
1901000	ACCUM DEF INC TAX	287173	DTA 415.942 RL-Steam Decomm-WA	CAGE	878	-	-	-	184	613	80
1901000	ACCUM DEF INC TAX	287174	DTA 705.410 RL-Cholla Decomm-CA	CA	(12)	(12)	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287175	DTA 705.411 RL-Cholla Decomm-ID	IDU	315	-	-	-	-	315	-
1901000	ACCUM DEF INC TAX	287176	DTA 705.412 RL-Cholla Decomm-OR	OR	2,058	-	2,058	-	-	-	-
1901000	ACCUM DEF INC TAX	287177	DTA 705.413 RL-Cholla Decomm-UT	UT	4,689	-	-	-	4,689	-	-
1901000	ACCUM DEF INC TAX	287178	DTA 705.414 RL-Cholla Decomm-WY	WYP	(36)	-	-	-	(36)	-	-
1901000	ACCUM DEF INC TAX	287180	DTA 505.450 - Accrued Payroll Taxes	SO	4,489	93	1,143	318	607	2,061	266
1901000	ACCUM DEF INC TAX	287191	DTA 705.280 RL Excess Def Inc Taxes CA	CA	105	105	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287192	DTA 705.281 RL Excess Def Inc Taxes ID	IDU	3	-	-	-	-	3	-
1901000	ACCUM DEF INC TAX	287195	DTA 705.284 RL Excess Def Inc Taxes WA	WA	265	-	-	265	-	-	-
1901000	ACCUM DEF INC TAX	287196	DTA 705.285 RL Excess Def Inc Taxes WY	WYU	28	-	-	-	28	-	-
1901000	ACCUM DEF INC TAX	287200	DTA 705.267 RL-WA Decoup Mech	OTHER	204	-	-	-	-	-	204
1901000	ACCUM DEF INC TAX	287206	DTA 415.710 RL-WA Accel Depr	WA	8,565	-	-	8,565	-	-	-
1901000	ACCUM DEF INC TAX	287209	DTA 705.266 RL-Energy Savings Assist-CA	OTHER	157	-	-	-	-	-	157
1901000	ACCUM DEF INC TAX	287211	DTA 425.226 - Deferred Revenue Other	OTHER	211	-	-	-	-	-	211
1901000	ACCUM DEF INC TAX	287212	DTA 705.245-RL-OR Dir Acc 5 yr Opt Out	OTHER	1,673	-	-	-	-	-	1,673
1901000	ACCUM DEF INC TAX	287214	DTA 910.245 - Contra Rec Joint Owners	SO	58	1	15	4	8	27	3
1901000	ACCUM DEF INC TAX	287216	DTA 605.715 Trapper Mine Contract Oblig	CAEE	2,011	-	-	-	472	1,352	187
1901000	ACCUM DEF INC TAX	287219	DTA 715.810 Chehalis Mitigation Oblig	CAGW	58	2	43	13	-	-	-
1901000	ACCUM DEF INC TAX	287220	DTA 720.560 Pension Liab UMWa Withdraw	CAEE	28,304	-	-	-	6,635	19,021	2,632
1901000	ACCUM DEF INC TAX	287227	DTA 705.531 RL UT Solar Feed-in Tar - NC	OTHER	3,617	-	-	-	-	-	3,617
1901000	ACCUM DEF INC TAX	287229	DTA 705.527 RL CA Solar Feed-in Tar - NC	OTHER	(0)	-	-	-	-	-	(0)
1901000	ACCUM DEF INC TAX	287230	DTA 705.521 RL WY Def NPC - Noncurrent	OTHER	0	-	-	-	-	-	0
1901000	ACCUM DEF INC TAX	287231	DTA 705.519 RL WA Def NPC - Noncurrent	OTHER	476	-	-	-	-	-	476
1901000	ACCUM DEF INC TAX	287233	DTA 705.515 RL OR Def NPC - Noncurrent	OTHER	1,951	-	-	-	-	-	1,951
1901000	ACCUM DEF INC TAX	287235	DTA 705.511 RL CA Def NPC - Noncurrent	OTHER	280	-	-	-	-	-	280
1901000	ACCUM DEF INC TAX	287237	DTA 705.755 RL-NONCURRENT RECLASS-OTHER	OTHER	94	-	-	-	-	-	94
1901000	ACCUM DEF INC TAX	287238	DTA 705.420 RL - CA GHG Allowance Rev	OTHER	1,542	-	-	-	-	-	1,542
1901000	ACCUM DEF INC TAX	287252	DTA 705.263 Reg Lia - Sale of REC's-WA	OTHER	7	-	-	-	-	-	7
1901000	ACCUM DEF INC TAX	287253	DTA 705.400 Reg Lia - OR Inj & Dam Reser	OR	3,164	-	3,164	-	-	-	-
1901000	ACCUM DEF INC TAX	287254	DTA 705.450 Reg Lia - CA Property Ins Re	CA	216	216	-	-	-	-	-



Deferred Income Tax Balance (Actuals)

Average of Monthly Averages Ending - June 2022
Allocation Method - Washington Inter-Jurisdictional Allocation Method
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	
1901000	ACCUM DEF INC TAX 287256	DTA 705.452 Reg Lia - WA Property Ins Re	WA	(2)	-	-	(2)	-	-	-	-	
1901000	ACCUM DEF INC TAX 287257	DTA 705.453 Reg Lia - ID Property Ins Re	IDU	271	-	-	-	-	271	-	-	
1901000	ACCUM DEF INC TAX 287258	DTA 705.454 Reg Lia - UT Property Ins Re	UT	474	-	-	-	474	-	-	-	
1901000	ACCUM DEF INC TAX 287259	DTA 705.455 Reg Lia - WY Property Ins Re	WYP	227	-	-	227	-	-	-	-	
1901000	ACCUM DEF INC TAX 287271	DTA 705.336 RL - Sale of RECs - UT	OTHER	344	-	-	-	-	-	-	344	
1901000	ACCUM DEF INC TAX 287272	DTA 705.337 RL - Sale of RECs - WY	OTHER	128	-	-	-	-	-	-	128	
1901000	ACCUM DEF INC TAX 287274	DTA 705.261 Reg Liab-Sale of RECs-OR	OTHER	90	-	-	-	-	-	-	90	
1901000	ACCUM DEF INC TAX 287281	DTA - CA AMT CREDIT	OTHER	275	-	-	-	-	-	-	275	
1901000	ACCUM DEF INC TAX 287298	DTA 205.210 ERC Impairment Reserve	CAEE	502	-	-	118	337	47	0	-	
1901000	ACCUM DEF INC TAX 287299	DTA 705.265 Reg Liab-OR Energy Conservat	OTHER	1,053	-	-	-	-	-	-	1,053	
1901000	ACCUM DEF INC TAX 287302	DTA-610.114 PMI EITF 04-06 PRE STRIPPING	JBE	1,282	55	937	290	-	-	-	-	
1901000	ACCUM DEF INC TAX 287304	DTA 610.146 OR REG ASSET/LIAB CONS	OR	(112)	-	(112)	-	-	-	-	-	
1901000	ACCUM DEF INC TAX 287323	DTA 505.400 Bonus Liab. Elec.-Cash Basis	SO	95	2	24	7	13	44	6	0	
1901000	ACCUM DEF INC TAX 287324	DTA 720.200 Deferred Comp. Accrual - Cas	SO	1,815	38	462	129	245	833	108	1	
1901000	ACCUM DEF INC TAX 287326	DTA 720.500 Severance Accrual - Cash Ba	SO	795	16	202	56	107	365	47	0	
1901000	ACCUM DEF INC TAX 287327	DTA 720.300 Pension/Retirement Accrual -	SO	378	8	96	27	51	173	22	0	
1901000	ACCUM DEF INC TAX 287332	DTA 505.600 Vacation Accrual-Cash Basis	SO	7,839	162	1,996	555	1,060	3,599	464	2	
1901000	ACCUM DEF INC TAX 287337	DTA 715.105 MCI F.O.G. WIRE LEASE	SG	179	3	48	14	25	79	10	0	
1901000	ACCUM DEF INC TAX 287338	DTA415.110 Def Reg Asset-Transmission Sr	SG	458	7	122	37	64	202	26	0	
1901000	ACCUM DEF INC TAX 287340	DTA 220.100 Bad Debts Allowance - Cash B	BADDEBT	4,811	166	1,901	656	384	1,616	88	-	
1901000	ACCUM DEF INC TAX 287341	DTA 910.530 Injuries & Damages Accrual -	SO	65,351	1,352	16,640	4,630	8,833	30,006	3,872	19	
1901000	ACCUM DEF INC TAX 287370	DTA 425.215 Unearned Joint Use Pole Cont	SNPD	794	25	217	50	80	383	40	-	
1901000	ACCUM DEF INC TAX 287371	DTA 930.100 Oregon BETC Credits	SG	730	11	194	58	101	323	42	0	
1901000	ACCUM DEF INC TAX 287389	DTA 610.145 RL - DSM	OTHER	993	-	-	-	-	-	-	993	
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	434	14	118	27	44	209	22	-	
1901000	ACCUM DEF INC TAX 287417	DTA 605.710 ACCRUED FINAL RECLAMATION	OTHER	579	-	-	-	-	-	-	579	
1901000	ACCUM DEF INC TAX 287418	DTA 705.240 Calif Alt. Rate for Energy P	OTHER	120	-	-	-	-	-	-	120	
1901000	ACCUM DEF INC TAX 287430	DTA 505.125 Accrued Royalties	CAEE	3,668	-	-	-	860	2,465	341	2	
1901000	ACCUM DEF INC TAX 287473	DTA 705.270 Reg Liab	OTHER	485	-	-	-	-	-	-	485	
1901000	ACCUM DEF INC TAX 287474	DTA 705.271 Reg Liab	OTHER	133	-	-	-	-	-	-	133	
1901000	ACCUM DEF INC TAX 287475	DTA 705.272 Reg Liab	OTHER	42	-	-	-	-	-	-	42	
1901000	ACCUM DEF INC TAX 287476	DTA 705.273 Reg Liab	OTHER	1,310	-	-	-	-	-	-	1,310	
1901000	ACCUM DEF INC TAX 287477	DTA 705.274 Reg Liab	OTHER	36	-	-	-	-	-	-	36	
1901000	ACCUM DEF INC TAX 287478	DTA 705.275 Reg Liab	OTHER	163	-	-	-	-	-	-	163	
1901000	ACCUM DEF INC TAX 287479	DTA 105.221 Saf Har	CAGE	0	-	-	0	0	0	0	-	
1901000	ACCUM DEF INC TAX 287482	DTA 205.025 PMI Fuel Cost Adjustment	JBE	1,372	59	1,003	310	-	-	-	-	
1901000	ACCUM DEF INC TAX 287486	DTA 415.926 RL-Depreciation Decrease-OR	OTHER	1,326	-	-	-	-	-	-	1,326	
1901000	ACCUM DEF INC TAX 287487	DTA 415.927 RL-Depreciation Decrease-WA	WA	(0)	-	-	(0)	-	-	-	-	
1901000	ACCUM DEF INC TAX 287681	DTL 920.110 BRIDGER EXTRACTION TAXES PAY	JBE	2,302	99	1,683	521	-	-	-	-	
1901000	ACCUM DEF INC TAX 287706	DTL 610.100 COAL MINE DEVT PMI	JBE	(506)	(22)	(370)	(114)	-	-	-	-	
1901000	ACCUM DEF INC TAX 287720	DTL 610.100 PMI DEV'T COST AMORT	JBE	(171)	(7)	(125)	(39)	-	-	-	-	
1901000	ACCUM DEF INC TAX 287722	DTL 505.510 PMI VAC ACCRUAL	JBE	169	7	123	38	-	-	-	-	
1901000	ACCUM DEF INC TAX 287723	DTL 205.411 PMI SEC. 263A	JBE	169	7	124	38	-	-	-	-	
1901000	ACCUM DEF INC TAX 287726	DTL PMI PP&E	JBE	(5,779)	(248)	(4,225)	(1,307)	-	-	-	-	
1901000	ACCUM DEF INC TAX 287735	DTL 910.905 PMI COST DEPLETION	JBE	(299)	(13)	(219)	(68)	-	-	-	-	
1901000	ACCUM DEF INC TAX 287937	DTA 505.601 PMI - Sick Leave Accrual	JBE	8	0	6	2	-	-	-	-	
1901000	ACCUM DEF INC TAX 287938	DTA 205.205 Inventory Reserve - PMI	JBE	561	24	410	127	-	-	-	-	
1901000	ACCUM DEF INC TAX 287970	DTL 415.815 Insurance Rec Accruals	SO	(29,777)	(616)	(7,582)	(2,110)	(4,025)	(13,672)	(1,764)	(8)	
1901000 Total				502,001	10,066	111,476	40,510	76,186	214,062	27,696	35	21,970
1901090	FAS109 DEF TAX ASS 287374	DTA 100.105 FAS 109 Deferred Tax Liabil	WA	166	-	-	166	-	-	-	-	
1901090 Total				166			166					
2811000	AC DEF TAX-ACCL AM 287960	DTL 105.128 Accel Depr Pollution Cntrl F	SG	(143,593)	(2,198)	(38,192)	(11,457)	(19,960)	(63,496)	(8,235)	(55)	
2811000 Total				(143,593)	(2,198)	(38,192)	(11,457)	(19,960)	(63,496)	(8,235)	(55)	
2820000	AC DEF INCTX-PROPT 287704	DTL 105.143/165 Basis Diff - Intangibles	SNP	(340)	(6)	(84)	(23)	(46)	(160)	(20)	(0)	
2820000 Total				(340)	(6)	(84)	(23)	(46)	(160)	(20)	(0)	
2821000	AC DEF TAX-UTILITY 286605	DTL 105.136 PP&E	DITBAL	(384)	(8)	(95)	(26)	(56)	(172)	(23)	(1)	
2821000	AC DEF TAX-UTILITY 287221	DTA 415.933 RL Contra-Carbon Decomm-ID	IDU	(213)	-	-	-	-	(213)	-	-	



Deferred Income Tax Balance (Actuals)

Average of Monthly Averages Ending - June 2022
Allocation Method - Washington Inter-Jurisdictional Allocation Method
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	
2821000	AC DEF TAX-UTILITY 287222	DTA 415.934 RL Contra-Carbon Decomm-UT	UT	4,193	-	-	-	4,193	-	-	-	
2821000	AC DEF TAX-UTILITY 287223	DTA 415.935 RL Contra-Carbon Decomm-WY	WYP	697	-	-	697	-	-	-	-	
2821000	AC DEF TAX-UTILITY 287301	DTA 105.471 UT Klamath Relicensing	OTHER	8,119	-	-	-	-	-	-	8,119	
2821000	AC DEF TAX-UTILITY 287605	DTL PP&E Powertax	DITBAL	(2,823,702)	(61,969)	(695,840)	(191,703)	(411,680)	(1,261,933)	(165,573)	(6,042)	
2821000	AC DEF TAX-UTILITY 287607	DTL PMI PP&E	JBE	(1,939)	(83)	(1,417)	(438)	-	-	-	-	
2821000	AC DEF TAX-UTILITY 287608	DTL Safe Harbor Lease Cholla	CAGE	(0)	-	-	-	(0)	(0)	(0)	-	
2821000	AC DEF TAX-UTILITY 287766	DTL 610.100N Amort	SO	39	1	10	3	5	18	2	0	
2821000	AC DEF TAX-UTILITY 287771	DTL 110.205 SRC tax depletion	CAEE	95	-	-	-	22	64	9	0	
2821000	AC DEF TAX-UTILITY 287928	DTL 425.310 Hydro Relicensing Obligation	OTHER	(3,045)	-	-	-	-	-	-	(3,045)	
2821000 Total				(2,816,141)	(62,060)	(697,342)	(192,165)	(411,012)	(1,257,830)	(165,797)	(6,043)	5,073
2831000	AC DEF IN TX UTIL 286887	DTL 320.286 RA-Pension Settlement-OR	OTHER	(780)	-	-	-	-	-	-	(780)	
2831000	AC DEF IN TX UTIL 286888	DTL 320.287 RA-Pension Settlement-UT	OTHER	(255)	-	-	-	-	-	-	(255)	
2831000	AC DEF IN TX UTIL 286889	DTL 320.288 RA-Pension Settlement-WY	WYU	(358)	-	-	(358)	-	-	-	-	
2831000	AC DEF IN TX UTIL 286890	DTL 415.100 RA - Equity Adv Group - WA	WA	(99)	-	-	(99)	-	-	-	-	
2831000	AC DEF IN TX UTIL 286891	DTL 415.943-RA-COV19 Bill Assist Prg-OR	OTHER	(2,339)	-	-	-	-	-	-	(2,339)	
2831000	AC DEF IN TX UTIL 286892	DTL 415.944-RA-COV19 Bill Assist Prg-WA	OTHER	(628)	-	-	-	-	-	-	(628)	
2831000	AC DEF IN TX UTIL 286893	DTL 415.755 RA-WA-Maj Mtc Exp-Colstrip	WA	(64)	-	-	(64)	-	-	-	-	
2831000	AC DEF IN TX UTIL 286894	DTL 415.261 RA-Wildland Fire Protect-UT	OTHER	290	-	-	-	-	-	-	290	
2831000	AC DEF IN TX UTIL 286895	DTL 415.262 RA-Wildfire Mitigation-OR	OTHER	(439)	-	-	-	-	-	-	(439)	
2831000	AC DEF IN TX UTIL 286896	DTL 415.734 RA-Cholla Unrec Plant-CA	CA	(1,054)	(1,054)	-	-	-	-	-	-	
2831000	AC DEF IN TX UTIL 286898	DTL 415.736 RA-Cholla Unrec Plant-WY	WYP	(9,855)	-	-	(9,855)	-	-	-	-	
2831000	AC DEF IN TX UTIL 286899	DTL 415.939 RA - Carbon Plt Dec/Inv-WY	WYP	38	-	-	38	-	-	-	-	
2831000	AC DEF IN TX UTIL 286901	DTL 415.938 RA - Carbon Plt Dec/Inv-CA	CA	13	13	-	-	-	-	-	-	
2831000	AC DEF IN TX UTIL 286904	DTL 415.520 RA - WA Decoupling Mech	OTHER	(653)	-	-	-	-	-	-	(653)	
2831000	AC DEF IN TX UTIL 286905	DTL 415.530 RA-ID 2017 Protocol-MSP Def	IDU	(34)	-	-	-	-	(34)	-	-	
2831000	AC DEF IN TX UTIL 286910	DTL 415.200 RA-OR Transp Elect PilotPgm	OTHER	(876)	-	-	-	-	-	-	(876)	
2831000	AC DEF IN TX UTIL 286911	DTL 415.430 - RA-Transp Elect Pilot-CA	OTHER	55	-	-	-	-	-	-	55	
2831000	AC DEF IN TX UTIL 286912	DTL 415.431 - RA-Transp Elect Pilot-WA	OTHER	(136)	-	-	-	-	-	-	(136)	
2831000	AC DEF IN TX UTIL 286913	DTL 415.720 RA-OR Community Solar	OTHER	(455)	-	-	-	-	-	-	(455)	
2831000	AC DEF IN TX UTIL 286917	DTL 415.260 RA-Fire Risk Mitigation-CA	OTHER	(5,543)	-	-	-	-	-	-	(5,543)	
2831000	AC DEF IN TX UTIL 286918	DTL 210.175 - Prepaid - FSA O&M - East	SG	(476)	(7)	(127)	(38)	(66)	(211)	(27)	(0)	
2831000	AC DEF IN TX UTIL 286919	DTL 210.170 - Prepaid - FSA O&M - West	SG	(174)	(3)	(46)	(14)	(24)	(77)	(10)	(0)	
2831000	AC DEF IN TX UTIL 286925	DTL 415.728 Contra RA-Cholla U4-OR	OTHER	64	-	-	-	-	-	-	64	
2831000	AC DEF IN TX UTIL 286926	DTL 415.729 Contra RA-Cholla U4-UT	UT	334	-	-	-	334	-	-	-	
2831000	AC DEF IN TX UTIL 286927	DTL 415.730 Contra RA-Cholla U4-WY	WYP	111	-	-	-	111	-	-	-	
2831000	AC DEF IN TX UTIL 286928	DTL 415.833 RA-Pension Settlement-CA	OTHER	(173)	-	-	-	-	-	-	(173)	
2831000	AC DEF IN TX UTIL 286929	DTL 415.841 RA-Emerg Svc Prgrms-BS-CA	OTHER	149	-	-	-	-	-	-	149	
2831000	AC DEF IN TX UTIL 286930	DTL 415.426-RA-2020 GRC-AMI Meter-OR	OTHER	(3,407)	-	-	-	-	-	-	(3,407)	
2831000	AC DEF IN TX UTIL 286932	DTL 415.723-RA-Cholla U4-O&MDepr-ID	IDU	132	-	-	-	-	132	-	-	
2831000	AC DEF IN TX UTIL 286933	DTL 415.645 RA-Oregon OCAT Expense Def	OTHER	(141)	-	-	-	-	-	-	(141)	
2831000	AC DEF IN TX UTIL 286935	DTL 415.251 RA-LowCarbon Enrgy Stnds-WY	OTHER	(26)	-	-	-	-	-	-	(26)	
2831000	AC DEF IN TX UTIL 286936	DTL 415.255 RA-Wind Test Enrgy Def - WY	WYU	(34)	-	-	-	(34)	-	-	-	
2831000	AC DEF IN TX UTIL 286937	DTL 415.270 RA-ElectricVehChrg Infra-UT	OTHER	123	-	-	-	-	-	-	123	
2831000	AC DEF IN TX UTIL 286938	DTL 415.646 Reg Asset - OR Metro BIT	OTHER	(9)	-	-	-	-	-	-	(9)	
2831000	AC DEF IN TX UTIL 286941	DTL 415.440 RA-Low Income Bill Disc-OR	OTHER	(0)	-	-	-	-	-	-	(0)	
2831000	AC DEF IN TX UTIL 286942	DTL 415.441 RA-Utility Community AG-OR	OTHER	(0)	-	-	-	-	-	-	(0)	
2831000	AC DEF IN TX UTIL 286943	DTL 415.263 RA-Wildfire DamagedAsset-OR	OR	(19)	-	(19)	-	-	-	-	-	
2831000	AC DEF IN TX UTIL 287570	DTL 415.701 CA Deferred Intervenor Fundi	OTHER	(84)	-	-	-	-	-	-	(84)	
2831000	AC DEF IN TX UTIL 287571	DTL 415.702 Reg Asset-Lake Side Liq. Dam	WYU	(173)	-	-	(173)	-	-	-	-	
2831000	AC DEF IN TX UTIL 287576	DTL 430.110 REG ASSET RECLASS	OTHER	(993)	-	-	-	-	-	-	(993)	
2831000	AC DEF IN TX UTIL 287590	DTL 415.840 Reg Asset - Deferred OR Ind	OTHER	(9)	-	-	-	-	-	-	(9)	
2831000	AC DEF IN TX UTIL 287591	DTL 415.301 Environmental Clean-up Accrl	WA	707	-	-	707	-	-	-	-	
2831000	AC DEF IN TX UTIL 287593	DTL 415.874 Deferred Net Power Costs-WY	OTHER	(5,855)	-	-	-	-	-	-	(5,855)	
2831000	AC DEF IN TX UTIL 287596	DTL 415.892 Deferred Net Power Costs - I	OTHER	(6,557)	-	-	-	-	-	-	(6,557)	
2831000	AC DEF IN TX UTIL 287597	DTL 415.703 Goodnoe Hills Liquidation Da	WYP	(63)	-	-	-	(63)	-	-	-	
2831000	AC DEF IN TX UTIL 287601	DTL 415.677 RA Pref Stock Redemption WA	OTHER	(7)	-	-	-	-	-	-	(7)	
2831000	AC DEF IN TX UTIL 287614	DTL 430.100 Weatherization	OTHER	(49,761)	-	-	-	-	-	-	(49,761)	
2831000	AC DEF IN TX UTIL 287634	DTL 415.300 Environmental Clean-up Accru	SO	(27,952)	(578)	(7,117)	(1,980)	(3,778)	(12,834)	(1,656)	(8)	
2831000	AC DEF IN TX UTIL 287639	DTL 415.510 WA Disallowed Colstrip 3-Wri	WA	(0)	-	-	(0)	-	-	-	-	



Deferred Income Tax Balance (Actuals)

Average of Monthly Averages Ending - June 2022
Allocation Method - Washington Inter-Jurisdictional Allocation Method
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
2831000	AC DEF IN TX UTIL 287640	DTL 415.680 Deferred Intervener Funding	OTHER	(619)	-	-	-	-	-	-	(619)
2831000	AC DEF IN TX UTIL 287647	DTL 425.100 IDAHO DEFERRED REGULATORY EX	IDU	(16)	-	-	-	-	(16)	-	-
2831000	AC DEF IN TX UTIL 287653	DTL 425.250 TGS Buyout	CAGE	(0)	-	-	(0)	(0)	(0)	(0)	-
2831000	AC DEF IN TX UTIL 287661	DTL 425.360 Hermiston Swap	CAGW	(616)	(26)	(453)	(136)	-	-	-	-
2831000	AC DEF IN TX UTIL 287662	DTL 210.100 Prepaid Taxes - OR PUC	OR	(766)	-	(766)	-	-	-	-	-
2831000	AC DEF IN TX UTIL 287664	DTL 210.120 Prepaid Taxes - UT PUC	UT	(922)	-	-	-	(922)	-	-	-
2831000	AC DEF IN TX UTIL 287665	DTL 210.130 Prepaid Taxes - ID PUC	IDU	(52)	-	-	-	-	(52)	-	-
2831000	AC DEF IN TX UTIL 287666	DTL 210.140 Prepaid Taxes - WY PSC	WYP	(41)	-	-	(41)	-	-	-	-
2831000	AC DEF IN TX UTIL 287669	DTL 210.180 PRE MEM	SO	(638)	(13)	(163)	(45)	(86)	(293)	(38)	(0)
2831000	AC DEF IN TX UTIL 287675	DTL 740.100 Post Merger Loss-Reacq Debt	SNP	(695)	(13)	(172)	(48)	(94)	(327)	(41)	(0)
2831000	AC DEF IN TX UTIL 287685	DTL 425.380 Idaho Customer Balancing Acc	OTHER	(27)	-	-	-	-	-	-	(27)
2831000	AC DEF IN TX UTIL 287708	DTL 210.200 PREPAID PROPERTY TAXES	GPS	(5,254)	(109)	(1,338)	(372)	(710)	(2,412)	(311)	(1)
2831000	AC DEF IN TX UTIL 287747	DTL 705.240 CA Energy Program	OTHER	(0)	-	-	-	-	-	-	(0)
2831000	AC DEF IN TX UTIL 287770	DTL 120.205 TRAPPER MINE-EQUITY EARNINGS	OTHER	(874)	-	-	-	-	-	-	(874)
2831000	AC DEF IN TX UTIL 287772	DTL 505.800 State Tax Ded on Fed TR	OTHER	(0)	-	-	-	-	-	-	(0)
2831000	AC DEF IN TX UTIL 287781	DTL 415.870 Def CA	OTHER	(83)	-	-	-	-	-	-	(83)
2831000	AC DEF IN TX UTIL 287840	DTL 415.410 RA Energy West Mining	CAEE	(57,509)	-	-	(13,481)	(38,648)	(5,348)	(32)	-
2831000	AC DEF IN TX UTIL 287841	DTL 415.411 ContraRA DeerCreekAband CA	CA	461	461	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL 287842	DTL 415.412 ContraRA DeerCreekAband ID	IDU	663	-	-	-	-	663	-	-
2831000	AC DEF IN TX UTIL 287843	DTL 415.413 ContraRA DeerCreekAband OR	OR	1,939	-	1,939	-	-	-	-	-
2831000	AC DEF IN TX UTIL 287844	DTL 415.414 ContraRA DeerCreekAband UT	UT	104	-	-	-	104	-	-	-
2831000	AC DEF IN TX UTIL 287846	DTL 415.416 ContraRA DeerCreekAband WY	WYU	773	-	-	773	-	-	-	-
2831000	AC DEF IN TX UTIL 287849	DTL 415.424 ContraRA DeerCreekAband	CAEE	20,200	-	-	4,735	13,575	1,878	11	-
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	(0)	-	-	-	-	-	-	(0)
2831000	AC DEF IN TX UTIL 287858	DTL 415.676 RA Pref Stock Redemption-WY	OTHER	(15)	-	-	-	-	-	-	(15)
2831000	AC DEF IN TX UTIL 287860	DTL 415.855 Reg Asset-CA-Jan10 Storm Cos	OTHER	(95)	-	-	-	-	-	-	(95)
2831000	AC DEF IN TX UTIL 287861	DTL 415.857 Reg Asset-ID-Def Overburden	OTHER	(145)	-	-	-	-	-	-	(145)
2831000	AC DEF IN TX UTIL 287864	DTL 415.852 Powerdale Decom Cost Amort-I	IDU	(1)	-	-	-	-	(1)	-	-
2831000	AC DEF IN TX UTIL 287868	DTL 415.858 Reg Asset-WY-Def Overburden	WYP	(379)	-	-	(379)	-	-	-	-
2831000	AC DEF IN TX UTIL 287871	DTL 415.866 Reg Asset-OR Solar Feed-In T	OTHER	(1,148)	-	-	-	-	-	-	(1,148)
2831000	AC DEF IN TX UTIL 287882	DTL 415.876 Deferred Net Power Costs-OR	OTHER	(60)	-	-	-	-	-	-	(60)
2831000	AC DEF IN TX UTIL 287887	DTL 415.881 Def of Excess RECs UT	OTHER	25	-	-	-	-	-	-	25
2831000	AC DEF IN TX UTIL 287888	DTL 415.882 Def of Excess RECs WA	OTHER	(53)	-	-	-	-	-	-	(53)
2831000	AC DEF IN TX UTIL 287889	DTL 415.883 Def of Excess RECs WY	OTHER	8	-	-	-	-	-	-	8
2831000	AC DEF IN TX UTIL 287896	DTL 415.875 Def Net Power Cost - UT	OTHER	(24,295)	-	-	-	-	-	-	(24,295)
2831000	AC DEF IN TX UTIL 287897	DTL 425.400 RA - UT Klamath Relicensing	OTHER	(1,018)	-	-	-	-	-	-	(1,018)
2831000	AC DEF IN TX UTIL 287899	DTL 415.878 RA-UT Liq Damages	UT	(103)	-	-	-	(103)	-	-	-
2831000	AC DEF IN TX UTIL 287903	DTL 415.879 RA-Liq Damages N2-WY	WYP	(17)	-	-	(17)	-	-	-	-
2831000	AC DEF IN TX UTIL 287906	DTL 415.863 RA-UT Subscriber Solar Prog	UT	(473)	-	-	-	(473)	-	-	-
2831000	AC DEF IN TX UTIL 287907	DTL 210.185-Prepaid Aircraft Maint Cost	SG	(33)	(1)	(9)	(3)	(5)	(14)	(2)	(0)
2831000	AC DEF IN TX UTIL 287908	DTL 210.190 - Prepaid Water Rights	CAGE	(122)	-	-	-	(26)	(85)	(11)	(0)
2831000	AC DEF IN TX UTIL 287917	DTL 705.451 - RL - OR Property Ins Res	OR	(5,823)	-	(5,823)	-	-	-	-	-
2831000	AC DEF IN TX UTIL 287919	DTL 425.105 RA-OR Asset Sale Gain GB-NC	OTHER	(537)	-	-	-	-	-	-	(537)
2831000	AC DEF IN TX UTIL 287935	DTL 415.936 RA - Carbon Plt Decom/Inv	CAGE	(396)	-	-	(83)	(276)	(36)	(0)	-
2831000	AC DEF IN TX UTIL 287939	DTL 415.115 RA-UT STEP Pilot Program	OTHER	3,237	-	-	-	-	-	-	3,237
2831000	AC DEF IN TX UTIL 287942	DTL 430.112 Reg Asset - Other - Balance	OTHER	(2,884)	-	-	-	-	-	-	(2,884)
2831000	AC DEF IN TX UTIL 287971	DTL 415.868 RA UT Solar Incentive Prog	OTHER	(3,232)	-	-	-	-	-	-	(3,232)
2831000	AC DEF IN TX UTIL 287975	DTL 415.655 RA - CA GHG Allowances	OTHER	(882)	-	-	-	-	-	-	(882)
2831000	AC DEF IN TX UTIL 287977	DTL 415.885 RA-NONCURRENT RECLASS-OTHER	OTHER	(94)	-	-	-	-	-	-	(94)
2831000	AC DEF IN TX UTIL 287978	DTL 415.906 RA OR RECs in Rate - NC	OTHER	5	-	-	-	-	-	-	5
2831000	AC DEF IN TX UTIL 287981	DTL 415.920 RA-Depreciation Increase-ID	IDU	(2,798)	-	-	-	-	(2,798)	-	-
2831000	AC DEF IN TX UTIL 287982	DTL 415.921 RA-Depreciation Increase-UT	UT	(299)	-	-	-	(299)	-	-	-
2831000	AC DEF IN TX UTIL 287983	DTL 415.922 RA-Depreciation Increase-WY	WYP	(1,033)	-	-	(1,033)	-	-	-	-
2831000	AC DEF IN TX UTIL 287985	DTL 415.924 RA-Carbon Unrec Plant - UT	UT	(1,197)	-	-	-	(1,197)	-	-	-
2831000	AC DEF IN TX UTIL 287986	DTL 415.925 RA-Carbon Unrec Plant - WY	WYP	0	-	-	0	-	-	-	-
2831000	AC DEF IN TX UTIL 287994	DTL 415.929 RA-Carbon Decom-CA	CA	(92)	(92)	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL 287996	DTL 415.675 RA Pref Stock Redemption-UT	OTHER	(45)	-	-	-	-	-	-	(45)
2831000	AC DEF IN TX UTIL 287997	DTL 415.862 RA-CA Mobile Home Park Conv	OTHER	(53)	-	-	-	-	-	-	(53)



Deferred Income Tax Balance (Actuals)

Average of Monthly Averages Ending - June 2022

Allocation Method - Washington Inter-Jurisdictional Allocation Method
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
2831000 Total			(204,296)	(1,422)	(14,095)	(2,092)	(24,629)	(44,158)	(7,708)	(31)	(110,161)
Grand Total			(2,641,482)	(55,121)	(638,237)	(161,877)	(371,152)	(1,144,905)	(152,012)	(6,094)	(83,118)



Investment Tax Credit Balance (Actuals)

Average of Monthly Averages Ending - June 2022
Allocation Method - Washington Inter-Jurisdictional Allocation Method
(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
2551000	ACC DEF ITC - FED	285620	Accum Def ITC - Solar Arrays - 2013	SG	(111)	(2)	(30)	(9)	(15)	(49)	(6)	(0)	-
2551000	ACC DEF ITC - FED	285621	Accum Def ITC - Solar Arrays - 2014	SG	(76)	(1)	(20)	(6)	(11)	(34)	(4)	(0)	-
2551000	ACC DEF ITC - FED	285622	Accum Def ITC - Solar Battery	UT	(1,340)	-	-	-	-	(1,340)	-	-	-
2551000	ACC DEF ITC - FED	285623	Accum Def ITC - Solar Facility	UT	(876)	-	-	-	-	(876)	-	-	-
2551000 Total					(2,404)	(3)	(50)	(15)	(26)	(2,299)	(11)	(0)	-
Grand Total					(2,404)	(3)	(50)	(15)	(26)	(2,299)	(11)	(0)	-



Customer Advances (Actuals)

Average of Monthly Averages Ending - June 2022
Allocation Method - Washington Inter-Jurisdictional Allocation Method
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
2520000	CUST ADV CONSTRUCT 210550	CAGE	(33,255)	-	-	-	(6,971)	(23,225)	(3,040)	(19)	-
2520000	CUST ADV CONSTRUCT 210550	CAGW	(4)	(0)	(3)	(1)	-	-	-	-	-
2520000	CUST ADV CONSTRUCT 210550	OR	(9,321)	-	(9,321)	-	-	-	-	-	-
2520000	CUST ADV CONSTRUCT 210550	SG	(19)	(0)	(5)	(2)	(3)	(8)	(1)	(0)	-
2520000	CUST ADV CONSTRUCT 210550	UT	(247)	-	-	-	-	(247)	-	-	-
2520000	CUST ADV CONSTRUCT 210553	SG	(5,226)	(80)	(1,390)	(417)	(726)	(2,311)	(300)	(2)	-
2520000	CUST ADV CONSTRUCT 210556	UT	(77)	-	-	-	-	(77)	-	-	-
2520000	CUST ADV CONSTRUCT 210556	WA	(2)	-	-	(2)	-	-	-	-	-
2520000	CUST ADV CONSTRUCT 285460	SG	(71,070)	(1,088)	(18,903)	(5,671)	(9,879)	(31,427)	(4,076)	(27)	-
2520000 Total			(119,222)	(1,168)	(29,622)	(6,092)	(17,579)	(57,296)	(7,416)	(49)	-
Grand Total			(119,222)	(1,168)	(29,622)	(6,092)	(17,579)	(57,296)	(7,416)	(49)	-