



*Washington Jurisdiction*  
RESULTS OF OPERATIONS

For Period Ended  
December 31, 2022

## Tab 1 - Results

PACIFICORP  
State of Washington - Electric Utility  
Actual, Adjusted & Normalized Results of Operations - Washington Inter-Jurisdictional Allocation Methodology  
Results of Operations December 2022

	(1) Unadjusted Results	(2) Restating Adjustments	(3) Total Restated Actual Results	(4) Pro Forma Adjustments	(5) Total Normalized Results
1 Operating Revenues:					
2 General Business Revenues	401,560,173	16,238,561	417,798,734	-	417,798,734
3 Interdepartmental	-	-	-	-	-
4 Special Sales	2,922,121	(562,869)	2,359,251	2,042,670	4,401,922
5 Other Operating Revenues	20,438,495	(619,122)	19,819,373	114,024	19,933,397
6 Total Operating Revenues	424,920,789	15,056,570	439,977,359	2,156,694	442,134,053
7					
8 Operating Expenses:					
9 Steam Production	60,645,691	945,715	61,591,406	3,670,805	65,262,212
10 Nuclear Production	-	-	-	-	-
11 Hydro Production	3,069,676	591,026	3,660,701	75,656	3,736,357
12 Other Power Supply	170,088,936	(7,067,660)	163,021,276	22,033,353	185,054,629
13 Transmission	19,065,483	(64,013)	19,001,470	527,383	19,528,853
14 Distribution	15,028,630	35,358	15,063,988	462,354	15,526,342
15 Customer Accounting	6,899,102	(221,657)	6,677,445	171,724	6,849,169
16 Customer Service & Info	749,657	20,413	770,069	16,794	786,863
17 Sales	-	-	-	-	-
18 Administrative & General	18,556,463	(3,681,324)	14,875,140	(1,562,499)	13,312,641
19 Total O&M Expenses	294,103,639	(9,442,142)	284,661,497	25,395,569	310,057,066
20 Depreciation	67,966,211	51,514,058	119,480,269	3,028,711	122,508,980
21 Amortization	4,329,279	3,790,792	8,120,070	110,473	8,230,544
22 Taxes Other Than Income	25,649,810	1,729,583	27,379,393	(267,922)	27,111,471
23 Income Taxes - Federal	(24,959,937)	(6,931,910)	(31,891,847)	(6,403,607)	(38,295,454)
24 Income Taxes - State	-	-	-	-	-
25 Income Taxes - Def Net	1,894,695	510,783	2,405,478	3,247,979	5,653,458
26 Investment Tax Credit Adj.	-	-	-	-	-
27 Misc Revenue & Expense	(93,791)	10,255	(83,536)	-	(83,536)
28 Total Operating Expenses:	368,889,905	41,181,419	410,071,324	25,111,204	435,182,528
29					
30 Operating Rev For Return:	56,030,883	(26,124,849)	29,906,035	(22,954,510)	6,951,525
31					
32 Rate Base:					
33 Electric Plant In Service	2,279,116,964	(21,075,024)	2,258,041,939	46,768,869	2,304,810,808
34 Plant Held for Future Use	157,569	-	157,569	-	157,569
35 Misc Deferred Debits	8,096,469	(8,096,469)	-	-	-
36 Elec Plant Acq Adj	113,289	-	113,289	-	113,289
37 Nuclear Fuel	-	-	-	-	-
38 Prepayments	3,984,261	(3,984,261)	-	-	-
39 Fuel Stock	9,245,006	(9,245,006)	-	-	-
40 Material & Supplies	13,459,902	(13,459,902)	0	-	0
41 Working Capital	2,892,462	19,976,917	22,869,379	-	22,869,379
42 Weatherization	3,312	-	3,312	-	3,312
43 Misc Rate Base	-	-	-	-	-
44 Total Electric Plant:	2,317,069,233	(35,883,745)	2,281,185,488	46,768,869	2,327,954,357
45					
46 Rate Base Deductions:					
47 Accum Prov For Deprec	(773,191,779)	(108,405,649)	(881,597,427)	937,072	(880,660,355)
48 Accum Prov For Amort	(56,946,836)	3,900,986	(53,045,850)	(43,698)	(53,089,548)
49 Accum Def Income Tax	(180,650,871)	(734,201)	(181,385,072)	26,350,201	(155,034,871)
50 Unamortized ITC	(14,378)	-	(14,378)	-	(14,378)
51 Customer Adv For Const	(6,759,461)	(2,045,799)	(8,805,260)	-	(8,805,260)
52 Customer Service Deposits	-	(355,277)	(355,277)	-	(355,277)
53 Misc Rate Base Deductions	(169,062,392)	43,851,208	(125,211,184)	959,389	(124,251,795)
54					
55 Total Rate Base Deductions	(1,186,625,717)	(63,788,732)	(1,250,414,449)	28,202,964	(1,222,211,485)
56					
57 Total Rate Base:	1,130,443,517	(99,672,478)	1,030,771,039	74,971,833	1,105,742,872
58					
59 Return on Rate Base	4.96%		2.90%		0.63%
60 Return on Equity	4.99%	-4.186%	0.81%	-4.63%	-3.82%
61					
62 TAX CALCULATION:					
63 Operating Revenue	32,965,641	(32,545,975)	419,666	(26,110,137)	(25,690,471)
64 Other Deductions					
65 Interest (AFUDC)	(4,874,624)	-	(4,874,624)	-	(4,874,624)
66 Interest	27,341,890	(1,538,639)	25,803,250	1,876,767	27,680,017
67 Schedule "M" Additions	73,743,460	24,442	73,767,901	9,353,663	83,121,564
68 Schedule "M" Deductions	133,186,976	2,026,202	135,213,178	4,189,912	139,403,091
69 Income Before Tax	(48,945,141)	(33,009,096)	(81,954,237)	(22,823,154)	(104,777,391)
70					
71 State Income Taxes	-	-	-	-	-
72 Taxable Income	(48,945,141)	(33,009,096)	(81,954,237)	(22,823,154)	(104,777,391)
73					
74 Federal Income Taxes + Other	(24,959,937)	(6,931,910)	(31,891,847)	(6,403,607)	(38,295,454)

WASHINGTON SUMMARY OF ADJUSTMENTS TOTAL

	Total Adjustments	Revenue Adjustments (Tab 3)	O&M Adjustments (Tab 4)	Net Power Cost Adjustments (Tab 5)	Depreciation & Amortization (Tab 6)	Tax Adjustments (Tab 7)	Misc Rate Base Adjustments (Tab 8)
1 Operating Revenues:							
2 General Business Revenues	16,238,561	(4,751,559)	20,990,120	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	1,479,801	-	-	1,479,801	-	-	-
5 Other Operating Revenues	(505,098)	(505,098)	-	-	-	-	-
6 Total Operating Revenues	17,213,264	(5,256,657)	20,990,120	1,479,801	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	4,616,521	-	212,826	1,854,287	2,549,408	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	666,681	-	666,681	-	-	-	-
12 Other Power Supply	14,965,693	-	85,356	14,880,338	-	-	-
13 Transmission	463,370	-	130,683	332,687	-	-	-
14 Distribution	497,712	-	497,712	-	-	-	-
15 Customer Accounting	(49,933)	-	(49,933)	-	-	-	-
16 Customer Service & Info	37,206	-	37,206	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	(5,243,822)	-	(5,226,381)	(17,442)	-	-	-
19 Total O&M Expenses	15,953,428	-	(3,645,850)	17,049,870	2,549,408	-	-
20 Depreciation	54,542,769	-	-	(2,365,675)	57,113,797	-	(205,353)
21 Amortization	3,901,265	-	-	-	3,901,265	-	-
22 Taxes Other Than Income	1,461,661	-	-	(61,938)	-	1,523,599	-
23 Income Taxes: Federal	(13,335,517)	(1,103,898)	5,116,359	(3,221,021)	(12,043,498)	(2,001,707)	(81,752)
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	3,758,763	-	64,699	563,454	(1,527,929)	4,517,570	140,968
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	10,255	-	9,209	-	-	-	1,046
28 Total Operating Expenses:	66,292,623	(1,103,898)	1,544,417	11,964,690	49,993,043	4,039,462	(145,091)
29							
30 Operating Rev For Return:	(49,079,359)	(4,152,759)	19,445,704	(10,484,889)	(49,993,043)	(4,039,462)	145,091
31							
32 Rate Base:							
33 Electric Plant In Service	25,693,845	-	-	(29,768,040)	-	-	55,461,884
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	(8,096,469)	-	-	-	-	-	(8,096,469)
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	(3,984,261)	-	-	-	-	-	(3,984,261)
39 Fuel Stock	(9,245,006)	-	-	-	-	-	(9,245,006)
40 Material & Supplies	(13,459,902)	-	-	-	-	-	(13,459,902)
41 Working Capital	19,976,917	-	-	-	-	-	19,976,917
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	10,885,124	-	-	(29,768,040)	-	-	40,653,164
45							
46 Deductions:							
47 Accum Prov For Deprec	(107,468,577)	-	-	19,366,460	(123,617,545)	-	(3,217,491)
48 Accum Prov For Amort	3,857,288	-	-	-	3,857,288	-	-
49 Accum Def Income Tax	25,616,000	-	(1,703,066)	515,034	3,942,370	13,764,286	9,097,377
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	(2,045,799)	-	-	-	-	-	(2,045,799)
52 Customer Service Deposits	(355,277)	-	-	-	-	-	(355,277)
53 Miscellaneous Deductions	44,810,597	-	-	-	(8,434,218)	40,978,625	12,266,190
54							
55 Total Deductions:	(35,585,768)	-	(1,703,066)	19,881,493	(124,252,106)	54,742,911	15,745,000
56							
57 Total Rate Base:	(24,700,645)	-	(1,703,066)	(9,886,547)	(124,252,106)	54,742,911	56,398,163
58							
59							
60 Estimated ROE impact	-8.81%	-0.75%	3.52%	-1.82%	-8.87%	-1.16%	-0.45%
61 Estimated Price Change	62,929,531	5,523,975	(26,028,970)	13,004,120	54,651,328	10,593,747	5,185,331
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(58,656,113)	(5,256,657)	24,626,762	(13,142,456)	(63,564,470)	(1,523,599)	204,308
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	338,127	-	-	-	-	338,127	-
70 Schedule "M" Additions	9,378,105	-	(452,930)	-	6,214,479	-	3,616,556
72 Schedule "M" Deductions	6,216,115	-	(189,782)	2,195,741	-	-	4,210,156
73 Income Before Tax	(55,832,250)	(5,256,657)	24,363,614	(15,338,197)	(57,349,992)	(1,861,726)	(389,293)
74							
76 State Income Taxes	-	-	-	-	-	-	-
77 Taxable Income	(55,832,250)	(5,256,657)	24,363,614	(15,338,197)	(57,349,992)	(1,861,726)	(389,293)
78							
79 Federal Income Taxes	(13,335,517)	(1,103,898)	5,116,359	(3,221,021)	(12,043,498)	(2,001,707)	(81,752)

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)
1 Operating Revenues:							
2 General Business Revenues	16,238,561	(4,751,559)	20,990,120	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	(562,869)	-	-	(562,869)	-	-	-
5 Other Operating Revenues	(619,122)	(619,122)	-	-	-	-	-
6 Total Operating Revenues	15,056,570	(5,370,681)	20,990,120	(562,869)	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	945,715	-	13,414	(1,617,106)	2,549,408	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	591,026	-	591,026	-	-	-	-
12 Other Power Supply	(7,067,660)	-	(35,040)	(7,032,619)	-	-	-
13 Transmission	(64,013)	-	9,284	(73,297)	-	-	-
14 Distribution	35,358	-	35,358	-	-	-	-
15 Customer Accounting	(221,657)	-	(221,657)	-	-	-	-
16 Customer Service & Info	20,413	-	20,413	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	(3,681,324)	-	(3,663,882)	(17,442)	-	-	-
19 Total O&M Expenses	(9,442,142)	-	(3,251,085)	(8,740,464)	2,549,408	-	-
20 Depreciation	51,514,058	-	-	(2,365,675)	53,899,977	-	(20,244)
21 Amortization	3,790,792	-	-	-	3,790,792	-	-
22 Taxes Other Than Income	1,729,583	-	1,544,318	(61,938)	-	247,203	-
23 Income Taxes: Federal	(6,931,910)	(1,127,843)	4,709,152	1,765,988	(12,650,437)	271,202	100,028
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	510,783	-	64,699	563,454	-	-	(117,369)
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	10,255	-	9,209	-	-	-	1,046
28 Total Operating Expenses:	41,181,419	(1,127,843)	3,076,292	(8,838,635)	47,589,739	518,405	(36,539)
29							
30 Operating Rev For Return:	(26,124,849)	(4,242,838)	17,913,828	8,275,766	(47,589,739)	(518,405)	36,539
31							
32 Rate Base:							
33 Electric Plant In Service	(21,075,024)	-	-	(29,768,040)	-	-	8,693,015
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	(8,096,469)	-	-	-	-	-	(8,096,469)
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	(3,984,261)	-	-	-	-	-	(3,984,261)
39 Fuel Stock	(9,245,006)	-	-	-	-	-	(9,245,006)
40 Material & Supplies	(13,459,902)	-	-	-	-	-	(13,459,902)
41 Working Capital	19,976,917	-	-	-	-	-	19,976,917
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	(35,883,745)	-	-	(29,768,040)	-	-	(6,115,705)
45							
46 Deductions:							
47 Accum Prov For Deprec	(108,405,649)	-	-	19,366,460	(122,711,923)	-	(5,060,185)
48 Accum Prov For Amort	3,900,986	-	-	-	3,900,986	-	-
49 Accum Def Income Tax	(734,201)	-	1,183,274	515,034	-	(10,404,583)	7,972,074
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	(2,045,799)	-	-	-	-	-	(2,045,799)
52 Customer Service Deposits	(355,277)	-	-	-	-	-	(355,277)
53 Miscellaneous Deductions	43,851,208	-	-	-	-	31,585,018	12,266,190
54							
55 Total Deductions:	(63,788,732)	-	1,183,274	19,881,493	(118,810,937)	21,180,435	12,777,002
56							
57 Total Rate Base:	(99,672,478)	-	1,183,274	(9,886,547)	(118,810,937)	21,180,435	6,661,297
58							
59							
60 Estimated ROE impact	-4.19%	-0.76%	3.21%	1.59%	-8.40%	-0.28%	-0.05%
61 Estimated Price Change	25,245,997	5,643,798	(23,716,027)	(11,951,191)	51,973,356	2,709,420	586,641
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(32,545,975)	(5,370,681)	22,687,679	10,605,208	(60,240,176)	(247,203)	19,198
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	(1,538,639)	-	-	-	-	(1,538,639)	-
70 Schedule "M" Additions	24,442	-	(452,930)	-	-	-	477,372
72 Schedule "M" Deductions	2,026,202	-	(189,782)	2,195,741	-	-	20,244
73 Income Before Tax	(33,009,096)	(5,370,681)	22,424,531	8,409,467	(60,240,176)	1,291,436	476,326
74							
76 State Income Taxes	-	-	-	-	-	-	-
77 Taxable Income	(33,009,096)	(5,370,681)	22,424,531	8,409,467	(60,240,176)	1,291,436	476,326
78							
79 Federal Income Taxes	(6,931,910)	(1,127,843)	4,709,152	1,765,988	(12,650,437)	271,202	100,028

WASHINGTON SUMMARY OF ADJUSTMENTS PRO FORMA

	Total Adjustments	Revenue Adjustments (Tab 3)	O&M Adjustments (Tab 4)	Net Power Cost Adjustments (Tab 5)	Depreciation & Amortization (Tab 6)	Tax Adjustments (Tab 7)	Misc Rate Base Adjustments (Tab 8)
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	2,042,670	-	-	2,042,670	-	-	-
5 Other Operating Revenues	114,024	114,024	-	-	-	-	-
6 Total Operating Revenues	2,156,694	114,024	-	2,042,670	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	3,670,805	-	199,412	3,471,394	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	75,656	-	75,656	-	-	-	-
12 Other Power Supply	22,033,353	-	120,396	21,912,957	-	-	-
13 Transmission	527,383	-	121,399	405,984	-	-	-
14 Distribution	462,354	-	462,354	-	-	-	-
15 Customer Accounting	171,724	-	171,724	-	-	-	-
16 Customer Service & Info	16,794	-	16,794	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	(1,562,499)	-	(1,562,499)	-	-	-	-
19 Total O&M Expenses	25,395,569	-	(394,765)	25,790,334	-	-	-
20 Depreciation	3,028,711	-	-	-	3,213,820	-	(185,109)
21 Amortization	110,473	-	-	-	110,473	-	-
22 Taxes Other Than Income	(267,922)	-	(1,544,318)	-	-	1,276,396	-
23 Income Taxes: Federal	(6,403,607)	23,945	407,207	(4,987,009)	606,939	(2,272,908)	(181,780)
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	3,247,979	-	-	-	(1,527,929)	4,517,570	258,338
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	25,111,204	23,945	(1,531,876)	20,803,325	2,403,304	3,521,057	(108,552)
29							
30 Operating Rev For Return:	(22,954,510)	90,079	1,531,876	(18,760,654)	(2,403,304)	(3,521,057)	108,552
31							
32 Rate Base:							
33 Electric Plant In Service	46,768,869	-	-	-	-	-	46,768,869
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:	46,768,869	-	-	-	-	-	46,768,869
45							
46 Deductions:							
47 Accum Prov For Deprec	937,072	-	-	-	(905,622)	-	1,842,694
48 Accum Prov For Amort	(43,698)	-	-	-	(43,698)	-	-
49 Accum Def Income Tax	26,350,201	-	(2,886,341)	-	3,942,370	24,168,869	1,125,303
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	959,389	-	-	-	(8,434,218)	9,393,607	-
54							
55 Total Deductions:	28,202,964	-	(2,886,341)	-	(5,441,169)	33,562,476	2,967,998
56							
57 Total Rate Base:	74,971,833	-	(2,886,341)	-	(5,441,169)	33,562,476	49,736,867
58							
59							
60 Estimated ROE impact	-4.63%	0.02%	0.32%	-3.71%	-0.45%	-0.86%	-0.25%
61 Estimated Price Change	37,683,534	(119,822)	(2,312,944)	24,955,311	2,677,972	7,884,327	4,598,690
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(26,110,137)	114,024	1,939,083	(23,747,664)	(3,324,294)	(1,276,396)	185,109
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	1,876,767	-	-	-	-	1,876,767	-
70 Schedule "M" Additions	9,353,663	-	-	-	6,214,479	-	3,139,184
72 Schedule "M" Deductions	4,189,912	-	-	-	-	-	4,189,912
73 Income Before Tax	(22,823,154)	114,024	1,939,083	(23,747,664)	2,890,185	(3,153,163)	(865,619)
74							
76 State Income Taxes	-	-	-	-	-	-	-
77 Taxable Income	(22,823,154)	114,024	1,939,083	(23,747,664)	2,890,185	(3,153,163)	(865,619)
78							
79 Federal Income Taxes	(6,403,607)	23,945	407,207	(4,987,009)	606,939	(2,272,908)	(181,780)

# Tab 2 - Report

**PACIFICORP  
RESULTS OF OPERATIONS**

USER SPECIFIC INFORMATION

STATE:	WASHINGTON
PERIOD:	DECEMBER 2022
FILE:	WA JAM December 2022 Results
PREPARED BY:	Revenue Requirement Department
DATE:	April 26, 2023
TIME:	1:39:03 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	50.88%	4.92%	2.50%
PREFERRED	0.02%	6.75%	0.00%
COMMON	49.10%	9.50%	4.66%
	<u>100.00%</u>		<u>7.17%</u>

OTHER INFORMATION

Notes:
- Total Company results only include Washington's share of net power costs consistent with WIJAM MOU signed by Parties.
- The overall rate of return above has been rounded to two decimals.
- All components of the capital structure in the table above are consistent with Order 09/07/12 in UE-191024 issued 12-14-2020.



**DECEMBER 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	ADJ TOTAL
1	Operating Revenues						
2	General Business Revenues	2.3	5,096,547,029	4,694,986,856	401,560,173	16,238,561	417,798,734
3	Interdepartmental	2.3	0	0	0	0	0
4	Special Sales	2.3	16,423,755	13,501,634	2,922,121	1,479,801	4,401,922
5	Other Operating Revenues	2.4	275,158,790	254,720,295	20,438,495	(505,098)	19,933,397
6	Total Operating Revenues	2.4	5,388,129,573	4,963,208,785	424,920,789	17,213,264	442,134,053
7							
8	Operating Expenses:						
9	Steam Production	2.6	364,119,340	303,473,649	60,645,691	4,616,521	65,262,212
10	Nuclear Production	2.7	0	0	0	0	0
11	Hydro Production	2.8	38,736,226	35,666,550	3,069,676	666,681	3,736,357
12	Other Power Supply	2.9 & 2.10	(99,808,656)	(269,897,592)	170,088,936	14,965,693	185,054,629
13	Transmission	2.12	89,317,930	70,252,447	19,065,483	463,370	19,528,853
14	Distribution	2.13	223,285,360	208,256,730	15,028,630	497,712	15,526,342
15	Customer Accounts	2.14	74,982,389	68,083,287	6,899,102	(49,933)	6,849,169
16	Customer Service	2.14	142,437,130	141,687,474	749,657	37,206	786,863
17	Sales	2.15	0	0	0	0	0
18	Administrative & General	2.16	260,123,341	241,566,877	18,556,463	(5,243,822)	13,312,641
19							
20	Total O & M Expenses	2.16	1,093,193,060	799,089,421	294,103,639	15,953,428	310,057,066
21							
22	Depreciation	2.17	983,386,465	915,420,254	67,966,211	54,542,769	122,508,980
23	Amortization Expense	2.19	76,273,901	71,944,622	4,329,279	3,901,265	8,230,544
24	Taxes Other Than Income	2.19	194,545,089	168,895,279	25,649,810	1,461,661	27,111,471
25	Income Taxes - Federal	2.23	163,386,253	188,346,190	(24,959,937)	(13,335,517)	(38,295,454)
26	Income Taxes - State	2.22	81,282,611	81,282,611	0	0	-
27	Income Taxes - Def Net	2.21	130,553,693	128,658,998	1,894,695	3,758,763	5,653,458
28	Investment Tax Credit Adj.	2.19	(1,055,726)	(1,055,726)	0	0	0
29	Misc Revenue & Expense	2.5	(1,060,515)	(966,724)	(93,791)	10,255	(83,536)
30							
31	Total Operating Expenses	2.23	2,720,504,830	2,351,614,925	368,889,905	66,292,623	435,182,528
32							
33	Operating Revenue for Return		2,667,624,743	2,611,593,860	56,030,883	(49,079,359)	6,951,525
34							
35	Rate Base:						
36	Electric Plant in Service	2.33	32,192,303,809	29,913,186,845	2,279,116,964	25,693,845	2,304,810,808
37	Plant Held for Future Use	2.33	15,230,116	15,072,547	157,569	0	157,569
38	Misc Deferred Debits	2.35	716,932,161	708,835,692	8,096,469	(8,096,469)	0
39	Elec Plant Acq Adj	2.33 & 2.34	11,115,239	11,001,950	113,289	0	113,289
40	Pensions	2.34	0	0	0	0	0
41	Prepayments	2.35	88,625,823	84,641,562	3,984,261	(3,984,261)	0
42	Fuel Stock	2.34	162,643,640	153,398,634	9,245,006	(9,245,006)	0
43	Material & Supplies	2.35	309,478,367	296,018,465	13,459,902	(13,459,902)	0
44	Working Capital	2.36	27,453,777	24,561,315	2,892,462	19,976,917	22,869,379
45	Weatherization Loans	2.34	210,434,894	210,431,582	3,312	0	3,312
46	Miscellaneous Rate Base	2.36	0	0	0	0	0
47							
48	Total Electric Plant		33,734,217,826	31,417,148,592	2,317,069,233	10,885,124	2,327,954,357
49							
50	Rate Base Deductions:						
51	Accum Prov For Depr	2.41	(10,365,579,251)	(9,592,387,473)	(773,191,779)	(107,468,577)	(880,660,355)
52	Accum Prov For Amort	2.42	(728,813,807)	(671,866,971)	(56,946,836)	3,857,288	(53,089,548)
53	Accum Def Income Taxes	2.38	(2,733,176,945)	(2,552,526,074)	(180,650,871)	25,616,000	(155,034,871)
54	Unamortized ITC	2.38	(2,395,395)	(2,381,017)	(14,378)	0	(14,378)
55	Customer Adv for Const	2.37	(136,427,907)	(129,668,447)	(6,759,461)	(2,045,799)	(8,805,260)
56	Customer Service Deposits	2.36	0	0	0	(355,277)	(355,277)
57	Misc. Rate Base Deductions	2.36 & 2.37	(2,110,507,181)	(1,941,444,789)	(169,062,392)	44,810,597	(124,251,795)
58							
59	Total Rate Base Deductions		(16,076,900,487)	(14,890,274,771)	(1,186,625,717)	(35,585,768)	(1,222,211,485)
60							
61	Total Rate Base		17,657,317,338	16,526,873,821	1,130,443,517	(24,700,645)	1,105,742,872
62							
63	Return on Rate Base				4.96%		0.63%
64							
65	Return on Equity				4.99%		-3.82%
66	Net Power Costs				213,438,044		230,258,646
67	100 Basis Points in Equity:				5,550,478		5,429,198
68	Revenue Requirement Impact				7,025,921		6,872,402
69	Rate Base Decrease				(101,889,621)		(484,890,656)





**DECEMBER 2022 Washington Inter-Jurisdictional Allocation Methodology**  
**AVERAGE-OF-MONTHLY-AVERAGES**

FERC ACCT	DESCRIP	BUS FUNC	WIJAM FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON	
					TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
211	421	(Gain) / Loss on Sale of Utility Plant							
212		DPW S			262,326	262,326	-	-	-
213		T DGP			-	-	-	-	-
214		T CAEE			-	-	-	-	-
215		CUST CN			-	-	-	-	-
216		PTD SO			(1,306,468)	(1,213,974)	(92,494)	84,706	(7,788)
217		P CAGW			-	-	-	-	-
218		P CAGE			-	-	-	-	-
219		P SG			(16,274)	(14,984)	(1,290)	(75,497)	(76,786)
220			B1		(1,060,415)	(966,632)	(93,784)	9,209	(84,575)
221									
222		<b>Total Miscellaneous Revenues</b>			<b>(1,060,515)</b>	<b>(966,724)</b>	<b>(93,791)</b>	<b>9,209</b>	<b>(84,582)</b>
223		Miscellaneous Expenses							
224	4311	Interest on Customer Deposits							
225		CUST S			-	-	-	1,046	1,046
226					-	-	-	1,046	1,046
227		<b>Total Miscellaneous Expenses</b>			<b>-</b>	<b>-</b>	<b>-</b>	<b>1,046</b>	<b>1,046</b>
228									
229		<b>Net Misc Revenue and Expense</b>			<b>(1,060,515)</b>	<b>(966,724)</b>	<b>(93,791)</b>	<b>10,255</b>	<b>(83,536)</b>
230									
231	500	Operation Supervision & Engineering							
232		P SG			5,661	5,213	449	7,526	7,975
233		P CAGW			(66,469)	(51,824)	(14,646)	7,732	(6,914)
234		P CAGE			782,060	782,060	-	-	-
235		P JBG			12,899,059	10,056,928	2,842,131	65,835	2,907,967
236		P JBE			-	-	-	-	-
237			B2		13,620,311	10,792,377	2,827,934	81,093	2,909,028
238									
239	501	Fuel Related							
240		P SE			(62,829)	(58,115)	(4,714)	341	(4,373)
241		P S			-	-	-	2,549,408	2,549,408
242		P SE			-	-	-	-	-
243		P CAGW			1,423,597	1,109,927	313,670	(165,367)	148,304
244		P CAGE			-	-	-	-	-
245		P CAEW			-	-	-	-	-
246		P CAEE			15,276,519	15,276,519	-	-	-
247		P JBE			3,042,362	2,364,961	677,401	-	677,401
248		P CAEE			-	-	-	-	-
249		P JBG			-	-	-	-	-
250			B2		19,679,649	18,693,292	986,357	2,384,382	3,370,739
251									
252	501NPC	Fuel Related							
253		S			42,158,557	-	42,158,557	3,140,317	45,298,874
254		SE			-	-	-	-	-
255		SE			-	-	-	-	-
256		SE			-	-	-	-	-
257		CAGW			-	-	-	-	-
258		CAGE			-	-	-	-	-
259		CAEW			-	-	-	-	-
260		CAEE			-	-	-	-	-
261		JBE			-	-	-	-	-
262		CAEE			-	-	-	-	-
263		JBG			-	-	-	-	-
264			B2		42,158,557	-	42,158,557	3,140,317	45,298,874
265									
266		<b>Total Fuel Related</b>			<b>61,838,206</b>	<b>18,693,292</b>	<b>43,144,914</b>	<b>5,524,699</b>	<b>48,669,614</b>
267									
268	502	Steam Expenses							
269		P SG			276,782	254,849	21,934	-	21,934
270		P CAGW			154,164	120,196	33,968	(17,908)	16,060
271		P CAGE			56,309,535	56,309,535	-	-	-
272		P JBG			24,475,399	19,082,579	5,392,820	-	5,392,820
273		P CAGE			-	-	-	-	-
274			B2		81,215,880	75,767,159	5,448,721	(17,908)	5,430,813
275									
276	503	Steam From Other Sources							
277		P SE			-	-	-	-	-
278		P CAEW			-	-	-	-	-
279		P CAEE			-	-	-	-	-
280			B2		-	-	-	-	-
281									
282	503NPC	Steam From Other Sources-NPC							
283		S			384,451	-	384,451	(52,939)	331,512
284		SE			-	-	-	-	-
285		CAEE	B2		-	-	-	-	-
286					384,451	-	384,451	(52,939)	331,512

**DECEMBER 2022 Washington Inter-Jurisdictional Allocation Methodology**  
**AVERAGE-OF-MONTHLY-AVERAGES**

FERC ACCT	DESCRIP	BUS FUNC	WIJAM FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON	
					TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
287									
288	505	Electric Expenses							
289		P SG			-	-	-	-	-
290		P CAGW			(108,428)	(84,538)	(23,891)	12,595	(11,296)
291		P CAGE			816,960	816,960	-	-	-
292		P JBG			17,694	13,795	3,899	-	3,899
293		P CAGE			-	-	-	-	-
294				B2	<u>726,226</u>	<u>746,218</u>	<u>(19,992)</u>	<u>12,595</u>	<u>(7,397)</u>
295									
296	506	Misc. Steam Expense							
297		P SG			1,026,448	945,107	81,342	-	81,342
298		P SE			-	-	-	-	-
299		P CAGW			8,746,486	6,819,317	1,927,169	(469,120)	1,458,049
300		P CAGE			47,141,855	47,141,855	-	-	-
301		P JBG			(21,398,417)	(16,683,568)	(4,714,849)	(1,836)	(4,716,685)
302		P CAGE			-	-	-	-	-
303				B2	<u>35,516,373</u>	<u>38,222,711</u>	<u>(2,706,338)</u>	<u>(470,956)</u>	<u>(3,177,295)</u>
304									
305	507	Rents							
306		P SG			7,560	6,961	599	-	599
307		P CAGW			-	-	-	-	-
308		P CAGE			117,948	117,948	-	-	-
309		P JBG			287,408	224,082	63,326	-	63,326
310		P CAGE			-	-	-	-	-
311				B2	<u>412,916</u>	<u>348,990</u>	<u>63,925</u>	<u>-</u>	<u>63,925</u>
312									
313	510	Maint Supervision & Engineering							
314		P SG			-	-	-	-	-
315		P CAGW			354,292	276,229	78,063	(41,155)	36,908
316		P CAGE			4,088,006	4,088,006	-	-	-
317		P JBG			497,921	388,211	109,710	-	109,710
318		P CAGE			-	-	-	-	-
319				B2	<u>4,940,219</u>	<u>4,752,445</u>	<u>187,774</u>	<u>(41,155)</u>	<u>146,619</u>
320									
321									
322									
323	511	Maintenance of Structures							
324		P SG			930,295	856,574	73,722	-	73,722
325		P CAGW			(12,103)	(9,436)	(2,667)	1,406	(1,261)
326		P CAGE			13,160,729	13,160,729	-	-	-
327		P JBG			7,888,103	6,150,067	1,738,036	-	1,738,036
328		P CAGE			-	-	-	-	-
329				B2	<u>21,967,025</u>	<u>20,157,934</u>	<u>1,809,091</u>	<u>1,406</u>	<u>1,810,497</u>
330									
331	512	Maintenance of Boiler Plant							
332		P SG			182,882	168,390	14,493	756	15,249
333		P CAGW			2,715,100	2,116,865	598,235	(318,202)	280,034
334		P CAGE			60,976,125	60,976,125	-	-	-
335		P JBG			23,680,559	18,462,872	5,217,688	140,193	5,357,880
336		P SG-U			-	-	-	-	-
337				B2	<u>87,554,667</u>	<u>81,724,252</u>	<u>5,830,415</u>	<u>(177,253)</u>	<u>5,653,163</u>
338									
339	513	Maintenance of Electric Plant							
340		P SG			185,788	171,065	14,723	-	14,723
341		P CAGW			2,101,027	1,638,094	462,932	(244,058)	218,875
342		P CAGE			31,434,015	31,434,015	-	-	-
343		P JBG			11,869,388	9,254,131	2,615,257	-	2,615,257
344		P CAGE			-	-	-	-	-
345				B2	<u>45,590,218</u>	<u>42,497,305</u>	<u>3,092,913</u>	<u>(244,058)</u>	<u>2,848,855</u>
346									
347	514	Maintenance of Misc. Steam Plant							
348		P SG			59,657	54,930	4,728	-	4,728
349		P CAGW			(8,570)	(6,682)	(1,888)	995	(893)
350		P CAGE			7,673,765	7,673,765	-	-	-
351		P JBG			2,627,996	2,048,953	579,043	-	579,043
352		P CAGE			-	-	-	-	-
353				B2	<u>10,352,849</u>	<u>9,770,966</u>	<u>581,882</u>	<u>995</u>	<u>582,878</u>
354									
355		<b>Total Steam Power Generation</b>		B2	<b><u>364,119,340</u></b>	<b><u>303,473,649</u></b>	<b><u>60,645,691</u></b>	<b><u>4,616,521</u></b>	<b><u>65,262,212</u></b>
356	517	Operation Super & Engineering							
357		P SG			-	-	-	-	-
358					-	-	-	-	-
359									
360	518	Nuclear Fuel Expense							
361		P SE			-	-	-	-	-
362					-	-	-	-	-
363					-	-	-	-	-





**DECEMBER 2022 Washington Inter-Jurisdictional Allocation Methodology**  
**AVERAGE-OF-MONTHLY-AVERAGES**

FERC ACCT	DESCRIP	BUS FUNC	WIJAM FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON		
					TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
513	547NPC	Fuel-NPC								
514			S		49,688,884	-	49,688,884	(3,232,520)	46,456,364	
515			CAEW		-	-	-	-	-	
516			CAEE		-	-	-	-	-	
517			SE		-	-	-	-	-	
518				B2	49,688,884	-	49,688,884	(3,232,520)	46,456,364	
519										
520	548	Generation Expense								
521			P SG		237,617	218,787	18,830	10,459	29,289	
522			P CAGW		10,048,288	7,834,285	2,214,003	19,866	2,233,869	
523			P CAGE		11,464,660	11,464,660	-	-	-	
524			P S		-	-	-	-	-	
525				B2	21,750,565	19,517,732	2,232,833	30,325	2,263,158	
526										
527	549	Miscellaneous Other								
528			O S		56,087	56,087	-	-	-	
529			P SG		7,554,937	6,956,242	598,696	-	598,696	
530			P CAGW		1,025,482	799,531	225,951	-	225,951	
531			P CAGE		1,319,524	1,319,524	-	-	-	
532			P CAGE		-	-	-	-	-	
533				B2	9,956,030	9,131,383	824,647	-	824,647	
534										
535										
536										
537										
538	550	Rents								
539			S		375,530	375,530	-	-	-	
540			P SG		10,833,033	9,974,562	858,470	-	858,470	
541			P CAGW		-	-	-	-	-	
542			P CAGE		835	835	-	-	-	
543			P CAGE		-	-	-	-	-	
544				B2	11,209,398	10,350,928	858,470	-	858,470	
545										
546	551	Maint Supervision & Engineering								
547			P SG		-	-	-	-	-	
548			P CAGW		-	-	-	-	-	
549			P CAGE		-	-	-	-	-	
550				B2	-	-	-	-	-	
551										
552	552	Maintenance of Structures								
553			P SG		-	-	-	-	-	
554			P CAGW		17,618	13,736	3,882	-	3,882	
555			P CAGE		2,999,859	2,999,859	-	-	-	
556			P CAGE		-	-	-	-	-	
557				B2	3,017,477	3,013,595	3,882	-	3,882	
558										
559	553	Maint of Generation & Electric Plan								
560			P SG		17,035,350	15,685,373	1,349,977	1,028	1,351,005	
561			P CAGW		5,200,108	4,054,336	1,145,773	6,073	1,151,846	
562			P CAGE		2,183,709	2,183,709	-	-	-	
563			P CAGE		-	-	-	-	-	
564				B2	24,419,168	21,923,418	2,495,749	7,101	2,502,851	
565										
566	554	Maintenance of Misc. Other								
567			P SG		1,219,253	1,122,632	96,620	-	96,620	
568			P CAGW		-	-	-	-	-	
569			P CAGE		251,580	251,580	-	-	-	
570			P CAGE		-	-	-	-	-	
571				B2	1,470,833	1,374,212	96,620	-	96,620	
572										
573	<b>Total Other Power Generation</b>				<b>B2</b>	<b>121,982,565</b>	<b>65,743,612</b>	<b>56,238,953</b>	<b>(3,195,094)</b>	<b>53,043,859</b>
574										
575										
576	555	Purchased Power								
577			P S		(378,872,269)	(378,872,269)	-	-	-	
578			CAEW		-	-	-	-	-	
579			CAGW		-	-	-	-	-	
580					(378,872,269)	(378,872,269)	-	-	-	



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ACCT	DESCRIP	BUS	WJAM	Ref	UNADJUSTED RESULTS			WASHINGTON	
					TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
581	555NPC	Purchased Power-NPC							
582		P SG			-	-	-	-	-
583		P SE			-	-	-	-	-
584		P CAGW			-	-	-	-	-
585		P CAGW			-	-	-	-	-
586		P CAGE			-	-	-	-	-
587		P CAEW			-	-	-	-	-
588		P CAEE			-	-	-	-	-
589		DGP			-	-	-	-	-
590		S			111,109,135	-	111,109,135	18,112,858	129,221,992
591					111,109,135	-	111,109,135	18,112,858	129,221,992
592									
593		Total Purchased Power		B2	(267,763,135)	(378,872,269)	111,109,135	18,112,858	129,221,992
594									
595	556	System Control & Load Dispatch							
596		P SG			1,682,317	1,549,000	133,316	-	133,316
597		P CAGW			-	-	-	-	-
598		P CAGE			-	-	-	-	-
599									
600				B2	1,682,317	1,549,000	133,316	-	133,316
601									
602									
603									
604	557	Other Expenses							
605		P S			10,867,449	10,867,449	-	8,733	8,733
606		P SG			27,402,044	25,230,553	2,171,492	107,486	2,278,978
607		P SGCT			-	-	-	-	-
608		P SO			-	-	-	8,820	8,820
609		P CAEE			-	-	-	-	-
610		P TROJP			-	-	-	-	-
611		P CAGW			486,945	379,653	107,292	(77,109)	30,182
612		P CAGE			4,041,201	4,041,201	-	-	-
613		P JBG			1,484,743	1,157,600	327,143	-	327,143
614		P CAEW			-	-	-	-	-
615		P JBE			7,214	5,608	1,606	-	1,606
616				B2	44,289,597	41,682,065	2,607,532	47,930	2,655,462
617									
618									
619		Total Other Power Supply		B2	(221,791,221)	(335,641,204)	113,849,983	18,160,787	132,010,770
620									
621		TOTAL PRODUCTION EXPENSE		B2	303,046,910	69,242,607	233,804,303	20,248,895	254,053,198
622									
623									
624		Summary of Production Expense by Factor							
625		S			(164,232,176)	(367,573,203)	203,341,027	20,525,856	223,866,883
626		SG			61,254,486	56,400,337	4,854,149	712,495	5,566,644
627		SE			(62,829)	(58,115)	(4,714)	341	(4,373)
628		JBG			64,329,853	50,155,649	14,174,204	204,192	14,378,396
629		TROJP			-	-	-	-	-
630		JBE			3,049,576	2,370,568	679,007	-	679,007
631		DGP			-	-	-	-	-
632		DEU			-	-	-	-	-
633		DEP			-	-	-	-	-
634		CAGW			32,249,400	25,143,686	7,105,715	(1,284,251)	5,821,464
635		CAGE			245,060,715	245,060,715	-	-	-
636		CAEW			-	-	-	-	-
637		CAEE			15,276,519	15,276,519	-	-	-
638		SNPPS			-	-	-	-	-
639		SNPPO			-	-	-	-	-
640		DGU			-	-	-	-	-
641		MC			-	-	-	-	-
642		SG-U			11,926,831	10,981,682	945,149	31,389	976,538
643		SG-P			34,194,534	31,484,767	2,709,767	50,053	2,759,819
644		SSGC			-	-	-	-	-
645		SSGCH			-	-	-	-	-
646		SSECH			-	-	-	-	-
647		Total Production Expense by Factor		B2	303,046,910	69,242,607	233,804,303	20,240,075	254,044,378

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FERC ACCT	DESCRIP	BUS FUNC	WIJAM FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON	
					TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
648	560	Operation Supervision & Engineering							
649		T SG			10,931,628	10,065,344	866,283	78,291	944,575
650		T JBG			-	-	-	-	-
651		T CAGW			-	-	-	-	-
652		T CAGE			-	-	-	-	-
653				B2	10,931,628	10,065,344	866,283	78,291	944,575
654									
655	561	Load Dispatching							
656		T SG			18,120,917	16,684,914	1,436,003	-	1,436,003
657		T JBG			-	-	-	-	-
658		T CAGW			-	-	-	-	-
659		T CAGE			-	-	-	-	-
660				B2	18,120,917	16,684,914	1,436,003	-	1,436,003
661	562	Station Expense							
662		T SG			3,905,171	3,595,703	309,468	-	309,468
663		T JBG			-	-	-	-	-
664		T CAGW			-	-	-	-	-
665		T CAGE			-	-	-	-	-
666				B2	3,905,171	3,595,703	309,468	-	309,468
667									
668	563	Overhead Line Expense							
669		T SG			1,227,690	1,130,401	97,289	-	97,289
670		T CAGW			-	-	-	-	-
671		T CAGE			-	-	-	-	-
672				B2	1,227,690	1,130,401	97,289	-	97,289
673									
674	564	Underground Line Expense							
675		T SG			-	-	-	-	-
676		T CAGW			-	-	-	-	-
677		T CAGE			-	-	-	-	-
678					-	-	-	-	-
679									
680	565	Transmission of Electricity by Others							
681		T SG			-	-	-	-	-
682		T SE			-	-	-	-	-
683		T CAGW			-	-	-	-	-
684		T CAGE			-	-	-	-	-
685		T CAEW			-	-	-	-	-
686		T CAEE			-	-	-	-	-
687					-	-	-	-	-
688									
689	565NPC	Transmission of Electricity by Others-NPC							
690		S			13,019,139	-	13,019,139	332,687	13,351,826
691		SE			-	-	-	-	-
692		CAGW			-	-	-	-	-
693		CAGE			-	-	-	-	-
694		CAEW			-	-	-	-	-
695		SG			-	-	-	-	-
696				B2	13,019,139	-	13,019,139	332,687	13,351,826
697									
698		Total Transmission of Electricity by Others			13,019,139	-	13,019,139	332,687	13,351,826
699									
700	566	Misc. Transmission Expense							
701		T SG			3,619,002	3,332,212	286,790	-	286,790
702		T CAGW			-	-	-	-	-
703		T CAGE			-	-	-	-	-
704		0 S			-	-	-	-	-
705				B2	3,619,002	3,332,212	286,790	-	286,790
706									
707	567	Rents - Transmission							
708		T SG			2,595,723	2,390,024	205,700	-	205,700
709		T JBG			-	-	-	-	-
710		T CAGW			-	-	-	-	-
711		T CAGE			-	-	-	-	-
712				B2	2,595,723	2,390,024	205,700	-	205,700
713									
714	568	Maint Supervision & Engineering							
715		T SG			1,214,070	1,117,860	96,210	-	96,210
716		T CAGW			-	-	-	-	-
717		T CAGE			-	-	-	-	-
718				B2	1,214,070	1,117,860	96,210	-	96,210
719									
720	569	Maintenance of Structures							
721		T SG			6,167,074	5,678,361	488,714	-	488,714
722		T CAGW			-	-	-	-	-
723		T CAGE			-	-	-	-	-
724				B2	6,167,074	5,678,361	488,714	-	488,714





















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FERC	ACCT	DESCRIP	BUS FUNC	WIJAM FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON	
						TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
1371	41110	Deferred Income	Tax - Federal-CR							
1372			GP S			(38,288,022)	(29,051,516)	(9,236,506)	2,973,453	(6,263,053)
1373			DPW CIAC			(31,411,117)	(29,450,858)	(1,960,259)	-	(1,960,259)
1374			GP SCHMDEXP			(266,704,810)	(248,271,655)	(18,433,155)	-	(18,433,155)
1375			GP SNP			(15,335,821)	(14,282,576)	(1,053,245)	-	(1,053,245)
1376			PT SG			18,902	17,404	1,498	(119,121)	(117,623)
1377			PT SNPD			(649,785)	(609,234)	(40,551)	-	(40,551)
1378			LABOFSO			1,691,428	1,571,680	119,748	(99,614)	20,134
1379			IBT TAXDEPR			-	-	-	-	-
1380			CUST JBG			-	-	-	(492,925)	(492,925)
1381			CUST BADDEBT			(171,003)	(147,992)	(23,011)	-	(23,011)
1382			GP GPS			812,283	754,776	57,507	-	57,507
1383			P CN			-	-	-	(3,571)	(3,571)
1384			P JBE			(332,807)	(258,705)	(74,102)	-	(74,102)
1385			PT CAGW			(42,212)	(32,911)	(9,301)	(46,410)	(55,711)
1386			PT CAGE			(877,648)	(877,648)	-	-	-
1387			P SE			-	-	-	-	-
1388			P CAEE			(2,139,182)	(2,139,182)	-	-	-
1389				B7		(353,429,794)	(322,778,417)	(30,651,376)	2,211,813	(28,439,563)
1390										
1391										
1392	SCHMAF	Additions - Flow Through		B7		130,553,693	128,658,998	1,894,695	3,758,763	5,653,458
1393		SCHM.S				-	-	-	-	-
1394		SCHM.SNP				-	-	-	-	-
1395		SCHM.SO				-	-	-	-	-
1396		SCHM.SE				-	-	-	-	-
1397		SCHM.TROJP				-	-	-	-	-
1398		SCHM.DGP				-	-	-	-	-
1399				B6		-	-	-	-	-
1400										
1401	SCHMAP	Additions - Permanent								
1402		P S				-	-	-	-	-
1403		P BADDEBT				-	-	-	-	-
1404		P JBE				14,943	11,616	3,327	-	3,327
1405		P SCHMDEXP				142,528	132,677	9,851	-	9,851
1406		P CAEE				-	-	-	-	-
1407		P CAGW				-	-	-	-	-
1408		P CAGE				-	-	-	-	-
1409		LABOFSNP				-	-	-	-	-
1410		SCHM.SO				2,383,527	2,214,781	168,746	-	168,746
1411										
1412				B6		2,540,998	2,359,074	181,924	-	181,924
1413										
1414	SCHMAT	Additions - Temporary								
1415		SCHM.S				(284,983,457)	(271,439,137)	(13,544,320)	6,280,319	(7,264,001)
1416		P JBE				1,353,611	1,052,221	301,390	-	301,390
1417		DPW CIAC				127,757,058	119,784,182	7,972,876	-	7,972,876
1418		SCHM.SNP				62,374,714	58,090,896	4,283,818	-	4,283,818
1419		P TROJD				-	-	-	-	-
1420		P CN				-	-	-	14,523	14,523
1421		SCHM.SE				-	-	-	-	-
1422		P SG				(34)	(32)	(3)	484,497	484,494
1423		SCHM.GPS				(3,303,765)	(3,069,868)	(233,896)	-	(233,896)
1424		SCHM.SO				(6,879,480)	(6,392,434)	(487,046)	405,154	(81,892)
1425		SCHM.SNPD				2,642,844	2,477,913	164,931	-	164,931
1426		P JBG				-	-	-	2,004,850	2,004,850
1427		CUST BADDEBT				695,513	601,921	93,592	-	93,592
1428		P CAGW				171,693	133,863	37,830	188,762	226,592
1429		P CAGE				3,569,616	3,569,616	-	-	-
1430		SCHM.CAEW				-	-	-	-	-
1431		SCHM.CAEE				8,700,601	8,700,601	-	-	-
1432		BOOKSCHMDEXP				1,084,756,780	1,009,784,415	74,972,364	-	74,972,364
1433				B6		996,855,694	923,294,159	73,561,535	9,378,105	82,939,640
1434										
1435				B6		999,396,692	925,653,233	73,743,460	9,378,105	83,121,564
1436										
1437	SCHMDF	Deductions - Flow Through								
1438		SCHMIS				-	-	-	-	-
1439		SCHMICAGW				-	-	-	-	-
1440		SCHMICAGE				-	-	-	-	-
1441		SCHMIDGP				-	-	-	-	-
1442		SCHMIDGU				-	-	-	-	-
1443				B6		-	-	-	-	-



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FERC	ACCT	DESCRIP	BUS	WIJAM	Ref	UNADJUSTED RESULTS			WASHINGTON		
						TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
1512	Adjustments to Calculated Tax:										
1513	40910	Fed. Credit	P	SE		-	-	-	-	-	
1514	40910	Fed. Credit	P	JBE	B6	(14,935)	(11,610)	(3,325)	-	(3,325)	
1515	40910	Fed. Credit	P	SO	B6	(42,545)	(39,533)	(3,012)	-	(3,012)	
1516	40910	Fed. Credit	P	SG	B6	(185,185,275)	(170,510,155)	(14,675,120)	(1,610,744)	(16,285,864)	
1517	40910	Fed. Credit		CAGW		-	-	-	-	-	
1518	40910	Fed. Credit		CAEE		-	-	-	-	-	
1519	<b>FEDERAL INCOME TAX</b>						<b>163,386,253</b>	<b>188,346,190</b>	<b>(24,959,937)</b>	<b>(13,335,517)</b>	<b>(38,295,454)</b>
1520											
1521	<b>TOTAL OPERATING EXPENSES</b>						<b>2,720,504,830</b>	<b>2,351,614,925</b>	<b>368,889,905</b>	<b>66,292,623</b>	<b>435,182,528</b>
1522	310	Land and Land Rights									
1523		P	DGP			-	-	-	-	-	
1524		P	DGU			-	-	-	-	-	
1525		P	SG			41,195,596	37,931,026	3,264,570	-	3,264,570	
1526		P	CAGW			1,788,644	1,394,541	394,103	-	394,103	
1527		P	CAGE			47,442,116	47,442,116	-	-	-	
1528		P	JBG			1,193,761	930,732	263,029	-	263,029	
1529		P	S			-	-	-	-	-	
1530		P	CAGE			-	-	-	-	-	
1531					B8	91,620,116	87,698,414	3,921,702	-	3,921,702	
1532											
1533	311	Structures and Improvements									
1534		P	DGP			-	-	-	-	-	
1535		P	DGU			-	-	-	-	-	
1536		P	SG			8,517,773	7,842,776	674,996	3,425	678,421	
1537		P	CAGW			69,869,982	54,475,087	15,394,896	91,515	15,486,411	
1538		P	CAGE			775,093,756	775,093,756	-	-	-	
1539		P	JBG			151,013,009	117,739,356	33,273,653	(26,718)	33,246,934	
1540		P	CAGE			-	-	-	-	-	
1541					B8	1,004,494,519	955,150,975	49,343,544	68,222	49,411,767	
1542											
1543	312	Boiler Plant Equipment									
1544		P	DGP			-	-	-	-	-	
1545		P	DGU			-	-	-	-	-	
1546		P	SG			60,908,070	56,081,373	4,826,697	8,167	4,834,864	
1547		P	CAGW			124,560,573	97,115,353	27,445,220	(28,616,102)	(1,170,882)	
1548		P	CAGE			3,180,001,227	3,180,001,227	-	-	-	
1549		P	JBG			1,019,568,370	794,920,414	224,647,956	(40,057,812)	184,590,144	
1550		P	S			-	-	-	(193,608)	(193,608)	
1551					B8	4,385,038,239	4,128,118,367	256,919,873	(68,859,355)	188,060,517	
1552											
1553	314	Turbogenerator Units									
1554		P	DGP			-	-	-	-	-	
1555		P	DGU			-	-	-	-	-	
1556		P	SG			35,685,254	32,857,355	2,827,900	7,565	2,835,464	
1557		P	CAGW			40,248,780	31,380,511	8,868,269	39,615	8,907,884	
1558		P	CAGE			674,903,237	674,903,237	-	-	-	
1559		P	JBG			208,232,884	162,351,614	45,881,270	132,553	46,013,823	
1560		P	CAGE			-	-	-	-	-	
1561					B8	959,070,156	901,492,717	57,577,438	179,733	57,757,171	
1562											
1563	315	Accessory Electric Equipment									
1564		P	DGP			-	-	-	-	-	
1565		P	DGU			-	-	-	-	-	
1566		P	SG			8,555,197	7,877,235	677,962	-	677,962	
1567		P	CAGW			9,864,364	7,690,886	2,173,478	10,835	2,184,313	
1568		P	CAGE			344,720,639	344,720,639	-	-	-	
1569		P	JBG			62,303,003	48,575,387	13,727,615	(23,498)	13,704,117	
1570		P	CAGE			-	-	-	-	-	
1571					B8	425,443,203	408,864,148	16,579,055	(12,663)	16,566,392	
1572											
1573											
1574											
1575	316	Misc Power Plant Equipment									
1576		P	DGP			-	-	-	-	-	
1577		P	DGU			-	-	-	-	-	
1578		P	SG			1,419,770	1,307,259	112,511	517	113,027	
1579		P	CAGW			470,311	366,685	103,627	1,880	105,507	
1580		P	CAGE			24,051,071	24,051,071	-	-	-	
1581		P	JBG			5,942,091	4,632,832	1,309,259	31,139	1,340,398	
1582		P	CAGE			-	-	-	-	-	
1583					B8	31,883,242	30,357,847	1,525,396	33,537	1,558,932	
1584											
1585	317	Steam Plant ARO									
1586		P	S			-	-	-	-	-	
1587						-	-	-	-	-	
1588						-	-	-	-	-	







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ACCT	DESCRIP	BUS	WJAM	Ref	UNADJUSTED RESULTS			WASHINGTON	
					TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
1735	Summary of Hydraulic Plant by Factor								
1736	S				-	-	-	-	-
1737	SG				-	-	-	-	-
1738	CAGW				-	-	-	-	-
1739	CAGE				-	-	-	-	-
1740	SG-P				938,849,715	864,449,998	74,399,717	(2,778,486)	71,621,231
1741	SG-U				199,207,907	183,421,556	15,786,352	465,033	16,251,385
1742	Total Hydraulic Plant by Factor								
1743				B8	1,138,057,622	1,047,871,553	90,186,069	(2,313,453)	87,872,616
1744	340	Land and Land Rights							
1745		S			74,986	74,986	-	-	-
1746		P	SG		-	-	-	85,431	85,431
1747		P	DGU		-	-	-	-	-
1748		P	CAGW		4,527,456	3,529,893	997,563	-	997,563
1749		P	CAGE		34,730,178	34,730,178	-	-	-
1750		P	SG		12,455,397	11,468,361	987,036	-	987,036
1751				B8	51,788,016	49,803,418	1,984,598	85,431	2,070,029
1752									
1753	341	Structures and Improvements							
1754		P	SG		-	-	-	137,373	137,373
1755		P	S		73,237	73,237	-	-	-
1756		P	CAGW		37,445,071	29,194,562	8,250,510	28,767	8,279,277
1757		P	CAGE		137,777,285	137,777,285	-	-	-
1758		P	SG		98,227,397	90,443,307	7,784,090	-	7,784,090
1759				B8	273,522,991	257,488,391	16,034,600	166,140	16,200,740
1760									
1761	342	Fuel Holders, Producers & Accessories							
1762		P	SG		-	-	-	-	-
1763		P	DGU		-	-	-	-	-
1764		P	CAGW		1,816,984	1,416,636	400,348	-	400,348
1765		P	CAGE		14,595,345	14,595,345	-	-	-
1766		P	CAGE		-	-	-	-	-
1767				B8	16,412,329	16,011,981	400,348	-	400,348
1768									
1769	343	Prime Movers							
1770		P	S		-	-	-	-	-
1771		P	DGU		-	-	-	-	-
1772		P	SG		-	-	-	5,883,838	5,883,838
1773		P	CAGW		335,035,259	261,214,819	73,820,440	1,290,615	75,111,055
1774		P	CAGE		806,004,790	806,004,790	-	-	-
1775		P	SG		2,888,206,188	2,659,328,531	228,877,657	-	228,877,657
1776				B8	4,029,246,237	3,726,548,140	302,698,098	7,174,453	309,872,551
1777									
1778	344	Generators							
1779		P	S		284,866	284,866	-	-	-
1780		P	DGU		-	-	-	-	-
1781		P	SG		116,955	107,687	9,268	(24,293)	(15,025)
1782		P	CAGW		114,936,843	89,612,081	25,324,763	386,793	25,711,556
1783		P	CAGE		311,183,424	311,183,424	-	-	-
1784		P	SG		165,413,783	152,305,468	13,108,316	-	13,108,316
1785				B8	591,935,872	553,493,525	38,442,347	362,500	38,804,847
1786									
1787	345	Accessory Electric Plant							
1788		P	SG		-	-	-	355,665	355,665
1789		P	S		374,166	374,166	-	-	-
1790		P	CAGW		48,342,195	37,690,653	10,651,542	651	10,652,193
1791		P	CAGE		166,118,078	166,118,078	-	-	-
1792		P	SG		242,821,207	223,578,693	19,242,514	-	19,242,514
1793				B8	457,655,646	427,761,589	29,894,056	356,316	30,250,372
1794									
1795									
1796									
1797	346	Misc. Power Plant Equipment							
1798		P	SG		-	-	-	1,724	1,724
1799		P	SG		11,843,193	10,904,672	938,521	-	938,521
1800		P	CAGW		3,495,854	2,725,590	770,264	5,289	775,552
1801		P	CAGE		9,284,457	9,284,457	-	-	-
1802				B8	24,623,503	22,914,718	1,708,785	7,013	1,715,798
1803									
1804	347	Other Production ARO							
1805		P	S		-	-	-	-	-
1806					-	-	-	-	-
1807					-	-	-	-	-







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FERC	ACCT	DESCRIP	BUS FUNC	WIJAM FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON	
						TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
2025	391	Office Furniture & Equipment								
2026		G-SITLS				7,256,749	6,854,045	402,704	1,409	404,113
2027		G-DGFDGP				-	-	-	-	-
2028		G-DGLDGU				-	-	-	-	-
2029		CUST CN				3,727,642	3,477,639	250,004	(16,696)	233,308
2030		G-SG SG				1,107,447	1,019,686	87,760	19,668	107,428
2031		P SE				-	-	-	-	-
2032		PTD SO				73,890,091	68,658,898	5,231,193	347,295	5,578,488
2033		G-SG CAGW				239,882	187,027	52,855	276	53,131
2034		G-SG CAGE				2,866,250	2,866,250	-	-	-
2035		P JBG				280,315	218,552	61,764	10,900	72,663
2036		P JBE				-	-	-	-	-
2037		P CAEE				31,282	31,282	-	-	-
2038		G-SG CAGE				-	-	-	-	-
2039		G-SG CAGE				-	-	-	-	-
2040					B8	89,399,659	83,313,380	6,086,279	362,853	6,449,132
2041										
2042	392	Transportation Equipment								
2043		G-SITLS				113,724,130	107,400,680	6,323,449	(26,666)	6,296,783
2044		PTD SO				7,071,378	6,570,746	500,632	(9,774)	490,858
2045		G-SG SG				12,232,469	11,263,099	969,369	84,255	1,053,624
2046		CUST CN				-	-	-	-	-
2047		G-DGLDGU				-	-	-	-	-
2048		P SE				-	-	-	-	-
2049		G-DGFDGP				-	-	-	-	-
2050		G-SG CAGW				213,777	166,674	47,103	-	47,103
2051		G-SG CAGE				9,166,725	9,166,725	-	-	-
2052		P JBG				2,833,940	2,209,520	624,420	-	624,420
2053		P CAEW				-	-	-	-	-
2054		P CAEE				328,145	328,145	-	-	-
2055		G-SG CAGE				-	-	-	-	-
2056		G-SG CAGE				-	-	-	-	-
2057					B8	145,570,564	137,105,591	8,464,974	47,814	8,512,788
2058										
2059	393	Stores Equipment								
2060		G-SITLS				9,648,283	8,939,695	708,588	37,036	745,623
2061		G-DGFDGP				-	-	-	-	-
2062		G-DGLDGU				-	-	-	-	-
2063		PTD SO				219,452	203,916	15,537	(90)	15,447
2064		G-SG SG				1,937,400	1,783,869	153,530	37,651	191,181
2065		G-SG CAGW				187,662	146,313	41,349	(459)	40,890
2066		G-SG CAGE				3,384,823	3,384,823	-	-	-
2067		G-SG JBG				962,320	750,286	212,034	-	212,034
2068		G-SG CAGE				-	-	-	-	-
2069					B8	16,339,939	15,208,902	1,131,038	74,138	1,205,176
2070										
2071	394	Tools, Shop & Garage Equipment								
2072		G-SITLS				38,425,746	35,567,728	2,858,018	183,663	3,041,680
2073		G-DGFDGP				-	-	-	-	-
2074		G-SG SG				3,296,572	3,035,333	261,239	42,974	304,213
2075		PTD SO				1,866,818	1,734,653	132,165	7,218	139,383
2076		P SE				-	-	-	-	-
2077		G-DGLDGU				-	-	-	-	-
2078		G-SG CAGW				738,690	575,930	162,760	291	163,051
2079		G-SG CAGE				15,123,396	15,123,396	-	-	-
2080		P JBG				2,766,003	2,156,552	609,451	(1,272)	608,179
2081		P CAEW				-	-	-	-	-
2082		P CAEE				125,691	125,691	-	-	-
2083		G-SG CAGE				-	-	-	-	-
2084		G-SG CAGE				-	-	-	-	-
2085					B8	62,342,916	58,319,283	4,023,633	232,873	4,256,506
2086										
2087	395	Laboratory Equipment								
2088		G-SITLS				25,115,334	23,654,363	1,460,971	32,083	1,493,054
2089		G-DGFDGP				-	-	-	-	-
2090		G-DGLDGU				-	-	-	-	-
2091		PTD SO				5,221,680	4,852,001	369,679	(3,640)	366,039
2092		P SE				-	-	-	-	-
2093		G-SG SG				2,670,953	2,459,292	211,661	47,452	259,114
2094		G-SG CAGW				220,937	172,256	48,680	129	48,810
2095		G-SG CAGE				3,582,414	3,582,414	-	-	-
2096		P JBG				501,486	390,990	110,496	1,658	112,154
2097		P CAEW				-	-	-	-	-
2098		P CAEE				1,326,341	1,326,341	-	-	-
2099		G-SG CAGE				-	-	-	-	-
2100		G-SG CAGE				-	-	-	-	-
2101					B8	38,639,145	36,437,658	2,201,487	77,684	2,279,171

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2102 2103 2104 2105 2106 2107 2108 2109 2110 2111 2112 2113 2114 2115 2116 2117 2118 2119 2120 2121 2122 2123 2124 2125 2126 2127 2128 2129 2130 2131 2132 2133 2134 2135 2136 2137 2138 2139 2140 2141 2142 2143 2144 2145 2146 2147 2148 2149 2150 2151 2152 2153 2154 2155 2156 2157 2158 2159 2160 2161 2162 2163 2164 2165 2166 2167 2168 2169 2170 2171 2172 2173 2174 2175 2176 2177	FERC	BUS	WIJAM	Ref	UNADJUSTED RESULTS			WASHINGTON	
	ACCT	DESCRIP	FUNC		FACTOR	TOTAL	OTHER	WASHINGTON	ADJUSTMENT
	396	Power Operated Equipment							
		G-SITLS			172,712,698	163,116,727	9,595,971	(9,135)	9,586,835
		G-DGFDGP			-	-	-	-	-
		G-SG SG			6,997,977	6,443,418	554,559	17,251	571,810
		PTD SO			5,065,816	4,707,171	358,644	(56,218)	302,427
		G-DGLDGU			-	-	-	-	-
		P SE			-	-	-	-	-
		G-SG CAGW			191,644	149,418	42,226	-	42,226
		G-SG CAGE			28,996,146	28,996,146	-	-	-
		P JBG			10,461,302	8,156,297	2,305,005	(805)	2,304,200
		P CAEW			-	-	-	-	-
		P CAEE			236,686	236,686	-	-	-
		G-SG CAGE			-	-	-	-	-
		G-SG CAGE			-	-	-	-	-
				B8	224,662,269	211,805,863	12,856,405	(48,907)	12,807,499
	397	Communication Equipment							
		G-SITLS			195,265,410	182,314,623	12,950,787	288,845	13,239,632
		COM_IDGP			-	-	-	-	-
		COM_IDGU			-	-	-	-	-
		PTD SO			94,143,191	87,478,140	6,665,051	2,652,367	9,317,418
		CUST CN			3,451,492	3,220,009	231,483	478	231,961
		G-SG SG			159,479,950	146,841,864	12,638,086	1,061,143	13,699,229
		COM_I SE			-	-	-	-	-
		G-SG CAGW			1,089,724	849,618	240,106	(162)	239,944
		COM_ICAGE			27,384,511	27,384,511	-	-	-
		COM_IJBG			4,344,161	3,386,984	957,176	10,723	967,899
		COM_ICAEW			-	-	-	-	-
		COM_ICAEE			361,776	361,776	-	-	-
		COM_IJBE			-	-	-	-	-
		COM_ICAGE			-	-	-	-	-
				B8	485,520,214	451,837,525	33,682,689	4,013,394	37,696,083
	398	Misc. Equipment							
		G-SITLS			3,337,356	3,152,089	185,267	6,740	192,007
		G-DGFDGP			-	-	-	-	-
		G-DGLDGU			-	-	-	-	-
		CUST CN			78,339	73,085	5,254	(502)	4,752
		PTD SO			2,091,172	1,943,123	148,049	(3,773)	144,276
		P SE			-	-	-	-	-
		G-SG SG			803,196	739,546	63,650	13,242	76,891
		G-SG CAGW			24,068	18,765	5,303	-	5,303
		G-SG CAGE			1,836,058	1,836,058	-	-	-
		P JBG			266,410	207,710	58,700	-	58,700
		P CAEW			-	-	-	-	-
		P CAEE			3,966	3,966	-	-	-
		G-SG CAGE			-	-	-	-	-
				B8	8,440,565	7,974,342	466,223	15,707	481,930
	399	Coal Mine							
		P SE			-	-	-	-	-
		P CAEW			-	-	-	-	-
		P CAEE			1,822,901	1,822,901	-	-	-
	MP	P JBE			-	-	-	39,058,220	39,058,220
				B8	1,822,901	1,822,901	-	39,058,220	39,058,220
	399L	WIDCO Capital Lease							
		P SE			-	-	-	-	-
					-	-	-	-	-
		Remove Capital Leases			-	-	-	-	-
					-	-	-	-	-
	1011390	General Capital Leases							
		G-SITLS			1,167,191	1,167,191	-	-	-
		P CAGW			2,235,254	1,742,746	492,508	-	492,508
		P CAGE			6,734,231	6,734,231	-	-	-
		PTD SO			-	-	-	-	-
				B9	10,136,676	9,644,168	492,508	-	492,508
		Remove Capital Leases			(10,136,676)	(9,644,168)	(492,508)	-	(492,508)
				B9	-	-	-	-	-
	1011392	General Vehicles Capital Leases							
		LABOFSO			-	-	-	-	-

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FERC ACCT	DESCRIP	BUS FUNC	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		G-SITUS			-	-	-	-	-
2184		PTD SO			58,737,607	54,579,164	4,158,444	(902,051)	3,256,392
2185		CUST CN			-	-	-	-	-
2186		G-SG SG			-	-	-	-	-
2187		G-SG CAGE			-	-	-	-	-
2188		G-DGL CAGW			-	-	-	-	-
2189					58,737,607	54,579,164	4,158,444	(902,051)	3,256,392
2190									
2191	399G	Unclassified Gen Plant - Acct 300							
2192		G-SITUS			-	-	-	-	-
2193		PTD SO			-	-	-	-	-
2194		G-SG SG			-	-	-	-	-
2195		G-DGFDGP			-	-	-	-	-
2196		G-DGLDGU			-	-	-	-	-
2197					-	-	-	-	-
2198									
2199		<b>TOTAL GENERAL PLANT</b>		B8	<b>1,426,238,611</b>	<b>1,328,112,040</b>	<b>98,126,572</b>	<b>43,425,258</b>	<b>141,551,829</b>
2200									
2201		Summary of General Plant by Factor							
2202		S			724,545,764	674,658,479	49,887,285	635,815	50,523,100
2203		JBG			22,415,938	17,476,892	4,939,045	21,204	4,960,249
2204		JBE			-	-	-	39,058,220	39,058,220
2205		SG			199,976,915	184,129,623	15,847,292	1,327,966	17,175,258
2206		SO			362,968,230	337,271,186	25,697,044	2,398,230	28,095,274
2207		SE			-	-	-	-	-
2208		CN			16,597,862	15,484,685	1,113,177	(16,253)	1,096,924
2209		DEU			-	-	-	-	-
2210		CAGW			5,152,282	4,017,047	1,135,235	76	1,135,311
2211		CAGE			99,572,672	99,572,672	-	-	-
2212		CAEW			-	-	-	-	-
2213		CAEE			5,145,624	5,145,624	-	-	-
2214		SSGCT			-	-	-	-	-
2215		SSGCH			-	-	-	-	-
2216		Less Capital Leases			(10,136,676)	(9,644,168)	(492,508)	-	(492,508)
2217		Total General Plant by Factor		B8	1,426,238,611	1,328,112,040	98,126,572	43,425,258	141,551,829
2218	301	Organization							
2219		I-SITU:S			-	-	-	-	-
2220		PTD SO			-	-	-	-	-
2221		I-SG CAGW			-	-	-	-	-
2222		I-SG CAGE			-	-	-	-	-
2223		I-SG SG			-	-	-	-	-
2224				B8	-	-	-	-	-
2225	302	Franchise & Consent							
2226		I-SITU:S			(29,744,498)	(29,744,498)	-	-	-
2227		I-SG SG			13,159,840	12,116,980	1,042,860	-	1,042,860
2228		I-SG SG-P			174,478,835	160,652,154	13,826,681	(5,628,321)	8,198,360
2229		I-SG SG-U			10,500,086	9,668,000	832,086	137	832,223
2230		I-SG CAGW			-	-	-	-	-
2231		I-SG CAGE			-	-	-	-	-
2232		I-DGP DGP			-	-	-	-	-
2233		I-DGU DGU			-	-	-	-	-
2234				B8	168,394,263	152,692,636	15,701,627	(5,628,184)	10,073,442
2235									
2236	303	Miscellaneous Intangible Plan							
2237		I-SITU:S			22,459,073	20,422,087	2,036,986	-	2,036,986
2238		I-SG SG			98,015,845	90,248,519	7,767,325	641,224	8,408,550
2239		PTD SO			461,367,977	428,704,531	32,663,446	3,214,126	35,877,572
2240		P SE			-	-	-	-	-
2241		CUST CN			225,739,905	210,600,091	15,139,814	354,868	15,494,682
2242		I-SG CAGW			29,292,607	22,838,381	6,454,226	691	6,454,917
2243		I-SG CAGE			69,467,553	69,467,553	-	-	-
2244		P JBG			2,634,359	2,053,914	580,445	-	580,445
2245		P CAEW			-	-	-	-	-
2246		P CAEE			9,106	9,106	-	-	-
2247		I-SG SG-P			-	-	-	-	-
2248		I-SG CAGE			-	-	-	-	-
2249				B8	908,986,425	844,344,183	64,642,242	4,210,909	68,853,152
2250	303	Less Non-Utility Plant							
2251		I-SITU:S			-	-	-	-	-
2252				B8	908,986,425	844,344,183	64,642,242	4,210,909	68,853,152





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ACCT	FERC	DESCRIP	BUS	WIJAM	Ref	UNADJUSTED RESULTS			WASHINGTON	
						TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
2330	115	Accum Provision for Asset Acquisition Adjustments								
2331		P	S			(2,328,070)	(2,328,070)	-	-	-
2332		P	SG			(552,133)	(508,378)	(43,754)	-	(43,754)
2333		P	CAGW			-	-	-	-	-
2334		P	CAGE			(140,936,313)	(140,936,313)	-	-	-
2335		P	DGP			-	-	-	-	-
2336		<b>Total Accum Provision for Asset Acq. Adj.</b>			B15	<b>(143,816,515)</b>	<b>(143,772,761)</b>	<b>(43,754)</b>	<b>-</b>	<b>(43,754)</b>
2337										
2338	128	Pensions								
2339		P	SO			-	-	-	-	-
2340		<b>Total Pensions</b>				<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
2341										
2342	124	Weatherization								
2343		DMSC S				574,277	570,965	3,312	-	3,312
2344		DMSC SO				-	-	-	-	-
2345					B16	<b>574,277</b>	<b>570,965</b>	<b>3,312</b>	<b>-</b>	<b>3,312</b>
2346										
2347	182W	Weatherization								
2348		DMSC S				209,860,617	209,860,617	-	-	-
2349		DMSC SG				-	-	-	-	-
2350		DMSC CAGE				-	-	-	-	-
2351		DMSC SO				-	-	-	-	-
2352					B16	<b>209,860,617</b>	<b>209,860,617</b>	<b>-</b>	<b>-</b>	<b>-</b>
2353										
2354	186W	Weatherization								
2355		DMSC S				-	-	-	-	-
2356		DMSC CN				-	-	-	-	-
2357		DMSC CNP				-	-	-	-	-
2358		DMSC SG				-	-	-	-	-
2359		DMSC SO				-	-	-	-	-
2360					B16	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
2361										
2362		<b>Total Weatherization</b>				<b>210,434,894</b>	<b>210,431,582</b>	<b>3,312</b>	<b>-</b>	<b>3,312</b>
2363										
2364	151	Fuel Stock								
2365		P	DEU			-	-	-	-	-
2366		P	SE			-	-	-	-	-
2367		P	CAEW			2,219,842	1,725,580	494,262	(494,262)	-
2368		P	CAEE			126,857,928	126,857,928	-	-	-
2369		P	JBE			39,301,590	30,550,846	8,750,744	(8,750,744)	-
2370		P	CAEE			-	-	-	-	-
2371		P	CAEE			-	-	-	-	-
2372		<b>Total Fuel Stock</b>			B13	<b>168,379,360</b>	<b>159,134,354</b>	<b>9,245,006</b>	<b>(9,245,006)</b>	<b>-</b>
2373										
2374	152	Fuel Stock - Undistributed								
2375		P	SE			-	-	-	-	-
2376		P	CAEW			-	-	-	-	-
2377		P	CAEE			-	-	-	-	-
2378						-	-	-	-	-
2379										
2380	25316	DG&T Working Capital Deposit								
2381		P	SE			-	-	-	-	-
2382		P	CAEW			-	-	-	-	-
2383		P	CAEE			(3,133,250)	(3,133,250)	-	-	-
2384					B13	<b>(3,133,250)</b>	<b>(3,133,250)</b>	<b>-</b>	<b>-</b>	<b>-</b>
2385										
2386	25317	DG&T Working Capital Deposit								
2387		P	SE			-	-	-	-	-
2388		P	CAEW			-	-	-	-	-
2389		P	CAEE			(2,602,470)	(2,602,470)	-	-	-
2390					B13	<b>(2,602,470)</b>	<b>(2,602,470)</b>	<b>-</b>	<b>-</b>	<b>-</b>
2391										
2392	25319	Provo Working Capital Deposit								
2393		P	SE			-	-	-	-	-
2394		P	CAEW			-	-	-	-	-
2395		P	CAEE			-	-	-	-	-
2396						-	-	-	-	-
2397						-	-	-	-	-
2398		<b>Total Fuel Stock</b>			B13	<b>162,643,640</b>	<b>153,398,634</b>	<b>9,245,006</b>	<b>(9,245,006)</b>	<b>-</b>







**DECEMBER 2022 Washington Inter-Jurisdictional Allocation Methodology**  
**AVERAGE-OF-MONTHLY-AVERAGES**

FERC	ACCT	DESCRIP	BUS FUNC	WIJAM FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON		
						TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
2621	283	Accumulated Deferred Income Taxes									
2622		GP	S			(158,998,139)	(159,713,563)	715,424	(672,172)	43,252	
2623		P	SG			(689,152)	(634,539)	(54,612)	-	(54,612)	
2624		P	SE			-	-	-	-	-	
2625		LABOFSO					(28,360,955)	(26,353,086)	(2,007,869)	1,962,353	(45,516)
2626		GP	GPS			(5,568,741)	(5,174,491)	(394,250)	-	(394,250)	
2627		PTD	SNP			(638,123)	(594,297)	(43,825)	-	(43,825)	
2628		P	TROJD			-	-	-	-	-	
2629		PTD	SGCT			-	-	-	-	-	
2630		P	CAGW			(594,508)	(463,516)	(130,992)	-	(130,992)	
2631		P	CAGE			(466,401)	(466,401)	-	-	-	
2632		P	CAEW			-	-	-	-	-	
2633		P	CAEE			(35,787,117)	(35,787,117)	-	-	-	
2634		P	JBE			-	-	-	-	-	
2635		P	SGCT			-	-	-	-	-	
2636											
2637					B19	(231,103,136)	(229,187,011)	(1,916,125)	1,290,181	(625,943)	
2638											
2639		<b>TOTAL ACCUM DEF INCOME TAX</b>				B19	<b>(2,733,176,945)</b>	<b>(2,552,526,074)</b>	<b>(180,650,871)</b>	<b>25,616,000</b>	<b>(155,034,871)</b>
2640	255	Accumulated Investment Tax Credit									
2641		PTD	S			(2,213,954)	(2,213,954)	-	-	-	
2642		PTD	ITC84			-	-	-	-	-	
2643		PTD	ITC85			-	-	-	-	-	
2644		PTD	ITC86			-	-	-	-	-	
2645		PTD	ITC88			-	-	-	-	-	
2646		PTD	ITC89			-	-	-	-	-	
2647		PTD	ITC90			-	-	-	-	-	
2648		PTD	SG			(181,441)	(167,062)	(14,378)	-	(14,378)	
2649		<b>Total Accumulated ITC</b>				B19	<b>(2,395,395)</b>	<b>(2,381,017)</b>	<b>(14,378)</b>	-	<b>(14,378)</b>
2650											
2651		<b>TOTAL RATE BASE DEDUCTIONS</b>					<b>(4,982,507,429)</b>	<b>(4,626,020,327)</b>	<b>(356,487,102)</b>	<b>68,025,520</b>	<b>(288,461,582)</b>
2652											
2653											
2654											
2655	108SP	Steam Prod Plant Accumulated Depr									
2656		P	S			(32,756,747)	(31,423,705)	(1,333,042)	(444,347)	(1,777,390)	
2657		P	SG-P			(17,198)	(15,835)	(1,363)	1,363	-	
2658		P	SG-U			-	-	-	-	-	
2659		P	SG			(85,494,716)	(78,719,635)	(6,775,081)	(204,904)	(6,979,985)	
2660		P	CAGW			(157,588,988)	(122,866,408)	(34,722,580)	12,365,978	(22,356,602)	
2661		P	CAGE			(2,692,306,219)	(2,692,306,219)	-	-	-	
2662		P	JBG			(731,602,285)	(570,403,720)	(161,198,565)	(79,237,463)	(240,436,028)	
2663		P	CAGE			-	-	-	-	-	
2664					B17	(3,699,766,153)	(3,495,735,523)	(204,030,630)	(67,519,374)	(271,550,005)	
2665											
2666	108NP	Nuclear Prod Plant Accumulated Depr									
2667		P	DGP			-	-	-	-	-	
2668		P	DGU			-	-	-	-	-	
2669		P	SG			-	-	-	-	-	
2670						-	-	-	-	-	
2671											
2672											
2673	108HP	Hydraulic Prod Plant Accum Depr									
2674		P	S			701,488	701,488	-	-	-	
2675		P	SG			-	-	-	(296,968)	(296,968)	
2676		P	DGU			-	-	-	-	-	
2677		P	CAGW			-	-	-	-	-	
2678		P	CAGE			-	-	-	-	-	
2679		P	SG-P			(419,431,368)	(386,193,274)	(33,238,094)	6,675,731	(26,562,363)	
2680		P	SG-U			(101,563,163)	(93,514,729)	(8,048,435)	(22,578)	(8,071,013)	
2681					B17	(520,293,043)	(479,006,514)	(41,286,529)	6,356,185	(34,930,343)	
2682											
2683	108OP	Other Production Plant - Accum Depr									
2684		P	S			(24,688)	(24,688)	-	-	-	
2685		P	DGU			-	-	-	-	-	
2686		P	DGP			-	-	-	-	-	
2687		P	SG			(147,932)	(136,209)	(11,723)	(5,711,960)	(5,723,683)	
2688		P	CAGW			(246,794,543)	(192,416,738)	(54,377,805)	935,076	(53,442,728)	
2689		P	CAGE			(317,563,559)	(317,563,559)	-	-	-	
2690		P	SG			257,981,790	237,537,866	20,443,924	-	20,443,924	
2691					B17	(306,548,933)	(272,603,329)	(33,945,604)	(4,776,884)	(38,722,487)	
2692											
2693	108EP	Experimental Plant - Accum Depr									
2694		P	DGP			-	-	-	-	-	
2695		P	SG			-	-	-	-	-	
2696						-	-	-	-	-	

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

FERC ACCT	BUS DESCRIP	WIJAM FUNC	WIFAM FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON	
					TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
2697									
2698	<b>TOTAL PRODUCTION PLANT DEPR</b>				<b>(4,526,608,129)</b>	<b>(4,247,345,367)</b>	<b>(279,262,763)</b>	<b>(65,940,072)</b>	<b>(345,202,835)</b>
2699									
2700	Summary of Prod Plant Depreciation by Factor								
2701	S				(32,079,947)	(30,746,905)	(1,333,042)	(444,347)	(1,777,390)
2702	SG-P				(419,448,566)	(386,209,109)	(33,239,457)	6,677,094	(26,562,363)
2703	SG-U				(101,563,163)	(93,514,729)	(8,048,435)	(22,578)	(8,071,013)
2704	SG				172,339,141	158,682,021	13,657,120	(6,213,832)	7,443,288
2705	CAGW				(404,383,530)	(315,283,146)	(89,100,384)	13,301,054	(75,799,330)
2706	CAGE				(3,009,869,778)	(3,009,869,778)	-	-	-
2707	JBG				(731,602,285)	(570,403,720)	(161,198,565)	(79,237,463)	(240,436,028)
2708	SSGCT				-	-	-	-	-
2709	Total of Prod Plant Depreciation by Factor				<b>(4,526,608,129)</b>	<b>(4,247,345,367)</b>	<b>(279,262,763)</b>	<b>(65,940,072)</b>	<b>(345,202,835)</b>
2710									
2711									
2712	108TP Transmission Plant Accumulated Depr								
2713	T DGP				-	-	-	-	-
2714	T DGU				-	-	-	-	-
2715	T CAGW				(762,502)	(594,495)	(168,007)	(1,043,106)	(1,211,113)
2716	T CAGE				-	-	-	-	-
2717	T JBG				-	-	-	(1,575,984)	(1,575,984)
2718	T SG				(2,093,920,445)	(1,927,986,445)	(165,934,000)	114,241	(165,819,760)
2719	<b>TOTAL TRANS PLANT ACCUM DEPR</b>			B17	<b>(2,094,682,947)</b>	<b>(1,928,580,940)</b>	<b>(166,102,007)</b>	<b>(2,504,849)</b>	<b>(168,606,856)</b>
2720	108360 Land and Land Rights								
2721	DPW S				(10,062,133)	(9,854,387)	(207,745)	(4,500)	(212,245)
2722				B17	(10,062,133)	(9,854,387)	(207,745)	(4,500)	(212,245)
2723									
2724	108361 Structures and Improvements								
2725	DPW S				(34,959,198)	(33,457,018)	(1,502,180)	(39,365)	(1,541,545)
2726				B17	(34,959,198)	(33,457,018)	(1,502,180)	(39,365)	(1,541,545)
2727									
2728	108362 Station Equipment								
2729	DPW S				(365,390,045)	(336,877,740)	(28,512,306)	(485,896)	(28,998,202)
2730				B17	(365,390,045)	(336,877,740)	(28,512,306)	(485,896)	(28,998,202)
2731									
2732	108363 Storage Battery Equipment								
2733	DPW S				-	-	-	-	-
2734				B17	-	-	-	-	-
2735									
2736	108364 Poles, Towers & Fixtures								
2737	DPW S				(699,726,142)	(621,372,083)	(78,354,058)	(1,319,092)	(79,673,150)
2738				B17	(699,726,142)	(621,372,083)	(78,354,058)	(1,319,092)	(79,673,150)
2739									
2740	108365 Overhead Conductors								
2741	DPW S				(358,448,407)	(319,925,141)	(38,523,265)	(608,617)	(39,131,883)
2742				B17	(358,448,407)	(319,925,141)	(38,523,265)	(608,617)	(39,131,883)
2743									
2744	108366 Underground Condui								
2745	DPW S				(185,854,430)	(174,310,732)	(11,543,698)	(208,441)	(11,752,138)
2746				B17	(185,854,430)	(174,310,732)	(11,543,698)	(208,441)	(11,752,138)
2747									
2748	108367 Underground Conductors								
2749	DPW S				(394,321,377)	(380,105,675)	(14,215,702)	(288,193)	(14,503,894)
2750				B17	(394,321,377)	(380,105,675)	(14,215,702)	(288,193)	(14,503,894)
2751									
2752	108368 Line Transformers								
2753	DPW S				(623,149,101)	(556,361,148)	(66,787,953)	(992,237)	(67,780,190)
2754				B17	(623,149,101)	(556,361,148)	(66,787,953)	(992,237)	(67,780,190)
2755									
2756	108369 Services								
2757	DPW S				(379,119,651)	(344,724,006)	(34,395,645)	(665,266)	(35,060,911)
2758				B17	(379,119,651)	(344,724,006)	(34,395,645)	(665,266)	(35,060,911)
2759									
2760	108370 Meters								
2761	DPW S				(108,303,192)	(99,673,334)	(8,629,857)	(190,718)	(8,820,575)
2762				B17	(108,303,192)	(99,673,334)	(8,629,857)	(190,718)	(8,820,575)
2763									
2764									
2765									
2766	108371 Installations on Customers' Premises								
2767	DPW S				(7,308,646)	(6,880,746)	(427,900)	(3,076)	(430,976)
2768				B17	(7,308,646)	(6,880,746)	(427,900)	(3,076)	(430,976)
2769									
2770	108372 Leased Property								
2771	DPW S				-	-	-	-	-
2772				B17	-	-	-	-	-







**DECEMBER 2022 Washington Inter-Jurisdictional Allocation Methodology**  
**AVERAGE-OF-MONTHLY-AVERAGES**

	FERC	DESCRIP	BUS	WIJAM	Ref	UNADJUSTED RESULTS			WASHINGTON	
						ACCT	FUNC	FACTOR	TOTAL	OTHER
2918	111390	Accum Amtr - Capital Lease								
2919		G-SITL S				-	-	-	-	-
2920		G-SITL SG				-	-	-	-	-
2921		P CAGE				-	-	-	-	-
2922		PTD CAGW				-	-	-	-	-
2923		PTD SO				-	-	-	-	-
2924						-	-	-	-	-
2925						-	-	-	-	-
2926		Remove Capital Lease Amtr				-	-	-	-	-
2927						-	-	-	-	-
2928		<b>TOTAL ACCUM PROV FOR AMORTIZ</b>			B18	<b>(728,813,807)</b>	<b>(671,866,971)</b>	<b>(56,946,836)</b>	<b>3,857,288</b>	<b>(53,089,548)</b>
2929										
2930										
2931										
2932										
2933		Summary of Amortization by Factor								
2934		S				16,675,771	18,641,377	(1,965,606)	(49,678)	(2,015,285)
2935		SG-P				(117,605,132)	(108,285,442)	(9,319,690)	5,509,044	(3,810,646)
2936		SG-U				(6,489,156)	(5,974,919)	(514,237)	(13,342)	(527,579)
2937		SE				-	-	-	-	-
2938		SO				(338,447,306)	(314,486,268)	(23,961,037)	(941,408)	(24,902,445)
2939		CN				(170,191,438)	(158,777,122)	(11,414,316)	(525,735)	(11,940,051)
2940		SSGCT				-	-	-	-	-
2941		JBG				(2,096,569)	(1,634,618)	(461,950)	(32,865)	(494,815)
2942		CAGW				(21,093,022)	(16,445,463)	(4,647,559)	(56,926)	(4,704,485)
2943		CAGE				(30,727,938)	(30,727,938)	-	-	-
2944		CAEW				-	-	-	-	-
2945		CAEE				(3,719)	(3,719)	-	-	-
2946		SG				(58,835,298)	(54,172,859)	(4,662,439)	(31,802)	(4,694,241)
2947		Less Capital Lease				-	-	-	-	-
2948		<b>Total Provision For Amortization by Factor</b>			B18	<b>(728,813,807)</b>	<b>(671,866,971)</b>	<b>(56,946,836)</b>	<b>3,857,288</b>	<b>(53,089,548)</b>

## Tab 3 - Revenue

	3.1	3.2	3.3
	Temperature	Revenue Normalizing	Wheeling Revenue
	Total Normalized		
1 Operating Revenues:			
2 General Business Revenues	(4,751,559)	(11,214,852)	6,463,293
3 Interdepartmental	-	-	-
4 Special Sales	-	-	-
5 Other Operating Revenues	(505,098)	-	(505,098)
6 Total Operating Revenues	(5,256,657)	(11,214,852)	6,463,293
7			
8 Operating Expenses:			
9 Steam Production	-	-	-
10 Nuclear Production	-	-	-
11 Hydro Production	-	-	-
12 Other Power Supply	-	-	-
13 Transmission	-	-	-
14 Distribution	-	-	-
15 Customer Accounting	-	-	-
16 Customer Service & Info	-	-	-
17 Sales	-	-	-
18 Administrative & General	-	-	-
19 Total O&M Expenses	-	-	-
20 Depreciation	-	-	-
21 Amortization	-	-	-
22 Taxes Other Than Income	-	-	-
23 Income Taxes: Federal	(1,103,898)	(2,355,119)	1,357,292
24 State	-	-	(106,071)
25 Deferred Income Taxes	-	-	-
26 Investment Tax Credit Adj.	-	-	-
27 Misc Revenue & Expense	-	-	-
28 Total Operating Expenses:	(1,103,898)	(2,355,119)	1,357,292
29			
30 Operating Rev For Return:	(4,152,759)	(8,859,733)	5,106,001
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	-0.748%	-1.596%	0.920%
61 Estimated Price Change	5,523,975	11,785,164	(6,791,973)
62			
63			
64 TAX CALCULATION:			
65			
66 Operating Revenue	(5,256,657)	(11,214,852)	6,463,293
67 Other Deductions	-	-	-
68 Interest (AFUDC)	-	-	-
69 Interest	-	-	-
70 Schedule "M" Additions	-	-	-
71 Schedule "M" Deductions	-	-	-
72 Income Before Tax	(5,256,657)	(11,214,852)	6,463,293
73			
74 State Income Taxes	-	-	-
75			
76 Taxable Income	(5,256,657)	(11,214,852)	6,463,293
77			
78 Federal Income Taxes	(1,103,898)	(2,355,119)	1,357,292

	3.1	3.2	3.3
	Total Normalized	Temperature Normalization	Revenue Normalizing Wheeling Revenue
1 Operating Revenues:			
2 General Business Revenues	(4,751,559)	(11,214,852)	6,463,293
3 Interdepartmental	-	-	-
4 Special Sales	-	-	-
5 Other Operating Revenues	(619,122)	-	(619,122)
6 Total Operating Revenues	(5,370,681)	(11,214,852)	6,463,293 (619,122)
7			
8 Operating Expenses:			
9 Steam Production	-	-	-
10 Nuclear Production	-	-	-
11 Hydro Production	-	-	-
12 Other Power Supply	-	-	-
13 Transmission	-	-	-
14 Distribution	-	-	-
15 Customer Accounting	-	-	-
16 Customer Service & Info	-	-	-
17 Sales	-	-	-
18 Administrative & General	-	-	-
19 Total O&M Expenses	-	-	-
20 Depreciation	-	-	-
21 Amortization	-	-	-
22 Taxes Other Than Income	-	-	-
23 Income Taxes: Federal	(1,127,843)	(2,355,119)	1,357,292 (130,016)
24 State	-	-	-
25 Deferred Income Taxes	-	-	-
26 Investment Tax Credit Adj.	-	-	-
27 Misc Revenue & Expense	-	-	-
28 Total Operating Expenses:	(1,127,843)	(2,355,119)	1,357,292 (130,016)
29			
30 Operating Rev For Return:	(4,242,838)	(8,859,733)	5,106,001 (489,106)
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	-0.764%	-1.596%	0.920%
61 Estimated Price Change	5,643,798	11,785,164	(6,791,973)
62			
63			
64 TAX CALCULATION:			
65			
66 Operating Revenue	(5,370,681)	(11,214,852)	6,463,293 (619,122)
67 Other Deductions	-	-	-
68 Interest (AFUDC)	-	-	-
69 Interest	-	-	-
70 Schedule "M" Additions	-	-	-
71 Schedule "M" Deductions	-	-	-
72 Income Before Tax	(5,370,681)	(11,214,852)	6,463,293 (619,122)
73			
74 State Income Taxes	-	-	-
75			
76 Taxable Income	(5,370,681)	(11,214,852)	6,463,293 (619,122)
77			
78 Federal Income Taxes	(1,127,843)	(2,355,119)	1,357,292 (130,016)

	3.1	3.2	3.3
	Temperature	Revenue Normalizing	Wheeling Revenue
	Total Normalized		
1 Operating Revenues:			
2 General Business Revenues	-	-	-
3 Interdepartmental	-	-	-
4 Special Sales	-	-	-
5 Other Operating Revenues	114,024	-	114,024
6 Total Operating Revenues	114,024	-	114,024
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	23,945	-	23,945
24 State	-	-	-
25 Deferred Income Taxes	-	-	-
26 Investment Tax Credit Adj.	-	-	-
27 Misc Revenue & Expense	-	-	-
28 Total Operating Expenses:	23,945	-	23,945
29			
30 Operating Rev For Return:	90,079	-	90,079
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	0.018%	0.000%	0.018%
61 Estimated Price Change	(119,822)	-	(119,822)
62			
63			
64 TAX CALCULATION:			
65			
66 Operating Revenue	114,024	-	114,024
67 Other Deductions	-	-	-
68 Interest (AFUDC)	-	-	-
69 Interest	-	-	-
70 Schedule "M" Additions	-	-	-
71 Schedule "M" Deductions	-	-	-
72 Income Before Tax	114,024	-	114,024
73			
74 State Income Taxes	-	-	-
75			
76 Taxable Income	114,024	-	114,024
77			
78 Federal Income Taxes	23,945	-	23,945

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Revenue:</b>							
Residential	440	RES	(9,605,092)	WA	Situs	(9,605,092)	3.1.1
Commercial	442	RES	(1,369,160)	WA	Situs	(1,369,160)	3.1.1
Industrial <sup>1</sup>	442	RES	(240,600)	WA	Situs	(240,600)	3.1.1
Public Street & Highway	444	RES	-	WA	Situs	-	3.1.1
			<u>(11,214,852)</u>			<u>(11,214,852)</u>	

<sup>1</sup>Includes 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.

	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 <sup>1</sup>	Revenues in Tab 2	Normalizing Adjustments <sup>2</sup>	Temperature Normalization	Total Restating Adjustments	Restating Adjusted Revenue	Annualizing Price Change	Total Annualized Adjustments	Annualizing Adjusted Revenue	Pro Forma Price Change	Total Pro Forma Adjustments	Total Washington Revenue
Residential	\$188,008,685	\$9,852,083	\$197,860,768	(\$18,772,905)	(\$9,605,092)	(\$28,377,997)	\$169,482,771	7,574,687	\$7,574,687	\$177,057,459	\$0	\$0	\$177,057,459
Commercial	\$134,307,304	(\$4,294,858)	\$130,012,446	\$9,159,538	(\$1,369,160)	\$7,790,378	\$137,802,824	6,063,744	\$6,063,744	\$143,866,568	\$0	\$0	\$143,866,568
Industrial	\$60,079,027	(\$1,952,951)	\$58,126,076	(\$1,633,983)	\$0	(\$1,633,983)	\$56,492,093	3,742,142	\$3,742,142	\$60,234,235	\$0	\$0	\$60,234,235
Irrigation	\$14,907,971	\$104,192	\$15,012,163	\$113,584	(\$240,600)	(\$127,016)	\$14,885,147	193,619	\$193,619	\$15,078,766	\$0	\$0	\$15,078,766
Public St & Hwy	\$570,439	(\$21,720)	\$548,719	\$140	\$0	\$140	\$548,859	22,726	\$22,726	\$571,586	\$0	\$0	\$571,586
Total Washington	\$397,873,427	\$3,686,746	\$401,560,173	(\$11,133,626)	(\$11,214,852)	(\$22,348,478)	\$379,211,695	\$17,596,919	\$17,596,919	\$396,808,614	\$0	\$0	\$396,808,614
Source / Formula	305 Report		A + B		Customer Info. Services Table 3 Ref Page 3.2	D + E Ref Page 3.1	C + F	Table 3 Ref Page 3.2	H	G + I	Table 3	K	J + L

<sup>1</sup> 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.

<sup>2</sup> Adjustments back out Schedule 191 (System Benefits Charge), Revenue Accounting Adjustments, Alternate Revenue Program, Schedule 93 (Decoupling), Customer Bill Credits, Schedule 98 (BPA Columbia River Benefits Credit) and Schedule 197 (FTAA)

kWhs

	A	B	C
	Total kWhs	Total Adjustments kWhs	Total Adjusted kWhs
Residential	1,736,585,957	(98,573,997)	1,638,011,960
Commercial	1,524,728,038	(19,119,231)	1,505,608,807
Industrial	756,627,073	-	756,627,073
Irrigation	159,303,259	(2,913,070)	156,390,189
Public St & Hwy	3,834,952	-	3,834,952
Total Washington	4,181,079,279	(120,606,298)	4,060,472,981
Source / Formula	305 Report	Table 2	A + B



**PacifiCorp**  
**Results of Operations - December 2022**  
**Summary of Revenue Adjustments**

	Booked Average Bills	Kilowatt-Hours			Revenue (\$)			
		Booked	Temperature Normalization	Normalized	Booked	Normalization <sup>1</sup>	Annualization Adjustment <sup>2</sup>	Adjusted Revenue
<b>Residential</b>								
Schedule 15	962	873,571	-	873,571	98,973	1,340	4,298	104,611
Schedule 16,17,19	111,309	1,691,877,402	(98,573,997)	1,593,303,405	155,704,764	5,285,913	7,438,963	168,429,639
Schedule 24	3,497	22,209,264	-	22,209,264	2,574,081	169,755	119,728	2,863,564
Schedule 29,36	5	2,647,720	-	2,647,720	201,091	22,602	11,698	235,391
Annual Guarantee Adjustments	-	-	-	-	1,253	-	-	1,253
BPA Bal Acct	-	-	-	-	1,500,937	(1,500,937)	-	-
Rev Adj	-	-	-	-	(2,477,328)	2,477,328	-	-
Alt Rev Program	-	-	-	-	18,028,989	(18,028,989)	-	-
DSM	-	-	-	-	6,104,997	(6,104,997)	-	-
Customer Bill Credits	-	-	-	-	(144,457)	144,457	-	-
Rev Adj Property Insur	-	-	-	-	(68,496)	68,496	-	-
Income Tax Defer Adj	-	-	-	-	801,150	(801,150)	-	-
Blue Sky	-	-	-	-	259,730	(259,730)	-	-
Unbilled	-	18,978,000	-	18,978,000	5,423,000	-	-	5,423,000
<b>Total</b>	<b>115,774</b>	<b>1,736,585,957</b>	<b>(98,573,997)</b>	<b>1,638,011,960</b>	<b>188,008,685</b>	<b>(18,525,914)</b>	<b>7,574,687</b>	<b>177,057,459</b>
<b>Commercial</b>								
Schedule 15	1,186	1,829,452	-	1,829,452	167,670	(842)	7,143	173,972
Schedule 24	16,826	514,280,785	(6,728,525)	507,552,260	52,275,294	(1,575,848)	2,057,827	52,757,274
Schedule 29,36	975	828,338,275	(10,133,566)	818,204,709	70,933,207	(307,782)	3,329,139	73,954,564
Schedule 47,48T	38	172,821,901	(2,257,140)	170,564,761	14,121,925	(136,152)	668,073	14,653,846
Schedule 54	25	338,625	-	338,625	20,535	355	1,562	22,453
Annual Guarantee Adjustments	-	-	-	-	565,461	-	-	565,461
BPA Bal Acct	-	-	-	-	50,035	(50,035)	-	-
Rev Adj	-	-	-	-	(371,140)	371,140	-	-
Alt Rev Program	-	-	-	-	(10,869,920)	10,869,920	-	-
DSM	-	-	-	-	4,973,347	(4,973,347)	-	-
Customer Bill Credits	-	-	-	-	-	-	-	-
Rev Adj Property Insur	-	-	-	-	(62,244)	62,244	-	-
Income Tax Defer Adj	-	-	-	-	743,070	(743,070)	-	-
Blue Sky	-	-	-	-	21,064	(21,064)	-	-
Unbilled	-	7,119,000	-	7,119,000	1,739,000	-	-	1,739,000
<b>Total</b>	<b>19,050</b>	<b>1,524,728,038</b>	<b>(19,119,231)</b>	<b>1,505,608,807</b>	<b>134,307,304</b>	<b>3,495,520</b>	<b>6,063,744</b>	<b>143,866,568</b>
<b>Industrial</b>								
Schedule 15	51	122,837	-	122,837	9,444	(55)	413	9,801
Schedule 24	371	15,410,188	-	15,410,188	1,591,676	(28,248)	67,630	1,631,058
Schedule 29,36	95	85,560,148	-	85,560,148	7,778,011	339	354,792	8,133,142
Schedule 47,48T	30	196,496,500	-	196,496,500	15,688,832	(957)	770,665	16,458,539
Schedule 48T-DF	1	463,568,400	-	463,568,400	30,682,636	47,837	2,548,642	33,279,115
Annual Guarantee Adjustments	-	-	-	-	11,579	-	-	11,579
BPA Bal Acct	-	-	-	-	1,112	(1,112)	-	-
Rev Adj	-	-	-	-	1,055,607	(1,055,607)	-	-
Alt Rev Program	-	-	-	-	172,949	(172,949)	-	-
DSM	-	-	-	-	1,996,302	(1,996,302)	-	-
Customer Bill Credits	-	-	-	-	-	-	-	-
Rev Adj Property Insur	-	-	-	-	(26,928)	26,928	-	-
Income Tax Defer Adj	-	-	-	-	406,788	(406,788)	-	-
Blue Sky	-	-	-	-	20	(20)	-	-
Unbilled	-	(4,531,000)	-	(4,531,000)	711,000	-	-	711,000
<b>Total</b>	<b>548</b>	<b>756,627,073</b>	<b>-</b>	<b>756,627,073</b>	<b>60,079,027</b>	<b>(3,586,934)</b>	<b>3,742,142</b>	<b>60,234,235</b>

PacifiCorp  
Results of Operations - December 2022  
Summary of Revenue Adjustments

	Booked Average Bills	Kilowatt-Hours			Revenue (\$)			
		Booked	Temperature Normalization	Normalized	Booked	Normalization <sup>1</sup>	Annualization Adjustment <sup>2</sup>	Adjusted Revenue
<b>Irrigation</b>								
Schedule 40	5,116	161,028,259	(2,913,070)	158,115,189	14,787,726	768,089	193,619	15,749,434
Annual Guarantee Adjustments	-	-	-	-	140,332	-	-	140,332
BPA Bal Acct	-	-	-	-	50,931	(50,931)	-	-
BPA Adj Fee	-	-	-	-	108,390	(108,390)	-	-
Rev Adj	-	-	-	-	15,387	(15,387)	-	-
Alt Rev Program	-	-	-	-	(79,608)	79,608	-	-
DSM	-	-	-	-	618,161	(618,161)	-	-
Customer Bill Credits	-	-	-	-	-	-	-	-
Rev Adj Property Insur	-	-	-	-	(6,372)	6,372	-	-
Income Tax Defer Adj	-	-	-	-	82,002	(82,002)	-	-
Blue Sky	-	-	-	-	2,022	(2,022)	-	-
Unbilled	-	(1,725,000)	-	(1,725,000)	(811,000)	-	-	(811,000)
<b>Total</b>	<b>5,116</b>	<b>159,303,259</b>	<b>(2,913,070)</b>	<b>156,390,189</b>	<b>14,907,971</b>	<b>(22,824)</b>	<b>193,619</b>	<b>15,078,766</b>
<b>Public Street &amp; Highway Lighting</b>								
Schedule 51	227	1,968,179	-	1,968,179	485,284	(8,769)	13,483	489,998
Schedule 53	233	2,113,773	-	2,113,773	104,202	3,052	9,244	116,497
Annual Guarantee Adjustments	-	-	-	-	91	-	-	91
Rev Adj	-	-	-	-	(7,774)	7,774	-	-
DSM	-	-	-	-	21,720	(21,720)	-	-
Customer Bill Credits	-	-	-	-	-	-	-	-
Income Tax Defer Adj	-	-	-	-	1,916	(1,916)	-	-
Unbilled	-	(247,000)	-	(247,000)	(35,000)	-	-	(35,000)
<b>Total</b>	<b>460</b>	<b>3,834,952</b>	<b>-</b>	<b>3,834,952</b>	<b>570,439</b>	<b>(21,580)</b>	<b>22,726</b>	<b>571,586</b>
<b>Total</b>	<b>140,947</b>	<b>4,181,079,279</b>	<b>(120,606,298)</b>	<b>4,060,472,981</b>	<b>397,873,427</b>	<b>(18,661,732)</b>	<b>17,596,919</b>	<b>396,808,614</b>

<sup>1</sup> For Accounting Adjustments, Riders, and Temperature

<sup>2</sup> For LIRF effective 2/1/2022 & PCORC effective 5/1/2022

**PacifiCorp**  
**Results of Operations - December 2022**  
**Summary of Revenue Adjustments**

	305 Booked Revenues	Normalization					Total Normalized Adjustments	Total Normalized Adjusted Revenue	Total Annualization Adjustment <sup>3</sup>	Adjusted Revenue
		Accounting Adjustments <sup>1</sup>	Riders <sup>2</sup>		Temperature	Total Normalized				
			Schedule 98	Other						
<b>Residential</b>										
Schedule 15	98,973	-	2,453	(1,113)	-	1,340	100,313	4,298	104,611	
Schedule 16,17,19	155,704,764	-	17,397,300	(2,506,295)	(9,605,092)	5,285,913	160,990,676	7,438,963	168,429,639	
Schedule 24	2,574,081	-	226,783	(57,028)	-	169,755	2,743,836	119,728	2,863,564	
Schedule 29,36	201,091	-	22,724	(122)	-	22,602	223,693	11,698	235,391	
Annual Guarantee Adjustment	1,253	-	-	-	-	-	1,253	-	1,253	
BPA Bal Acct	1,500,937	-	(1,500,937)	-	-	(1,500,937)	-	-	-	
Rev Adj	(2,477,328)	2,477,328	-	-	-	2,477,328	-	-	-	
Alt Rev Program	18,028,989	(18,028,989)	-	-	-	(18,028,989)	-	-	-	
DSM	6,104,997	(6,104,997)	-	-	-	(6,104,997)	-	-	-	
Customer Bill Credits	(144,457)	144,457	-	-	-	144,457	-	-	-	
Rev Adj Property Insur	(68,496)	68,496	-	-	-	68,496	-	-	-	
Income Tax Defer Adj	801,150	(801,150)	-	-	-	(801,150)	-	-	-	
Blue Sky	259,730	(259,730)	-	-	-	(259,730)	-	-	-	
Unbilled	5,423,000	-	-	-	-	-	5,423,000	-	5,423,000	
<b>Total</b>	<b>188,008,685</b>	<b>(22,504,587)</b>	<b>16,148,322</b>	<b>(2,564,557)</b>	<b>(9,605,092)</b>	<b>(18,525,914)</b>	<b>169,482,771</b>	<b>7,574,687</b>	<b>177,057,459</b>	
<b>Commercial</b>										
Schedule 15	167,670	-	1,324	(2,166)	-	(842)	166,829	7,143	173,972	
Schedule 24	52,275,294	-	290,890	(1,268,399)	(598,339)	(1,575,848)	50,699,446	2,057,827	52,757,274	
Schedule 29,36	70,933,207	-	395,130	(59,461)	(643,451)	(307,782)	70,625,425	3,329,139	73,954,564	
Schedule 47,48T	14,121,925	-	-	(8,782)	(127,370)	(136,152)	13,985,773	668,073	14,653,846	
Schedule 54	20,535	-	-	355	-	355	20,890	1,562	22,453	
Annual Guarantee Adjustment	565,461	-	-	-	-	-	565,461	-	565,461	
BPA Bal Acct	50,035	-	(50,035)	-	-	(50,035)	-	-	-	
Rev Adj	(371,140)	371,140	-	-	-	371,140	-	-	-	
Alt Rev Program	(10,869,920)	10,869,920	-	-	-	10,869,920	-	-	-	
DSM	4,973,347	(4,973,347)	-	-	-	(4,973,347)	-	-	-	
Customer Bill Credits	-	-	-	-	-	-	-	-	-	
Rev Adj Property Insur	(62,244)	62,244	-	-	-	62,244	-	-	-	
Income Tax Defer Adj	743,070	(743,070)	-	-	-	(743,070)	-	-	-	
Blue Sky	21,064	(21,064)	-	-	-	(21,064)	-	-	-	
Unbilled	1,739,000	-	-	-	-	-	1,739,000	-	1,739,000	
<b>Total</b>	<b>134,307,304</b>	<b>5,565,823</b>	<b>637,309</b>	<b>(1,338,452)</b>	<b>(1,369,160)</b>	<b>3,495,520</b>	<b>137,802,824</b>	<b>6,063,744</b>	<b>143,866,568</b>	
<b>Industrial</b>										
Schedule 15	9,444	-	69	(124)	-	(55)	9,389	413	9,801	
Schedule 24	1,591,676	-	9,543	(37,791)	-	(28,248)	1,563,428	67,630	1,631,058	
Schedule 29,36	7,778,011	-	7,943	(7,604)	-	339	7,778,350	354,792	8,133,142	
Schedule 47,48T	15,688,832	-	-	(957)	-	(957)	15,687,875	770,665	16,458,539	
Schedule 48T-DF	30,682,636	-	-	47,837	-	47,837	30,730,473	2,548,642	33,279,115	
Annual Guarantee Adjustment	11,579	-	-	-	-	-	11,579	-	11,579	
BPA Bal Acct	1,112	-	(1,112)	-	-	(1,112)	-	-	-	
Rev Adj	(1,055,607)	1,055,607	-	-	-	1,055,607	-	-	-	
Alt Rev Program	172,949	(172,949)	-	-	-	(172,949)	-	-	-	
DSM	1,996,302	(1,996,302)	-	-	-	(1,996,302)	-	-	-	
Customer Bill Credits	-	-	-	-	-	-	-	-	-	
Rev Adj Property Insur	(26,928)	26,928	-	-	-	26,928	-	-	-	
Income Tax Defer Adj	406,788	(406,788)	-	-	-	(406,788)	-	-	-	
Blue Sky	20	(20)	-	-	-	(20)	-	-	-	
Unbilled	711,000	-	-	-	-	-	711,000	-	711,000	
<b>Total</b>	<b>60,079,027</b>	<b>(3,604,737)</b>	<b>16,443</b>	<b>1,361</b>	<b>-</b>	<b>(3,586,934)</b>	<b>56,492,093</b>	<b>3,742,142</b>	<b>60,234,235</b>	

**PacifiCorp  
Results of Operations - December 2022  
Summary of Revenue Adjustments**

	305 Booked Revenues	Accounting Adjustments <sup>1</sup>	Normalization			Total Normalized Adjustments	Total Normalized Adjusted Revenue	Total Annualization Adjustment <sup>3</sup>	Adjusted Revenue
			Riders <sup>2</sup>		Temperature				
			Schedule 98	Other					
<b>Irrigation</b>									
Schedule 40	14,787,726	-	877,324	131,365	(240,600)	768,089	15,555,815	193,619	15,749,434
Annual Guarantee Adjustment	140,332	-	-	-	-	-	140,332	-	140,332
BPA Bal Acct	50,931	-	(50,931)	-	-	(50,931)	-	-	-
BPA Adj Fee	108,390	-	(108,390)	-	-	(108,390)	-	-	-
Rev Adj	15,387	(15,387)	-	-	-	(15,387)	-	-	-
Alt Rev Program	(79,608)	79,608	-	-	-	79,608	-	-	-
DSM	618,161	(618,161)	-	-	-	(618,161)	-	-	-
Customer Bill Credits	-	-	-	-	-	-	-	-	-
Rev Adj Property Insur	(6,372)	6,372	-	-	-	6,372	-	-	-
Income Tax Defer Adj	82,002	(82,002)	-	-	-	(82,002)	-	-	-
Blue Sky	2,022	(2,022)	-	-	-	(2,022)	-	-	-
Unbilled	(811,000)	-	-	-	-	-	(811,000)	-	(811,000)
<b>Total</b>	<b>14,907,971</b>	<b>(631,592)</b>	<b>718,003</b>	<b>131,365</b>	<b>(240,600)</b>	<b>(22,824)</b>	<b>14,885,147</b>	<b>193,619</b>	<b>15,078,766</b>
<b>Public Street &amp; Highway Lighting</b>									
Schedule 51	485,284	-	-	(8,769)	-	(8,769)	476,515	13,483	489,998
Schedule 53	104,202	-	-	3,052	-	3,052	107,253	9,244	116,497
Annual Guarantee Adjustment	91	-	-	-	-	-	91	-	91
Rev Adj	(7,774)	7,774	-	-	-	7,774	-	-	-
DSM	21,720	(21,720)	-	-	-	(21,720)	-	-	-
Customer Bill Credits	-	-	-	-	-	-	-	-	-
Income Tax Defer Adj	1,916	(1,916)	-	-	-	(1,916)	-	-	-
Unbilled	(35,000)	-	-	-	-	-	(35,000)	-	(35,000)
<b>Total</b>	<b>570,439</b>	<b>(15,862)</b>	<b>-</b>	<b>(5,717)</b>	<b>-</b>	<b>(21,580)</b>	<b>548,859</b>	<b>22,726</b>	<b>571,586</b>
<b>Washington Total</b>	<b>397,873,427</b>	<b>(21,190,955)</b>	<b>17,520,077</b>	<b>(3,776,002)</b>	<b>(11,214,852)</b>	<b>(18,661,732)</b>	<b>379,211,695</b>	<b>17,596,919</b>	<b>396,808,614</b>

<sup>1</sup> Accounting Adjustments:  
 Alt Rev Program  
 Blue Sky  
 Customer Bill Credits  
 DSM  
 Income Tax Defer Adj  
 Rev Adj Property Insur  
 Rev Adj (Revenue Accounting Adjustments and Revenue Adjustment - Deferred NPC)

<sup>2</sup> Riders:  
 Schedule 93  
 Schedule 94  
 Schedule 97  
 Schedule 98  
 Schedule 191  
 Schedule 197

<sup>3</sup> For LIRF effective 2/1/2022 & PCORC effective 5/1/2022

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Revenue:</b>							
<b>Revenue Normalizing:</b>							
Residential	440	RES	(18,772,905)	WA	Situs	(18,772,905)	3.1.1
Commercial	442	RES	9,159,538	WA	Situs	9,159,538	3.1.1
Industrial <sup>1</sup>	442	RES	(1,520,399)	WA	Situs	(1,520,399)	3.1.1
Public Street & Highway	444	RES	140	WA	Situs	140	3.1.1
			<u>(11,133,626)</u>			<u>(11,133,626)</u>	
<b>Revenue Annualizing:</b>							
Residential	440	RES	7,574,687	WA	Situs	7,574,687	3.1.1
Commercial	442	RES	6,063,744	WA	Situs	6,063,744	3.1.1
Industrial <sup>1</sup>	442	RES	3,935,761	WA	Situs	3,935,761	3.1.1
Public Street & Highway	444	RES	22,726	WA	Situs	22,726	3.1.1
			<u>17,596,919</u>			<u>17,596,919</u>	

<sup>1</sup> 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 December 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.

This adjustment annualizes the rate decrease authorized in Washington Limited-Issue Rate Filing Docket No. UE-210532 effective 2/1/2022 and the rate increase authorized in Power Cost Only Rate Case Filing Docket No. UE-210402 effective 5/1/2022.

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Revenues:</b>							
Other Electric Revenues	456	RES	(6,229,369)	SG	7.925%	(493,650)	3.3.1
Other Electric Revenues	456	RES	(1,672,328)	SE	7.503%	(125,471)	3.3.1
Other Electric Revenues	456	PRO	1,438,866	SG	7.925%	114,024	3.3.1
			<u>(6,462,831)</u>			<u>(505,098)</u>	
<b>Adjustment Detail:</b>							
Actual Wheeling Revenues 12 ME December 2022			187,147,115				3.3.1
Total Adjustments			<u>(6,462,831)</u>				Above
Adjusted Wheeling Revenues 12 ME December 2023			<u>180,684,284</u>				3.3.1

**Description of Adjustment**

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



## Tab 4 - O&M



	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)	Pension Non-Service Expense	Remove Non-Recurring Entries	Insurance Expense
1 Operating Revenues:							
2 General Business Revenues	20,990,120	20,990,120	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	20,990,120	20,990,120	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	212,826	(1,836)	15,250	199,412	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	666,681	-	5,786	75,656	-	585,240	-
12 Other Power Supply	85,356	29,256	9,207	120,396	-	-	-
13 Transmission	130,683	-	9,284	121,399	-	-	-
14 Distribution	497,712	-	35,358	462,354	-	-	-
15 Customer Accounting	(49,933)	-	7,829	102,380	-	-	-
16 Customer Service & Info	37,206	1,575	1,284	16,794	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	(5,226,381)	94,231	5,852	76,516	(2,234,536)	-	(4,423,986)
19 Total O&M Expenses	(3,645,850)	123,226	89,850	1,174,906	(2,234,536)	585,240	(4,423,986)
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	5,116,359	4,380,114	(18,869)	(246,730)	469,253	(122,900)	929,037
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	64,699	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	9,209	9,209	-	-	-	-	-
28 Total Operating Expenses:	1,544,417	4,512,549	70,982	928,175	(1,765,284)	462,340	(3,494,949)
29							
30 Operating Rev For Return:	19,445,704	16,477,572	(70,982)	(928,175)	1,765,284	(462,340)	3,494,949
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	(1,703,066)	-	-	-	-	-	(2,886,341)
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	(1,703,066)	-	-	-	-	-	(2,886,341)
56							
57 Total Rate Base:	(1,703,066)	-	-	-	-	-	(2,886,341)
58							
59							
60 Estimated ROE impact	3.524%	2.969%	-0.013%	-0.167%	0.318%	-0.083%	0.657%
61 Estimated Price Change	(26,028,763)	(21,918,368)	94,419	1,234,653	(2,348,170)	615,001	(4,923,861)
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	24,626,762	20,857,686	(89,850)	(1,174,906)	2,234,536	(585,240)	4,423,986
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	(452,930)	-	-	-	-	-	-
71 Schedule "M" Deductions	(189,782)	-	-	-	-	-	-
72 Income Before Tax	24,363,614	20,857,686	(89,850)	(1,174,906)	2,234,536	(585,240)	4,423,986
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	24,363,614	20,857,686	(89,850)	(1,174,906)	2,234,536	(585,240)	4,423,986
77							
78 Federal Income Taxes	5,116,359	4,380,114	(18,869)	(246,730)	469,253	(122,900)	929,037

	4.7	4.8	4.9	4.10	4.11	4.12
	Advertising	Memberships & Subscriptions	Revenue-Sensitive/Uncollectible Expense	Legal Expenses	Environmental Remediation	Payment Services 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	-	-	-	(73,504)	-	-
13 Transmission	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-
15 Customer Accounting	-	-	(229,487)	-	-	69,344
16 Customer Service & Info	17,553	-	-	-	-	-
17 Sales	-	-	-	-	-	-
18 Administrative & General	(469)	6,487	401,080	(209,780)	1,058,226	-
19 Total O&M Expenses	17,084	6,487	171,593	(283,284)	1,058,226	69,344
20 Depreciation	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-
23 Income Taxes: Federal	(3,588)	(1,362)	(36,035)	59,490	(277,489)	(14,562)
24 State	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	64,699	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-
28 Total Operating Expenses:	13,496	5,125	135,559	(223,794)	845,437	54,782
29						
30 Operating Rev For Return:	(13,496)	(5,125)	(135,559)	223,794	(845,437)	(54,782)
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	-	-	-	-	1,183,274	-
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-
54						
55 Total Deductions:	-	-	-	-	1,183,274	-
56						
57 Total Rate Base:	-	-	-	-	1,183,274	-
58						
59						
60 Estimated ROE impact	-0.002%	-0.001%	-0.024%	0.040%	-0.163%	-0.010%
61 Estimated Price Change	17,953	6,817	180,319	(297,690)	1,237,292	72,871
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	(17,084)	(6,487)	(171,593)	283,284	(1,058,226)	(69,344)
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	(452,930)	-
71 Schedule "M" Deductions	-	-	-	-	(189,782)	-
72 Income Before Tax	(17,084)	(6,487)	(171,593)	283,284	(1,321,374)	(69,344)
73						
74 State Income Taxes	-	-	-	-	-	-
75						
76 Taxable Income	(17,084)	(6,487)	(171,593)	283,284	(1,321,374)	(69,344)
77						
78 Federal Income Taxes	(3,588)	(1,362)	(36,035)	59,490	(277,489)	(14,562)

	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)	Pension Non-Service Expense	Remove Non-Recurring Entries	Insurance Expense
1 Operating Revenues:							
2 General Business Revenues	20,990,120	20,990,120	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	<u>20,990,120</u>	<u>20,990,120</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
7							
8 Operating Expenses:							
9 Steam Production	13,414	(1,836)	15,250	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	591,026	-	5,786	-	-	585,240	-
12 Other Power Supply	(35,040)	29,256	9,207	-	-	-	-
13 Transmission	9,284	-	9,284	-	-	-	-
14 Distribution	35,358	-	35,358	-	-	-	-
15 Customer Accounting	(221,657)	-	7,829	-	-	-	-
16 Customer Service & Info	20,413	1,575	1,284	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	(3,663,882)	94,231	5,852	-	(194,442)	-	(4,423,986)
19 Total O&M Expenses	<u>(3,251,085)</u>	<u>123,226</u>	<u>89,850</u>	<u>-</u>	<u>(194,442)</u>	<u>585,240</u>	<u>(4,423,986)</u>
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	1,544,318	-	-	-	-	1,544,318	-
23 Income Taxes: Federal	4,709,152	4,380,114	(18,869)	-	40,833	(447,207)	929,037
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	64,699	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	9,209	9,209	-	-	-	-	-
28 Total Operating Expenses:	<u>3,076,292</u>	<u>4,512,549</u>	<u>70,982</u>	<u>-</u>	<u>(153,609)</u>	<u>1,682,351</u>	<u>(3,494,949)</u>
29							
30 Operating Rev For Return:	<u>17,913,828</u>	<u>16,477,572</u>	<u>(70,982)</u>	<u>-</u>	<u>153,609</u>	<u>(1,682,351)</u>	<u>3,494,949</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>	<u>-</u>	<u>-</u>	<u>-</u>
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	1,183,274	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	<u>1,183,274</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
56							
57 Total Rate Base:	<u>1,183,274</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
58							
59							
60 Estimated ROE impact	3.214%	2.969%	-0.013%	0.000%	0.028%	-0.303%	0.630%
61 Estimated Price Change	(23,716,171)	(21,918,368)	94,419	-	(204,330)	2,237,853	(4,648,961)
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	22,687,679	20,857,686	(89,850)	-	194,442	(2,129,558)	4,423,986
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	(452,930)	-	-	-	-	-	-
71 Schedule "M" Deductions	(189,782)	-	-	-	-	-	-
72 Income Before Tax	<u>22,424,531</u>	<u>20,857,686</u>	<u>(89,850)</u>	<u>-</u>	<u>194,442</u>	<u>(2,129,558)</u>	<u>4,423,986</u>
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	<u>22,424,531</u>	<u>20,857,686</u>	<u>(89,850)</u>	<u>-</u>	<u>194,442</u>	<u>(2,129,558)</u>	<u>4,423,986</u>
77							
78 Federal Income Taxes	<u>4,709,152</u>	<u>4,380,114</u>	<u>(18,869)</u>	<u>-</u>	<u>40,833</u>	<u>(447,207)</u>	<u>929,037</u>

	4.7	4.8	4.9	4.10	4.11	4.12
	Advertising	Memberships & Subscriptions	Revenue-Sensitive/Uncollectible Expense	Legal Expenses	Environmental Remediation	Payment Services 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	-	-	-	(73,504)	-	-
13 Transmission	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-
15 Customer Accounting	-	-	(229,487)	-	-	-
16 Customer Service & Info	17,553	-	-	-	-	-
17 Sales	-	-	-	-	-	-
18 Administrative & General	(469)	6,487	-	(209,780)	1,058,226	-
19 Total O&M Expenses	17,084	6,487	(229,487)	(283,284)	1,058,226	-
20 Depreciation	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-
23 Income Taxes: Federal	(3,588)	(1,362)	48,192	59,490	(277,489)	-
24 State	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	64,699	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-
28 Total Operating Expenses:	13,496	5,125	(181,295)	(223,794)	845,437	-
29						
30 Operating Rev For Return:	(13,496)	(5,125)	181,295	223,794	(845,437)	-
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	-	-	-	-	1,183,274	-
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-
54						
55 Total Deductions:	-	-	-	-	1,183,274	-
56						
57 Total Rate Base:	-	-	-	-	1,183,274	-
58						
59						
60 Estimated ROE impact	-0.002%	-0.001%	0.033%	0.040%	-0.163%	0.000%
61 Estimated Price Change	17,953	6,817	(241,157)	(297,690)	1,237,292	-
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	(17,084)	(6,487)	229,487	283,284	(1,058,226)	-
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	(452,930)	-
71 Schedule "M" Deductions	-	-	-	-	(189,782)	-
72 Income Before Tax	(17,084)	(6,487)	229,487	283,284	(1,321,374)	-
73						
74 State Income Taxes	-	-	-	-	-	-
75						
76 Taxable Income	(17,084)	(6,487)	229,487	283,284	(1,321,374)	-
77						
78 Federal Income Taxes	(3,588)	(1,362)	48,192	59,490	(277,489)	-

	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)	Pension Non-Service Expense	Remove Non-Recurring Entries	Insurance Expense
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	199,412	-	-	199,412	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	75,656	-	-	75,656	-	-	-
12 Other Power Supply	120,396	-	-	120,396	-	-	-
13 Transmission	121,399	-	-	121,399	-	-	-
14 Distribution	462,354	-	-	462,354	-	-	-
15 Customer Accounting	171,724	-	-	102,380	-	-	-
16 Customer Service & Info	16,794	-	-	16,794	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	(1,562,499)	-	-	76,516	(2,040,095)	-	-
19 Total O&M Expenses	(394,765)	-	-	1,174,906	(2,040,095)	-	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	(1,544,318)	-	-	-	-	(1,544,318)	-
23 Income Taxes: Federal	407,207	-	-	(246,730)	428,420	324,307	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	(1,531,876)	-	-	928,175	(1,611,675)	(1,220,011)	-
29							
30 Operating Rev For Return:	1,531,876	-	-	(928,175)	1,611,675	1,220,011	-
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	(2,886,341)	-	-	-	-	-	(2,886,341)
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	(2,886,341)	-	-	-	-	-	(2,886,341)
56							
57 Total Rate Base:	(2,886,341)	-	-	-	-	-	(2,886,341)
58							
59							
60 Estimated ROE impact	0.321%	0.000%	0.000%	-0.184%	0.320%	0.242%	0.017%
61 Estimated Price Change	(2,312,593)	-	-	1,234,653	(2,143,840)	(1,622,852)	(274,901)
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	1,939,083	-	-	(1,174,906)	2,040,095	1,544,318	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	1,939,083	-	-	(1,174,906)	2,040,095	1,544,318	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	1,939,083	-	-	(1,174,906)	2,040,095	1,544,318	-
77							
78 Federal Income Taxes	407,207	-	-	(246,730)	428,420	324,307	-

	4.7	4.8	4.9	4.10	4.11	4.12
	Advertising	Memberships & Subscriptions	Revenue-Sensitive/Uncollectible Expense	Legal Expenses	Environmental Remediation	Payment Services Fees
1 Operating Revenues:						
2 General Business Revenues	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-
7						
8 Operating Expenses:						
9 Steam Production	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	69,344
16 Customer Service & Info	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-
18 Administrative & General	-	-	401,080	-	-	-
19 Total O&M Expenses	-	-	401,080	-	-	69,344
20 Depreciation	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-
23 Income Taxes: Federal	-	-	(84,227)	-	-	(14,562)
24 State	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-
28 Total Operating Expenses:	-	-	316,853	-	-	54,782
29						
30 Operating Rev For Return:	-	-	(316,853)	-	-	(54,782)
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%	-0.063%	0.000%	0.000%	-0.011%
61 Estimated Price Change	-	-	421,476	-	-	72,871
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	-	-	(401,080)	-	-	(69,344)
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-
72 Income Before Tax	-	-	(401,080)	-	-	(69,344)
73						
74 State Income Taxes	-	-	-	-	-	-
75						
76 Taxable Income	-	-	(401,080)	-	-	(69,344)
77						
78 Federal Income Taxes	-	-	(84,227)	-	-	(14,562)

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
<b>Adjustment to Revenue:</b>							
Residential	440	RES	22,232,458	WA	Situs	22,232,458	
Commercial & Industrial (includes Irrigation	442	RES	(1,258,014)	WA	Situs	(1,258,014)	
Street & Highway Lighting	444	RES	15,676	WA	Situs	15,676	
			<u>20,990,120</u>			<u>20,990,120</u>	4.1.1
Gain on Property Sales	421	RES	1,196,459	SO	7.080%	84,706	
Gain on Property Sales	421	RES	(952,692)	SG	7.925%	(75,497)	
Gain on Property Sales	421	RES	-	OR	Situs	-	
Gain on Property Sales	421	RES	(36,459)	UT	Situs	-	
Gain on Property Sales	421	RES	(207,308)	NUTIL	0.000%	-	
			<u>0</u>			<u>9,209</u>	4.1.2
<b>Adjustment to Expense:</b>							
Administrative & General Salaries	920	RES	(5,257)	SO	7.080%	(372)	
Office Supplies and Expenses	921	RES	(7,921)	SO	7.080%	(561)	
Re-allocate Regulatory Commission	928	RES	(9,555)	OR	Situs	-	
Re-allocate Regulatory Commission	928	RES	9,555	SG	7.925%	757	
Office Supplies and Expenses	921	RES	(3,572)	SO	7.080%	(253)	
Office Supplies and Expenses	921	RES	1,345,330	SO	7.080%	95,245	
Informational Advertising	909	RES	16,285	CN	6.707%	1,092	
Informational Advertising	909	RES	20,623	OR	Situs	-	
Informational Advertising	903	RES	(11,805)	OR	Situs	-	
Informational Advertising	929	RES	(8,278)	SO	7.080%	(586)	
Informational Advertising	909	RES	(13,249)	UT	Situs	-	
Informational Advertising	909	RES	15,483	ID	Situs	-	
Informational Advertising	909	RES	(85)	WY-ALL	Situs	-	
Informational Advertising	909	RES	483	WA	Situs	483	
Informational Advertising	909	RES	(19,456)	CA	Situs	-	
Misc. Steam Expense	506	RES	(8,333)	JBG	22.034%	(1,836)	
Outside Services	923	RES	(369,185)	WY-ALL	Situs	-	
Other Expenses	557	RES	369,185	SG	7.925%	29,256	
			<u>1,320,247</u>			<u>123,226</u>	4.1.2

**Description of Adjustment**

This adjustment recognizes the deferral of Washington revenues related to decoupling, and the amortization of the Accelerated Depreciation Deferral from the Company's 2015 Limited Issues Rate Filing, which was approved in the Company's 2021 general rate case. It also 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**  
**Results of Operations - December 2022**  
**Miscellaneous General Expense & Revenue**

**Revenues that need to be included in results:**

	Depreciation Deferral	Washington Decoupling	Total	Account	Factor	
Residential	6,857,510	15,374,948	<b>22,232,458</b>	<b>440</b>	<b>WA</b>	<b>Ref 4.1</b>
Commercial & Industrial	10,544,925	(11,802,939)	<b>(1,258,014)</b>	<b>442</b>	<b>WA</b>	<b>Ref 4.1</b>
Street & Highway Lighting	15,676	-	<b>15,676</b>	<b>444</b>	<b>WA</b>	<b>Ref 4.1</b>
	<b>17,418,111</b>	<b>3,572,009</b>	<b>20,990,120</b>			



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

<b>Description</b>	<b>FERC</b>	<b>Factor</b>	<b>Amount</b>	
<b>FERC 421 - (Gain)/Loss on Sale of Utility Plant</b>				
Gain on Property Sales	421	SO	1,196,459	
Gain on Property Sales	421	SG	(952,692)	
Gain on Property Sales	421	OR	-	
Gain on Property Sales	421	UT	(36,459)	
Gain on Property Sales	421	NUTIL	(207,308)	
			<u>0</u>	<b>Ref 4.1</b>
<b>Non Regulated Flights</b>				
Administrative & General Salaries	920	SO	(5,257)	
Office Supplies and Expenses	921	SO	(7,921)	
			<u>(13,178)</u>	<b>Ref 4.1</b>
<b>FERC 921 - Office Supplies &amp; Expenses</b>				
Expense removal	921	SO	(3,572)	
<b>Regulatory Commission Expenses</b>				
Re-allocate Regulatory Commission	928	OR	(9,555)	
Re-allocate Regulatory Commission	928	SG	9,555	
			<u>-</u>	<b>Ref 4.1</b>
<b>Credit Facility Fee Adjustment</b>				
Credit facility fees	921	SO	1,345,330	<b>Ref 4.1</b>
<b>Informational &amp; Instructional Advertising</b>				
Blue Sky	909	CN	1,377	
Blue Sky	909	OR	18,705	
Blue Sky	903	OR	(11,805)	
Blue Sky	929	SO	(8,278)	
Reallocation	909	CN	14,907	
Reallocation	909	UT	(13,249)	
Reallocation	909	ID	15,483	
Reallocation	909	WY	(85)	
Reallocation	909	WA	483	
Reallocation	909	CA	(19,456)	
Reallocation	909	OR	1,917	
Misc. Steam Expense	506	JBG	(8,333)	
Reallocation	923	WY	(369,185)	
Reallocation	557	SG	369,185	
			<u>(8,333)</u>	<b>Ref 4.1</b>
<b>Total Adjustment</b>			<u><u>1,320,247</u></u>	<b>Ref 4.1</b>

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense:</b>							
Steam Operations	500	RES	152,540	CAGE	0.000%	-	
Steam Operations	500	RES	3	CAGW	22.034%	1	
Steam Operations	500	RES	21,227	JBG	22.034%	4,677	
Steam Operations	500	RES	6,747	SG	7.925%	535	
Fuel Related-Non NPC	501	RES	323	SE	7.503%	24	
Steam Maintenance	512	RES	94,065	CAGE	0.000%	-	
Steam Maintenance	512	RES	45,201	JBG	22.034%	9,960	
Steam Maintenance	512	RES	678	SG	7.925%	54	
Hydro Operations	535	RES	37,624	SG-P	7.925%	2,982	
Hydro Operations	535	RES	26,552	SG-U	7.925%	2,104	
Hydro Maintenance	545	RES	7,247	SG-P	7.925%	574	
Hydro Maintenance	545	RES	1,587	SG-U	7.925%	126	
Other Operations	548	RES	16,456	CAGE	0.000%	-	
Other Operations	548	RES	6,405	CAGW	22.034%	1,411	
Other Operations	548	RES	9,376	SG	7.925%	743	
Other Operations	549	RES	91	WA	Situs	-	
Other Maintenance	553	RES	5,630	CAGE	0.000%	-	
Other Maintenance	553	RES	1,958	CAGW	22.034%	431	
Other Maintenance	553	RES	922	SG	7.925%	73	
Other Power Supply Expense	557	RES	916	CAGE	0.000%	-	
Other Power Supply Expense	557	RES	82,634	SG	7.925%	6,548	
Other Power Supply Expense	557	RES	174	WA	Situs	-	
Transmission Operations	560	RES	70,186	SG	7.925%	5,562	
Transmission Maintenance	571	RES	46,968	SG	7.925%	3,722	
Distribution Operations	580	RES	93,189	WA	Situs	5,416	
Distribution Operations	580	RES	118,826	SNPD	6.241%	7,416	
Distribution Maintenance	593	RES	250,432	WA	Situs	20,771	
Distribution Maintenance	593	RES	28,131	SNPD	6.241%	1,756	
Customer Accounts	903	RES	75,539	CN	6.707%	5,066	
Customer Accounts	903	RES	33,397	WA	Situs	2,763	
Customer Services	908	RES	12,086	CN	6.707%	811	
Customer Services	908	RES	17,961	WA	Situs	474	
Administrative & General	920	RES	1,976	WA	Situs	338	
Administrative & General	920	RES	71,282	SO	7.080%	5,047	
Administrative & General	935	RES	188	WA	Situs	2	
Administrative & General	935	RES	6,573	SO	7.080%	465	
			<u>1,345,090</u>			<u>89,850</u>	4.3.2

**Description of Adjustment:**

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

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense:</b>							
Steam Operations	500	PRO	1,994,653	CAGE	0.000%	-	
Steam Operations	500	PRO	45	CAGW	22.034%	10	
Steam Operations	500	PRO	277,568	JBG	22.034%	61,158	
Steam Operations	500	PRO	88,223	SG	7.925%	6,991	
Fuel Related-Non NPC	501	PRO	4,219	SE	7.503%	317	
Steam Maintenance	512	PRO	1,230,016	CAGE	0.000%	-	
Steam Maintenance	512	PRO	591,065	JBG	22.034%	130,233	
Steam Maintenance	512	PRO	8,867	SG	7.925%	703	
Hydro Operations	535	PRO	491,977	SG-P	7.925%	38,987	
Hydro Operations	535	PRO	347,198	SG-U	7.925%	27,514	
Hydro Maintenance	545	PRO	94,766	SG-P	7.925%	7,510	
Hydro Maintenance	545	PRO	20,756	SG-U	7.925%	1,645	
Other Operations	548	PRO	215,181	CAGE	0.000%	-	
Other Operations	548	PRO	83,757	CAGW	22.034%	18,455	
Other Operations	548	PRO	122,604	SG	7.925%	9,716	
Other Operations	549	PRO	1,194	WA	Situs	-	
Other Maintenance	553	PRO	73,624	CAGE	0.000%	-	
Other Maintenance	553	PRO	25,606	CAGW	22.034%	5,642	
Other Maintenance	553	PRO	12,050	SG	7.925%	955	
Other Power Supply Expense	557	PRO	11,974	CAGE	0.000%	-	
Other Power Supply Expense	557	PRO	1,080,548	SG	7.925%	85,629	
Other Power Supply Expense	557	PRO	2,273	WA	Situs	-	
Transmission Operations	560	PRO	917,770	SG	7.925%	72,729	
Transmission Maintenance	571	PRO	614,164	SG	7.925%	48,670	
Distribution Operations	580	PRO	1,218,562	WA	Situs	70,827	
Distribution Operations	580	PRO	1,553,800	SNPD	6.241%	96,967	
Distribution Maintenance	593	PRO	3,274,714	WA	Situs	271,604	
Distribution Maintenance	593	PRO	367,851	SNPD	6.241%	22,956	
Customer Accounts	903	PRO	987,773	CN	6.707%	66,247	
Customer Accounts	903	PRO	436,705	WA	Situs	36,132	
Customer Services	908	PRO	158,036	CN	6.707%	10,599	
Customer Services	908	PRO	234,868	WA	Situs	6,195	
Administrative & General	920	PRO	25,838	WA	Situs	4,420	
Administrative & General	920	PRO	932,097	SO	7.080%	65,990	
Administrative & General	935	PRO	2,457	WA	Situs	22	
Administrative & General	935	PRO	85,947	SO	7.080%	6,085	
			<u>17,588,744</u>			<u>1,174,906</u>	4.3.2

**Description of Adjustment:**

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

The unadjusted and restated (12 months ended December 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 December 2022 total labor related expenses are identified on page 4.3.2.
2. Actual December 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 4.3.3.
3. The restated December 2022 regular time, overtime, and premium pay expenses were then escalated prospectively by labor group to December 2023 (see page 4.3.4). Union and non-union costs were escalated using the contractual and target rates found on page 4.3.4.
3. 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.
4. Payroll taxes have been updated as result of the labor calculations in parts 2 and 3 above. These payroll tax calculations can be found on page 4.3.7.

Description	Actual 12 Months Ended December 2022	Restatement 12 Months Ended December 2022	Adjustment	Pro Forma 12 Months Ending December 2023	Adjustment	Ref.
Regular Ordinary Time	436,939,964	438,560,589	1,620,625	452,644,604	14,084,015	
Overtime	85,650,661	85,968,342	317,681	88,729,145	2,760,803	
Premium Pay	13,020,154	13,068,447	48,292	13,488,129	419,682	
<b>Subtotal for Escalation</b>	<b>535,610,780</b>	<b>537,597,377</b>	<b>1,986,598</b>	<b>554,861,878</b>	<b>17,264,501</b>	4.3.3
<b>Annual Incentive Plan</b>	<b>30,115,297</b>	<b>30,115,297</b>	-	<b>38,801,669</b>	<b>8,686,372</b>	4.3.5
Payroll Tax Expense	39,638,733	39,778,892	140,159	41,638,044	1,859,152	4.3.7
Payroll Tax Expense-Unemployment	3,116,162	3,116,162	-	3,116,162	-	
<b>Total Payroll Taxes</b>	<b>42,754,894</b>	<b>42,895,054</b>	<b>140,159</b>	<b>44,754,206</b>	<b>1,859,152</b>	
SERP Plan	-	-	-	-	-	
Medical	58,393,046	58,393,046	-	58,393,046	-	
Pensions	5,448,959	5,448,959	-	5,448,959	-	
Pension Administration	1,273,734	1,273,734	-	1,273,734	-	
Post Retirement Benefits	(281,130)	(281,130)	-	(281,130)	-	
Post Employment Benefits	5,206,317	5,206,317	-	5,206,317	-	
401(k)	43,102,716	43,102,716	-	43,102,716	-	
All Other Labor and Benefit Items	22,032,009	22,032,009	-	22,032,009	-	
<b>Total Other Labor</b>	<b>54,750,595</b>	<b>54,750,595</b>	-	<b>54,750,595</b>	-	
<b>Total Labor</b>	<b>743,656,622</b>	<b>745,783,379</b>	<b>2,126,757</b>	<b>773,593,404</b>	<b>27,810,025</b>	4.3.5
Non-Utility and Capitalized Labor	273,323,134	274,104,801	781,667	284,326,082	10,221,281	4.3.5
<b>Total Utility Labor</b>	<b>470,333,488</b>	<b>471,678,578</b>	<b>1,345,090</b>	<b>489,267,322</b>	<b>17,588,744</b>	4.3.5
			Ref. 4.2		Ref. 4.3	

Labor (12 Months Ended December 2022)

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

Ref. 4.3.2  
 Ref. 4.3.2  
 Ref. 4.3.2

Labor (12 Months Ended December 2022)

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

Annualization Increase

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

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Annualized Labor December 2022

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

Ref. 4.3.2

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

Pro Forma Increase to December 2023

Increases occur on the 26th of each month. For this exhibit, each increase is listed on the first day of the following month. For example, an increase that occurs on December 26, 2022 is shown as effective on January 1, 2023.

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

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Pro Forma Increase to December 2023

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

Ref. 4.3.2

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

Indicator	Total Company Basis					
	Actual		Restatement		Pro Forma	
	12 Months Ended December 2022	% Of Total	Restating Adjustment	12 Months Ended December 2022	Pro Forma Adjustment	12 Months Ending December 2023
500CAGE	53,338,206	7.17%	152,540	53,490,746	1,994,653	55,485,399
500CAGW	1,200	0.00%	3	1,204	45	1,248
500JBG	7,422,328	1.00%	21,227	7,443,555	277,568	7,721,123
500SG	2,359,136	0.32%	6,747	2,365,883	88,223	2,454,106
501SE	112,822	0.02%	323	113,145	4,219	117,364
512CAGE	32,891,351	4.42%	94,065	32,985,416	1,230,016	34,215,432
512JBG	15,805,437	2.13%	45,201	15,850,638	591,065	16,441,704
512SG	237,097	0.03%	678	237,775	8,867	246,642
535SG-P	13,155,758	1.77%	37,624	13,193,382	491,977	13,685,359
535SG-U	9,284,283	1.25%	26,552	9,310,835	347,198	9,658,033
545SG-P	2,534,088	0.34%	7,247	2,541,335	94,766	2,636,101
545SG-U	555,024	0.07%	1,587	556,612	20,756	577,368
548CAGE	5,754,061	0.77%	16,456	5,770,517	215,181	5,985,698
548CAGW	2,239,708	0.30%	6,405	2,246,113	83,757	2,329,870
548SG	3,278,505	0.44%	9,376	3,287,881	122,604	3,410,485
549OR	31,941	0.00%	91	32,033	1,194	33,227
553CAGE	1,968,745	0.26%	5,630	1,974,376	73,624	2,047,999
553CAGW	684,709	0.09%	1,958	686,667	25,606	712,272
553SG	322,225	0.04%	922	323,147	12,050	335,197
557CAGE	320,205	0.04%	916	321,121	11,974	333,095
557ID	60,707	0.01%	174	60,880	2,270	63,151
557WYU	81	0.00%	0	81	3	84
557SG	28,894,497	3.89%	82,634	28,977,132	1,080,548	30,057,680
560SG	24,541,716	3.30%	70,186	24,611,902	917,770	25,529,672
571SG	16,423,111	2.21%	46,968	16,470,079	614,164	17,084,243
580CA	1,762,058	0.24%	5,039	1,767,097	65,894	1,832,992
580ID	1,721,822	0.23%	4,924	1,726,746	64,390	1,791,136
580OR	11,917,819	1.60%	34,083	11,951,903	445,683	12,397,585
580SNPD	41,549,540	5.59%	118,826	41,668,366	1,553,800	43,222,166
580UT	12,285,974	1.65%	35,136	12,321,110	459,450	12,780,560
580WA	1,893,943	0.25%	5,416	1,899,359	70,827	1,970,186
580WYP	2,741,607	0.37%	7,841	2,749,448	102,526	2,851,974
580WYU	261,857	0.04%	749	262,606	9,792	272,398
593CA	4,466,304	0.60%	12,773	4,479,077	167,023	4,646,101
593ID	4,151,353	0.56%	11,872	4,163,225	155,245	4,318,471
593OR	32,957,221	4.43%	94,253	33,051,475	1,232,479	34,283,954
593SNPD	9,836,542	1.32%	28,131	9,864,673	367,851	10,232,524
593UT	31,408,400	4.22%	89,824	31,498,224	1,174,559	32,672,782
593WA	7,262,849	0.98%	20,771	7,283,620	271,604	7,555,224
593WYP	6,754,319	0.91%	19,316	6,773,635	252,587	7,026,222
593WYU	567,349	0.08%	1,623	568,972	21,217	590,189
903CA	383,656	0.05%	1,097	384,753	14,347	399,100
903CN	26,413,647	3.55%	75,539	26,489,187	987,773	27,476,960
903ID	1,329,770	0.18%	3,803	1,333,573	49,728	1,383,301
903OR	1,658,321	0.22%	4,743	1,663,064	62,015	1,725,079
903UT	6,048,210	0.81%	17,297	6,065,507	226,181	6,291,688
903WA	966,196	0.13%	2,763	968,959	36,132	1,005,092
903WYP	1,047,962	0.14%	2,997	1,050,959	39,190	1,090,149
903WYU	243,629	0.03%	697	244,325	9,111	253,436
908CA	-	0.00%	-	-	-	-
908CN	4,225,982	0.57%	12,086	4,238,068	158,036	4,396,104
908ID	-	0.00%	-	-	-	-
908OR	2,203,880	0.30%	6,303	2,210,183	82,417	2,292,600
908OTHER	24,034	0.00%	69	24,103	899	25,002
908UT	2,895,122	0.39%	8,280	2,903,402	108,267	3,011,669
908WA	165,645	0.02%	474	166,119	6,195	172,313
908WYP	991,834	0.13%	2,837	994,670	37,091	1,031,761
920CA	143,228	0.02%	410	143,638	5,356	148,994
920ID	2,650	0.00%	8	2,657	99	2,756
920OR	362,468	0.05%	1,037	363,504	13,555	377,059
920SO	24,924,820	3.35%	71,282	24,996,102	932,097	25,928,199
920UT	919	0.00%	3	922	34	956
920WA	118,193	0.02%	338	118,531	4,420	122,951
920WYP	63,461	0.01%	181	63,642	2,373	66,016
935CA	3,502	0.00%	10	3,512	131	3,643
935OR	48,205	0.01%	138	48,343	1,803	50,146
935SO	2,298,265	0.31%	6,573	2,304,838	85,947	2,390,784
935UT	13,406	0.00%	38	13,444	501	13,945
935WA	581	0.00%	2	582	22	604
<b>Utility Labor</b>	<b>470,333,488</b>	<b>63.2461%</b>	<b>1,345,090</b>	<b>471,678,578</b>	<b>17,588,744</b>	<b>489,267,322</b>
Non-Utility/Capital	273,323,134	36.7539%	781,667	274,104,801	10,221,281	284,326,082
<b>Total</b>	<b>743,656,622</b>	<b>100.0000%</b>	<b>2,126,757</b>	<b>745,783,379</b>	<b>27,810,025</b>	<b>773,593,404</b>
			Ref 4.3.2		Ref 4.3.2	



Indicator	WA %	Washington Allocated						
		Actual		Restating Adjustment	Restatement		Pro Forma Adjustment	Pro Forma
		12 Months Ended December 2022	% Of Total		12 Months Ended December 2022	12 Months Ending December 2023		
500CAGE	0.0000%	-	0.00%	-	-	-	-	-
500CAGW	22.0336%	264	0.00%	1	265	10	275	
500JBG	22.0336%	1,635,409	3.29%	4,677	1,640,086	61,158	1,701,244	
500SG	7.9246%	186,951	0.38%	535	187,486	6,991	194,477	
501SE	7.5028%	8,465	0.02%	24	8,489	317	8,806	
512CAGE	0.0000%	-	0.00%	-	-	-	-	
512JBG	22.0336%	3,482,512	7.01%	9,960	3,492,472	130,233	3,622,705	
512SG	7.9246%	18,789	0.04%	54	18,843	703	19,545	
535SG-P	7.9246%	1,042,536	2.10%	2,982	1,045,518	38,987	1,084,505	
535SG-U	7.9246%	735,739	1.48%	2,104	737,843	27,514	765,357	
545SG-P	7.9246%	200,815	0.40%	574	201,390	7,510	208,899	
545SG-U	7.9246%	43,983	0.09%	126	44,109	1,645	45,754	
548CAGE	0.0000%	-	0.00%	-	-	-	-	
548CAGW	22.0336%	493,489	0.99%	1,411	494,900	18,455	513,355	
548SG	7.9246%	259,807	0.52%	743	260,550	9,716	270,266	
549OR	0.0000%	-	0.00%	-	-	-	-	
553CAGE	0.0000%	-	0.00%	-	-	-	-	
553CAGW	22.0336%	150,866	0.30%	431	151,298	5,642	156,939	
553SG	7.9246%	25,535	0.05%	73	25,608	955	26,563	
557CAGE	0.0000%	-	0.00%	-	-	-	-	
557ID	0.0000%	-	0.00%	-	-	-	-	
557WYU	0.0000%	-	0.00%	-	-	-	-	
557SG	7.9246%	2,289,762	4.61%	6,548	2,296,310	85,629	2,381,939	
560SG	7.9246%	1,944,823	3.92%	5,562	1,950,385	72,729	2,023,114	
571SG	7.9246%	1,301,459	2.62%	3,722	1,305,181	48,670	1,353,851	
580CA	0.0000%	-	0.00%	-	-	-	-	
580ID	0.0000%	-	0.00%	-	-	-	-	
580OR	0.0000%	-	0.00%	-	-	-	-	
580SNPD	6.2407%	2,592,963	5.22%	7,416	2,600,379	96,967	2,697,346	
580UT	0.0000%	-	0.00%	-	-	-	-	
580WA	100.0000%	1,893,943	3.81%	5,416	1,899,359	70,827	1,970,186	
580WYP	0.0000%	-	0.00%	-	-	-	-	
580WYU	0.0000%	-	0.00%	-	-	-	-	
593CA	0.0000%	-	0.00%	-	-	-	-	
593ID	0.0000%	-	0.00%	-	-	-	-	
593OR	0.0000%	-	0.00%	-	-	-	-	
593SNPD	6.2407%	613,865	1.24%	1,756	615,620	22,956	638,576	
593UT	0.0000%	-	0.00%	-	-	-	-	
593WA	100.0000%	7,262,849	14.62%	20,771	7,283,620	271,604	7,555,224	
593WYP	0.0000%	-	0.00%	-	-	-	-	
593WYU	0.0000%	-	0.00%	-	-	-	-	
903CA	0.0000%	-	0.00%	-	-	-	-	
903CN	6.7068%	1,771,498	3.57%	5,066	1,776,564	66,247	1,842,811	
903ID	0.0000%	-	0.00%	-	-	-	-	
903OR	0.0000%	-	0.00%	-	-	-	-	
903UT	0.0000%	-	0.00%	-	-	-	-	
903WA	100.0000%	966,196	1.95%	2,763	968,959	36,132	1,005,092	
903WYP	0.0000%	-	0.00%	-	-	-	-	
903WYU	0.0000%	-	0.00%	-	-	-	-	
908CA	0.0000%	-	0.00%	-	-	-	-	
908CN	6.7068%	283,426	0.57%	811	284,237	10,599	294,836	
908ID	0.0000%	-	0.00%	-	-	-	-	
908OR	0.0000%	-	0.00%	-	-	-	-	
908OTHER	0.0000%	-	0.00%	-	-	-	-	
908UT	0.0000%	-	0.00%	-	-	-	-	
908WA	100.0000%	165,645	0.33%	474	166,119	6,195	172,313	
908WYP	0.0000%	-	0.00%	-	-	-	-	
920CA	0.0000%	-	0.00%	-	-	-	-	
920ID	0.0000%	-	0.00%	-	-	-	-	
920OR	0.0000%	-	0.00%	-	-	-	-	
920SO	7.0797%	1,764,601	3.55%	5,047	1,769,648	65,990	1,835,637	
920UT	0.0000%	-	0.00%	-	-	-	-	
920WA	100.0000%	118,193	0.24%	338	118,531	4,420	122,951	
920WYP	0.0000%	-	0.00%	-	-	-	-	
935CA	0.0000%	-	0.00%	-	-	-	-	
935OR	0.0000%	-	0.00%	-	-	-	-	
935SO	7.0797%	162,710	0.33%	465	163,175	6,085	169,260	
935UT	0.0000%	-	0.00%	-	-	-	-	
935WA	100.0000%	581	0.00%	2	582	22	604	
<b>Utility Labor</b>		<b>31,417,674</b>	<b>63.2461%</b>	<b>89,850</b>	<b>31,507,525</b>	<b>1,174,906</b>	<b>32,682,430</b>	
Non-Utility/Capital		18,257,635	36.7539%	Ref 4.2 52,214	18,309,850	Ref 4.3 682,768	18,992,618	
<b>Total</b>		<b>49,675,310</b>	<b>100.0000%</b>	<b>142,065</b>	<b>49,817,374</b>	<b>1,857,674</b>	<b>51,675,048</b>	

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

	<u>Line No.</u>	<u>Ref</u>	<u>Social Security</u>	<u>Medicare</u>	<u>Total FICA Tax</u>	<u>Ref</u>
<b>FICA Calculated on December 2022 Annualized Labor</b>						
Annualized Wages Adjustment	a		1,986,598	1,986,598		4.3.2
Annualized Incentive Adjustment	b		-	-		4.3.2
	c	a + b	<u>1,986,598</u>	<u>1,986,598</u>		
Percentage of eligible wages	d		90.41%	100.00%		
Total eligible wages	e	c * d	<u>1,796,024</u>	<u>1,986,598</u>		
Tax rate	f		6.20%	1.45%		
Tax on eligible wages	g	e * f	<u>111,353</u>	<u>28,806</u>		
<b>Total FICA Tax on Annualized Labor</b>		g	<b>111,353</b>	<b>28,806</b>	<b>140,159</b>	4.3.2
<b>FICA Calculated on December 2023 Pro Forma Labor</b>						
Pro Forma Wages Adjustment	h		17,264,501	17,264,501		4.3.2
Pro Forma Incentive Adjustment	i		8,686,372	8,686,372		4.3.2
	j	h + i	<u>25,950,873</u>	<u>25,950,873</u>		
Percentage of eligible wages	k		92.16%	100.00%		
Total eligible wages	l	j * k	<u>23,917,174</u>	<u>25,950,873</u>		
Tax rate	m		6.20%	1.45%		
Tax on eligible wages	n	l * m	<u>1,482,865</u>	<u>376,288</u>		
<b>Total FICA Tax on Pro Forma Labor</b>		n	<b>1,482,865</b>	<b>376,288</b>	<b>1,859,152</b>	4.3.2

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense:</b>							
Pension Non-Service Expense	926	PRO	(30,730,087)	SO	7.080%	(2,175,596)	4.4.1
Post-Retirement Non-Service Exp.	926	PRO	616,544	SO	7.080%	43,649	4.4.1
SERP Non-Service Expense	926	RES	<u>(2,746,470)</u>	SO	7.080%	<u>(194,442)</u>	4.4.1
			(32,860,013)			(2,326,389)	
Pension Settlement Loss Amort.	926	PRO	1,297,405	SO	7.080%	91,852	4.4.2

**Description of Adjustment:**

This adjustment removes the 12 months ended December 2022 SERP non-service expenses from results and includes the non-service pension and post-retirement expenses at the forecast 2023 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 2019 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 to be incurred during the 12 months ended December 2023.

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

Description	GL 554012	GL 554022	GL 554032	Total Forecast	FERC Acct	Factor
	Pension Non-Service	Post-Retirement Non-	SERP Non-Service			
	Expense	Service Expense	Expense			
	Actual	Actual	Actual			
	Twelve Months Ending	Twelve Months Ending	Twelve Months Ending			
	December 2023	December 2023	December 2023			
Jan-2023	(617,216)	(127,114)	-	(744,330)	926	SO
Feb-2023	(617,216)	(127,114)	-	(744,330)	926	SO
Mar-2023	(617,216)	(127,114)	-	(744,330)	926	SO
Apr-2023	(617,216)	(127,114)	-	(744,330)	926	SO
May-2023	(617,216)	(127,114)	-	(744,330)	926	SO
Jun-2023	(617,216)	(127,114)	-	(744,330)	926	SO
Jul-2023	(617,216)	(127,114)	-	(744,330)	926	SO
Aug-2023	(617,216)	(127,114)	-	(744,330)	926	SO
Sep-2023	(617,216)	(127,114)	-	(744,330)	926	SO
Oct-2023	(617,216)	(127,114)	-	(744,330)	926	SO
Nov-2023	(617,216)	(127,114)	-	(744,330)	926	SO
Dec-2023	(617,216)	(127,114)	-	(744,330)	926	SO
Total Forecasted	<b>(7,406,591)</b>	<b>(1,525,370)</b>	<b>-</b>	<b>(8,931,961)</b>		
Total Incremental Change	<b>(30,730,087)</b>	<b>616,544</b>	<b>(2,746,470)</b>	<b>(32,860,013)</b>		
	Ref 4.4	Ref 4.4	Ref 4.4	Ref 4.4		

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

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

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

Pro Forma Adjustment 1,297,405 Ref 4.8

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense:</b>							
Reversal of environmental settlement	545	RES	7,385,140	SG	7.925%	585,240	4.5.1
Reversal of prop. tax receivable settle.	408	RES	21,813,342	GPS	7.080%	1,544,318	4.5.1
Reversal of prop. tax receivable settle.	408	PRO	(21,813,342)	GPS	7.080%	(1,544,318)	Above

**Description of Adjustment**

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

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

<b>FERC Account</b>	<b>Description</b>	<b>Amount</b>	<b>Alloc</b>	<b>REF</b>
5459000	Reversal of Klamath Settlement Obligation Expense	(7,385,140)	SG	Ref. 4.5
4081500	Reversal of Utah 2016-2022 Property Tax Receivable from Settlement	(21,813,342)	GPS	Ref. 4.5

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense:</b>							
Adj. Liability Ins. expense to 6-year avg.	925	RES	(62,487,440)	SO	7.080%	(4,423,920)	4.6.1
Remove incorrect prop. damage item	924	RES	(66)	WA	Situs	(66)	
<b>Adjustment to Tax:</b>							
Accumulated Deferred Income Tax Bal.	190	PRO	(40,769,283)	SO	7.080%	(2,886,341)	

**Description of Adjustment**

This adjustment normalizes injuries and damages expense to reflect a six- year average, consistent with the methodology agreed to in Docket No. UE-111190. In addition, per order 08 in UE-140762, the injuries and damages adjustment also excludes expense accruals for one large incident. In January 2021, the Company started accruing \$95,402/month to the property damage reserve, consistent with the amount included in Docket No. UE-191024. Accordingly, property damage accruals in unadjusted data for 12 months ended Dec 2022 appropriately reflects approved accrual levels, and does not require further adjustments.



**PacifiCorp**  
**Results of Operations - December 2022**  
**Injuries and Damages**  
**Liability Insurance Expense Based on a Six-Year Average**

**Detail of six-year average of liability expense net of commercial reimbursements**

<u>Year</u>	<u>Accrual</u>	<u>Amount Not Requested</u>	<u>Commercial Reimbursement</u>	<u>Net Expense</u>
2017	7,995,858	4,798,137	(2,850,000)	9,943,995
2018	12,497,345	611,466	-	13,108,811
2019	1,366,237	-	-	1,366,237
2020	2,665,877	-	-	2,665,877
2021	1,429,474	-	-	1,429,474
2022	4,292,807	-	-	4,292,807
	Six-year average			5,467,867
	Amount in base period			67,955,307
	<b>Adjustment</b>			<b><u>(62,487,440)</u></b>
				<b>Ref 4.6</b>

(1) Accrual amount reflects removal of accounting adjustments related to calendar year 2020 wildfire-related incidents. The Company may seek regulatory recovery of these expense in a future regulatory proceeding as better information becomes available and a more accurate determination of the magnitude of costs incurred can be made.

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense:</b>							
Advertising Expense - Reallocation	909	RES	(110,058)	CN	6.707%	(7,381)	4.7.1
Advertising Expense - Reallocation	930	RES	(8,984)	SO	7.080%	(636)	4.7.1
California Advertising Expense	909	RES	(6,664)	CA	Situs	-	4.7.1
Idaho Advertising Expense	909	RES	46,874	ID	Situs	-	4.7.1
Oregon Advertising Expense	909	RES	(16,439)	OR	Situs	-	4.7.1
Utah Advertising Expense	909	RES	58,330	UT	Situs	-	4.7.1
Washington Advertising Expense	909	RES	24,803	WA	Situs	24,803	4.7.1
Wyoming Advertising Expense	909	RES	1,597	WY-ALL	Situs	-	4.7.1
Wyoming Advertising Expense	930	RES	731	WY-ALL	Situs	-	4.7.1
JB Advertising Expense	909	RES	600	CAGW	22.034%	132	4.7.1
RMP Advertising Expense	909	RES	7,393	CAGE	0.000%	-	4.7.1
PP Advertising Expense	930	RES	756	CAGW	22.034%	167	4.7.1
			<u>(1,061)</u>			<u>17,084</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, 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 December 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 Results of Operations - December 2022**  
**Advertising**  
**Re-allocate System Costs**

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

<b>TYPE</b>	<b>FERC Acct</b>	<b>SAP Acct</b>	<b>SAP Acct description</b>	<b>Factor</b>	<b>Total Company</b>
RES	9090000	530022	Informational Advertising Services	CN	114,722
RES	9090000	530019	Legally Mandated Advertising Services	CN	1,188
RES	9301000	530020	Advertising Services	SO	322
					116,232

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

<b>TYPE</b>	<b>FERC Acct</b>	<b>SAP Acct</b>	<b>SAP Acct description</b>	<b>Factor</b>	<b>Total Company</b>
RES	9090000	530022	Informational Advertising Services	CA	(6,716)
RES	9090000	530022	Informational Advertising Services	CAGE	3,643
RES	9090000	530022	Informational Advertising Services	OR	(19,726)
RES	9090000	530022	Informational Advertising Services	UT	84,088
RES	9090000	530022	Informational Advertising Services	WA	1,070
RES	9090000	530022	Informational Advertising Services	WY	413
RES	9090000	530022	Informational Advertising Services	ID	51,350
RES	9090000	530022	Informational Advertising Services	JBG	600
RES	9090000	530019	Legally Mandated Advertising Services	CA	(19,887)
RES	9090000	530019	Legally Mandated Advertising Services	OR	21,075
RES	9301000	530020	Advertising Services	CAGW	770
RES	9301000	530020	Advertising Services	WY	(448)
					116,232

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense:</b>							
Remove:							
Memberships As Booked	930	RES	(1,750,863)	SO	7.080%	(123,956)	4.8.3
Memberships As Booked	930	RES	(81,851)	WY-ALL	Situs	-	4.8.3
Memberships As Booked	930	RES	13,300	CA	Situs	-	4.8.3
Memberships As Booked	930	RES	13,260	OR	Situs	-	4.8.3
			<u>(1,806,154)</u>			<u>(123,956)</u>	
Add Back:							
Memberships on State Specific Factor	930	RES	1,428,320	SO	7.080%	101,121	4.8.3
Memberships on State Specific Factor	930	RES	(12,134)	CA	Situs	-	4.8.3
Memberships on State Specific Factor	930	RES	164,159	OR	Situs	-	4.8.3
Memberships on State Specific Factor	930	RES	29,322	WA	Situs	29,322	4.8.3
Memberships on State Specific Factor	930	RES	101,170	UT	Situs	-	4.8.3
Memberships on State Specific Factor	930	RES	9,420	ID	Situs	-	4.8.3
Memberships on State Specific Factor	930	RES	85,896	WY-ALL	Situs	-	4.8.3
			<u>1,806,154</u>			<u>130,443</u>	
			<u>-</u>			<u>6,487</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 December 2022, this adjustment situs-assigns any costs attributable to a specific jurisdiction.

**PacifiCorp**  
**Washington Results of Operations - December 2022**  
**Memberships and Subscriptions**

<b>FERC Account</b>	<b>SAP Account</b>	<b>Vendor Name</b>	<b>Factor As Booked</b>	<b>Corrected Factor</b>	<b>Booked Amount</b>
<b>National and Regional Trade Memberships</b>					
930.2	553110	Advance Casper	WYP	WYP	\$ 10,000
930.2	545550	Albany Area Chamber of Commerce	SO	OR	\$ 2,353
930.2	545550	Albany-Millersburg Economic Development Corporation	SO	OR	\$ 3,000
930.2	545550	American Fork Chamber of Commerce	SO	UT	\$ 2,000
930.2	545550	Arlington Club	SO	OR	\$ 3,034
930.2	545550	ASME	SO	SO	\$ 228
930.2	545550	Associated Taxpayers of Idaho	SO	ID	\$ 1,170
930.2	545550	Association of Washington Cities	SO	WA	\$ 1,000
930.2	545550	Basin Area Chamber of Commerce	WYP	WYP	\$ 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	\$ 240
930.2	545150	Bunchoten Utrecht	SO	SO	\$ 1
930.2	545550	CA WMPMA	OR	OR	\$ (13,300)
930.2	545550	CA WMPMA	CA	CA	\$ (13,300)
930.2	545550	Cache Valley Chamber of Commerce	SO	UT	\$ 1,250
930.2	545550	Cannon Beach Chamber of Commerce	SO	OR	\$ 335
930.2	545550	Carbon County Chamber of Commerce	SO	UT	\$ 400
930.2	553110	Carbon County Economic Development Corporation	WYP	WYP	\$ 5,000
930.2	545550	Casper Area Chamber of Commerce	WYP	WYP	\$ 4,500
930.2	545550	Cedar City Chamber of Commerce	SO	UT	\$ 800
930.2	545550	Central Point Chamber of Commerce	SO	OR	\$ 250
930.2	545550	Central Washington Hispanic Chamber	SO	WA	\$ 700
930.2	545550	Central Washington Homebuilders, Inc.	SO	WA	\$ 559
930.2	545550	ChamberWest	SO	UT	\$ 5,000
930.2	545550	Clatsop Economic Development Resources	SO	OR	\$ 5,000
930.2	545550	Cody Country Chamber of Commerce	WYP	WYP	\$ 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	CRC of Carbon County	WYP	WYP	\$ 75
930.2	545550	Crescent City/Del Norte Chamber of Commerce	SO	CA	\$ 1,166
930.2	545550	Creswell Chamber of Commerce	SO	OR	\$ 290
930.2	545550	Dallas Area Visitors Center	SO	OR	\$ 695
930.2	545550	Davis Chamber of Commerce	SO	UT	\$ 3,995
930.2	545550	Dayton Chamber of Commerce	SO	WA	\$ 400
930.2	545550	Douglas Timber Operators	SO	OR	\$ 600
930.2	545550	Eagle Mountain Chamber of Commerce	SO	UT	\$ 600
930.2	545550	Economic Development for Central Oregon	SO	OR	\$ 7,500
930.2	553110	Energy Capital Economic Development	WYP	WYP	\$ 150
930.2	545550	Energy Systems Integration Group	SO	SO	\$ 1,544
930.2	545550	Enterprise	WYP	WYP	\$ 750
930.2	545550	Evanston Chamber of Commerce	WYP	WYP	\$ 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	Greater Yakima Chamber of Commerce	SO	WA	\$ 5,000
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)	WYP	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	Lander Chamber of Commerce	WYP	WYP	\$ 5,000
930.2	545550	Lane Utilities Coordinating Council	SO	OR	\$ 225
930.2	545550	Laramie Chamber of Business Alliance	WYP	WYP	\$ 5,000
930.2	545550	Leadership Wyoming	SO	WYP	\$ 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	\$ 495
930.2	545550	Linn-Benton Utilities Coordinating Council	SO	OR	\$ 125
930.2	545550	Lions Club, Richmond	SO	UT	\$ 600

**PacifiCorp**  
**Washington Results of Operations - December 2022**  
**Memberships and Subscriptions**

FERC Account	SAP Account	Vendor Name	Factor As Booked	Corrected Factor	Booked Amount
<b>National and Regional Trade Memberships</b>					
930.2	545550	Lovell Area Chamber of Commerce	WYP	WYP	\$ 300
930.2	545550	Monmouth- Independence Chamber of Commerce	SO	OR	\$ 1,499
930.2	545550	Morgan County Chamber of Commerce	SO	UT	\$ 200
930.2	545550	Mountain West Chamber of Commerce	SO	UT	\$ 600
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 & Industry Association	SO	OR	\$ -
930.2	545550	Oregon Business Council	SO	OR	\$ 29,748
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 College of Forestry	SO	OR	\$ 15,000
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	\$ 575
930.2	545550	Pilot Rock Chamber of Commerce	SO	OR	\$ 50
930.2	545550	Portland Business Alliance	SO	OR	\$ 40,243
930.2	545550	Powell Chamber of Commerce	WYP	WYP	\$ 1,000
930.2	545550	Prineville Chamber of Commerce	SO	OR	\$ 1,240
930.2	545550	Rawlins Chamber of Commerce	WYP	WYP	\$ 2,500
930.2	545550	Redmond Economic Development, Inc.	SO	OR	\$ 5,000
930.2	553110	Regional Economic Development for Eastern Idaho	SO	ID	\$ 2,000
930.2	545550	Rock Springs Chamber of Commerce	WYP	WYP	\$ 2,575
930.2	545550	Roseburg Area Chamber of Commerce	SO	OR	\$ 1,115
930.2	545550	Rotary Club of Albina	SO	OR	\$ 325
930.2	545550	Rotary Club of Casper	WYP	WYP	\$ 969
930.2	545550	Rotary Club of Cheyenne	WYP	WYP	\$ 1,000
930.2	545550	Rotary Club of Grants Pass	SO	OR	\$ 450
930.2	545550	Rotary Club of Roseburg	SO	OR	\$ 937
930.2	545550	Salina Area Chamber of Commerce	SO	UT	\$ 75
930.2	545550	Salt Lake Chamber	SO	UT	\$ 27,000
930.2	545550	Seaside Chamber of Commerce	SO	OR	\$ 395
930.2	545550	Seaside Downtown Development Association	SO	OR	\$ 170
930.2	545550	Selah Chamber of Commerce	SO	WA	\$ 250
930.2	553110	South Lincoln County Economic Development Corporation	WYP	WYP	\$ 1,000
930.2	545550	South Valley Chamber	SO	UT	\$ 5,000
930.2	545550	Southern Oregon Regional Economic Development, Inc.	SO	OR	\$ 2,750
930.2	553110	Southern Oregon Regional Economic Development, Inc.	OR	OR	\$ 40
930.2	545550	Southwest Valley Chamber of Commerce	SO	UT	\$ 550
930.2	545550	Sport Oregon	SO	OR	\$ 5,000
930.2	545150	State of Utah	SO	UT	\$ 25
930.2	545550	Stayton-Sublimity Chamber of Commerce	SO	OR	\$ 2,500
930.2	545550	Strategic Economic Development Corporation	SO	OR	\$ 2,600
930.2	545550	Sutherlin Area Chamber of Commerce	SO	OR	\$ 125
930.2	545550	Sweet Home Chamber of Commerce	SO	OR	\$ 275
930.2	545550	The Chamber of Medford/Jackson County	SO	OR	\$ 2,247
930.2	545550	Thermopolis-Hot Springs Chamber of Commerce	WYP	WYP	\$ 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	Umpqua Economic Development Partnership	SO	OR	\$ 2,500
930.2	545550	Utah Manufacturers Association	SO	UT	\$ 8,785
930.2	545550	Utah Taxpayers Association	SO	UT	\$ 18,700
930.2	545550	Utah Valley Chamber of Commerce	SO	UT	\$ 10,000
930.2	545550	Vernal Area Chamber of Commerce	SO	UT	\$ 400
930.2	545550	Walla Walla Valley Chamber of Commerce	SO	WA	\$ 10,000
930.2	545550	Wallowa County Chamber of Commerce, Enterprise OR	SO	OR	\$ 150
930.2	545550	Washakie Development Association	WYP	WYP	\$ 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	\$ 385
930.2	545550	Wyoming Business Alliance	SO	WYP	\$ 4,250
930.2	545550	Wyoming Business Alliance	WYP	WYP	\$ 5,000
930.2	545550	Wyoming Construction Coalition, Inc.	WYP	WYP	\$ 5,000
930.2	545550	Wyoming County Commissioners Association	WYP	WYP	\$ 20,000
930.2	553110	Wyoming County Commissioners Association	WYP	WYP	\$ 5,062
930.2	553110	Wyoming Economic Development Association	WYP	WYP	\$ 465

PacifiCorp  
Washington Results of Operations - December 2022  
Memberships and Subscriptions

FERC Account	SAP Account	Vendor Name	Factor As Booked	Corrected Factor	Booked Amount
<b>National and Regional Trade Memberships</b>					
930.2	545550	Wyoming Press Association	WYP	WYP	\$ 125
930.2	545550	Wyoming State Chamber of Commerce	WYP	WYP	\$ 3,000
930.2	545550	Wyoming Taxpayers Association	WYP	SO	\$ 250
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
					\$ 384,412
<b>Industry Association Dues</b>					
930.2	545550	AMERICAN COUNCIL ON RENEWABLE ENERGY	SO	SO	22,500
930.2	545550	Association of Edison Illuminating Companies	SO	SO	9,195
930.2	545550	CEATI International	SO	SO	52,300
930.2	545550	Edison Electric Institute	SO	SO	998,682
930.2	545550	Intermountain Electrical Association	SO	SO	19,000
930.2	545550	North American Transmission Forum	SO	SO	102,957
930.2	545550	Northwest Hydroelectric Association	SO	SO	1,340
930.2	545550	Northwest Public Power Association	SO	SO	1,625
930.2	545550	Northwest Public Power Association	SO	SO	119,143
930.2	545550	RENEWABLE ENERGY WILDLIFE INSTITUTE	SO	SO	35,000
930.2	545550	Rocky Mountain Electrical League	SO	SO	18,000
930.2	545550	UMS Group	SO	SO	42,000
Grand Total					1,421,742

<b>SUMMARY</b>			
<b>Memberships as Booked</b>			
Account	Factor	Amount	
930.2	SO	1,750,863	Ref. 4.8
930.2	WYP	81,851	
930.2	CA	(13,300)	
930.2	OR	(13,260)	
		1,806,154	
<b>Reallocated Memberships</b>			
Account	Factor	Amount	
930.2	SO	1,428,320	Ref. 4.8
930.2	CA	(12,134)	Ref. 4.8
930.2	OR	164,159	Ref. 4.8
930.2	WA	29,322	Ref. 4.8
930.2	UT	101,170	Ref. 4.8
930.2	ID	9,420	Ref. 4.8
930.2	WYP	85,896	Ref. 4.8
		1,806,154	Ref. 4.8

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense:</b>							
Uncollectible Expense	904	RES	(229,487)	WA	Situs	(229,487)	4.9.1
Regulatory Fees	928	PRO	401,080	WA	Situs	401,080	4.9.1

**Description of Adjustment**

This adjustment adjusts the Company's actual December 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 restates regulatory fees to be consistent with normalized revenue levels reflected in this general rate case, calculated at the currently approved regulatory fee rate of 0.4%.



12 Months Ended	WA FERC Account 904	General Business Revenues
Dec-19	1,258,343	307,888,403
Dec-20	2,393,875	333,393,111
Dec-21	1,816,229	354,477,310
Dec-22	2,438,245	401,560,173

Line	Description	4 year Average	
1	Unadjusted Revenue	349,329,749	
2	Per Books Uncollectible Expense	1,976,673	
3	Uncollectible % ( Line 2 / Line 1)	<b>0.566%</b>	
4	Normalized Revenue	379,211,695	
5	Normalizing Adjustments	(11,133,626)	
6	General Business Revenues before Adjustments	390,345,321	
7	Normalized Uncollectible Expense (Line 3 * Line 6)	2,208,759	
8	Per Books Uncollectible Expense	2,438,245	
9	<b>Restating Adjustment to Uncollectible Expense</b>	<b>(229,487)</b>	<b>Ref. 4.9</b>
10	Pro Forma Revenue	407,942,240	
11	Pro Forma Adjustments	-	
12	<b>Pro Forma Adjustment to Uncollectible Expense</b>	-	<b>Ref. 4.9</b>
10	Accrued Regulatory Fees - 12 Months Ended Dec-22	1,160,301	<b>Ref 4.9.2</b>
11	General Business Revenues before Normalization Adj.	390,345,321	<b>Line 6</b>
12	Approved WUTC Regulatory Fee Rate	0.4000%	
13	Normalized WUTC Regulatory Fees	1,561,381	
14	<b>Restating Adjustment to WA WUTC Fees</b>	<b>401,080</b>	<b>Ref. 4.9</b>

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

	<u>Amount</u>
Jan-22	62,000
Feb-22	62,000
Mar-22	62,000
Apr-22	33,918
May-22	59,192
Jun-22	59,192
Jul-22	133,000
Aug-22	133,000
Sep-22	145,000
Oct-22	137,000
Nov-22	137,000
Dec-22	137,000
<b>12 months ended Dec 2022</b>	<b>1,160,301</b>

	<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>
<b>Adjustment to Expense:</b>							
Reallocate Per Books Legal Expenses							
	557	RES	40,232	CAEE	0.000%	-	
	557	RES	4,892	CAGE	0.000%	-	
	557	RES	(349,962)	CAGW	22.034%	(77,109)	
	557	RES	341,230	OR	Situs	-	
	557	RES	(175,997)	SG	7.925%	(13,947)	
	557	RES	124,580	SO	7.080%	8,820	
	557	RES	6,293	UT	Situs	-	
	557	RES	8,733	WA	Situs	8,733	
	923	RES	77,616	CA	Situs	-	
	923	RES	295,666	CAGE	0.000%	-	
	923	RES	94,024	CAGW	22.034%	20,717	
	923	RES	(4,839,728)	OR	Situs	-	
	923	RES	4,639,716	SO	7.080%	328,478	
	923	RES	(275,673)	UT	Situs	-	
	923	RES	8,379	WA	Situs	8,379	
	923	RES	(2,988)	WY-ALL	Situs	-	
	925	RES	163,161	CA	Situs	-	
	925	RES	7,342,173	OR	Situs	-	
	925	RES	406,432	UT	Situs	-	
	925	RES	(7,911,766)	SO	7.080%	(560,129)	
	928	RES	(105,391)	SO	7.080%	(7,461)	
	928	RES	105,391	UT	Situs	-	
	923	RES	2,988	SG	7.925%	237	
			<u>-</u>			<u>(283,284)</u>	4.10.1

**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 Results of Operations - December 2022  
Legal Expenses

FERC	Factor	Total Company		WA-allocated
		Legal Expenses As Booked	Legal Expenses to Re-allocate	Legal Expenses to Re-allocate
557	CAEE	-	40,232	-
557	CAGE	8,676	4,892	-
557	CAGW	353,939	(349,962)	(77,109)
557	OR	-	341,230	-
557	SG	1,997,654	(175,997)	(13,947)
557	SO	-	124,580	8,820
557	UT	-	6,293	-
557	WA	-	8,733	8,733
588	SNPD	170,211	-	-
593	UT	2,111	-	-
923	CA	16,893	77,616	-
923	CAGE	-	295,666	-
923	CAGW	-	94,024	20,717
923	OR	71,398	(4,839,728)	-
923	SO	(5,665,194)	4,639,716	328,478
923	UT	1,021,581	(275,673)	-
923	WA	288	8,379	8,379
923	WYP	680	-	-
923	WYU	591,499	(2,988)	-
925	CA	-	163,161	-
925	OR	-	7,342,173	-
925	UT	-	406,432	-
925	SO	9,201,249	(7,911,766)	(560,129)
928	CA	709,481	-	-
928	IDU	12,577	-	-
928	OR	1,211,150	-	-
928	SO	1,307,861	(105,391)	(7,461)
928	UT	115,050	105,391	-
928	WA	127,275	-	-
928	WYP	156,392	-	-
560	SG	1,503	-	-
566	SG	30	-	-
588	OR	(59)	-	-
545	SG-P	363	-	-
594	UT	6,707	-	-
902	OR	28	-	-
923	SG	-	2,988	237
<b>Total</b>		<b>11,419,342</b>	<b>-</b>	<b>(283,284)</b>
			<b>Ref. 4.10</b>	<b>Ref. 4.10</b>

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense:</b>							
Add Remediation Projects Cost	925	RES	14,947,343	SO	7.080%	1,058,226	4.11.1
<b>Adjustment to Tax:</b>							
Schedule M adjustment	SCHMDT	RES	(2,680,659)	SO	7.080%	(189,782)	
Schedule M adjustment	SCHMAT	RES	(452,930)	WA	Situs	(452,930)	
Deferred Income Tax Expense	41010	RES	(659,083)	SO	7.080%	(46,661)	
Deferred Income Tax Expense	41110	RES	111,360	WA	Situs	111,360	
Accumulated Def Income Tax Balance	283	RES	27,718,050	SO	7.080%	1,962,353	
Accumulated Def Income Tax Balance	283	RES	(779,079)	WA	Situs	(779,079)	

**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 December 2022.

Non-PERCO														
Total Environmental Expense	Internal Order	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	12 ME Dec-22
<b>Detail By Project:</b>														
Alturas Service Center (CA)	408030	-	-	-	-	-	-	-	-	-	-	-	-	-
Astoria / Unocal (Downtown) MGP	407503	(25,275)	1,108	3,748	7,751	3,300	7,419	1,035	11,317	490	5,364	817	19,368	36,440
Astoria Young's Bay MGP	405762	26,498	4,086	245	14,591	436	7,762	27	4,822	54	3,614	1,877	272	64,284
Big Fork Hydro	407504	127	145	9,908	4,256	599	8,131	54	13,473	9,482	926	9,323	21,261	77,685
Bors Property	408380	-	-	-	-	-	-	-	-	-	-	-	-	-
Cline Falls	407720	-	-	-	-	-	-	-	-	-	-	-	-	-
Eugene MGP (50%)	407510	40	110	245	4,788	-	14	82	27	68	123	27	163	5,687
Everett MGP (2/3)	407511	10	7	36	1,655	-	16	36	-	36	-	-	-	1,795
Klamath Falls	408982	14,833	10,921	21,607	81,505	2,058	224,350	176,221	260,108	131,758	148,529	2,744	113,809	1,188,443
Montague Ranch	407517	-	-	-	-	-	-	-	-	-	-	-	-	-
Olympia MGP	407520	16	11	54	272	-	27	27	-	-	-	-	-	408
Powerdale Hydro Plant	407522	-	-	-	-	-	-	-	-	-	-	-	-	-
Pendleton OR Service Ctr	408031	-	-	-	-	-	-	-	-	-	-	-	-	-
Portland Harbor Source Control	407521	32,604	190,236	138,427	303,922	224,947	68,961	55,598	59,717	(180,184)	89,025	16,137	60,519	1,059,907
Portland Harbor Insurance	409000	-	-	-	-	-	-	-	-	-	-	-	-	-
Sunnyside Service Center (WA)	408032	-	-	-	-	-	-	-	-	-	-	-	-	-
Tacoma A Street MGP (25%)	407523	(706)	1,036	796	251	109	181	294	1,309	81	285	1,029	1,707	6,371
Colstrip Pond	408598	196,363	37,665	19,646	33,157	29,864	220,507	135,125	52,136	166,553	73,694	112,583	51,594	1,128,885
Cholla Ash-Flyash Pond	408599	35,390	14,810	15,599	(10,738)	80,438	52,856	6,134	29,771	37,588	27,124	10,560	20,351	319,882
American Barrel	407502	20,241	4,182	28,562	1,246	3,535	4,561	28,965	(1,061)	178	116,269	10,632	28,574	245,885
Bridger Coal Fuel Oil Spill	407505	246	11,210	336	2,636	7,272	10,631	6,232	16,138	6,428	-	4,087	47,566	112,782
Bridger Plant-FGD Pond 1	408590	(7,379)	96,690	575	16,212	1,265	95,522	1,804	947	130,534	26,112	850	219,155	582,287
Bridger FGD Pond 1 Closure	407506	9,730	2,360	4,795	273	1,735	1,700	332	906	58,241	2,110	-	23,131	105,312
Bridger Plant-FGD Pond 2	408591	-	-	-	-	-	-	-	-	-	-	-	-	-
Bridger Oil Spill (New Releases)	407507	1,840	5,464	280	2,972	7,799	2,825	2,275	6,457	6,797	3,511	2,862	10,771	53,853
Carbon Ash Spill	408383	366	9,422	8,628	2,680	871	11,413	1,606	4,808	10,847	21,602	19,640	98,392	190,276
Cedar Steam Plant	407508	1,750	1,467	-	-	-	712	1,943	834	156	45	-	11,687	18,593
Dave Johnston Oil Spill	407509	-	95	-	-	-	-	-	22,454	-	-	-	-	22,549
Dave Johnston-Pond 4A&4B	408592	(7,624)	12,966	97,436	44,943	1,041	25,413	252	171,512	11,424	(336)	983	44,426	402,435
Freeport Bustation	408303	-	-	-	-	-	-	-	-	-	-	-	-	-
Geneva Rock Hunter Plant	407842	-	-	-	-	-	-	-	-	-	-	-	-	-
Hunter Fuel Oil	407512	-	-	-	-	-	-	-	-	-	-	-	-	-
Huntington Ground Water Action/Landfill	407513	1,408	31,397	2,238	25,795	89	41,102	840	13,484	12,236	10,337	2,174	59,640	200,738
Hayden Ash Landfill	408762	-	-	-	-	-	-	-	-	-	-	-	-	-
Idaho Falls Pole Yard (100%)	407514	27,730	26,292	18,609	8,090	5,427	49,177	12,569	53,728	5,253	(44,207)	29,006	43,179	234,853
Jordan Plant (Substation)	407515	-	220	2,278	1,102	-	486	-	-	-	-	-	126,128	130,215
Little Mountain Gas Plant	407516	-	-	-	-	-	-	-	-	-	-	-	-	-
Naughton Plant-FGD Pond 1	408593	567	1,331,724	258,225	(20,722)	551,515	80,704	1,670	(140,671)	20,868	(9,782)	0	2,514,526	4,588,623
Naughton FGD Pond Closure	407518	-	-	-	-	-	-	-	-	-	-	-	-	-
Naughton Oil Spill	408460	-	-	-	-	-	-	-	-	-	-	-	-	-
Ogden	407519	1,926	13,879	14,683	7,415	762	17,325	23,152	1,099	267	11,308	48,113	13,443	153,371
Ririe Substation	408542	-	-	-	-	-	-	-	-	-	-	-	-	-
Naughton Plant-FGD Pond 2	408594	87	171,024	77	(27,251)	33,108	88,212	1,492	47,812	20,785	(19,671)	(0)	1,109,241	1,424,917
Hunter Plant-Ash Landfill	408597	183	115,273	56,702	12,831	2,141	5,393	-	21,428	693	7,286	1,898	670	224,499
Silver Bell / Telluride	406192	3,599	(28,985)	95,334	66,099	6,278	17,572	8,636	160,769	73,812	36,956	232,430	148,133	820,633
Utah Metals East	406560	-	-	-	-	-	-	-	-	-	-	-	-	-
Wyodak Fuel Oil	407540	-	10,335	-	-	-	-	-	3,902	-	-	-	12,616	26,853
Naughton North Ash Pond	408624	-	2,006	306	255	255	153	102	357	153	(306)	-	-	3,281
Naughton South Ash Pond	408625	-	2,507	1,122	765	561	408	153	561	408	(612)	-	-	5,873
NTO Parking Asbestos	408822	-	-	-	-	-	-	-	-	-	-	-	-	-
North Temple Office	409022	2,865	1,647	11,046	15,757	1,246	11,181	3,451	110,421	78,275	121,267	19,785	114,657	491,597
**spill cleanup -- Pacific Power	406240	75,207	(21,477)	121,038	40,644	(756)	101,289	(25,332)	101,248	52,816	65,557	106,524	46,318	663,075
**spill cleanup -- Rocky Mountain	406241	44,487	9,988	28,731	30,959	22,882	27,187	10,837	23,627	6,289	144,326	-	5,743	355,056
<b>Total</b>		<b>457,127</b>	<b>2,069,820</b>	<b>961,312</b>	<b>674,107</b>	<b>988,775</b>	<b>1,183,189</b>	<b>455,611</b>	<b>1,053,440</b>	<b>662,385</b>	<b>840,456</b>	<b>634,081</b>	<b>4,967,041</b>	<b>14,947,343</b>

\*\* These two line items include a variety of small projects that are not tracked in the Company's accounting system by project.

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense:</b> Payment Services Fees	903	PRO	69,344	WA	Situs	69,344	4.12.1

**Description of Adjustment**

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

**PacifiCorp**  
**Washington Results of Operations - December 2022**  
**Payment Services Fees**

	<b>Base Period Amount</b>	<b>Pro Forma Amount</b>	<b>Adjustment</b>	
Payment Services Fees	\$ 294,716	\$ 364,060	\$ 69,344	<b>Ref 4.12</b>



## Tab 5 - Net Power Costs

	Total Normalized	5.1 Net Power Costs - Restating	5.2 Net Power Costs - Pro Forma	5.3 Colstrip Unit 3 Removal
1 Operating Revenues:				
2 General Business Revenues	-	-	-	-
3 Interdepartmental	-	-	-	-
4 Special Sales	1,479,801	(562,869)	2,042,670	-
5 Other Operating Revenues	-	-	-	-
6 Total Operating Revenues	<u>1,479,801</u>	<u>(562,869)</u>	<u>2,042,670</u>	<u>-</u>
7				
8 Operating Expenses:				
9 Steam Production	1,854,287	(384,015)	3,471,394	(1,233,091)
10 Nuclear Production	-	-	-	-
11 Hydro Production	-	-	-	-
12 Other Power Supply	14,880,338	(7,032,619)	21,912,957	-
13 Transmission	332,687	(73,297)	405,984	-
14 Distribution	-	-	-	-
15 Customer Accounting	-	-	-	-
16 Customer Service & Info	-	-	-	-
17 Sales	-	-	-	-
18 Administrative & General	(17,442)	-	-	(17,442)
19 Total O&M Expenses	<u>17,049,870</u>	<u>(7,489,932)</u>	<u>25,790,334</u>	<u>(1,250,533)</u>
20 Depreciation	(2,365,675)	-	-	(2,365,675)
21 Amortization	-	-	-	-
22 Taxes Other Than Income	(61,938)	-	-	(61,938)
23 Income Taxes: Federal	(3,221,021)	1,454,683	(4,987,009)	311,305
24 State	-	-	-	-
25 Deferred Income Taxes	563,454	-	-	563,454
26 Investment Tax Credit Adj.	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-
28 Total Operating Expenses:	<u>11,964,690</u>	<u>(6,035,248)</u>	<u>20,803,325</u>	<u>(2,803,387)</u>
29				
30 Operating Rev For Return:	<u>(10,484,889)</u>	<u>5,472,379</u>	<u>(18,760,654)</u>	<u>2,803,387</u>
31				
32 Rate Base:				
33 Electric Plant In Service	(29,768,040)	-	-	(29,768,040)
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>(29,768,040)</u>	<u>-</u>	<u>-</u>	<u>(29,768,040)</u>
45				
46 Deductions:				
47 Accum Prov For Deprec	19,366,460	-	-	19,366,460
48 Accum Prov For Amort	-	-	-	-
49 Accum Def Income Tax	515,034	-	-	515,034
50 Unamortized ITC	-	-	-	-
51 Customer Adv For Const	-	-	-	-
52 Customer Service Deposits	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-
54				
55 Total Deductions:	<u>19,881,493</u>	<u>-</u>	<u>-</u>	<u>19,881,493</u>
56				
57 Total Rate Base:	<u>(9,886,547)</u>	<u>-</u>	<u>-</u>	<u>(9,886,547)</u>
58				
59				
60 Estimated ROE impact	-1.817%	0.986%	-3.380%	0.599%
61 Estimated Price Change	13,005,323	(7,279,326)	24,955,311	(4,670,662)
62				
63				
64 TAX CALCULATION:				
65				
66 Operating Revenue	(13,142,456)	6,927,062	(23,747,664)	3,678,146
67 Other Deductions	-	-	-	-
68 Interest (AFUDC)	-	-	-	-
69 Interest	-	-	-	-
70 Schedule "M" Additions	-	-	-	-
71 Schedule "M" Deductions	2,195,741	-	-	2,195,741
72 Income Before Tax	<u>(15,338,197)</u>	<u>6,927,062</u>	<u>(23,747,664)</u>	<u>1,482,405</u>
73				
74 State Income Taxes	-	-	-	-
75				
76 Taxable Income	<u>(15,338,197)</u>	<u>6,927,062</u>	<u>(23,747,664)</u>	<u>1,482,405</u>
77				
78 Federal Income Taxes	<u>(3,221,021)</u>	<u>1,454,683</u>	<u>(4,987,009)</u>	<u>311,305</u>

	Total Normalized	5.1 Net Power Costs - Restating	5.2 Net Power Costs - Pro Forma	5.3 Colstrip Unit 3 Removal
1 Operating Revenues:				
2 General Business Revenues	-	-	-	-
3 Interdepartmental	-	-	-	-
4 Special Sales	(562,869)	(562,869)	-	-
5 Other Operating Revenues	-	-	-	-
6 Total Operating Revenues	<u>(562,869)</u>	<u>(562,869)</u>	-	-
7				
8 Operating Expenses:				
9 Steam Production	(1,617,106)	(384,015)	-	(1,233,091)
10 Nuclear Production	-	-	-	-
11 Hydro Production	-	-	-	-
12 Other Power Supply	(7,032,619)	(7,032,619)	-	-
13 Transmission	(73,297)	(73,297)	-	-
14 Distribution	-	-	-	-
15 Customer Accounting	-	-	-	-
16 Customer Service & Info	-	-	-	-
17 Sales	-	-	-	-
18 Administrative & General	(17,442)	-	-	(17,442)
19 Total O&M Expenses	<u>(8,740,464)</u>	<u>(7,489,932)</u>	-	<u>(1,250,533)</u>
20 Depreciation	(2,365,675)	-	-	(2,365,675)
21 Amortization	-	-	-	-
22 Taxes Other Than Income	(61,938)	-	-	(61,938)
23 Income Taxes: Federal	1,765,988	1,454,683	-	311,305
24 State	-	-	-	-
25 Deferred Income Taxes	563,454	-	-	563,454
26 Investment Tax Credit Adj.	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-
28 Total Operating Expenses:	<u>(8,838,635)</u>	<u>(6,035,248)</u>	-	<u>(2,803,387)</u>
29				
30 Operating Rev For Return:	<u>8,275,766</u>	<u>5,472,379</u>	-	<u>2,803,387</u>
31				
32 Rate Base:				
33 Electric Plant In Service	(29,768,040)	-	-	(29,768,040)
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>(29,768,040)</u>	-	-	<u>(29,768,040)</u>
45				
46 Deductions:				
47 Accum Prov For Deprec	19,366,460	-	-	19,366,460
48 Accum Prov For Amort	-	-	-	-
49 Accum Def Income Tax	515,034	-	-	515,034
50 Unamortized ITC	-	-	-	-
51 Customer Adv For Const	-	-	-	-
52 Customer Service Deposits	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-
54				
55 Total Deductions:	<u>19,881,493</u>	-	-	<u>19,881,493</u>
56				
57 Total Rate Base:	<u>(9,886,547)</u>	-	-	<u>(9,886,547)</u>
58				
59				
60 Estimated ROE impact	1.593%	0.986%	0.000%	0.599%
61 Estimated Price Change	(11,949,988)	(7,279,326)	-	(4,670,662)
62				
63				
64 TAX CALCULATION:				
65				
66 Operating Revenue	10,605,208	6,927,062	-	3,678,146
67 Other Deductions	-	-	-	-
68 Interest (AFUDC)	-	-	-	-
69 Interest	-	-	-	-
70 Schedule "M" Additions	-	-	-	-
71 Schedule "M" Deductions	2,195,741	-	-	2,195,741
72 Income Before Tax	<u>8,409,467</u>	<u>6,927,062</u>	-	<u>1,482,405</u>
73				
74 State Income Taxes	-	-	-	-
75				
76 Taxable Income	<u>8,409,467</u>	<u>6,927,062</u>	-	<u>1,482,405</u>
77				
78 Federal Income Taxes	<u>1,765,988</u>	<u>1,454,683</u>	-	<u>311,305</u>

	Total Normalized	5.1 Net Power Costs - Restating	5.2 Net Power Costs - Pro Forma	5.3 Colstrip Unit 3 Removal
1 Operating Revenues:				
2 General Business Revenues	-	-	-	-
3 Interdepartmental	-	-	-	-
4 Special Sales	2,042,670	-	2,042,670	-
5 Other Operating Revenues	-	-	-	-
6 Total Operating Revenues	<u>2,042,670</u>	<u>-</u>	<u>2,042,670</u>	<u>-</u>
7				
8 Operating Expenses:				
9 Steam Production	3,471,394	-	3,471,394	-
10 Nuclear Production	-	-	-	-
11 Hydro Production	-	-	-	-
12 Other Power Supply	21,912,957	-	21,912,957	-
13 Transmission	405,984	-	405,984	-
14 Distribution	-	-	-	-
15 Customer Accounting	-	-	-	-
16 Customer Service & Info	-	-	-	-
17 Sales	-	-	-	-
18 Administrative & General	-	-	-	-
19 Total O&M Expenses	<u>25,790,334</u>	<u>-</u>	<u>25,790,334</u>	<u>-</u>
20 Depreciation	-	-	-	-
21 Amortization	-	-	-	-
22 Taxes Other Than Income	-	-	-	-
23 Income Taxes: Federal	(4,987,009)	-	(4,987,009)	-
24 State	-	-	-	-
25 Deferred Income Taxes	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-
28 Total Operating Expenses:	<u>20,803,325</u>	<u>-</u>	<u>20,803,325</u>	<u>-</u>
29				
30 Operating Rev For Return:	<u>(18,760,654)</u>	<u>-</u>	<u>(18,760,654)</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>	<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	-3.723%	0.000%	-3.723%	0.000%
61 Estimated Price Change	24,955,311	-	24,955,311	-
62				
63				
64 TAX CALCULATION:				
65				
66 Operating Revenue	(23,747,664)	-	(23,747,664)	-
67 Other Deductions	-	-	-	-
68 Interest (AFUDC)	-	-	-	-
69 Interest	-	-	-	-
70 Schedule "M" Additions	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-
72 Income Before Tax	<u>(23,747,664)</u>	<u>-</u>	<u>(23,747,664)</u>	<u>-</u>
73				
74 State Income Taxes	-	-	-	-
75				
76 Taxable Income	<u>(23,747,664)</u>	<u>-</u>	<u>(23,747,664)</u>	<u>-</u>
77				
78 Federal Income Taxes	<u>(4,987,009)</u>	<u>-</u>	<u>(4,987,009)</u>	<u>-</u>

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense:</b>							
<b>Sales for Resale (Account 447)</b>							
Existing Firm Sales - Pacific	447NPC	RES	-	WA	Situs	-	5.1.1
Post-Merger Firm Sales	447NPC	RES	(562,869)	WA	Situs	(562,869)	5.1.1
Non-Firm Sales	447NPC	RES	-	WA	Situs	-	5.1.1
Total Sales for Resale			<u>(562,869)</u>			<u>(562,869)</u>	
<b>Purchased Power (Account 555)</b>							
Existing Firm Demand - Pacific	555NPC	RES	1,347	WA	Situs	1,347	5.1.1
Existing Firm Energy - Pacific	555NPC	RES	3,094	WA	Situs	3,094	5.1.1
Existing Firm Energy - Utah	555NPC	RES	(1,469)	WA	Situs	(1,469)	5.1.1
WA Qualifying Facilities	555NPC	RES	-	WA	Situs	-	5.1.1
Post-Merger Firm Energy	555NPC	RES	(6,587,750)	WA	Situs	(6,587,750)	5.1.1
Other Generation Expenses	555NPC	RES	-	WA	Situs	-	5.1.1
Total Purchased Power			<u>(6,584,779)</u>			<u>(6,584,779)</u>	
<b>Wheeling (Account 565)</b>							
Existing Firm - Pacific	565NPC	RES	-	WA	Situs	-	5.1.1
Post Merger Firm	565NPC	RES	(62,414)	WA	Situs	(62,414)	5.1.1
Non Firm	565NPC	RES	(10,882)	WA	Situs	(10,882)	5.1.1
Total Wheeling Expense			<u>(73,297)</u>			<u>(73,297)</u>	
<b>Fuel Expense (Accounts 501 and 547)</b>							
Fuel Consumed - Coal	501NPC	RES	(379,970)	WA	Situs	(379,970)	5.1.1
Steam from Other Sources	503NPC	RES	(4,045)	WA	Situs	(4,045)	5.1.1
Fuel Consumed - Natural Gas	547NPC	RES	(447,840)	WA	Situs	(447,840)	5.1.1
Total Fuel and Other Expense			<u>(831,856)</u>			<u>(831,856)</u>	
<b>Total Net Power Cost Adjustment - Restating</b>			<u>(6,927,062)</u>			<u>(6,927,062)</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 normalized operating conditions on a WIJAM basis.

PacifiCorp  
Washington Results of Operations - December 2022  
Net Power Costs - WIJAM Allocated

Description	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	FERC Account	Alloc. Factor	WA Alloc. %	UNADJUSTED / PER BOOKS NPC (1) 12 Months Ended December 2022 Washington Allocated	NORMALIZED NPC 12 Months Ended December 2022 Washington Allocated	NORMALIZING ADJUSTMENT 12 Months Ended December 2022 Washington Allocated (5) - (4)	PRO FORMA NPC 12 Months Ended December 2023 Washington Allocated	PRO FORMA ADJUSTMENT 12 Months Ended December 2023 Washington Allocated (7) - (5)
Sales for Resale (Account 447)								
Existing Firm Sales - Pacific	447NPC	WA	100.0000%	-	-	-	-	-
Post-Merger Firm Sales	447NPC	WA	100.0000%	2,922,121	2,359,251	(562,869)	4,401,922	2,042,670
Non-Firm Sales	447NPC	WA	100.0000%	-	-	-	-	-
<b>Total Sales for Resale</b>				<b>2,922,121</b>	<b>2,359,251</b>	<b>(562,869)</b>	<b>4,401,922</b>	<b>2,042,670</b>
Purchased Power (Account 555)								
Existing Firm Demand - Pacific	555NPC	WA	100.0000%	(127,975)	(126,628)	1,347	4,942,190	5,068,819
Existing Firm Energy - Pacific	555NPC	WA	100.0000%	(294,010)	(290,917)	3,094	11,535,578	11,826,495
Existing Firm Energy - Utah	555NPC	WA	100.0000%	139,659	138,189	(1,469)	132,733	(5,457)
WA Qualifying Facilities	555NPC	WA	100.0000%	338,738	338,738	-	214,683	(124,055)
WA Qualifying Facilities	555NPC	WA	100.0000%	-	-	-	-	-
Post-Merger Firm Energy	555NPC	WA	100.0000%	111,052,723	104,464,973	(6,587,750)	112,396,808	7,931,835
Other Generation Expenses	555NPC	WA	100.0000%	-	-	-	-	-
<b>Total Purchased Power</b>				<b>111,109,135</b>	<b>104,524,355</b>	<b>(6,584,779)</b>	<b>129,221,992</b>	<b>24,697,637</b>
Wheeling (Account 565)								
Existing Firm - Pacific	565NPC	WA	100.0000%	-	-	-	13,351,826	13,351,826
Existing Firm - Utah	565NPC	WA	100.0000%	-	-	-	-	-
Post Merger Firm	565NPC	WA	100.0000%	11,984,880	11,922,466	(62,414)	-	(11,922,466)
Non Firm	565NPC	WA	100.0000%	1,034,259	1,023,377	(10,882)	-	(1,023,377)
<b>Total Wheeling Expense</b>				<b>13,019,139</b>	<b>12,945,842</b>	<b>(73,297)</b>	<b>13,351,826</b>	<b>405,984</b>
Fuel Expense (Accounts 501 and 547)								
Fuel Consumed - Coal	501NPC	WA	100.0000%	42,158,557	41,778,587	(379,970)	45,298,874	3,520,288
Steam from Other Sources	503NPC	WA	100.0000%	384,451	380,406	(4,045)	331,512	(48,894)
Fuel Consumed - Natural Gas	547NPC	WA	100.0000%	49,688,884	49,241,043	(447,840)	46,456,364	(2,784,680)
<b>Total Fuel and Other Expense</b>				<b>92,231,892</b>	<b>91,400,036</b>	<b>(831,856)</b>	<b>92,086,750</b>	<b>686,714</b>
<b>Total Net Power Cost</b>				<b>213,438,044</b>	<b>206,510,982</b>	<b>(6,927,062)</b>	<b>230,258,646</b>	<b>23,747,664</b>
				<b>Ref. 2.2 &amp; 5.1.3 Line 66</b>	<b>Ref. 5.1.5</b>	<b>Ref. 5.1</b>	<b>Ref. 5.1.7</b>	<b>Ref. 5.2</b>

PacifiCorp  
Washington Results of Operations - December 2022  
Net Power Costs Adjustment

PacifiCorp Period Ending 12/2022	Study Results MERGED PEAK/ENERGY SPLIT (\$)				
	Merged 1/2022 - 12/2022	Pre-Merger Demand	Pre-Merger Energy	Non-Firm	Post-Merger
<b>SPECIAL SALES FOR RESALE</b>					
Pacific Pre Merger	-	-	-	-	-
Post Merger	2,922,121	-	-	-	2,922,121
Utah Pre Merger	-	-	-	-	-
NonFirm Sub Total	-	-	-	-	-
<b>TOTAL SPECIAL SALES</b>	<b>2,922,121</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,922,121</b>
<b>PURCHASED POWER &amp; NET INTERCHANGE</b>					
BPA Peak Purchase	-	-	-	-	-
Pacific Capacity	-	-	-	-	-
Mid Columbia	(436,874)	(131,062)	(305,812)	-	-
Misc/Pacific	14,889	3,087	11,802	-	-
Q.F. Contracts/PPL	338,738	-	-	-	338,738
Small Purchases west	-	-	-	-	-
<b>Pacific Sub Total</b>	<b>(83,247)</b>	<b>(127,975)</b>	<b>(294,010)</b>	<b>-</b>	<b>338,738</b>
Gemstate	138,037	-	138,037	-	-
GSLM	-	-	-	-	-
QF Contracts/UPL	-	-	-	-	-
IPP Layoff	-	-	-	-	-
Small Purchases east	1,622	-	1,622	-	-
UP&L to PP&L	-	-	-	-	-
<b>Utah Sub Total</b>	<b>139,659</b>	<b>-</b>	<b>139,659</b>	<b>-</b>	<b>-</b>
Amor IX	-	-	-	-	-
Cedar Springs Wind	1,013,830	-	-	-	1,013,830
Cedar Springs III Wind	801,152	-	-	-	801,152
Combine Hills Wind	322,879	-	-	-	322,879
Cove Mountain Solar	310,825	-	-	-	310,825
Cove Mountain Solar II	-	-	-	-	-
Deseret Purchase	-	-	-	-	-
Eagle Mountain - UAMPS/UMPA	-	-	-	-	-
Graphite Solar	-	-	-	-	-
Hunter Solar	547,661	-	-	-	547,661
Hurricane Purchase	-	-	-	-	-
MagCorp Reserves	160,257	-	-	-	160,257
Milford Solar	538,700	-	-	-	538,700
Millican Solar	213,365	-	-	-	213,365
Monsanto Reserves (P4 Production)	1,670,826	-	-	-	1,670,826
Nucor	638,792	-	-	-	638,792
Old Mill Solar	-	-	-	-	-
Pavant III Solar	-	-	-	-	-
Prineville Solar	146,343	-	-	-	146,343
Rock River Wind	-	-	-	-	-
Sigurd Solar	438,816	-	-	-	438,816
Small Purchases West	-	-	-	-	-
Three Buttes Wind	1,614,670	-	-	-	1,614,670
Top of the World Wind	3,276,281	-	-	-	3,276,281
Wolverine Creek Wind	729,847	-	-	-	729,847
PSCo Exchange	358,474	-	-	-	358,474
SCL State Line	-	-	-	-	-
<b>Total Short Term Firm Purchases</b>	<b>98,270,004</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>98,270,004</b>
New Firm Sub Total	111,052,723	-	-	-	111,052,723
Integration Charge	-	-	-	-	-
Non Firm Sub Total	-	-	-	-	-
<b>TOTAL PURCHASED PW &amp; NET INT.</b>	<b>111,109,135</b>	<b>(127,975)</b>	<b>(154,352)</b>	<b>-</b>	<b>111,391,461</b>
<b>WHEELING &amp; U. OF F. EXPENSE</b>					
Pacific Firm Wheeling and Use of Facilities	-	-	-	-	-
Utah Firm Wheeling and Use of Facilities	-	-	-	-	-
Post Merger	11,984,880	-	-	-	11,984,880
Non-Firm Wheeling	1,034,259	-	-	1,034,259	-
<b>TOTAL WHEELING &amp; U. OF F. EXPENSE</b>	<b>13,019,139</b>	<b>-</b>	<b>-</b>	<b>1,034,259</b>	<b>11,984,880</b>

PacifiCorp  
Washington Results of Operations - December 2022  
Net Power Costs Adjustment

PacifiCorp Period Ending 12/2022	Study Results MERGED PEAK/ENERGY SPLIT (\$)				
	Merged 1/2022 - 12/2022	Pre-Merger Demand	Pre-Merger Energy	Non-Firm	Post-Merger
THERMAL FUEL BURN EXPENSE					
Colstrip	2,377,921			2,377,921	
Craig	-			-	
Chehalis	32,466,400			32,466,400	
Currant Creek	-			-	
Dave Johnston	-			-	
Gadsby	-			-	
Gadsby CT	-			-	
Hayden	-			-	
Hermiston	17,222,484			17,222,484	
Hunter	-			-	
Huntington	-			-	
Jim Bridger	39,780,636			39,780,636	
Lake Side 1	-			-	
Lake Side 2	-			-	
Naughton 1 & 2	-			-	
Naughton 3	-			-	
Wyodak	-			-	
TOTAL FUEL BURN EXPENSE	91,847,441	-	-	91,847,441	-
OTHER GENERATION EXPENSE					
Blundell	384,451			384,451	
TOTAL OTHER GEN. EXPENSE	384,451	-	-	384,451	-
NET POWER COST	213,438,044	(127,975)	(154,352)	93,266,151	120,454,220

Ref 5.1.1



PacifiCorp  
Washington Results of Operations - December 2022  
Net Power Costs Adjustment

PacifiCorp Period Ending 12/2022	Study Results MERGED PEAK/ENERGY SPLIT (\$)				
	Merged 1/2022 - 12/2022	Pre-Merger Demand	Pre-Merger Energy	Non-Firm	Post-Merger
<b>SPECIAL SALES FOR RESALE</b>					
Pacific Pre Merger	-	-	-	-	-
Post Merger	2,359,251	-	-	-	2,359,251
Utah Pre Merger	-	-	-	-	-
NonFirm Sub Total	-	-	-	-	-
<b>TOTAL SPECIAL SALES</b>	<b>2,359,251</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,359,251</b>
<b>PURCHASED POWER &amp; NET INTERCHANGE</b>					
BPA Peak Purchase	-	-	-	-	-
Pacific Capacity	-	-	-	-	-
Mid Columbia	(432,278)	(129,683)	(302,594)	-	-
Misc/Pacific	14,732	3,055	11,677	-	-
Q.F. Contracts/PPL	338,738	-	-	-	338,738
Small Purchases west	-	-	-	-	-
<b>Pacific Sub Total</b>	<b>(78,807)</b>	<b>(126,628)</b>	<b>(290,917)</b>	<b>-</b>	<b>338,738</b>
Gemstate	136,584	-	136,584	-	-
GSLM	-	-	-	-	-
QF Contracts/UPL	-	-	-	-	-
IPP Layoff	-	-	-	-	-
Small Purchases east	1,605	-	1,605	-	-
UP&L to PP&L	-	-	-	-	-
<b>Utah Sub Total</b>	<b>138,189</b>	<b>-</b>	<b>138,189</b>	<b>-</b>	<b>-</b>
Amor IX	-	-	-	-	-
Cedar Springs Wind	1,008,551	-	-	-	1,008,551
Cedar Springs III Wind	796,980	-	-	-	796,980
Combine Hills Wind	321,198	-	-	-	321,198
Cove Mountain Solar	309,206	-	-	-	309,206
Cove Mountain Solar II	-	-	-	-	-
Deseret Purchase	-	-	-	-	-
Eagle Mountain - UAMPS/UMPA	-	-	-	-	-
Graphite Solar	-	-	-	-	-
Hunter Solar	544,809	-	-	-	544,809
Hurricane Purchase	-	-	-	-	-
MagCorp Reserves	159,422	-	-	-	159,422
Milford Solar	535,895	-	-	-	535,895
Millican Solar	212,253	-	-	-	212,253
Monsanto Reserves (P4 Production)	1,662,125	-	-	-	1,662,125
Nucor	635,466	-	-	-	635,466
Old Mill Solar	-	-	-	-	-
Pavant III Solar	-	-	-	-	-
Prineville Solar	145,581	-	-	-	145,581
Rock River Wind	-	-	-	-	-
Sigurd Solar	436,531	-	-	-	436,531
Small Purchases West	-	-	-	-	-
Three Buttes Wind	1,606,261	-	-	-	1,606,261
Top of the World Wind	3,259,219	-	-	-	3,259,219
Wolverine Creek Wind	726,046	-	-	-	726,046
PSCo Exchange	356,607	-	-	-	356,607
SCL State Line	-	-	-	-	-
<b>Total Short Term Firm Purchases</b>	<b>91,748,824</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>91,748,824</b>
New Firm Sub Total	104,464,973	-	-	-	104,464,973
Integration Charge	-	-	-	-	-
Non Firm Sub Total	-	-	-	-	-
<b>TOTAL PURCHASED PW &amp; NET INT.</b>	<b>104,524,355</b>	<b>(126,628)</b>	<b>(152,728)</b>	<b>-</b>	<b>104,803,711</b>
<b>WHEELING &amp; U. OF F. EXPENSE</b>					
Pacific Firm Wheeling and Use of Facilities	-	-	-	-	-
Utah Firm Wheeling and Use of Facilities	-	-	-	-	-
Post Merger	11,922,466	-	-	-	11,922,466
Non-Firm Wheeling	1,023,377	-	-	1,023,377	-
<b>TOTAL WHEELING &amp; U. OF F. EXPENSE</b>	<b>12,945,842</b>	<b>-</b>	<b>-</b>	<b>1,023,377</b>	<b>11,922,466</b>

PacifiCorp  
Washington Results of Operations - December 2022  
Net Power Costs Adjustment

PacifiCorp Period Ending 12/2022	Study Results MERGED PEAK/ENERGY SPLIT (\$)				
	Merged 1/2022 - 12/2022	Pre-Merger Demand	Pre-Merger Energy	Non-Firm	Post-Merger
THERMAL FUEL BURN EXPENSE					
Colstrip	2,356,490			2,356,490	
Craig	-			-	
Chehalis	32,173,784			32,173,784	
Currant Creek	-			-	
Dave Johnston	-			-	
Gadsby	-			-	
Gadsby CT	-			-	
Hayden	-			-	
Hermiston	17,067,260			17,067,260	
Hunter	-			-	
Huntington	-			-	
Jim Bridger	39,422,097			39,422,097	
Lake Side 1	-			-	
Lake Side 2	-			-	
Naughton 1 & 2	-			-	
Naughton 3	-			-	
Wyodak	-			-	
TOTAL FUEL BURN EXPENSE	91,019,630	-	-	91,019,630	-
OTHER GENERATION EXPENSE					
Blundell	380,406			380,406	
TOTAL OTHER GEN. EXPENSE	380,406	-	-	380,406	-
NET POWER COST	206,510,982	(126,628)	(152,728)	92,423,413	114,366,925
	Ref 5.1.1				

PacifiCorp  
Washington Results of Operations - December 2022  
Net Power Costs Adjustment

PacifiCorp Period Ending 12/2023	Net Power Costs (\$)				
	MERGED PEAK/ENERGY SPLIT				
	Merged 01/23-12/23	Pre-Merger Demand	Pre-Merger Energy	Non-Firm	Post-Merger
<b>SPECIAL SALES FOR RESALE</b>					
Pacific Pre Merger	-	-	-	-	-
Post Merger	4,401,922	-	-	-	4,401,922
Utah Pre Merger	-	-	-	-	-
NonFirm Sub Total	-	-	-	-	-
<b>TOTAL SPECIAL SALES</b>	<b>4,401,922</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,401,922</b>
<b>PURCHASED POWER &amp; NET INTERCHANGE</b>					
BPA Peak Purchase	-	-	-	-	-
Pacific Capacity	-	-	-	-	-
Mid Columbia	16,465,459	4,939,638	11,525,821	-	-
Misc/Pacific	12,309	2,553	9,757	-	-
Q.F. Contracts/PPL	214,683	-	-	-	214,683
Small Purchases west	-	-	-	-	-
<b>Pacific Sub Total</b>	<b>16,692,452</b>	<b>4,942,190</b>	<b>11,535,578</b>	<b>-</b>	<b>214,683</b>
Gemstate	131,661	-	131,661	-	-
GSLM	-	-	-	-	-
QF Contracts/UPL	-	-	-	-	-
IPP Layoff	-	-	-	-	-
Small Purchases east	1,072	-	1,072	-	-
UP&L to PP&L	-	-	-	-	-
<b>Utah Sub Total</b>	<b>132,733</b>	<b>-</b>	<b>132,733</b>	<b>-</b>	<b>-</b>
Cedar Springs Wind	929,022	-	-	-	929,022
Cedar Springs Wind III	705,931	-	-	-	705,931
Cedar Springs Wind IV	-	-	-	-	-
Combine Hills Wind	424,646	-	-	-	424,646
Cove Mountain Solar	303,772	-	-	-	303,772
Cove Mountain Solar II	-	-	-	-	-
Deseret Purchase	-	-	-	-	-
Eagle Mountain - UAMPS/UMPA	-	-	-	-	-
Graphite Solar	-	-	-	-	-
Hunter Solar	558,776	-	-	-	558,776
Hurricane Purchase	-	-	-	-	-
MagCorp Reserves	263,119	-	-	-	263,119
Milican Solar	223,056	-	-	-	223,056
Milford Solar	552,765	-	-	-	552,765
Monsanto Reserves (P4 Productions)	1,632,468	-	-	-	1,632,468
Nucor	565,008	-	-	-	565,008
Old Mill Solar	-	-	-	-	-
Pavant III Solar	-	-	-	-	-
Prineville Solar	148,603	-	-	-	148,603
Rocket Solar	-	-	-	-	-
Sigurd Solar	468,922	-	-	-	468,922
Skysol Solar	-	-	-	-	-
Soda Lake Geothermal	-	-	-	-	-
Three Buttes Wind	1,628,172	-	-	-	1,628,172
Top of the World Wind	3,005,260	-	-	-	3,005,260
Wolverine Creek Wind	832,315	-	-	-	832,315
<b>Short Term Firm Purchases</b>	<b>100,154,972</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>100,154,972</b>
<b>New Firm Sub Total</b>	<b>112,396,808</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>112,396,808</b>
Other Generation	-	-	-	-	-
Non Firm Sub Total	-	-	-	-	-
<b>TOTAL PURCHASED PW &amp; NET INT.</b>	<b>129,221,992</b>	<b>4,942,190</b>	<b>11,668,311</b>	<b>-</b>	<b>112,611,491</b>
<b>WHEELING &amp; U. OF F. EXPENSE</b>					
Pacific Firm Wheeling and Use of Facilities	13,351,826	13,351,826	-	-	-
<b>TOTAL WHEELING &amp; U. OF F. EXPENSE</b>	<b>13,351,826</b>	<b>13,351,826</b>	<b>-</b>	<b>-</b>	<b>-</b>

PacifiCorp  
Washington Results of Operations - December 2022  
Net Power Costs Adjustment

PacifiCorp Period Ending 12/2023	Net Power Costs (\$) MERGED PEAK/ENERGY SPLIT (\$)				
	Merged 01/23-12/23	Pre-Merger Demand	Pre-Merger Energy	Non-Firm	Post-Merger
THERMAL FUEL BURN EXPENSE					
Colstrip	2,199,877			2,199,877	
Craig	-			-	
Chehalis	32,948,701			32,948,701	
Currant Creek	-			-	
Dave Johnston	-			-	
Gadsby	-			-	
Gadsby CT	-			-	
Hayden	-			-	
Hermiston	13,507,662			13,507,662	
Hunter	-			-	
Huntington	-			-	
Jim Bridger	43,098,997			43,098,997	
Jim Bridger - Gas	-			-	
Lake Side 1	-			-	
Lake Side 2	-			-	
Naughton	-			-	
Wyodak	-			-	
TOTAL FUEL BURN EXPENSE	91,755,238	-	-	91,755,238	-
OTHER GENERATION EXPENSE					
Blundell	331,512			331,512	
TOTAL OTHER GEN. EXPENSE	331,512	-	-	331,512	-
NET POWER COST	230,258,646	18,294,016	11,668,311	92,086,750	108,209,569

Ref 5.1.1

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense:</b>							
<b>Sales for Resale (Account 447)</b>							
Existing Firm Sales - Pacific	447NPC	PRO	-	WA	Situs	-	5.1.1
Post-Merger Firm Sales	447NPC	PRO	2,042,670	WA	Situs	2,042,670	5.1.1
Non-Firm Sales	447NPC	PRO	-	WA	Situs	-	5.1.1
Total Sales for Resale			<u>2,042,670</u>			<u>2,042,670</u>	
<b>Purchased Power (Account 555)</b>							
Existing Firm Demand - Pacific	555NPC	PRO	5,068,819	WA	Situs	5,068,819	5.1.1
Existing Firm Energy - Pacific	555NPC	PRO	11,826,495	WA	Situs	11,826,495	5.1.1
Existing Firm Energy - Utah	555NPC	PRO	(5,457)	WA	Situs	(5,457)	5.1.1
Remove - WA Qualifying Facilities	555NPC	PRO	(124,055)	WA	Situs	(124,055)	5.1.1
Post-Merger Firm Energy	555NPC	PRO	7,931,835	WA	Situs	7,931,835	5.1.1
Other Generation Expenses	555NPC	PRO	-	WA	Situs	-	5.1.1
Total Purchased Power			<u>24,697,637</u>			<u>24,697,637</u>	
<b>Wheeling (Account 565)</b>							
Existing Firm - Pacific	565NPC	PRO	13,351,826	WA	Situs	13,351,826	5.1.1
Existing Firm - Utah	565NPC	PRO	-	WA	Situs	-	5.1.1
Post Merger Firm	565NPC	PRO	(11,922,466)	WA	Situs	(11,922,466)	5.1.1
Non Firm	565NPC	PRO	(1,023,377)	WA	Situs	(1,023,377)	5.1.1
Total Wheeling Expense			<u>405,984</u>			<u>405,984</u>	
<b>Fuel Expense (Accounts 501 and 547)</b>							
Fuel Consumed - Coal	501NPC	PRO	3,520,288	WA	Situs	3,520,288	5.1.1
Steam from Other Sources	503NPC	PRO	(48,894)	WA	Situs	(48,894)	5.1.1
Fuel Consumed - Natural Gas	547NPC	PRO	(2,784,680)	WA	Situs	(2,784,680)	5.1.1
Total Fuel and Other Expense			<u>686,714</u>			<u>686,714</u>	
<b>Total Net Power Cost Adjustment - Pro Forma</b>			<u>23,747,664</u>			<u>23,747,664</u>	

**Description of Adjustment**

The net power cost 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 12 months ending December 2023. The use of pro forma net power costs in results is consistent with approved treatment in Docket UE-191024.

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense:</b>							
Depreciation Expense	403SP	RES	(10,736,654)	CAGW	22.034%	(2,365,675)	5.3.1
Taxes Other	408	RES	(874,871)	GPS	7.080%	(61,938)	5.3.2
Net Depreciation Expense - Sch M	SCHMDT	RES	9,965,404	CAGW	22.034%	2,195,741	5.3.1
Deferred Income Tax Expense	41010	RES	2,557,244	CAGW	22.034%	563,454	5.3.1
Operations & Maintenance	500	RES	35,043	CAGW	22.034%	7,721	5.3.3
Operations & Maintenance	501	RES	(694,398)	CAGW	22.034%	(153,001)	5.3.3
Operations & Maintenance	501	RES	(56,121)	CAGW	22.034%	(12,365)	5.3.3
Operations & Maintenance	502	RES	(81,275)	CAGW	22.034%	(17,908)	5.3.3
Operations & Maintenance	505	RES	57,163	CAGW	22.034%	12,595	5.3.3
Operations & Maintenance	506	RES	(2,129,108)	CAGW	22.034%	(469,120)	5.3.3
Operations & Maintenance	510	RES	(186,783)	CAGW	22.034%	(41,155)	5.3.3
Operations & Maintenance	511	RES	6,381	CAGW	22.034%	1,406	5.3.3
Operations & Maintenance	512	RES	(1,444,164)	CAGW	22.034%	(318,202)	5.3.3
Operations & Maintenance	513	RES	(1,107,659)	CAGW	22.034%	(244,058)	5.3.3
Operations & Maintenance	514	RES	4,518	CAGW	22.034%	995	5.3.3
Administrative & General	924	RES	(153,777)	SO	7.080%	(10,887)	5.3.3
Administrative & General	925	RES	(92,585)	SO	7.080%	(6,555)	5.3.3
<b>Adjustment to Rate Base:</b>							
Electric Plant In-Service	312	RES	(135,102,729)	CAGW	22.034%	(29,768,040)	5.3.2
Depreciation Reserve	108SP	RES	87,894,989	CAGW	22.034%	19,366,460	5.3.2
Deferred Income Tax Balance	282	RES	2,337,488	CAGW	22.034%	515,034	5.3.1

**Description of Adjustment**

This restating adjustment removes the Colstrip #3 plant investment and associated costs from results of operations. This treatment was authorized in Cause No. U-83-57. Operations & Maintenance and Administrative & General expenses for Colstrip #3 plant are also removed per methodology utilized in rebuttal adjustment filed in Docket No. UE-152253, the Company's 2015 Limited Rates Filing.

**PacifiCorp**  
**Washington Results of Operations - December 2022**  
**Colstrip Unit 3 Removal**  
**Summary of Balances**

	<u>Balance</u>	<u>Ref.</u>
Depreciation Expense	(10,736,654)	5.3
Electric Plant In-Service	135,102,729	5.3.2
Depreciation Reserve	(87,894,989)	5.3.2
ADIT Balance	(2,337,488)	5.3
Deferred Income Tax Credit	-	5.3
Tax Depreciation	(771,250)	
Deferred Income Tax Expense	(2,557,244)	5.3

**PacifiCorp**  
**Washington Results of Operations - December 2022**  
**Colstrip Unit 3 Removal**  
**Property Tax Calculation**

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	<b>12/31/2022</b>	<b>Ref.</b>
Total Colstrip Property Taxes	1,659,470	
Colstrip #3 as a percentage of Total Colstrip NBV	52.7199%	
Property Tax expense to remove	<u>874,871</u>	5.3

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Gross Colstrip Book Value	256,265,364	
Colstrip Unit 3 Book Value	<u>135,102,729</u>	5.3
Colstrip Unit 3 Book Value %	<u>52.72%</u>	
Gross Colstrip Book Reserve	(166,720,847)	
Colstrip Unit 3 Book Value %	<u>52.72%</u>	
Colstrip Unit 3 Book Reserve	<u>(87,894,989)</u>	5.3
Colstrip Total NBV	89,544,517	
Colstrip Unit 3 NBV	47,207,740	
Colstrip Unit 3 NBV %	52.7199%	



PacifiCorp  
Washington Results of Operations - December 2022  
Colstrip Unit 3 Removal  
Colstrip O&M by FERC Acct

FERC Acct	Description	WIJAM Allocation Factor	A 12 ME Dec 2022	B Non-Overhaul O&M	C Unit 3 Overhaul	D Unit 4 Overhaul	E = B x 52.7199% Unit 3 Share of Non-Overhaul O&M	F = E + C Total Unit 3 O&M
5000000	OPER SUPV & ENG	CAGW	(66,469)	(66,469)			(35,043)	(35,043)
5012000	FUEL HAND-COAL	CAGW	1,317,147	1,317,147			694,398	694,398
5014500	START UP FUEL-DIESEL	CAGW	106,451	106,451			56,121	56,121
5020000	STEAM EXPENSES	CAGW	154,164	154,164			81,275	81,275
5050000	ELECTRIC EXPENSES	CAGW	(108,428)	(108,428)			(57,163)	(57,163)
5060000	MISC STEAM PWR EXP	CAGW	4,038,529	4,038,529			2,129,108	2,129,108
5100000	MNT SUPERV & ENG	CAGW	354,292	354,292			186,783	186,783
5110000	MNT OF STRUCTURES	CAGW	(12,103)	(12,103)			(6,381)	(6,381)
5120000	MANT OF BOILR PLNT	CAGW	2,715,100	2,688,100	27,000		1,417,164	1,444,164
5130000	MAINT ELEC PLANT	CAGW	2,101,027	2,101,027			1,107,659	1,107,659
5140000	MAINT MISC STM PLN	CAGW	(8,570)	(8,570)			(4,518)	(4,518)
9243000	PROP INS - PREMIUMS	SO	291,687	291,687			153,777	153,777
9250000	INJURIES & DAMAGES	SO	175,617	175,617			92,585	92,585
			<u>11,058,443</u>	<u>11,031,443</u>	<u>27,000</u>	<u>-</u>	<u>5,815,766</u>	<u>5,842,766</u>

Ref 5.3

Colstrip #3 as a percentage of Total Colstrip NBV

52.7199% Ref 5.3.1

## Tab 6 Depreciation & Amortization

	6.1	6.1.1	6.2	6.3	6.3.1	6.3.2
	Depreciation and	(cont.) Depreciation	Depreciation and	End-of-Period	(cont.) End-of-	(cont. 2) End-of-
	Total Normalized	Amortization	Amortization	Plant Reserves -	Period Plant	Period Plant
	Amortization Expense	Expense	Amortization Reserve	Historical	Reserves -	Reserves -
					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	2,549,408	-	-	-	-	-
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	2,549,408	-	-	-	-	-
20 Depreciation	57,113,797	387,163	3,213,820	-	-	-
21 Amortization	3,901,265	90,209	110,473	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-
23 Income Taxes: Federal	(12,043,498)	(100,248)	(698,102)	-	-	-
24 State	-	-	-	-	-	-
25 Deferred Income Taxes	(1,527,929)	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-
28 Total Operating Expenses:	49,993,043	377,124	2,626,192	-	-	-
29						
30 Operating Rev For Return:	(49,993,043)	(377,124)	(2,626,192)	-	-	-
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	(123,617,545)	-	-	(941,134)	(2,561,158)	(12,183,365)
48 Accum Prov For Amort	3,857,288	-	-	(43,698)	-	(121,270)
49 Accum Def Income Tax	3,942,370	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-
53 Miscellaneous Deductions	(8,434,218)	-	-	-	-	-
54						
55 Total Deductions:	(124,252,106)	-	-	(984,832)	(2,561,158)	(12,304,636)
56						
57 Total Rate Base:	(124,252,106)	-	-	(984,832)	(2,561,158)	(12,304,636)
58						
59						
60 Estimated ROE impact	-8.873%	-0.068%	-0.473%	0.009%	0.023%	0.020%
61 Estimated Price Change	54,651,328	501,648	3,493,345	(93,917)	(244,241)	(218,097)
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	(63,564,470)	(477,372)	(3,324,294)	-	-	-
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	6,214,479	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-
72 Income Before Tax	(57,349,992)	(477,372)	(3,324,294)	-	-	-
73						
74 State Income Taxes	-	-	-	-	-	-
75						
76 Taxable Income	(57,349,992)	(477,372)	(3,324,294)	-	-	-
77						
78 Federal Income Taxes	(12,043,498)	(100,248)	(698,102)	-	-	-

	6.3.3 (cont. 3) End-of- Period Plant Reserves - Historical	6.4 Hydro Decommissioning	6.5 Decommissioning Cost Adjustment	6.6 WA Accelerated Depreciation - Colstrip and Jim Bridger
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	-	-	2,549,408	-
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	-	-	2,549,408	-
20 Depreciation	-	-	-	53,512,814
21 Amortization	-	-	3,700,583	-
22 Taxes Other Than Income	-	-	-	-
23 Income Taxes: Federal	-	(7,458)	-	(11,237,691)
24 State	-	-	-	-
25 Deferred Income Taxes	-	8,732	(1,536,660)	-
26 Investment Tax Credit Adj.	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-
28 Total Operating Expenses:	-	1,274	4,713,330	42,275,123
29				
30 Operating Rev For Return:	-	(1,274)	(4,713,330)	(42,275,123)
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	-	35,512	-	(105,680,397)
48 Accum Prov For Amort	4,022,256	-	-	-
49 Accum Def Income Tax	-	100,721	3,841,649	-
50 Unamortized ITC	-	-	-	-
51 Customer Adv For Const	-	-	-	-
52 Customer Service Deposits	-	-	-	-
53 Miscellaneous Deductions	-	-	(8,434,218)	-
54				
55 Total Deductions:	4,022,256	136,233	(4,592,570)	(105,680,397)
56				
57 Total Rate Base:	4,022,256	136,233	(4,592,570)	(105,680,397)
58				
59				
60 Estimated ROE impact	-0.036%	-0.001%	-0.811%	-7.361%
61 Estimated Price Change	383,577	14,686	5,831,680	46,156,060
62				
63				
64 TAX CALCULATION:				
65				
66 Operating Revenue	-	-	(6,249,991)	(53,512,814)
67 Other Deductions	-	-	-	-
68 Interest (AFUDC)	-	-	-	-
69 Interest	-	-	-	-
70 Schedule "M" Additions	-	(35,512)	6,249,991	-
71 Schedule "M" Deductions	-	-	-	-
72 Income Before Tax	-	(35,512)	-	(53,512,814)
73				
74 State Income Taxes	-	-	-	-
75				
76 Taxable Income	-	(35,512)	-	(53,512,814)
77				
78 Federal Income Taxes	-	(7,458)	-	(11,237,691)

	6.1	6.1.1	6.2	6.3	6.3.1	6.3.2
	Depreciation and	(cont.) Depreciation	Depreciation and	End-of-Period	(cont.) End-of-	(cont. 2) End-of-
	Total Normalized	Amortization Expense	Amortization Expense	Plant Reserves -	Period Plant	Period Plant
			Amortization Reserve	Historical	Reserves -	Reserves -
					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	2,549,408	-	-	-	-	-
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	2,549,408	-	-	-	-	-
20 Depreciation	53,899,977	387,163	-	-	-	-
21 Amortization	3,790,792	90,209	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-
23 Income Taxes: Federal	(12,650,437)	(100,248)	-	-	-	-
24 State	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-
28 Total Operating Expenses:	47,589,739	377,124	-	-	-	-
29						
30 Operating Rev For Return:	(47,589,739)	(377,124)	-	-	-	-
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	(122,711,923)	-	-	(2,561,158)	(2,287,003)	(12,183,365)
48 Accum Prov For Amort	3,900,986	-	-	-	-	(121,270)
49 Accum Def Income Tax	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-
54						
55 Total Deductions:	(118,810,937)	-	-	(2,561,158)	(2,287,003)	(12,304,636)
56						
57 Total Rate Base:	(118,810,937)	-	-	(2,561,158)	(2,287,003)	(12,304,636)
58						
59						
60 Estimated ROE impact	-8.395%	-0.068%	0.000%	0.000%	0.023%	0.020%
61 Estimated Price Change	51,973,356	501,648	-	-	(244,241)	(218,097)
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	(60,240,176)	(477,372)	-	-	-	-
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-
72 Income Before Tax	(60,240,176)	(477,372)	-	-	-	-
73						
74 State Income Taxes	-	-	-	-	-	-
75						
76 Taxable Income	(60,240,176)	(477,372)	-	-	-	-
77						
78 Federal Income Taxes	(12,650,437)	(100,248)	-	-	-	-

	6.3.3 (cont. 3) End-of- Period Plant Reserves - Historical	6.4 Hydro Decommissioning	6.5 Decommissioning Cost Adjustment	6.6 WA Accelerated Depreciation - Colstrip and Jim Bridger
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	-	-	2,549,408	-
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	-	-	2,549,408	-
20 Depreciation	-	-	-	53,512,814
21 Amortization	-	-	3,700,583	-
22 Taxes Other Than Income	-	-	-	-
23 Income Taxes: Federal	-	-	(1,312,498)	(11,237,691)
24 State	-	-	-	-
25 Deferred Income Taxes	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-
28 Total Operating Expenses:	-	-	4,937,493	42,275,123
29				
30 Operating Rev For Return:	-	-	(4,937,493)	(42,275,123)
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	-	-	-	(105,680,397)
48 Accum Prov For Amort	4,022,256	-	-	-
49 Accum Def Income Tax	-	-	-	-
50 Unamortized ITC	-	-	-	-
51 Customer Adv For Const	-	-	-	-
52 Customer Service Deposits	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-
54				
55 Total Deductions:	4,022,256	-	-	(105,680,397)
56				
57 Total Rate Base:	4,022,256	-	-	(105,680,397)
58				
59				
60 Estimated ROE impact	-0.036%	0.000%	-0.890%	-7.361%
61 Estimated Price Change	383,577	-	6,567,823	46,156,060
62				
63				
64 TAX CALCULATION:				
65				
66 Operating Revenue	-	-	(6,249,991)	(53,512,814)
67 Other Deductions	-	-	-	-
68 Interest (AFUDC)	-	-	-	-
69 Interest	-	-	-	-
70 Schedule "M" Additions	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-
72 Income Before Tax	-	-	(6,249,991)	(53,512,814)
73				
74 State Income Taxes	-	-	-	-
75				
76 Taxable Income	-	-	(6,249,991)	(53,512,814)
77				
78 Federal Income Taxes	-	-	(1,312,498)	(11,237,691)

	6.1	6.1.1	6.2	6.3	6.3.1	6.3.2
	Depreciation and	(cont.) Depreciation	Depreciation and	End-of-Period	(cont.) End-of-	(cont. 2) End-of-
	Total Normalized	Amortization Expense	Amortization Expense	Plant Reserves -	Period Plant	Period Plant
			Amortization Reserve	Historical	Reserves -	Reserves -
					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	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-
20 Depreciation	3,213,820	-	3,213,820	-	-	-
21 Amortization	110,473	-	110,473	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-
23 Income Taxes: Federal	606,939	-	(698,102)	-	-	-
24 State	-	-	-	-	-	-
25 Deferred Income Taxes	(1,527,929)	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-
28 Total Operating Expenses:	2,403,304	-	2,626,192	-	-	-
29						
30 Operating Rev For Return:	(2,403,304)	-	(2,626,192)	-	-	-
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	(905,622)	-	-	(941,134)	-	-
48 Accum Prov For Amort	(43,698)	-	-	(43,698)	-	-
49 Accum Def Income Tax	3,942,370	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-
53 Miscellaneous Deductions	(8,434,218)	-	-	-	-	-
54						
55 Total Deductions:	(5,441,169)	-	-	(984,832)	-	-
56						
57 Total Rate Base:	(5,441,169)	-	-	(984,832)	-	-
58						
59						
60 Estimated ROE impact	-0.446%	0.000%	-0.519%	0.006%	0.000%	0.000%
61 Estimated Price Change	2,677,972	-	3,493,345	(93,917)	-	-
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	(3,324,294)	-	(3,324,294)	-	-	-
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	6,214,479	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-
72 Income Before Tax	2,890,185	-	(3,324,294)	-	-	-
73						
74 State Income Taxes	-	-	-	-	-	-
75						
76 Taxable Income	2,890,185	-	(3,324,294)	-	-	-
77						
78 Federal Income Taxes	606,939	-	(698,102)	-	-	-

	6.3.3 (cont. 3) End-of- Period Plant Reserves - Historical	6.4 Hydro Decommissioning	6.5 Decommissioning Cost Adjustment	6.6 WA Accelerated Depreciation - Colstrip and Jim Bridger
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	-	(7,458)	1,312,498	-
24 State	-	-	-	-
25 Deferred Income Taxes	-	8,732	(1,536,660)	-
26 Investment Tax Credit Adj.	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-
28 Total Operating Expenses:	-	1,274	(224,162)	-
29				
30 Operating Rev For Return:	-	(1,274)	224,162	-
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	-	35,512	-	-
48 Accum Prov For Amort	-	-	-	-
49 Accum Def Income Tax	-	100,721	3,841,649	-
50 Unamortized ITC	-	-	-	-
51 Customer Adv For Const	-	-	-	-
52 Customer Service Deposits	-	-	-	-
53 Miscellaneous Deductions	-	-	(8,434,218)	-
54				
55 Total Deductions:	-	136,233	(4,592,570)	-
56				
57 Total Rate Base:	-	136,233	(4,592,570)	-
58				
59				
60 Estimated ROE impact	0.000%	-0.001%	0.071%	0.000%
61 Estimated Price Change	-	14,686	(736,143)	-
62				
63				
64 TAX CALCULATION:				
65				
66 Operating Revenue	-	-	-	-
67 Other Deductions	-	-	-	-
68 Interest (AFUDC)	-	-	-	-
69 Interest	-	-	-	-
70 Schedule "M" Additions	-	(35,512)	6,249,991	-
71 Schedule "M" Deductions	-	-	-	-
72 Income Before Tax	-	(35,512)	6,249,991	-
73				
74 State Income Taxes	-	-	-	-
75				
76 Taxable Income	-	(35,512)	6,249,991	-
77				
78 Federal Income Taxes	-	(7,458)	1,312,498	-



	<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>
<b>Adjustment to Expense:</b>							
Steam Production	403SP	RES	-	CAGW	22.034%	-	
Steam Production	403SP	RES	-	JBG	22.034%	-	
Hydro Production	403HP	RES	49,967	SG-U	7.925%	3,960	
Hydro Production	403HP	RES	37,224	SG-P	7.925%	2,950	
Hydro Production	403HP	RES	-	SG	7.925%	-	
Other Production	403OP	RES	414,256	CAGW	22.034%	91,276	
Other Production	403OP	RES	65,652	SG	7.925%	5,203	
Transmission	403TP	RES	976,039	SG	7.925%	77,347	
Distribution - California	403364	RES	-	CA	Situs	-	
Distribution - Oregon	403364	RES	-	OR	Situs	-	
Distribution - Washington	403364	RES	141,723	WA	Situs	141,723	
Distribution - Utah	403364	RES	-	UT	Situs	-	
Distribution - Idaho	403364	RES	-	ID	Situs	-	
Distribution - Wyoming	403364	RES	-	WY-ALL	Situs	-	
General Plant - California	403GP	RES	-	CA	Situs	-	
General Plant - Oregon	403GP	RES	-	OR	Situs	-	
General Plant - Washington	403GP	RES	-	WA	Situs	-	
General Plant - Utah	403GP	RES	-	UT	Situs	-	
General Plant - Idaho	403GP	RES	-	ID	Situs	-	
General Plant - Wyoming	403GP	RES	-	WY-ALL	Situs	-	
General Plant	403GP	RES	857,008	SO	7.080%	60,674	
General Plant	403GP	RES	50,872	SG	7.925%	4,031	
Mining Plant	403MP	RES	-	SE	7.503%	-	
Intangible Plant	404IP	RES	1,069,063	SO	7.080%	75,686	
Intangible Plant	404IP	RES	-	SE	7.503%	-	
Intangible Plant	404IP	RES	-	SG	7.925%	-	
Intangible Plant	404IP	RES	216,536	CN	6.707%	14,523	
Intangible Plant	404IP	RES	-	SG-P	7.925%	-	
			<u>3,878,340</u>			<u>477,372</u>	6.1.2

**Description of Adjustment**

This adjustment enters into the test period results depreciation and amortization expense for the major plant additions added to rate base in adjustment 8.4.

**PacifiCorp**  
**Washington Results of Operations - December 2022**  
**(cont.) Depreciation and Amortization Expense**

	<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>
<b>Adjustment to Expense:</b>							
Steam Production	403SP	PRO	-	CAGW	22.034%	-	
Steam Production	403SP	PRO	9,099,046	JBG	22.034%	2,004,850	
Hydro Production	403HP	PRO	111,359	SG-U	7.925%	8,825	
Hydro Production	403HP	PRO	1,180,887	SG-P	7.925%	93,580	
Hydro Production	403HP	PRO	-	SG	7.925%	-	
Other Production	403OP	PRO	124,523	CAGW	22.034%	27,437	
Other Production	403OP	PRO	3,433,236	SG	7.925%	272,069	
Transmission	403TP	PRO	3,876,602	SG	7.925%	307,204	
Distribution - California	403364	PRO	-	CA	Situs	-	
Distribution - Oregon	403364	PRO	-	OR	Situs	-	
Distribution - Washington	403364	PRO	341,535	WA	Situs	341,535	
Distribution - Utah	403364	PRO	-	UT	Situs	-	
Distribution - Idaho	403364	PRO	-	ID	Situs	-	
Distribution - Wyoming	403364	PRO	-	WY-ALL	Situs	-	
General Plant - California	403GP	PRO	-	CA	Situs	-	
General Plant - Oregon	403GP	PRO	-	OR	Situs	-	
General Plant - Washington	403GP	PRO	-	WA	Situs	-	
General Plant - Utah	403GP	PRO	-	UT	Situs	-	
General Plant - Idaho	403GP	PRO	-	ID	Situs	-	
General Plant - Wyoming	403GP	PRO	-	WY-ALL	Situs	-	
General Plant	403GP	PRO	2,236,261	SO	7.080%	158,320	
General Plant	403GP	PRO	-	SG	7.925%	-	
Mining Plant	403MP	PRO	-	SE	7.503%	-	
Intangible Plant	404IP	PRO	1,560,427	SO	7.080%	110,473	
Intangible Plant	404IP	PRO	-	SE	7.503%	-	
Intangible Plant	404IP	PRO	-	SG	7.925%	-	
Intangible Plant	404IP	PRO	-	WY-ALL	Situs	-	
Intangible Plant	404IP	PRO	-	SG-P	7.925%	-	
			<u>21,963,876</u>			<u>3,324,294</u>	6.1.2

**Description of Adjustment**

This adjustment enters into the test period results depreciation and amortization expense for the major plant additions added to rate base in adjustment 8.4.

PacifiCorp  
Washington Results of Operations - December 2022  
Incremental Depreciation Expense

Description	Plant Account	Depreciation Account	Factor	Depreciation Rate	Jan22 to Dec22 Plant Additions Included in Adj	Months	Incremental Expense on Plant Adds.	Jan 23 to Dec 23 Plant Additions Included in Adj	Months	Incremental Expense on Plant Adds.
<b>Steam Production Plant:</b>										
Various	312	403SP	CAGW	17.624%	-	6	-	-	12	-
Various	312	403SP	JBG	20.212%	-	6	-	45,017,937	12	9,099,046
<b>Total Steam Plant</b>					<b>-</b>		<b>-</b>	<b>45,017,937</b>		<b>9,099,046</b>
<b>Hydro Production Plant:</b>										
Various	332	403HP	SG-U	4.344%	2,300,425	6	49,967	2,563,423	12	111,359
Various	332	403HP	SG-P	2.648%	2,811,780	6	37,224	44,600,436	12	1,180,887
<b>Total Hydro Plant</b>					<b>5,112,205</b>		<b>87,191</b>	<b>47,163,859</b>		<b>1,292,245</b>
<b>Other Production Plant:</b>										
Various	343	403OP	SG-W	4.209%	3,119,989	6	65,652	81,578,586	12	3,433,236
Various	343	403OP	CAGW	3.684%	22,486,800	6	414,256	3,379,695	12	124,523
<b>Total Other Plant</b>					<b>25,606,789</b>		<b>479,908</b>	<b>84,958,281</b>		<b>3,557,759</b>
<b>Transmission Plant:</b>										
Various	355	403TP	SG	1.719%	113,571,470	6	976,039	225,539,945	12	3,876,602
<b>Total Transmission Plant</b>					<b>113,571,470</b>		<b>976,039</b>	<b>225,539,945</b>		<b>3,876,602</b>
<b>Distribution Plant:</b>										
Washington	364	403364	WA	2.580%	10,987,037	6	141,723	13,238,690	12	341,535
<b>Total Distribution Plant</b>					<b>10,987,037</b>		<b>141,723</b>	<b>13,238,690</b>		<b>341,535</b>
<b>General Plant:</b>										
Washington	397	403GP	WA	2.393%	-	6	-	-	12	-
General	397	403GP	SO	6.256%	27,397,935	6	857,008	35,745,834	12	2,236,261
General	397	403GP	SG	3.874%	2,626,464	6	50,872	-	12	-
General	397	403GP	CAGW	4.763%	-	6	-	-	12	-
<b>Total General Plant</b>					<b>30,024,399</b>		<b>907,880</b>	<b>35,745,834</b>		<b>2,236,261</b>
<b>Intangible Plant:</b>										
General	303	404IP	SO	7.167%	29,831,195	6	1,069,063	21,771,115	12	1,560,427
General	303	404IP	CN	6.806%	6,363,101	6	216,536	-	12	-
General	303	404IP	SG	3.828%	-	6	-	-	12	-
<b>Total Intangible Plant</b>					<b>36,194,295</b>		<b>1,285,600</b>	<b>21,771,115</b>		<b>1,560,427</b>
<b>Total Depreciation and Amortization</b>					<b>221,496,196</b>		<b>3,878,340</b>	<b>473,435,661</b>		<b>21,963,876</b>
							Ref. 6.1	Ref. 8.4.1	Ref. 6.1	

**PacifiCorp**  
**Washington Results of Operations - December 2022**  
**Depreciation and Amortization Reserve**

	<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>
<b>Adjustment to Rate Base:</b>							
Steam Production	108SP	PRO	-	CAGW	22.034%	-	
Steam Production	108SP	PRO	(2,883,796)	JBG	22.034%	(635,405)	
Hydro Production	108HP	PRO	(4,640)	SG-U	7.925%	(368)	
Hydro Production	108HP	PRO	(49,204)	SG-P	7.925%	(3,899)	
Hydro Production	108HP	PRO	-	SG	7.925%	-	
Other Production	108OP	PRO	(429,154)	SG	7.925%	(34,009)	
Other Production	108OP	PRO	(15,565)	CAGW	22.034%	(3,430)	
Transmission	108TP	PRO	(933,159)	SG	7.925%	(73,949)	
Distribution - California	108364	PRO	-	CA	Situs	-	
Distribution - Oregon	108364	PRO	-	OR	Situs	-	
Distribution - Washington	108364	PRO	(104,753)	WA	Situs	(104,753)	
Distribution - Utah	108364	PRO	-	UT	Situs	-	
Distribution - Idaho	108364	PRO	-	ID	Situs	-	
Distribution - Wyoming	108364	PRO	-	WY-ALL	Situs	-	
General Plant - California	108GP	PRO	-	CA	Situs	-	
General Plant - Oregon	108GP	PRO	-	OR	Situs	-	
General Plant - Washington	108GP	PRO	-	WA	Situs	-	
General Plant - Utah	108GP	PRO	-	UT	Situs	-	
General Plant - Idaho	108GP	PRO	-	ID	Situs	-	
General Plant - Wyoming	108GP	PRO	-	WY-ALL	Situs	-	
General Plant	108GP	PRO	(1,205,175)	SO	7.080%	(85,323)	
General Plant	108GP	PRO	-	SG	7.925%	-	
Mining Plant	108MP	PRO	-	SE	7.503%	-	
Intangible Plant	111IP	PRO	(617,224)	SO	7.080%	(43,698)	
Intangible Plant	111IP	PRO	-	SE	7.503%	-	
Intangible Plant	111IP	PRO	-	SG	7.925%	-	
Intangible Plant	111IP	PRO	-	WY-ALL	Situs	-	
Intangible Plant	111IP	PRO	-	SG-P	7.925%	-	
			<u>(6,242,670)</u>			<u>(984,832)</u>	6.2.1

**Description of Adjustment**

This adjustment enters into the test period results depreciation and amortization reserve for the major plant additions added to rate base in adjustment 8.4.

PacifiCorp  
Washington Results of Operations - December 2022  
Incremental Accumulated Reserve

Description	Plant Account	Reserve Account	Factor	Depreciation Rate	Jan 23 to Dec 23 Plant Additions Included in Adj	Months	Jan 23 to Dec 23 Incremental Reserve on Plant Adds
<b>Steam Production Plant:</b>							
Various	312	108SP	CAGW	17.624%	-	12	-
Various	312	108SP	JBG	20.212%	45,017,937	12	(2,883,796)
<b>Total Steam Plant</b>					<b>45,017,937</b>		<b>(2,883,796)</b>
<b>Hydro Production Plant:</b>							
Various	332	108HP	SG-U	4.344%	2,563,423	12	(4,640)
Various	332	108HP	SG-P	2.648%	44,600,436	12	(49,204)
<b>Total Hydro Plant</b>					<b>44,600,436</b>		<b>(49,204)</b>
<b>Other Production Plant:</b>							
Various	343	108OP	SG-W	4.209%	81,578,586	12	(429,154)
Various	343	108OP	CAGW	3.684%	3,379,695	12	(15,565)
<b>Total Other Plant</b>					<b>84,958,281</b>		<b>(444,720)</b>
<b>Transmission Plant:</b>							
Various	355	108TP	SG	1.719%	225,539,945	12	(933,159)
<b>Total Transmission Plant</b>					<b>225,539,945</b>		<b>(933,159)</b>
<b>Distribution Plant:</b>							
Washington	364	108364	WA	2.580%	13,238,690	12	(104,753)
<b>Total Distribution Plant</b>					<b>13,238,690</b>		<b>(104,753)</b>
<b>General Plant:</b>							
Washington	397	108GP	WA	2.393%	-	12	-
General	397	108GP	SO	6.256%	35,745,834	12	(1,205,175)
General	397	108GP	SG	3.874%	-	12	-
General	397	108GP	CAGW	4.763%	-	12	-
<b>Total General Plant</b>					<b>35,745,834</b>		<b>(1,205,175)</b>
<b>Intangible Plant:</b>							
General	303	1111P	SO	7.167%	21,771,115	12	(617,224)
General	303	1111P	CN	6.806%	-	12	-
General	303	1111P	SG	3.828%	-	12	-
<b>Total Intangible Plant</b>					<b>21,771,115</b>		<b>(617,224)</b>
<b>Total Reserve Balance</b>					<b>473,435,661</b>		<b>(6,242,670)</b>
					Ref. 8.4.1		Ref. 6.2

	<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>
<b>Adjustment to Rate Base:</b>							
	108360	1	6,165	CA	Situs	-	6.3.4
	108360	1	5,516	ID	Situs	-	6.3.4
	108360	1	(38,387)	OR	Situs	-	6.3.4
	108360	1	(25,870)	UT	Situs	-	6.3.4
	108360	1	(4,500)	WA	Situs	(4,500)	6.3.4
	108360	1	(17,168)	WY-ALL	Situs	-	6.3.4
	108360	1	85,967	WY-ALL	Situs	-	6.3.4
	108361	1	3,326	CA	Situs	-	6.3.4
	108361	1	(378)	ID	Situs	-	6.3.4
	108361	1	(217,069)	OR	Situs	-	6.3.4
	108361	1	(242,275)	UT	Situs	-	6.3.4
	108361	1	(39,365)	WA	Situs	(39,365)	6.3.4
	108361	1	(187,376)	WY-ALL	Situs	-	6.3.4
	108361	1	(25,947)	WY-ALL	Situs	-	6.3.4
	108362	1	108,001	CA	Situs	-	6.3.4
	108362	1	(2,409)	ID	Situs	-	6.3.4
	108362	1	(1,038,731)	OR	Situs	-	6.3.4
	108362	1	(2,486,239)	UT	Situs	-	6.3.4
	108362	1	(485,896)	WA	Situs	(485,896)	6.3.4
	108362	1	(905,333)	WY-ALL	Situs	-	6.3.4
	108362	1	(108,599)	WY-ALL	Situs	-	6.3.4
	108364	1	590,982	CA	Situs	-	6.3.4
	108364	1	(131,854)	ID	Situs	-	6.3.4
	108364	1	(3,502,209)	OR	Situs	-	6.3.4
	108364	1	(1,986,438)	UT	Situs	-	6.3.4
	108364	1	(1,214,339)	WA	Situs	(1,214,339)	6.3.4
	108364	1	(1,290,943)	WY-ALL	Situs	-	6.3.4
	108364	1	(283,679)	WY-ALL	Situs	-	6.3.4
	108365	1	431,698	CA	Situs	-	6.3.4
	108365	1	(12,734)	ID	Situs	-	6.3.4
	108365	1	(1,837,254)	OR	Situs	-	6.3.4
	108365	1	(1,151,019)	UT	Situs	-	6.3.4
	108365	1	(608,617)	WA	Situs	(608,617)	6.3.4
	108365	1	(713,732)	WY-ALL	Situs	-	6.3.4
	108365	1	(101,081)	WY-ALL	Situs	-	6.3.4
	108366	1	86,425	CA	Situs	-	6.3.4
	108366	1	7,652	ID	Situs	-	6.3.4
	108366	1	(802,996)	OR	Situs	-	6.3.4
	108366	1	(1,388,719)	UT	Situs	-	6.3.4
	108366	1	(208,441)	WA	Situs	(208,441)	6.3.4
	108366	1	(251,287)	WY-ALL	Situs	-	6.3.4
	108366	1	(53,792)	WY-ALL	Situs	-	6.3.4
	108367	1	83,377	CA	Situs	-	6.3.4
	108367	1	(79,238)	ID	Situs	-	6.3.4
	108367	1	(1,600,456)	OR	Situs	-	6.3.4
			<u>(21,635,258)</u>			<u>(2,561,158)</u>	

**Description of Adjustment**

This adjustment walks forward Average-of-Monthly-Average depreciation and amortization reserve balances for the twelve-month period ended December 2022 to End-of-Period balances as of December 31, 2022.

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
<b>Adjustment to Rate Base:</b>							
	108367	1	(3,893,819)	UT	Situs	-	6.3.4
	108367	1	(288,193)	WA	Situs	(288,193)	6.3.4
	108367	1	(560,092)	WY-ALL	Situs	-	6.3.4
	108367	1	(268,100)	WY-ALL	Situs	-	6.3.4
	108368	1	264,143	CA	Situs	-	6.3.4
	108368	1	(72,414)	ID	Situs	-	6.3.4
	108368	1	(3,247,653)	OR	Situs	-	6.3.4
	108368	1	(2,532,400)	UT	Situs	-	6.3.4
	108368	1	(992,237)	WA	Situs	(992,237)	6.3.4
	108368	1	(751,012)	WY-ALL	Situs	-	6.3.4
	108368	1	(120,913)	WY-ALL	Situs	-	6.3.4
	108369	1	75,684	CA	Situs	-	6.3.4
	108369	1	(108,186)	ID	Situs	-	6.3.4
	108369	1	(2,701,590)	OR	Situs	-	6.3.4
	108369	1	(2,791,501)	UT	Situs	-	6.3.4
	108369	1	(665,266)	WA	Situs	(665,266)	6.3.4
	108369	1	(621,430)	WY-ALL	Situs	-	6.3.4
	108369	1	(181,819)	WY-ALL	Situs	-	6.3.4
	108370	1	(232,994)	CA	Situs	-	6.3.5
	108370	1	3,182,911	ID	Situs	-	6.3.5
	108370	1	(1,222,402)	OR	Situs	-	6.3.5
	108370	1	1,487,010	UT	Situs	-	6.3.5
	108370	1	(190,718)	WA	Situs	(190,718)	6.3.5
	108370	1	(158,601)	WY-ALL	Situs	-	6.3.5
	108370	1	(35,471)	WY-ALL	Situs	-	6.3.5
	108371	1	4,025	CA	Situs	-	6.3.5
	108371	1	(19)	ID	Situs	-	6.3.5
	108371	1	(13,503)	OR	Situs	-	6.3.5
	108371	1	(30,165)	UT	Situs	-	6.3.5
	108371	1	(3,076)	WA	Situs	(3,076)	6.3.5
	108371	1	(11,694)	WY-ALL	Situs	-	6.3.5
	108371	1	(1,413)	WY-ALL	Situs	-	6.3.5
	108373	1	4,695	CA	Situs	-	6.3.5
	108373	1	(1,240)	ID	Situs	-	6.3.5
	108373	1	109,122	OR	Situs	-	6.3.5
	108373	1	(61,658)	UT	Situs	-	6.3.5
	108373	1	(28,919)	WA	Situs	(28,919)	6.3.5
	108373	1	(51,374)	WY-ALL	Situs	-	6.3.5
	108373	1	(17,651)	WY-ALL	Situs	-	6.3.5
	108DP	1	898,757	CA	Situs	-	6.3.5
	108DP	1	(582,973)	ID	Situs	-	6.3.5
	108DP	1	(481,844)	OR	Situs	-	6.3.5
	108DP	1	(312,176)	UT	Situs	-	6.3.5
	108DP	1	(118,595)	WA	Situs	(118,595)	6.3.5
	108DP	1	26,429	WY-ALL	Situs	-	6.3.5
	108DP	1	(372,151)	WY-ALL	Situs	-	6.3.5
			<u>(17,672,485)</u>			<u>(2,287,003)</u>	

**Description of Adjustment**

This adjustment walks forward Average-of-Monthly-Average depreciation and amortization reserve balances for the twelve-month period ended December 2022 to End-of-Period balances as of December 31, 2022.

Adjustment to Rate Base:	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
	108GP	1	(446,280)	CA	Situs	-	6.3.5
	108GP	1	(77,438)	CAEE	0.000%	-	6.3.5
	108GP	1	(2,274,006)	CAGE	0.000%	-	6.3.5
	108GP	1	(88,859)	CAGW	22.034%	(19,579)	6.3.5
	108GP	1	484,301	CN	6.707%	32,481	6.3.5
	108GP	1	(362,222)	ID	Situs	-	6.3.5
	108GP	1	(494,314)	JBG	22.034%	(108,915)	6.3.5
	108GP	1	(2,367,367)	OR	Situs	-	6.3.5
	108GP	1	(3,088,626)	SG	7.925%	(244,760)	6.3.5
	108GP	1	(731,627)	SO	7.080%	(51,797)	6.3.5
	108GP	1	(5,571,096)	UT	Situs	-	6.3.5
	108GP	1	(323,557)	WA	Situs	(323,557)	6.3.5
	108GP	1	(617,993)	WY-ALL	Situs	-	6.3.5
	108GP	1	(367,002)	WY-ALL	Situs	-	6.3.5
	108HP	1	(701,488)	OTHER	0.000%	-	6.3.5
	108HP	1	83,561,834	SG-P	7.925%	6,621,908	6.3.5
	108HP	1	(3,747,440)	SG	7.925%	(296,968)	6.3.5
	108OP	1	(24,412,226)	CAGE	0.000%	-	6.3.5
	108OP	1	4,259,423	CAGW	22.034%	938,506	6.3.5
	108OP	1	(79)	OR	Situs	-	6.3.5
	108OP	1	(114)	SG	7.925%	(9)	6.3.5
	108OP	1	(71,649,926)	SG	7.925%	(5,677,942)	6.3.5
	108OP	1	(9,949)	UT	Situs	-	6.3.5
	108SP	1	(92,151,838)	CAGE	0.000%	-	6.3.5
	108SP	1	(9,131,859)	CAGW	22.034%	(2,012,080)	6.3.5
	108SP	1	(1,387,497)	ID	Situs	-	6.3.5
	108SP	1	(28,918,147)	JBG	22.034%	(6,371,718)	6.3.5
	108SP	1	(2,585,683)	SG	7.925%	(204,904)	6.3.5
	108SP	1	17,198	SG-P	7.925%	1,363	6.3.5
	108SP	1	(8,526,815)	UT	Situs	-	6.3.5
	108SP	1	(444,347)	WA	Situs	(444,347)	6.3.5
	108SP	1	(2,834,420)	WY-ALL	Situs	-	6.3.5
	108TP	1	12,440	CAGW	22.034%	2,741	6.3.5
	108TP	1	(50,776,147)	SG	7.925%	(4,023,787)	6.3.5
	111GP	1	-	CA	Situs	-	6.3.5
	111GP	1	-	ID	Situs	-	6.3.6
	111GP	1	(71,746)	OR	Situs	-	6.3.6
	111GP	1	(54,146)	SO	7.080%	(3,833)	6.3.6
	111GP	1	-	UT	Situs	-	6.3.6
	111GP	1	(48,104)	WA	Situs	(48,104)	6.3.6
	111GP	1	(39,480)	WY-ALL	Situs	-	6.3.6
	111HP	1	(156,566)	SG-P	7.925%	(12,407)	6.3.6
	111IP	1	(354)	CA	Situs	-	6.3.6
	111IP	1	(911)	CAEE	0.000%	-	6.3.6
	111IP	1	(1,411,438)	CAGE	0.000%	-	6.3.6
	111IP	1	(258,358)	CAGW	22.034%	(56,926)	6.3.6
			<u>(227,794,269)</u>			<u>(12,304,636)</u>	

**Description of Adjustment**

This adjustment walks forward Average-of-Monthly-Average depreciation and amortization reserve balances for the twelve-month period ended December 2022 to End-of-Period balances as of December 31, 2022.



	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Rate Base:</b>							
	111IP	1	(7,838,897)	CN	6.707%	(525,735)	6.3.6
	111IP	1	(10,991)	ID	Situs	-	6.3.6
	111IP	1	(149,156)	JBG	22.034%	(32,865)	6.3.6
	111IP	1	(4,063)	OR	Situs	-	6.3.6
	111IP	1	(401,310)	SG	7.925%	(31,802)	6.3.6
	111IP	1	69,675,169	SG-P	7.925%	5,521,451	6.3.6
	111IP	1	(168,365)	SG-U	7.925%	(13,342)	6.3.6
	111IP	1	(12,625,924)	SO	7.080%	(893,877)	6.3.6
	111IP	1	(30,774,382)	UT	Situs	-	6.3.6
	111IP	1	(1,574)	WA	Situs	(1,574)	6.3.6
	111IP	1	(21,659)	WY-ALL	Situs	-	6.3.6
	111OP	1	(23,346)	OR	Situs	-	6.3.6
			<u>17,655,501</u>			<u>4,022,256</u>	
<b>Adjustment Summary:</b>							
			(21,635,258)	Various		(2,561,158)	
			(17,672,485)	Various		(2,287,003)	
			(227,794,269)	Various		(12,304,636)	
			17,655,501	Various		4,022,256	
	Total Adjustment		<u>(249,446,512)</u>			<u>(13,130,540)</u>	

**Description of Adjustment**

This adjustment walks forward Average-of-Monthly-Average depreciation and amortization reserve balances for the twelve-month period ended December 2022 to End-of-Period balances as of December 31, 2022.

Indicator	Account	Factor	Dec-22 AMA	Dec-22 EOP	Adjustment	Reference
108360CA	108360	CA	(793,655)	(787,489)	6,165	Ref. 6.3
108360IDU	108360	IDU	(525,165)	(519,648)	5,516	Ref. 6.3
108360OR	108360	OR	(2,459,015)	(2,497,402)	(38,387)	Ref. 6.3
108360UT	108360	UT	(3,312,483)	(3,338,353)	(25,870)	Ref. 6.3
108360WA	108360	WA	(207,745)	(212,245)	(4,500)	Ref. 6.3
108360WYP	108360	WYP	(1,566,534)	(1,583,702)	(17,168)	Ref. 6.3
108360WYU	108360	WYU	(1,197,536)	(1,111,569)	85,967	Ref. 6.3
108361CA	108361	CA	(1,697,761)	(1,694,436)	3,326	Ref. 6.3
108361IDU	108361	IDU	(944,375)	(944,754)	(378)	Ref. 6.3
108361OR	108361	OR	(9,368,529)	(9,585,597)	(217,069)	Ref. 6.3
108361UT	108361	UT	(16,190,791)	(16,433,066)	(242,275)	Ref. 6.3
108361WA	108361	WA	(1,502,180)	(1,541,545)	(39,365)	Ref. 6.3
108361WYP	108361	WYP	(4,353,291)	(4,540,667)	(187,376)	Ref. 6.3
108361WYU	108361	WYU	(902,271)	(928,219)	(25,947)	Ref. 6.3
108362CA	108362	CA	(11,121,614)	(11,013,612)	108,001	Ref. 6.3
108362IDU	108362	IDU	(12,707,172)	(12,709,581)	(2,409)	Ref. 6.3
108362OR	108362	OR	(103,246,796)	(104,285,526)	(1,038,731)	Ref. 6.3
108362UT	108362	UT	(159,544,769)	(162,031,009)	(2,486,239)	Ref. 6.3
108362WA	108362	WA	(28,512,306)	(28,998,202)	(485,896)	Ref. 6.3
108362WYP	108362	WYP	(45,878,806)	(46,784,139)	(905,333)	Ref. 6.3
108362WYU	108362	WYU	(4,378,582)	(4,487,182)	(108,599)	Ref. 6.3
108364CA	108364	CA	(44,148,443)	(43,557,461)	590,982	Ref. 6.3
108364IDU	108364	IDU	(50,434,139)	(50,565,993)	(131,854)	Ref. 6.3
108364OR	108364	OR	(262,417,656)	(265,919,864)	(3,502,209)	Ref. 6.3
108364UT	108364	UT	(172,889,309)	(174,875,746)	(1,986,438)	Ref. 6.3
108364WA	108364	WA	(78,354,058)	(79,568,398)	(1,214,339)	Ref. 6.3
108364WYP	108364	WYP	(74,991,163)	(76,282,106)	(1,290,943)	Ref. 6.3
108364WYU	108364	WYU	(16,491,374)	(16,775,053)	(283,679)	Ref. 6.3
108365CA	108365	CA	(22,491,750)	(22,060,052)	431,698	Ref. 6.3
108365IDU	108365	IDU	(17,280,758)	(17,293,492)	(12,734)	Ref. 6.3
108365OR	108365	OR	(141,094,078)	(142,931,333)	(1,837,254)	Ref. 6.3
108365UT	108365	UT	(87,965,546)	(89,116,565)	(1,151,019)	Ref. 6.3
108365WA	108365	WA	(38,523,265)	(39,131,883)	(608,617)	Ref. 6.3
108365WYP	108365	WYP	(45,037,395)	(45,751,127)	(713,732)	Ref. 6.3
108365WYU	108365	WYU	(6,055,614)	(6,156,695)	(101,081)	Ref. 6.3
108366CA	108366	CA	(13,259,337)	(13,172,912)	86,425	Ref. 6.3
108366IDU	108366	IDU	(4,882,507)	(4,874,855)	7,652	Ref. 6.3
108366OR	108366	OR	(50,277,297)	(51,080,293)	(802,996)	Ref. 6.3
108366UT	108366	UT	(90,950,311)	(92,339,030)	(1,388,719)	Ref. 6.3
108366WA	108366	WA	(11,543,698)	(11,752,138)	(208,441)	Ref. 6.3
108366WYP	108366	WYP	(11,768,836)	(12,020,124)	(251,287)	Ref. 6.3
108366WYU	108366	WYU	(3,172,444)	(3,226,236)	(53,792)	Ref. 6.3
108367CA	108367	CA	(13,790,458)	(13,707,081)	83,377	Ref. 6.3
108367IDU	108367	IDU	(13,507,681)	(13,586,919)	(79,238)	Ref. 6.3
108367OR	108367	OR	(99,341,584)	(100,942,040)	(1,600,456)	Ref. 6.3
108367UT	108367	UT	(213,042,454)	(216,936,273)	(3,893,819)	Ref. 6.3.1
108367WA	108367	WA	(14,215,702)	(14,503,894)	(288,193)	Ref. 6.3.1
108367WYP	108367	WYP	(25,911,655)	(26,471,747)	(560,092)	Ref. 6.3.1
108367WYU	108367	WYU	(14,511,842)	(14,779,942)	(268,100)	Ref. 6.3.1
108368CA	108368	CA	(30,798,970)	(30,534,827)	264,143	Ref. 6.3.1
108368IDU	108368	IDU	(35,230,876)	(35,303,290)	(72,414)	Ref. 6.3.1
108368OR	108368	OR	(258,183,725)	(261,431,379)	(3,247,653)	Ref. 6.3.1
108368UT	108368	UT	(174,097,964)	(176,630,364)	(2,532,400)	Ref. 6.3.1
108368WA	108368	WA	(66,787,953)	(67,780,190)	(992,237)	Ref. 6.3.1
108368WYP	108368	WYP	(50,124,732)	(50,875,745)	(751,012)	Ref. 6.3.1
108368WYU	108368	WYU	(7,924,879)	(8,045,792)	(120,913)	Ref. 6.3.1
108369CA	108369	CA	(13,665,736)	(13,590,052)	75,684	Ref. 6.3.1
108369IDU	108369	IDU	(19,852,011)	(19,960,197)	(108,186)	Ref. 6.3.1
108369OR	108369	OR	(151,004,782)	(153,706,371)	(2,701,590)	Ref. 6.3.1
108369UT	108369	UT	(123,632,663)	(126,424,164)	(2,791,501)	Ref. 6.3.1
108369WA	108369	WA	(34,395,645)	(35,060,911)	(665,266)	Ref. 6.3.1
108369WYP	108369	WYP	(29,127,046)	(29,748,476)	(621,430)	Ref. 6.3.1
108369WYU	108369	WYU	(7,441,768)	(7,623,587)	(181,819)	Ref. 6.3.1

Indicator	Account	Factor	Dec-22 AMA	Dec-22 EOP	Adjustment	Reference
108370CA	108370	CA	(1,855,228)	(2,088,222)	(232,994)	Ref. 6.3.1
108370IDU	108370	IDU	(5,120,136)	(1,937,226)	3,182,911	Ref. 6.3.1
108370OR	108370	OR	(26,680,870)	(27,903,272)	(1,222,402)	Ref. 6.3.1
108370UT	108370	UT	(55,738,884)	(54,251,874)	1,487,010	Ref. 6.3.1
108370WA	108370	WA	(8,629,857)	(8,820,575)	(190,718)	Ref. 6.3.1
108370WYP	108370	WYP	(8,547,791)	(8,706,392)	(158,601)	Ref. 6.3.1
108370WYU	108370	WYU	(1,730,426)	(1,765,897)	(35,471)	Ref. 6.3.1
108371CA	108371	CA	(257,609)	(253,584)	4,025	Ref. 6.3.1
108371IDU	108371	IDU	(129,873)	(129,892)	(19)	Ref. 6.3.1
108371OR	108371	OR	(2,138,372)	(2,151,875)	(13,503)	Ref. 6.3.1
108371UT	108371	UT	(3,383,220)	(3,413,385)	(30,165)	Ref. 6.3.1
108371WA	108371	WA	(427,900)	(430,976)	(3,076)	Ref. 6.3.1
108371WYP	108371	WYP	(830,458)	(842,152)	(11,694)	Ref. 6.3.1
108371WYU	108371	WYU	(141,215)	(142,628)	(1,413)	Ref. 6.3.1
108373CA	108373	CA	(405,491)	(400,796)	4,695	Ref. 6.3.1
108373IDU	108373	IDU	(483,747)	(484,986)	(1,240)	Ref. 6.3.1
108373OR	108373	OR	(12,503,908)	(12,394,786)	109,122	Ref. 6.3.1
108373UT	108373	UT	(13,525,512)	(13,587,170)	(61,658)	Ref. 6.3.1
108373WA	108373	WA	(1,814,398)	(1,843,317)	(28,919)	Ref. 6.3.1
108373WYP	108373	WYP	(4,083,904)	(4,135,277)	(51,374)	Ref. 6.3.1
108373WYU	108373	WYU	(1,288,372)	(1,306,023)	(17,651)	Ref. 6.3.1
108DPCA	108DP	CA	473,267	1,372,024	898,757	Ref. 6.3.1
108DPIDU	108DP	IDU	609,953	26,980	(582,973)	Ref. 6.3.1
108DPOR	108DP	OR	1,251,210	769,366	(481,844)	Ref. 6.3.1
108DPUT	108DP	UT	1,925,996	1,613,820	(312,176)	Ref. 6.3.1
108DPWA	108DP	WA	331,374	212,779	(118,595)	Ref. 6.3.1
108DPWYP	108DP	WYP	(26,429)	-	26,429	Ref. 6.3.1
108DPWYU	108DP	WYU	665,846	293,695	(372,151)	Ref. 6.3.1
108GPCA	108GP	CA	(7,237,088)	(7,683,369)	(446,280)	Ref. 6.3.2
108GPCAEE	108GP	CAEE	(1,665,585)	(1,743,023)	(77,438)	Ref. 6.3.2
108GPCAGE	108GP	CAGE	(43,995,402)	(46,269,408)	(2,274,006)	Ref. 6.3.2
108GPCAGW	108GP	CAGW	(1,753,291)	(1,842,150)	(88,859)	Ref. 6.3.2
108GPCN	108GP	CN	(7,036,521)	(6,552,220)	484,301	Ref. 6.3.2
108GPIDU	108GP	IDU	(22,276,657)	(22,638,878)	(362,222)	Ref. 6.3.2
108GPJBG	108GP	JBG	(7,810,137)	(8,304,451)	(494,314)	Ref. 6.3.2
108GPOR	108GP	OR	(87,185,989)	(89,553,356)	(2,367,367)	Ref. 6.3.2
108GPSG	108GP	SG	(80,936,001)	(84,024,628)	(3,088,626)	Ref. 6.3.2
108GPSO	108GP	SO	(121,901,392)	(122,633,019)	(731,627)	Ref. 6.3.2
108GPUT	108GP	UT	(103,657,913)	(109,229,010)	(5,571,096)	Ref. 6.3.2
108GPWA	108GP	WA	(25,620,512)	(25,944,069)	(323,557)	Ref. 6.3.2
108GPWYP	108GP	WYP	(30,480,874)	(31,098,867)	(617,993)	Ref. 6.3.2
108GPWYU	108GP	WYU	(7,214,378)	(7,581,380)	(367,002)	Ref. 6.3.2
108HPOTHER	108HP	OTHER	701,488	-	(701,488)	Ref. 6.3.2
108HPSG-P	108HP	SG-P	(419,431,368)	(335,869,534)	83,561,834	Ref. 6.3.2
108HPSG-U	108HP	SG-U	(101,563,163)	(105,310,603)	(3,747,440)	Ref. 6.3.2
108OPCAGE	108OP	CAGE	(317,563,559)	(341,975,785)	(24,412,226)	Ref. 6.3.2
108OPCAGW	108OP	CAGW	(246,794,543)	(242,535,119)	4,259,423	Ref. 6.3.2
108OPOR	108OP	OR	(152)	(231)	(79)	Ref. 6.3.2
108OPSG	108OP	SG	(147,932)	(148,046)	(114)	Ref. 6.3.2
108OPSG-W	108OP	SG-W	257,981,790	186,331,863	(71,649,926)	Ref. 6.3.2
108OPUT	108OP	UT	(24,537)	(34,486)	(9,949)	Ref. 6.3.2
108SPCAGE	108SP	CAGE	(2,692,306,219)	(2,784,458,057)	(92,151,838)	Ref. 6.3.2
108SPCAGW	108SP	CAGW	(157,588,988)	(166,720,847)	(9,131,859)	Ref. 6.3.2
108SPIDU	108SP	IDU	(174,422)	(1,387,918)	(1,387,497)	Ref. 6.3.2
108SPJBG	108SP	JBG	(731,602,285)	(760,520,432)	(28,918,147)	Ref. 6.3.2
108SPSG	108SP	SG	(85,494,716)	(88,080,399)	(2,585,683)	Ref. 6.3.2
108SPSG-P	108SP	SG-P	(17,198)	-	17,198	Ref. 6.3.2
108SPUT	108SP	UT	(25,580,444)	(34,107,258)	(8,526,815)	Ref. 6.3.2
108SPWA	108SP	WA	(1,333,042)	(1,777,390)	(444,347)	Ref. 6.3.2
108SPWYP	108SP	WYP	(5,668,840)	(8,503,260)	(2,834,420)	Ref. 6.3.2
108TPCAGW	108TP	CAGW	(762,502)	(750,062)	12,440	Ref. 6.3.2
108TPSG	108TP	SG	(2,093,920,445)	(2,144,696,592)	(50,776,147)	Ref. 6.3.2
111GPCA	111GP	CA	(505,860)	(505,860)	-	Ref. 6.3.2

Indicator	Account	Factor	Dec-22 AMA	Dec-22 EOP	Adjustment	Reference
111GPIDU	111GP	IDU	(333,771)	(333,771)	-	Ref. 6.3.2
111GPOR	111GP	OR	(4,918,913)	(4,990,659)	(71,746)	Ref. 6.3.2
111GPSO	111GP	SO	(1,283,149)	(1,337,295)	(54,146)	Ref. 6.3.2
111GPUT	111GP	UT	(33,127)	(33,127)	-	Ref. 6.3.2
111GPWA	111GP	WA	(1,951,766)	(1,999,871)	(48,104)	Ref. 6.3.2
111GPWYP	111GP	WYP	(4,514,924)	(4,554,403)	(39,480)	Ref. 6.3.2
111HPSG-P	111HP	SG-P	(3,451,243)	(3,607,810)	(156,566)	Ref. 6.3.2
111IPCA	111IP	CA	(7,893)	(8,246)	(354)	Ref. 6.3.2
111IPCAEE	111IP	CAEE	(3,719)	(4,629)	(911)	Ref. 6.3.2
111IPCAGE	111IP	CAGE	(30,727,938)	(32,139,376)	(1,411,438)	Ref. 6.3.2
111IPCAGW	111IP	CAGW	(21,093,022)	(21,351,381)	(258,358)	Ref. 6.3.2
111IPCN	111IP	CN	(170,191,438)	(178,030,335)	(7,838,897)	Ref. 6.3.3
111IPIDU	111IP	IDU	(998,481)	(1,009,472)	(10,991)	Ref. 6.3.3
111IPJBG	111IP	JBG	(2,096,569)	(2,245,725)	(149,156)	Ref. 6.3.3
111IPOR	111IP	OR	(140,142)	(144,205)	(4,063)	Ref. 6.3.3
111IPSG	111IP	SG	(58,835,298)	(59,236,608)	(401,310)	Ref. 6.3.3
111IPSG-P	111IP	SG-P	(114,153,889)	(44,478,720)	69,675,169	Ref. 6.3.3
111IPSG-U	111IP	SG-U	(6,489,156)	(6,657,521)	(168,365)	Ref. 6.3.3
111IPSO	111IP	SO	(337,164,157)	(349,790,082)	(12,625,924)	Ref. 6.3.3
111IPUT	111IP	UT	30,614,507	(159,875)	(30,774,382)	Ref. 6.3.3
111IPWA	111IP	WA	(13,840)	(15,414)	(1,574)	Ref. 6.3.3
111IPWYP	111IP	WYP	(486,761)	(508,420)	(21,659)	Ref. 6.3.3
111OPOR	111OP	OR	(33,260)	(56,606)	(23,346)	Ref. 6.3.3
			<u>(11,094,393,059)</u>	<u>(11,343,839,570)</u>	<u>(249,446,512)</u>	

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Reserve</b>							
Depreciation Reserve	108HP	PRO	728,396	SG-P	7.925%	57,722	6.4.1
Depreciation Reserve	108HP	PRO	<u>(280,272)</u>	SG-U	7.925%	<u>(22,210)</u>	6.4.1
			<u>448,125</u>			<u>35,512</u>	6.4.1
<b>Adjustment to Tax:</b>							
Schedule M Adjustment	SCHMAT	PRO	(448,125)	SG	7.925%	(35,512)	6.4.2
Deferred Income Tax Expense	41110	PRO	110,184	SG	7.925%	8,732	6.4.2
ADIT YE Balance	282	PRO	1,271,001	SG	7.925%	100,721	6.4.2

**Adjustment to December 2023 Year-End Balance for Projected Spend / Accrual Detail:**

December 2022 Year End Reserve Balance	(5,617,630)
December 2023 Year End Reserve Balance	<u>(5,169,505)</u>
Total Adjustment to Reserve	448,125

**Description of Adjustment**

Based on the Company's latest depreciation study in Docket UE-180778, the Company updated the accrual amounts to the decommissioning fund in order to build up a reserve for possible decommissioning of some of the remaining smaller hydro plants. This adjustment is to accrue \$448 thousand for decommissioning costs of various hydro facilities over the next five years that have a probability of being decommissioned during the next ten years. This adjustment walks the depreciation reserve balance to the December 2023 year-end level. Reserves do not include funds for Powerdale, which was reclassified to unrecovered plant.

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

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

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

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

**Ref 6.4**

West Side	Spend	Accruals	Balance
January-23	-	60,700	(4,847,045)
February-23	-	60,700	(4,786,346)
March-23	-	60,700	(4,725,646)
April-23	-	60,700	(4,664,946)
May-23	-	60,700	(4,604,246)
June-23	-	60,700	(4,543,547)
July-23	-	60,700	(4,482,847)
August-23	-	60,700	(4,422,147)
September-23	-	60,700	(4,361,448)
October-23	-	60,700	(4,300,748)
November-23	-	60,700	(4,240,048)
December-23	-	60,700	<b>(4,179,349)</b>
<b>12 ME Dec 2023</b>	<b>Adjustment to Reserve</b>		<b>728,396</b>

East Side	Spend	Accruals	Balance
January-23	-	(23,356)	(733,241)
February-23	-	(23,356)	(756,597)
March-23	-	(23,356)	(779,953)
April-23	-	(23,356)	(803,309)
May-23	-	(23,356)	(826,665)
June-23	-	(23,356)	(850,021)
July-23	-	(23,356)	(873,377)
August-23	-	(23,356)	(896,733)
September-23	-	(23,356)	(920,089)
October-23	-	(23,356)	(943,445)
November-23	-	(23,356)	(966,801)
December-23	-	(23,356)	<b>(990,157)</b>
<b>12 ME Dec 2023</b>	<b>Adjustment to Reserve</b>		<b>(280,272)</b>

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

**Ref 6.4**

<b>12 ME Dec 2023</b>	<b>Adjustment to Reserve</b>	<b>448,125</b>
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PacifiCorp  
December 2022 Results of Operations  
Hydro Decommissioning  
Tax Summary

CAGW	Tax Deduction	Book Amortization	Book-Tax Difference	Deferred Income Tax Expense	Accumulated Deferred Income Tax	Accumulated Deferred Income Tax (AMA)
December-22	720,470	(60,700)	(781,170)	192,063	1,206,648	
January-23	-	(60,700)	(60,700)	14,924	1,191,724	
February-23	-	(60,700)	(60,700)	14,924	1,176,800	
March-23	-	(60,700)	(60,700)	14,924	1,161,876	
April-23	-	(60,700)	(60,700)	14,924	1,146,952	
May-23	-	(60,700)	(60,700)	14,924	1,132,028	
June-23	-	(60,700)	(60,700)	14,924	1,117,104	
July-23	-	(60,700)	(60,700)	14,924	1,102,180	
August-23	-	(60,700)	(60,700)	14,924	1,087,256	
September-23	-	(60,700)	(60,700)	14,924	1,072,332	
October-23	-	(60,700)	(60,700)	14,924	1,057,408	
November-23	-	(60,700)	(60,700)	14,924	1,042,484	
December-23	-	(60,700)	(60,700)	14,924	1,027,560	
TOTAL	-	(728,396)	(728,396)	179,088		1,117,104
				YE Bal -	<b>1,027,560</b>	

Summary of Current and Deferred Expense for 12 months ended December 2023			
Tax Depreciation	-	SCHMDT	Ref 6.4
Book Depreciation	(728,396)	SCHMAT	Ref 6.4
Deferred Tax Expense	179,088	41110	Ref 6.4

CAGE	Tax Deduction	Book Amortization	Book-Tax Difference	Deferred Income Tax Expense	Accumulated Deferred Income Tax	Accumulated Deferred Income Tax (AMA)
December-22	-	23,356	23,356	(5,742)	174,537	
January-23	-	23,356	23,356	(5,742)	180,279	
February-23	-	23,356	23,356	(5,742)	186,021	
March-23	-	23,356	23,356	(5,742)	191,763	
April-23	-	23,356	23,356	(5,742)	197,505	
May-23	-	23,356	23,356	(5,742)	203,247	
June-23	-	23,356	23,356	(5,742)	208,989	
July-23	-	23,356	23,356	(5,742)	214,731	
August-23	-	23,356	23,356	(5,742)	220,473	
September-23	-	23,356	23,356	(5,742)	226,215	
October-23	-	23,356	23,356	(5,742)	231,957	
November-23	-	23,356	23,356	(5,742)	237,699	
December-23	-	23,356	23,356	(5,742)	243,441	
TOTAL	-	280,272	280,272	(68,904)		208,989
				YE Bal -	<b>243,441</b>	

Summary of Current and Deferred Expense for 12 months ended December 2023			
Tax Depreciation	-	SCHMDT	Ref 6.4
Book Depreciation	280,272	SCHMAT	Ref 6.4
Deferred Tax Expense	(68,904)	41110	Ref 6.4

**PacifiCorp**  
**Washington Results of Operations - December 2022**  
**Decommissioning Cost Adjustment**

	<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>
<b>Adjustment to Expense</b>							
Annual Incremental Decom.	407	RES	2,344,847	WA	Situs	2,344,847	6.5.1
Other Closure Costs	407	RES	1,355,736	WA	Situs	1,355,736	6.5.2
Reclamation Costs	501	RES	2,549,408	WA	Situs	2,549,408	6.5.3
<b>Adjustment to Rate Base</b>							
Reg Liab. - Incr. Decom.	254	PRO	(4,529,075)	WA	Situs	(4,529,075)	6.5.1
Reg Liab. - Other Closure	254	PRO	(1,355,736)	WA	Situs	(1,355,736)	6.5.2
Reg Liab. - Reclamation	254	PRO	(2,549,408)	WA	Situs	(2,549,408)	6.5.3
<b>Adjustment to Tax:</b>							
Sch M - Incr. Decom.	SCHMAT	PRO	2,344,847	WA	Situs	2,344,847	6.5.1
DIT Expense - Incr. Decom.	41110	PRO	(576,518)	WA	Situs	(576,518)	6.5.1
ADIT Balance - Incr. Decom.	190	PRO	1,441,293	WA	Situs	1,441,293	6.5.1
Sch M - Other Closure	SCHMAT	PRO	1,355,736	WA	Situs	1,355,736	6.5.2
DIT Exp - Other Closure	41110	PRO	(333,329)	WA	Situs	(333,329)	6.5.2
ADIT Bal. - Other Closure	190	PRO	833,323	WA	Situs	833,323	6.5.2
Sch M - Reclamation Costs	SCHMAT	PRO	2,549,408	WA	Situs	2,549,408	6.5.3
DIT Exp. - Reclamation	41110	PRO	(626,813)	WA	Situs	(626,813)	6.5.3
ADIT Bal - Reclamation	190	PRO	1,567,032	WA	Situs	1,567,032	6.5.3

**Description of Adjustment**

This adjustment includes the incremental decommissioning costs and other plant closure costs, spread evenly over ten years associated with the revised decommissioning study and those included in the 2018 Depreciation Study. This treatment was approved in the Company's most recent General Rate Case Docket No. UE-191024. This adjustment also includes Bridger reclamation costs spread over 10 years as approved in the same docket.



PacifiCorp  
Washington Results of Operations - December 2022  
Decommissioning and Other Plant Closure Cost Adjustment  
Incremental Decommissioning Costs

Plant	End of Depreciable Life	Remaining Depr. Life (Years)	Decomm Costs	Total Company Annual Amount	Washington Allocation Annual Amount
		<b>Total</b>	<b>108,672,464</b>	<b>10,867,247</b>	<b>2,344,847</b>

Ref 6.5

	<u>Amortization</u>	<u>Reg. Liability Balance</u>
Base Period Amount	-	(1,333,042)
Pro Forma Amount	2,344,847	(5,862,117) <i>below</i>
Adjustment:	<u>2,344,847</u>	<u>(4,529,075)</u>
	<b>Ref 6.5</b>	<b>Ref 6.5</b>

	<b>407</b> Mthly Accum.	<b>SCHMAT</b> Tax	<b>41110</b> Def Inc Tax Exp	<b>254</b> Reg. Liab.	<b>190</b> ADIT
Dec-22	195,404	195,404	(48,043)	(4,689,694)	1,153,034
Jan-23	195,404	195,404	(48,043)	(4,885,098)	1,201,077
Feb-23	195,404	195,404	(48,043)	(5,080,501)	1,249,121
Mar-23	195,404	195,404	(48,043)	(5,275,905)	1,297,164
Apr-23	195,404	195,404	(48,043)	(5,471,309)	1,345,207
May-23	195,404	195,404	(48,043)	(5,666,713)	1,393,250
Jun-23	195,404	195,404	(48,043)	(5,862,117)	1,441,293
Jul-23	195,404	195,404	(48,043)	(6,057,521)	1,489,337
Aug-23	195,404	195,404	(48,043)	(6,252,925)	1,537,380
Sep-23	195,404	195,404	(48,043)	(6,448,329)	1,585,423
Oct-23	195,404	195,404	(48,043)	(6,643,733)	1,633,466
Nov-23	195,404	195,404	(48,043)	(6,839,137)	1,681,509
Dec-23	195,404	195,404	(48,043)	(7,034,540)	1,729,552

<b>Annual Total</b>	<b>2,344,847</b>	<b>2,344,847</b>	<b>(576,518)</b>
		<b>Ref 6.5</b>	<b>Ref 6.5</b>

<b>AMA</b>	<b>(5,862,117)</b>	<b>1,441,293</b>
		<b>Ref 6.5</b>

PacifiCorp  
 Washington Results of Operations - December 2022  
 Decommissioning and Other Plant Closure Cost Adjustment  
 Other Closure Costs

Plant	End of Depreciable Life	Remaining Depr. Life (Years)	Other Closure Costs	Total Company Annual Amount	Washington Allocation Annual Amount
		<b>Total</b>	<b>62,831,889</b>	<b>6,283,189</b>	<b>1,355,736</b>

Ref 6.5

	<u>Amortization</u>	<u>Reg. Liability Balance</u>
Base Period Amount (below)	-	(2,033,604)
Pro Forma Amount (below)	1,355,736	(3,389,340) <i>below</i>
Adjustment:	<u>1,355,736</u>	<u>(1,355,736)</u>
	<b>Ref 6.5</b>	<b>Ref 6.5</b>

	<b>407</b> Mthly Accum.	<b>SCHMAT</b> Tax	<b>41110</b> Def Inc Tax Exp	<b>254</b> Reg. Liab.	<b>190</b> ADIT
Dec-22	112,978	112,978	(27,777)	(2,711,472)	666,659
Jan-23	112,978	112,978	(27,777)	(2,824,450)	694,436
Feb-23	112,978	112,978	(27,777)	(2,937,428)	722,214
Mar-23	112,978	112,978	(27,777)	(3,050,406)	749,991
Apr-23	112,978	112,978	(27,777)	(3,163,384)	777,768
May-23	112,978	112,978	(27,777)	(3,276,362)	805,546
Jun-23	112,978	112,978	(27,777)	(3,389,340)	833,323
Jul-23	112,978	112,978	(27,777)	(3,502,317)	861,101
Aug-23	112,978	112,978	(27,777)	(3,615,295)	888,878
Sep-23	112,978	112,978	(27,777)	(3,728,273)	916,656
Oct-23	112,978	112,978	(27,777)	(3,841,251)	944,433
Nov-23	112,978	112,978	(27,777)	(3,954,229)	972,211
Dec-23	112,978	112,978	(27,777)	(4,067,207)	999,988

<b>Annual Total</b>	<b>1,355,736</b>	<b>1,355,736</b>	<b>(333,329)</b>
		<b>Ref 6.5</b>	<b>Ref 6.5</b>

<b>AMA</b>	<b>(3,389,340)</b>	<b>833,323</b>
		<b>Ref 6.5</b>

PacifiCorp  
 Washington Results of Operations - December 2022  
 Decommissioning and Other Plant Closure Cost Adjustment  
 Bridger Reclamation

<b>Total Reclamation Contribution</b>	95,802,183	
<b>Unrecovered Investment</b>	22,350,718	
Years to End of Depreciable Life (2030)	10	
Annual Incremental Expense	11,815,290	<b>Ref 6.5</b>
<b>Washington Allocation Annual Amount</b>	<b>2,549,408</b>	

	<u>Amortization</u>	<u>Reg. Liability Balance</u>	
Base Period Amount (below)	-	(3,824,112)	
Pro Forma Amount (below)	2,549,408	(6,373,520)	<i>below</i>
Adjustment:	<b>2,549,408</b>	<b>(2,549,408)</b>	
	<b>Ref 6.5</b>	<b>Ref 6.5</b>	

	<b>501 Mthly Accum.</b>	<b>SCHMAT Tax</b>	<b>41110 Def Inc Tax Exp</b>	<b>254 Reg. Liab.</b>	<b>190 ADIT</b>
Dec-22	212,451	212,451	(52,234)	(5,098,816)	1,253,625
Jan-23	212,451	212,451	(52,234)	(5,311,266)	1,305,860
Feb-23	212,451	212,451	(52,234)	(5,523,717)	1,358,094
Mar-23	212,451	212,451	(52,234)	(5,736,168)	1,410,329
Apr-23	212,451	212,451	(52,234)	(5,948,618)	1,462,563
May-23	212,451	212,451	(52,234)	(6,161,069)	1,514,797
Jun-23	212,451	212,451	(52,234)	(6,373,520)	1,567,032
Jul-23	212,451	212,451	(52,234)	(6,585,970)	1,619,266
Aug-23	212,451	212,451	(52,234)	(6,798,421)	1,671,501
Sep-23	212,451	212,451	(52,234)	(7,010,872)	1,723,735
Oct-23	212,451	212,451	(52,234)	(7,223,322)	1,775,969
Nov-23	212,451	212,451	(52,234)	(7,435,773)	1,828,204
Dec-23	212,451	212,451	(52,234)	(7,648,224)	1,880,438

<b>Annual Total</b>	<b>2,549,408</b>	<b>2,549,408</b>	<b>(626,813)</b>
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Ref 6.5    Ref 6.5

<b>AMA</b>	<b>(6,373,520)</b>	<b>1,567,032</b>
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Ref 6.5

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense: Plant</b>							
Steam Plant Depreciation Expense	403SP	RES	11,359,209	CAGW	22.034%	2,502,846	
Steam Plant Depreciation Expense	403SP	RES	<u>227,523,216</u>	JBG	22.034%	<u>50,131,631</u>	6.6.1
			<u>238,882,425</u>			<u>52,634,478</u>	
<b>Adjustment to Reserve: Plant</b>							
Steam Plant Accum. Depreciation	108SP	RES	(22,639,942)	CAGW	22.034%	(4,988,402)	
Steam Plant Accum. Depreciation	108SP	RES	<u>(449,019,554)</u>	JBG	22.034%	<u>(98,935,322)</u>	6.6.1
			<u>(471,659,496)</u>			<u>(103,923,724)</u>	
<b>Adjustment to Expense: GSU</b>							
Transmission Plant Depr. Exp.	403TP	RES	410,031	CAGW	22.034%	90,345	
Transmission Plant Depr. Exp.	403TP	RES	<u>3,576,313</u>	JBG	22.034%	<u>787,992</u>	6.6.1
			<u>3,986,345</u>			<u>878,337</u>	
<b>Adjustment to Reserve: GSU</b>							
Transmission Plant Accum. Depr.	108TP	RES	(820,062)	CAGW	22.034%	(180,690)	
Transmission Plant Accum. Depr.	108TP	RES	<u>(7,152,627)</u>	JBG	22.034%	<u>(1,575,984)</u>	6.6.1
			<u>(7,972,689)</u>			<u>(1,756,673)</u>	

**Description of Adjustment**

This adjustment increases depreciation expense in Washington actual results for the year ended December 2022 to reflect the different depreciation rates Washington is using for the Colstrip and Jim Bridger plants and the associated Generation Step Up's (GSU's). This treatment was approved in Docket UE-191024.

PacifiCorp  
 Washington Results of Operations - December 2022  
 Washington Accelerated Colstrip & Jim Bridger Depreciation

**Depreciation Expense Adjustment By Plant**

<b>Plant</b>	<b>Factor</b>	<b>Adjustment to Expense (12 ME Dec 2022)</b>
COLSTRIP	CAGW	11,359,209
JIM BRIDGER	JBG	227,523,216
		<u>238,882,425</u>
		<b>Ref 6.6</b>

**Depreciation Reserve Adjustment By Plant**

<b>Plant</b>	<b>Factor</b>	<b>Adjustment to Reserve (EOP Dec 2022)</b>
COLSTRIP	CAGW	(22,639,942)
JIM BRIDGER	JBG	(449,019,554)
		<u>(471,659,496)</u>
		<b>Ref 6.6</b>

**Depreciation Expense Adjustment By GSU**

<b>Plant</b>	<b>Factor</b>	<b>Adjustment to Expense (12 ME Dec 2022)</b>
COLSTRIP	CAGW	410,031
JIM BRIDGER	JBG	3,576,313
		<u>3,986,345</u>
		<b>Ref 6.6</b>

**Depreciation Reserve Adjustment By GSU**

<b>Plant</b>	<b>Factor</b>	<b>Adjustment to Reserve (12 ME Dec 2022)</b>
COLSTRIP	CAGW	(820,062)
JIM BRIDGER	JBG	(7,152,627)
		<u>(7,972,689)</u>
		<b>Ref 6.6</b>

## Tab 7 - Taxes

	7.1	7.2	7.3	7.4	7.5	7.6	
	Total Normalized	Interest True-Up	Property Tax Expense	Production Tax Credit	PowerTax ADIT Adjustment	Washington Low Income Tax Credit	Remove Deferred State Tax Expense & Balance
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	1,523,599	-	1,219,983	-	-	(16,672)	-
23 Income Taxes: Federal	(2,001,707)	(71,007)	(256,196)	(1,610,744)	-	3,501	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	4,517,570	-	-	-	-	-	(2,043,683)
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	4,039,462	(71,007)	963,786	(1,610,744)	-	(13,171)	(2,043,683)
29							
30 Operating Rev For Return:	(4,039,462)	71,007	(963,786)	1,610,744	-	13,171	2,043,683
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	13,764,286	-	-	-	(2,638,901)	-	26,478,437
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	40,978,625	-	-	-	-	-	-
54							
55 Total Deductions:	54,742,911	-	-	-	(2,638,901)	-	26,478,437
56							
57 Total Rate Base:	54,742,911	-	-	-	(2,638,901)	-	26,478,437
58							
59							
60 Estimated ROE impact	-1.160%	0.013%	-0.174%	0.290%	0.024%	0.002%	0.129%
61 Estimated Price Change	10,593,747	(94,453)	1,282,023	(2,142,602)	(251,655)	(17,520)	(193,417)
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(1,523,599)	-	(1,219,983)	-	-	16,672	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	338,127	338,127	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	(1,861,726)	(338,127)	(1,219,983)	-	-	16,672	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	(1,861,726)	(338,127)	(1,219,983)	-	-	16,672	-
77							
78 Federal Income Tax - Calculated	(390,963)	(71,007)	(256,196)	-	-	3,501	-
79 Adjustments to Calculated Tax:							
80 Wyoming Wind Tax Credit	(1,610,744)	-	-	(1,610,744)	-	-	-
81 Federal Income Taxes	(2,001,707)	(71,007)	(256,196)	(1,610,744)	-	3,501	-

	7.7	7.8	7.9
	Washington Public Utility Tax Adjustment	Removal of TCJA Deferred Balances Adjustment	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	247,203	-	73,085
23 Income Taxes: Federal	(51,913)	-	(15,348)
24 State	-	-	-
25 Deferred Income Taxes	-	6,561,253	-
26 Investment Tax Credit Adj.	-	-	-
27 Misc Revenue & Expense	-	-	-
28 Total Operating Expenses:	195,290	6,561,253	57,737
29			
30 Operating Rev For Return:	(195,290)	(6,561,253)	(57,737)
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	-	(10,075,250)	-
50 Unamortized ITC	-	-	-
51 Customer Adv For Const	-	-	-
52 Customer Service Deposits	-	-	-
53 Miscellaneous Deductions	-	40,978,625	-
54			
55 Total Deductions:	-	30,903,375	-
56			
57 Total Rate Base:	-	30,903,375	-
58			
59			
60 Estimated ROE impact	-0.035%	-1.419%	-0.010%
61 Estimated Price Change	259,774	11,674,795	76,802
62			
63			
64 TAX CALCULATION:			
65			
66 Operating Revenue	(247,203)	-	(73,085)
67 Other Deductions	-	-	-
68 Interest (AFUDC)	-	-	-
69 Interest	-	-	-
70 Schedule "M" Additions	-	-	-
71 Schedule "M" Deductions	-	-	-
72 Income Before Tax	(247,203)	-	(73,085)
73			
74 State Income Taxes	-	-	-
75			
76 Taxable Income	(247,203)	-	(73,085)
77			
78 Federal Income Tax - Calculated	(51,913)	-	(15,348)
79 Adjustments to Calculated Tax:			
80 Wyoming Wind Tax Credit	-	-	-
81 Federal Income Taxes	(51,913)	-	(15,348)



	7.1	7.2	7.3	7.4	7.5	7.6	
	Total Normalized	Interest True-Up	Property Tax Expense	Production Tax Credit	PowerTax ADIT Adjustment	Washington Low Income Tax Credit	Remove Deferred State Tax Expense & Balance
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	247,203	-	-	-	-	-	-
23 Income Taxes: Federal	271,202	323,114	-	-	-	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	518,405	323,114	-	-	-	-	-
29							
30 Operating Rev For Return:	(518,405)	(323,114)	-	-	-	-	-
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	(10,404,583)	-	-	-	(2,638,901)	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	31,585,018	-	-	-	-	-	-
54							
55 Total Deductions:	21,180,435	-	-	-	(2,638,901)	-	-
56							
57 Total Rate Base:	21,180,435	-	-	-	(2,638,901)	-	-
58							
59							
60 Estimated ROE impact	-0.277%	-0.058%	0.000%	0.000%	0.024%	0.000%	0.000%
61 Estimated Price Change	2,709,420	429,805	-	-	(251,655)	-	-
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(247,203)	-	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	(1,538,639)	(1,538,639)	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	1,291,436	1,538,639	-	-	-	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	1,291,436	1,538,639	-	-	-	-	-
77							
78 Federal Income Tax - Calculated	271,202	323,114	-	-	-	-	-
79 Adjustments to Calculated Tax:							
80 Wyoming Wind Tax Credit	-	-	-	-	-	-	-
81 Federal Income Taxes	271,202	323,114	-	-	-	-	-

	7.7	7.8	7.9
	Washington Public Utility Tax Adjustment	Removal of TCJA Deferred Balances Adjustment	Wyoming Wind Generation Tax
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	247,203	-	-
23 Income Taxes: Federal	(51,913)	-	-
24 State	-	-	-
25 Deferred Income Taxes	-	-	-
26 Investment Tax Credit Adj.	-	-	-
27 Misc Revenue & Expense	-	-	-
28 Total Operating Expenses:	<u>195,290</u>	<u>-</u>	<u>-</u>
29			
30 Operating Rev For Return:	<u>(195,290)</u>	<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>	<u>-</u>
45			
46 Deductions:			
47 Accum Prov For Deprec	-	-	-
48 Accum Prov For Amort	-	-	-
49 Accum Def Income Tax	-	(7,765,682)	-
50 Unamortized ITC	-	-	-
51 Customer Adv For Const	-	-	-
52 Customer Service Deposits	-	-	-
53 Miscellaneous Deductions	-	31,585,018	-
54			
55 Total Deductions:	<u>-</u>	<u>23,819,336</u>	<u>-</u>
56			
57 Total Rate Base:	<u>-</u>	<u>23,819,336</u>	<u>-</u>
58			
59			
60 Estimated ROE impact	-0.035%	-0.208%	0.000%
61 Estimated Price Change	259,774	2,271,497	-
62			
63			
64 TAX CALCULATION:			
65			
66 Operating Revenue	(247,203)	-	-
67 Other Deductions	-	-	-
68 Interest (AFUDC)	-	-	-
69 Interest	-	-	-
70 Schedule "M" Additions	-	-	-
71 Schedule "M" Deductions	-	-	-
72 Income Before Tax	<u>(247,203)</u>	<u>-</u>	<u>-</u>
73			
74 State Income Taxes	-	-	-
75			
76 Taxable Income	<u>(247,203)</u>	<u>-</u>	<u>-</u>
77			
78 Federal Income Tax - Calculated	(51,913)	-	-
79 Adjustments to Calculated Tax:			
80 Wyoming Wind Tax Credit	-	-	-
81 Federal Income Taxes	<u>(51,913)</u>	<u>-</u>	<u>-</u>

	7.1	7.2	7.3	7.4	7.5	7.6	
	Total Normalized	Interest True-Up	Property Tax Expense	Production Tax Credit	PowerTax ADIT Adjustment	Washington Low Income Tax Credit	Remove Deferred State Tax Expense & Balance
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	1,276,396	-	1,219,983	-	-	(16,672)	-
23 Income Taxes: Federal	(2,272,908)	(394,121)	(256,196)	(1,610,744)	-	3,501	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	4,517,570	-	-	-	-	-	(2,043,683)
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	3,521,057	(394,121)	963,786	(1,610,744)	-	(13,171)	(2,043,683)
29							
30 Operating Rev For Return:	(3,521,057)	394,121	(963,786)	1,610,744	-	13,171	2,043,683
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	24,168,869	-	-	-	-	-	26,478,437
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	9,393,607	-	-	-	-	-	-
54							
55 Total Deductions:	33,562,476	-	-	-	-	-	26,478,437
56							
57 Total Rate Base:	33,562,476	-	-	-	-	-	26,478,437
58							
59							
60 Estimated ROE impact	-0.860%	0.078%	-0.190%	0.318%	0.000%	0.003%	0.246%
61 Estimated Price Change	7,884,327	(524,257)	1,282,023	(2,142,602)	-	(17,520)	(193,417)
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(1,276,396)	-	(1,219,983)	-	-	16,672	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	1,876,767	1,876,767	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	(3,153,163)	(1,876,767)	(1,219,983)	-	-	16,672	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	(3,153,163)	(1,876,767)	(1,219,983)	-	-	16,672	-
77							
78 Federal Income Tax - Calculated	(662,164)	(394,121)	(256,196)	-	-	3,501	-
79 Adjustments to Calculated Tax:							
80 Wyoming Wind Tax Credit	(1,610,744)	-	-	(1,610,744)	-	-	-
81 Federal Income Taxes	(2,272,908)	(394,121)	(256,196)	(1,610,744)	-	3,501	-

	7.7	7.8	7.9
	Washington Public Utility Tax Adjustment	Removal of TCJA Deferred Balances Adjustment	Wyoming Wind Generation Tax
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	-	-	73,085
23 Income Taxes: Federal	-	-	(15,348)
24 State	-	-	-
25 Deferred Income Taxes	-	6,561,253	-
26 Investment Tax Credit Adj.	-	-	-
27 Misc Revenue & Expense	-	-	-
28 Total Operating Expenses:	<u>-</u>	<u>6,561,253</u>	<u>57,737</u>
29			
30 Operating Rev For Return:	<u>-</u>	<u>(6,561,253)</u>	<u>(57,737)</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	-	(2,309,568)	-
50 Unamortized ITC	-	-	-
51 Customer Adv For Const	-	-	-
52 Customer Service Deposits	-	-	-
53 Miscellaneous Deductions	-	9,393,607	-
54			
55 Total Deductions:	<u>-</u>	<u>7,084,039</u>	<u>-</u>
56			
57 Total Rate Base:	<u>-</u>	<u>7,084,039</u>	<u>-</u>
58			
59			
60 Estimated ROE impact	0.000%	-1.328%	-0.011%
61 Estimated Price Change	-	9,403,299	76,802
62			
63			
64 TAX CALCULATION:			
65			
66 Operating Revenue	-	-	(73,085)
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>(73,085)</u>
73			
74 State Income Taxes	-	-	-
75			
76 Taxable Income	<u>-</u>	<u>-</u>	<u>(73,085)</u>
77			
78 Federal Income Tax - Calculated	-	-	(15,348)
79 Adjustments to Calculated Tax:			
80 Wyoming Wind Tax Credit	-	-	-
81 Federal Income Taxes	<u>-</u>	<u>-</u>	<u>(15,348)</u>

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
<b>Adjustment to Expense:</b>							
Other Interest Expense - Restating	427	1	(1,538,639)	WA	Situs	(1,538,639)	Below
Other Interest Expense - Pro forma	427	3	<u>1,876,767</u>	WA	Situs	<u>1,876,767</u>	Below
			<u><u>338,127</u></u>			<u><u>338,127</u></u>	2.20
<b>Adjustment Detail:</b>							
Restating:							
Jurisdiction Specific Adjusted Rate Base						1,030,771,039	1.0
Weighted Cost of Debt:						<u>2.503%</u>	2.1
Trued-up Interest Expense						<u>25,803,250</u>	1.0
Unadjusted Interest Expense						<u>27,341,890</u>	2.20
Restating Interest True-up Adjustment						<u><u>(1,538,639)</u></u>	1.0
Pro forma:							
Jurisdiction Specific Adjusted Rate Base						1,105,742,872	2.2
Weighted Cost of Debt:						<u>2.503%</u>	2.1
Trued-up Interest Expense						<u>27,680,017</u>	2.20
Restated Interest Expense						<u>25,803,250</u>	1.0
Total Pro forma Interest True-up Adjustment						<u><u>1,876,767</u></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.

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense:</b>							
Taxes Other Than Income	408	PRO	17,232,135	GPS	7.080%	1,219,983	7.2.1

**Description of Adjustment**

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

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

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

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense:</b>							
Add in Forecast Period:							
FED Production Tax Credit	40910	PRO	(205,511,250)	SG	7.925%	(16,285,864)	7.3.1
Remove from Base Period:							
FED Production Tax Credit	40910	PRO	185,185,275	SG	7.925%	14,675,120	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 GRID for the pro forma net power cost study as approved in the Company's most recently approved General Rate Case (Docket No. UE-190124).



<b>Pro Forma Period</b>					
<b>Description</b>	<b>Total Available KWh</b>	<b>In-Service Date</b>	<b>Total PTC Eligible KWh</b>	<b>Factor (inflated tax per unit)</b>	<b>Federal Income Tax Credit</b>
<b><u>Wind/Geothermal</u></b>					
Glenrock KWh [a]	328,747,371	<b>9/24/2019</b>	302,447,581	0.028	8,468,532
Glenrock III KWh [a]	122,578,125	<b>11/24/2019</b>	100,514,063	0.028	2,814,394
Goodnoe KWh	262,285,712	<b>12/20/2019</b>	262,285,712	0.028	7,344,000
High Plains Wind	346,009,559	<b>12/19/2019</b>	346,009,559	0.028	9,688,268
Leaning Juniper 1 KWh	285,903,464	<b>9/13/2019</b>	285,903,464	0.028	8,005,297
Marengo KWh	448,745,588	<b>1/27/2020</b>	448,745,588	0.028	12,564,876
Marengo II KWh	209,316,168	<b>2/25/2020</b>	209,316,168	0.028	5,860,853
McFadden Ridge	103,464,380	<b>11/17/2019</b>	103,464,380	0.028	2,897,003
Rolling Hills KWh [a]	297,766,418	<b>10/17/2019</b>	226,302,478	0.028	6,336,469
Seven Mile KWh	400,783,688	<b>9/9/2019</b>	400,783,688	0.028	11,221,943
Seven Mile II KWh	83,090,389	<b>9/9/2019</b>	83,090,389	0.028	2,326,531
Dunlap I Wind KWh	445,946,213	<b>9/7/2020</b>	445,946,213	0.028	12,486,494
Foote Creek I Wind	157,034,652	<b>3/24/2021</b>	157,034,652	0.028	4,396,970
Pryor Mountain Wind	996,669,254	<b>VARIOUS</b>	996,669,254	0.028	27,906,739
Cedar Springs Wind II	644,227,336	<b>12/4/2020</b>	644,227,336	0.028	18,038,365
Ekola Flats Wind	707,243,105	<b>VARIOUS</b>	707,243,105	0.028	19,802,807
TB Flats Wind	802,797,152	<b>VARIOUS</b>	802,797,152	0.028	22,478,320
TB Flats Wind II	816,906,742	<b>VARIOUS</b>	816,906,742	0.028	22,873,389
<b>Total KWh Production</b>	<b>7,459,515,316</b>		<b>7,339,687,524</b>		<b>205,511,250</b>
<b>Total Federal Production Tax Credit</b>					<b>205,511,250</b>

**Ref 7.3**

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

**Ref 7.3**

Pro forma Adjustment 20,325,975

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

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

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

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Tax:</b>							
ADIT Balance	282	RES	2,887,405,137	DITBAL	7.2184%	208,423,476	
Exchange Normalization	282	RES	4,090,905	NUTIL	0.0000%	-	
Cholla SHL	190	RES	-	SG	7.9246%	-	
Accel Amort of Pollution Cntrl Facilities	281	RES	138,869,125	SG	7.925%	11,004,768	
California	282	RES	(63,521,337)	CA	Situs	-	
Idaho	282	RES	(179,084,518)	ID	Situs	-	
Other	282	RES	(19,407,932)	OTHER	0.000%	-	
Oregon	282	RES	(759,508,725)	OR	Situs	-	
Utah	282	RES	(1,391,766,814)	UT	Situs	-	
Washington	282	RES	(221,697,539)	WA	Situs	(221,697,539)	
Wyoming	282	RES	(449,228,394)	WY-ALL	Situs	-	
PP&E Adjustment - SNP	282	RES	-	SNP	6.868%	-	
PP&E Adjustment - CIAC	282	RES	-	CIAC	6.241%	-	
PP&E Adjustment - SG	282	RES	(224,620)	SG	7.925%	(17,800)	
PP&E Adjustment - JBG	282	RES	-	JBG	22.034%	-	
PP&E Adjustment - SNPD	282	RES	(5,721,445)	SNPD	6.241%	(357,056)	
PP&E Adjustment - OTHER	282	RES	135,233	OTHER	0.000%	-	
PP&E Adjustment - SO	282	RES	74,151	SO	7.080%	5,250	
			<u>(59,586,772)</u>			<u>(2,638,901)</u>	7.4.1

**Description of Adjustment**

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

Book Tax Difference		Total Company			STATE Allocation
Description	#	Unadj. - AMA	Adjustment	Adj. Utility - YE	WIJAM Factor
Accelerated Pollution Control Facilities Depreciation	105.221	0	0	0	CAGE
RA - Solar ITC Basis Adjustment	105.128	(138,869,125)	138,869,125	0	SG
Exchange Normalization	105.160	(4,090,905)	4,090,905	0	NUTIL
Capitalized labor and benefit costs	100.110	(296,935)	296,935	0	DITBAL
Capitalized labor costs for PowerTax input -Medicare Subsidy-Temporary	105.100	25,301,260	(25,301,260)	0	DITBAL
Regulatory Adjustment: Effects of Ratemaking - Fixed Assets - Fed/State	105.101	1,565,135	(1,565,135)	0	DITBAL
Regulatory Adjustment: Effects of Ratemaking - Fixed Assets - Fed/State	105.115	(44,776,563)	44,776,563	0	DITBAL
Solar ITC Basis Adjustment	105.115	0	0	0	DITBAL
Book Depreciation	105.116	(48,817)	48,817	0	DITBAL
Repair Deduction	105.120	3,284,177,545	(3,284,177,545)	0	DITBAL
Sec. 481a Adjustment - Repair Deduction	105.122	(516,278,092)	516,278,092	0	DITBAL
Tax Depreciation	105.123	(157,570,922)	157,570,922	0	DITBAL
Fixed Assets - State Modifications - DTL	105.125	(5,529,360,838)	5,529,360,838	0	DITBAL
Fixed Assets - State Modifications - DTL	105.129	20,327,322	(20,327,322)	0	DITBAL
CIAC	105.129	(4,268,722)	4,268,722	0	DITBAL
Idaho Disallowed Loss	105.130	346,849,100	(346,849,100)	0	DITBAL
Safe Harbor Lease Rate Differential	105.131	491,015	(491,015)	0	DITBAL
Capitalized Depreciation	105.135	0	0	0	DITBAL
PP&E FIN 48 Balances	105.136	(383,916)	0	(383,916)	DITBAL
Reimbursements	105.137	(24,393,032)	24,393,032	0	DITBAL
AFUDC - Debt	105.140	24,200,490	(24,200,490)	0	DITBAL
AFUDC - Equity	105.141a	(192,915,502)	192,915,502	0	DITBAL
Avoided Costs	105.141b	(141,731,943)	141,731,943	0	DITBAL
Capitalization of Test Energy	105.142	218,473,776	(218,473,776)	0	DITBAL
§1031 Exchange	105.146	5,627,948	(5,627,948)	0	DITBAL
Mine Safety Sec 179E Election ~ PPW	105.147	(111,999)	111,999	0	DITBAL
Contract Liability Basis Adjustment-Eagle Mountain	105.148	(306,514)	306,514	0	DITBAL
Gain / (Loss) on Prop. Disposition	105.151	(1,898)	1,898	0	DITBAL
Contract Liability Basis Adjustment - Chehalis Mitigation Obligation	105.152	(96,184,377)	96,184,377	0	DITBAL
Reclass to §1031 Exchange Normalization Adjustment - General	105.153	(57,751)	57,751	0	DITBAL
Reclass to §1031 Exchange Normalization Adjustment - Transmission	105.158	175,389	(175,389)	0	DITBAL
Coal Mine Development	105.159	3,915,516	(3,915,516)	0	DITBAL
Coal Mine Extension	105.165	0	0	0	DITBAL
Removal Costs	105.170	0	0	0	DITBAL
Book Gain/Loss on Property Disposition	105.175	(255,026,267)	255,026,267	0	DITBAL
R & E - Sec.174 Deduction	105.470	13,671,361	(13,671,361)	0	DITBAL
Reclass to Pollution Control Facilities Depreciation	320.210	(7,719,946)	7,719,946	0	DITBAL
Reclass to Pollution Control Facilities Depreciation	105.131	138,869,124	(138,869,124)	0	DITBAL
Rounding	**	0	0	0	DITBAL
Accumulated Deferred Income Taxes (CA) - YE	**	0	(63,521,337)	(63,521,337)	CA
Accumulated Deferred Income Taxes (IDU) - YE	**	0	(179,084,518)	(179,084,518)	IDU
Accumulated Deferred Income Taxes (OTHER) - YE	**	0	(19,407,932)	(19,407,932)	OTHER
Accumulated Deferred Income Taxes (OR) - YE	**	0	(759,508,725)	(759,508,725)	OR
Accumulated Deferred Income Taxes (UT) - YE	**	0	(1,391,766,814)	(1,391,766,814)	UT
Accumulated Deferred Income Taxes (WA) - YE	**	0	(221,697,539)	(221,697,539)	WA
Accumulated Deferred Income Taxes (WY) - YE	**	0	(449,228,394)	(449,228,394)	WYP
PP&E Adjustment - YE - CAEE	**	0	0	0	CAEE
PP&E Adjustment - YE - CAGW	**	0	0	0	CAGW
PP&E Adjustment - YE - SNP	**	0	0	0	SNP
PP&E Adjustment - YE - CIAC	**	0	0	0	CIAC
PP&E Adjustment - YE - SG	**	0	(224,620)	(224,620)	SG
PP&E Adjustment - YE - JBG	**	0	0	0	JBG
PP&E Adjustment - YE - SNPD	**	0	(5,721,445)	(5,721,445)	SNPD
PP&E Adjustment - YE - OTHER	**	0	135,233	135,233	OTHER
PP&E Adjustment - YE - SO	**	0	74,151	74,151	SO
		<b>(3,030,749,083)</b>	<b>(59,586,772)</b>	<b>(3,090,335,855)</b>	

Ref. 7.4

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

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense:</b>							
Taxes - Other	408	PRO	(16,672)	WA	Situs	(16,672)	7.5.1

**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) for the 2023 authorized credit amount, per the July 27, 2022 letter from the Washington Department of Revenue.

**PacifiCorp**  
**Washington Results of Operations - December 2022**  
**WA Low Income Tax Credit**

Description of Tax Credit	Period Used	Ref #
Credit Available for fiscal year ended December 2022	235,350	7.5.3
Credit Used during 2022 - December 2022	235,350	
Credit Available for CY ended December 2022	-	
<u>Accrued to date before adjustment:</u>		
Amount included in results for FY ended December 2022	235,350	
Pro Forma level of FY December 2023 Credit	252,022	7.5.2
Additional (Credit) or reduction Debit for Pro Forma adjustment	(16,672)	7.5



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



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

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Tax:</b>							
Def Inc Tax Expense	41110	PRO	(2,043,683)	WA	Situs	(2,043,683)	7.6.1
ADIT Balance	190	PRO	(4,652,057)	WA	Situs	(4,652,057)	7.6.2
ADIT Balance	282	PRO	31,023,587	WA	Situs	31,023,587	7.6.2
ADIT Balance	283	PRO	106,907	WA	Situs	106,907	7.6.2

**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.



Description	Tax Rates	Def Inc Tax Expense	ADIT State Balance
Total Deferred Income Tax Expense Allocated to Washington before removal of State Tax portion		14,009,710	
Total Deferred Income Tax Balance Allocated to Washington before removal of State Tax portion			(181,513,304)
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		14.587621%	14.587621%
Portion of Total Deferred Income Tax Expense related to State		2,043,683	
Adjustment to remove the State portion of Def Inc Tax Exp & ADIT		<b>(2,043,683)</b>	<b>26,478,437</b>
		Ref. 7.6	from 7.6.2

Description	SAP Account	FERC Account	Dec-22 ADIT Bal	Def State Rate	Total Def Rate	Ratio of State Portion	Balance times Rate	Def State Adjustment	Allocation Factors
PMI CWIP Adjustment	286801	190	108,970			14.5876%	15,896	(15,896)	WA
Reg Liability - WA Plant Closure Costs	287045	190	499,994			14.5876%	72,937	(72,937)	WA
Reg Liability - Bridger Accelerated Depreciation - WA	287048	190	940,219			14.5876%	137,155	(137,155)	WA
Accrued Payroll Taxes - PMI	287067	190	26,434			14.5876%	3,856	(3,856)	WA
Reg Liability - Protected PP&E EDIT - WA	287114	190	17,880,080			14.5876%	2,608,275	(2,608,275)	WA
Accrued Payroll Tax	287180	190	209,347			14.5876%	30,539	(30,539)	WA
Reg Liability - WA - Accelerated Depreciation	287206	190	6,423,782			14.5876%	937,076	(937,076)	WA
Contra Receivable from Joint Owners	287214	190	2,110			14.5876%	308	(308)	WA
Chehalis WA EFSEC C02 Mitigation Obligation	287219	190	12,725			14.5876%	1,856	(1,856)	WA
Reg Liability - Property Insurance Reserve - WA	287256	190	(13,478)			14.5876%	(1,966)	1,966	WA
PMI EITF04-06 Pre-Stripping Cost	287302	190	304,338			14.5876%	44,396	(44,396)	WA
Accrued Bonus	287323	190	-			14.5876%	-	-	WA
Deferred Compensation Plan Benefits - PPL	287324	190	112,562			14.5876%	16,420	(16,420)	WA
Accrued Severance	287326	190	53,342			14.5876%	7,781	(7,781)	WA
Pension/Retirement Accrual	287327	190	25,590			14.5876%	3,733	(3,733)	WA
Accrued Vacation	287332	190	542,613			14.5876%	79,154	(79,154)	WA
MCI FOG Wire Lease	287337	190	14,989			14.5876%	2,187	(2,187)	WA
Transmission Service Deposits	287338	190	40,479			14.5876%	5,905	(5,905)	WA
Bad Debt Allowances	287340	190	657,685			14.5876%	95,940	(95,940)	WA
Injuries and Damage reserve	287341/287970	190	297,326			14.5876%	43,373	(43,373)	WA
Unearned Joint Use Pole Contact Revenue	287370	190	52,067			14.5876%	7,595	(7,595)	WA
Oregon BETC Carryforward - Self Generated	287371	190	45,292			14.5876%	6,607	(6,607)	WA
WA Flow-through - Non-Property - DTL	287374	190	-			14.5876%	-	-	WA
Accrued Retention Bonus	287414	190	258			14.5876%	38	(38)	WA
Inventory Reserve	287415	190	26,044			14.5876%	3,799	(3,799)	WA
PMI-Fuel Cost Adjustment	287482	190	326,488			14.5876%	47,627	(47,627)	WA
Bridger Coal Company Extraction Taxes Payable - PMI	287681	190	508,925			14.5876%	74,240	(74,240)	WA
Coal Mine Development Expense - PMI	287706	190	(112,597)			14.5876%	(16,425)	16,425	WA
PMI Development Cost Amortization	287720	190	(19,661)			14.5876%	(2,868)	2,868	WA
Vacation Accrual - PMI	287722	190	26,307			14.5876%	3,838	(3,838)	WA
Accrued Severance - PMI	286800	190	20,115			14.5876%	2,934	(2,934)	WA
Sec. 263A Inventory Change - PMI	287723	190	140,560			14.5876%	20,504	(20,504)	WA
Book Depreciation - PMI	287726	190	(1,077,553)			14.5876%	(157,189)	157,189	WA
Bridger Coal Company Underground Mine Cost Depletion	287735	190	(29,788)			14.5876%	(4,345)	4,345	WA
Sick Leave Accrual - PMI	287937	190	1,446			14.5876%	211	(211)	WA
Inventory Reserve - PMI	287938	190	1,825			14.5876%	266	(266)	WA
Incremental Decommissioning - WA	-----	190	1,441,293			14.5876%	210,250	(210,250)	WA
Other Closure Costs - WA	-----	190	833,323			14.5876%	121,562	(121,562)	WA
Reclamation Costs - WA	-----	190	1,567,032			14.5876%	228,592	(228,592)	WA
Total Account 190			<u>31,890,483</u>				<u>4,652,057</u>	<u>(4,652,057)</u>	Ref to 7.6
PP&E Adjustment - WA	287605	282	(213,846,075)			14.5876%	(31,195,010)	31,195,010	WA
PP&E Adjustment - JBG	287605	282	401,471			14.5876%	58,565	(58,565)	WA
PP&E Adjustment - CAGW	287605	282	(16,379)			14.5876%	(2,389)	2,389	WA
PP&E Adjustment - CN	287605	282	3,571			14.5876%	521	(521)	WA
PP&E Adjustment - SG	287605	282	1,618,011			14.5876%	236,029	(236,029)	WA
PP&E Adjustment - SO	287605	282	(103,091)			14.5876%	(15,039)	15,039	WA
PP&E Adjustment - SNPD	287605	282	(357,056)			14.5876%	(52,086)	52,086	WA
Removal of Colstrip #3	-----	282	-			14.5876%	-	-	WA
PP&E FIN 48 Balances	286605	282	(27,712)			14.5876%	(4,043)	4,043	WA
Regulatory Adjustment: Effects of Ratemaking - Fixed Assets - PMI - Fed Only	287607	282	(336,086)			14.5876%	(49,027)	49,027	WA
Basis Intangible Difference	287704	282	(10,033)			14.5876%	(1,464)	1,464	WA
Amortization NOPAs 99-00 RAR	287766	282	2,443			14.5876%	356	(356)	WA
Total Account 282			<u>(212,670,936)</u>				<u>(31,023,587)</u>	<u>31,023,587</u>	Ref to 7.6
Reg Asset - WA Equity Advisory Group (CETA)	286890	283	-			14.5876%	-	-	WA
Reg Asset - WA - Major Mtc Expense - Colstrip #4	286893	283	(63,656)			14.5876%	(9,286)	9,286	WA
Prepaid - FSA O&M - East	286918	283	(39,532)			14.5876%	(5,767)	5,767	WA
Prepaid - FSA O&M - West	286919	283	(12,457)			14.5876%	(1,817)	1,817	WA
Hermiston Swap	287661	283	(130,992)			14.5876%	(19,109)	19,109	WA
Other Prepaid	287669	283	(45,516)			14.5876%	(6,640)	6,640	WA
Post Merger Loss - Reacquired Debt	287675	283	(43,825)			14.5876%	(6,393)	6,393	WA
Property Taxes - Lien Date	287708	283	(394,250)			14.5876%	(57,512)	57,512	WA
Prepaid Aircraft Maintenance Costs	287907	283	(2,623)			14.5876%	(383)	383	WA
Klamath Asset Transfer Reg Asset	-----	283	-			14.5876%	-	-	WA
Total Account 283			<u>(732,851)</u>				<u>(106,907)</u>	<u>106,907</u>	Ref to 7.6
			<u>(181,513,304)</u>						
				3.5866%	24.5866%	14.5876%		26,478,437	Ref to 7.6.1

**PacifiCorp  
 Washington Results of Operations - December 2022  
 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>
<b>Adjustment to Tax:</b>							
Taxes - Other	408	RES	247,203	WA	Situs	247,203	Below

Calculation:

Normalized Temperature, Annualizing & Pro Forma Price Change from Page 3.1.1	\$	6,382,067
WA Public Utility Tax Rate		3.8734%
Normalized Incremental WA Public Utility Tax		<u><u>247,203</u></u>

**Description of Adjustment**

This adjustment steps forward the base period expense into the pro forma period for the WA Public Utility Tax based on the normalized revenues included in the pro forma period.

**PacifiCorp**  
**Washington Results of Operations - December 2022**  
**Removal of TCJA Deferred Balances Adjustment**

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Rate Base:</b>							
Other Reg. Liabilities	254	RES	31,585,018	WA	Situs	31,585,018	7.8.1
Other Reg. Liabilities - Protected EDIT	254	PRO	9,393,607	WA	Situs	9,393,607	7.8.1
<b>Adjustment to Tax:</b>							
Accum Def Inc Tax Bal	190	RES	(7,765,682)	WA	Situs	(7,765,682)	7.8.1
ADIT Bal - Protected EDIT	190	PRO	(2,309,568)	WA	Situs	(2,309,568)	7.8.1
Protected Property RSGM Amort.	41110	PRO	6,561,253	WA	Situs	6,561,253	7.8.1

**Description of Adjustment**

This adjustment corrected the Excess Deferred Income Tax ("EDIT") balances that were established as a result of the Tax Cuts and Jobs Act. Prior to December 2018, property related EDIT balances were tracked and accounted for in the Company's PowerTax system. The non-protected property related balances were moved out of PowerTax in December 2018 and the protected property related balances in December 2019. This adjustment corrects the AMA balances that would have been reflected in the Company's unadjusted data.

PacifiCorp  
Washington Results of Operations - December 2022  
EDIT Balance Adjustment  
Average of Monthly Averages Basis

Description	Account	Booked Allocation	Correct Allocation	Adjustment	Ref.
EDIT Reg Liabilities	254WA	(31,585,018)	-	<b>31,585,018</b>	Page 7.8
Protected PP&E EDIT Reg Liability	254WA	(82,116,470)	(72,722,863)	<b>9,393,607</b>	Page 7.8
	Total	(113,701,488)	(72,722,863)	40,978,625	

Grand Total		(113,701,488)	(72,722,863)	40,978,625	
-------------	--	---------------	--------------	------------	--

DTA - EDIT Balances	190WA	7,765,682	-	<b>(7,765,682)</b>	Page 7.8
DTA - Protected PP&E EDIT	190WA	20,189,648	17,880,080	<b>(2,309,568)</b>	Page 7.8
	Total	27,955,330	17,880,080	(10,075,250)	

Grand Total		27,955,330	17,880,080	(10,075,250)	
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Washington			
EDIT Amortization	December 2022	December 2023	Adjustment
	Base Period	Pro Forma	
Non-Protected PP&E EDIT - WA	(3,953,255)	-	3,953,255
Non-Property EDIT - WA	(200,097)	-	200,097
Deferral of Protected EDIT - WA	(2,407,901)	-	2,407,901
Total EDIT Amortization - Schedule 197	(6,561,253)	-	6,561,253
Protected EDIT - RSGM - WA	(6,274,301)	(6,274,301)	(0)
Protected EDIT - PMI - WA	(38,252)	(38,252)	-
Total Protected EDIT Amortization	(6,312,553)	(6,312,553)	(0)
Grand Total EDIT Amortization	(12,873,806)	(6,312,553)	<b>6,561,253</b>

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense:</b>							
Taxes Other Than Income	408	PRO	922,263	SG	7.925%	73,085	7.9.1

**Description of Adjustment**

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

Wind Plant	2023 MWh Production (b)	Tax Begins	2023 \$/MWh Tax
Foote Creek (a)	-	3/24/2024	-
Glenrock I	328,747	1/1/2012	328,747
Glenrock III	122,578	1/1/2012	122,578
Seven Mile Hill	400,784	1/1/2012	400,784
Seven Mile Hill II	83,090	1/1/2012	83,090
Rolling Hills	297,766	1/17/2012	297,766
High Plains	346,010	9/1/2012	346,010
McFadden Ridge	103,464	9/1/2012	103,464
Dunlap	445,946	10/1/2013	445,946
Cedar Springs Wind II (a)	707,243	12/8/2023	707,243
Ekola Flats Wind (a)	45,846	VARIOUS	45,846
TB Flats Wind (a)	269,865	VARIOUS	269,865
TB Flats Wind II (a)	-	VARIOUS	-
Total Wyoming Wind MWh	<u>3,151,340</u>		<u>3,151,339</u>
Actuals 12 months ended December 2022			2,229,076
Adjustment to normalized 12 months ending December 2023			<u><u>922,263</u></u> Ref. 7.9

(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



	8.1	8.2	8.3	8.4	8.4.1	8.5	
	Jim Bridger Mine Rate Base	Customer Advances for Construction	Removal of Colstrip Unit 4 AFUDC	Pro Forma Major Plant Additions	(cont.) Pro Forma Major Plant Additions	Miscellaneous Rate Base	
	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	(205,353)	-	(20,244)	-	-	-	
21 Amortization	-	-	-	-	-	-	
22 Taxes Other Than Income	-	-	-	-	-	-	
23 Income Taxes: Federal	(81,752)	-	-	100,248	(181,780)	-	
24 State	-	-	-	-	-	-	
25 Deferred Income Taxes	140,968	-	-	(117,369)	212,826	-	
26 Investment Tax Credit Adj.	-	-	-	-	-	-	
27 Misc Revenue & Expense	1,046	-	-	-	-	-	
28 Total Operating Expenses:	(145,091)	-	(20,244)	(17,121)	31,046	-	
29							
30 Operating Rev For Return:	145,091	-	20,244	17,121	(31,046)	-	
31							
32 Rate Base:							
33 Electric Plant In Service	55,461,884	39,058,220	(193,608)	56,049,795	-	-	
34 Plant Held for Future Use	-	-	-	-	-	-	
35 Misc Deferred Debits	(8,096,469)	-	-	-	-	-	
36 Elec Plant Acq Adj	-	-	-	-	-	-	
37 Nuclear Fuel	-	-	-	-	-	-	
38 Prepayments	(3,984,261)	-	-	-	-	(3,984,261)	
39 Fuel Stock	(9,245,006)	-	-	-	-	(9,245,006)	
40 Material & Supplies	(13,459,902)	-	-	-	-	(13,459,902)	
41 Working Capital	19,976,917	-	-	-	-	(2,892,462)	
42 Weatherization Loans	-	-	-	-	-	-	
43 Misc Rate Base	-	-	-	-	-	-	
44 Total Electric Plant:	40,653,164	39,058,220	(193,608)	56,049,795	-	(29,581,631)	
45							
46 Deductions:							
47 Accum Prov For Deprec	(3,217,491)	(33,269,292)	-	-	-	-	
48 Accum Prov For Amort	-	-	-	-	-	-	
49 Accum Def Income Tax	9,097,377	(54,466)	-	-	(95,453)	-	
50 Unamortized ITC	-	-	-	-	-	-	
51 Customer Adv For Const	(2,045,799)	-	(2,045,799)	-	-	-	
52 Customer Service Deposits	(355,277)	-	-	-	-	-	
53 Miscellaneous Deductions	12,266,190	-	-	-	-	-	
54							
55 Total Deductions:	15,745,000	(33,323,758)	(2,045,799)	-	(95,453)	-	
56							
57 Total Rate Base:	56,398,163	5,734,463	(2,045,799)	(193,608)	(95,453)	(29,581,631)	
58							
59							
60 Estimated ROE impact	-0.455%	-0.051%	0.018%	0.005%	-0.474%	-0.005%	0.271%
61 Estimated Price Change	5,185,331	546,859	(195,095)	(45,392)	5,322,333	32,194	(2,821,010)
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	204,308	-	20,244	-	-	-	
67 Other Deductions	-	-	-	-	-	-	
68 Interest (AFUDC)	-	-	-	-	-	-	
69 Interest	-	-	-	-	-	-	
70 Schedule "M" Additions	3,616,556	-	-	477,372	3,324,294	-	
71 Schedule "M" Deductions	4,210,156	-	20,244	-	4,189,912	-	
72 Income Before Tax	(389,293)	-	-	477,372	(865,619)	-	
73							
74 State Income Taxes	-	-	-	-	-	-	
75							
76 Taxable Income	(389,293)	-	-	477,372	(865,619)	-	
77							
78 Federal Income Taxes	(81,752)	-	-	100,248	(181,780)	-	

	8.5.1	8.6	8.7	8.8	8.9	8.10	8.10.1
	(cont.) Miscellaneous Rate Base	Customer Service Deposits	Investor Supplied Workind Capital	Bridger Plant SCR Removal	W/IJAM Transmission Reallocation	End-of-Period Plant Balances - Historical	(cont.) End-of- Period Plant Balances - 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	-	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-	-
20 Depreciation	-	-	-	-	(185,109)	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	-	(220)	-	-	-	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	45,512	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	1,046	-	-	-	-	-
28 Total Operating Expenses:	-	826	-	-	(139,597)	-	-
29							
30 Operating Rev For Return:	-	(826)	-	-	139,597	-	-
31							
32 Rate Base:							
33 Electric Plant In Service	-	-	-	(50,541,702)	(10,909,731)	(7,015,848)	15,054,105
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	(8,096,469)	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	22,869,379	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	(8,096,469)	-	22,869,379	(50,541,702)	(10,909,731)	(7,015,848)	15,054,105
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	26,704,982	3,346,819	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	7,854,704	1,392,591	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	(355,277)	-	-	-	-	-
53 Miscellaneous Deductions	12,266,190	-	-	-	-	-	-
54							
55 Total Deductions:	12,266,190	(355,277)	-	34,559,686	4,739,410	-	-
56							
57 Total Rate Base:	4,169,721	(355,277)	22,869,379	(15,982,016)	(6,170,320)	(7,015,848)	15,054,105
58							
59							
60 Estimated ROE impact	-0.037%	0.003%	-0.200%	0.145%	0.081%	0.063%	-0.133%
61 Estimated Price Change	397,639	(32,781)	2,180,905	(1,524,102)	(774,115)	(669,056)	1,435,613
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	-	(1,046)	-	-	185,109	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	(185,109)	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	-	(1,046)	-	-	-	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	-	(1,046)	-	-	-	-	-
77							
78 Federal Income Taxes	-	(220)	-	-	-	-	-

	8.10.2	8.10.3	8.10.4	8.10.5	8.10.6
	(cont. 2) End-of- Period Plant Balances - Historical	(cont. 3) End-of- Period Plant Balances - Historical	(cont. 4) End-of- Period Plant Balances - Historical	(cont. 5) End-of- Period Plant Balances - Historical	(cont. 6) End-of- Period Plant Balances - 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	-	-	-	-	-
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	10,765,457	909,665	392,738	1,489,269	403,524
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:	10,765,457	909,665	392,738	1,489,269	403,524
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:	10,765,457	909,665	392,738	1,489,269	403,524
58					
59					
60 Estimated ROE impact	-0.095%	-0.008%	-0.004%	-0.013%	-0.004%
61 Estimated Price Change	1,026,632	86,749	37,453	142,022	38,482
62					
63					
64 TAX CALCULATION:					
65					
66 Operating Revenue	-	-	-	-	-
67 Other Deductions	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-
69 Interest	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-
72 Income Before Tax	-	-	-	-	-
73					
74 State Income Taxes	-	-	-	-	-
75					
76 Taxable Income	-	-	-	-	-
77					
78 Federal Income Taxes	-	-	-	-	-

	8.1	8.2	8.3	8.4	8.4.1	8.5	
	Jim Bridger Mine Rate Base	Customer Advances for Construction	Removal of Colstrip Unit 4 AFUDC	Pro Forma Major Plant Additions	(cont.) Pro Forma Major Plant Additions	Miscellaneous Rate Base	
	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	(20,244)	-	(20,244)	-	-	-	
21 Amortization	-	-	-	-	-	-	
22 Taxes Other Than Income	-	-	-	-	-	-	
23 Income Taxes: Federal	100,028	-	-	100,248	-	-	
24 State	-	-	-	-	-	-	
25 Deferred Income Taxes	(117,369)	-	-	(117,369)	-	-	
26 Investment Tax Credit Adj.	-	-	-	-	-	-	
27 Misc Revenue & Expense	1,046	-	-	-	-	-	
28 Total Operating Expenses:	(36,539)	-	(20,244)	(17,121)	-	-	
29							
30 Operating Rev For Return:	36,539	-	20,244	17,121	-	-	
31							
32 Rate Base:							
33 Electric Plant In Service	8,693,015	37,429,416	(193,608)	-	-	-	
34 Plant Held for Future Use	-	-	-	-	-	-	
35 Misc Deferred Debits	(8,096,469)	-	-	-	-	-	
36 Elec Plant Acq Adj	-	-	-	-	-	-	
37 Nuclear Fuel	-	-	-	-	-	-	
38 Prepayments	(3,984,261)	-	-	-	-	(3,984,261)	
39 Fuel Stock	(9,245,006)	-	-	-	-	(9,245,006)	
40 Material & Supplies	(13,459,902)	-	-	-	-	(13,459,902)	
41 Working Capital	19,976,917	-	-	-	-	(2,892,462)	
42 Weatherization Loans	-	-	-	-	-	-	
43 Misc Rate Base	-	-	-	-	-	-	
44 Total Electric Plant:	(6,115,705)	37,429,416	(193,608)	-	-	(29,581,631)	
45							
46 Deductions:							
47 Accum Prov For Deprec	(5,060,185)	(31,765,168)	-	-	-	-	
48 Accum Prov For Amort	-	-	-	-	-	-	
49 Accum Def Income Tax	7,972,074	-	-	-	117,369	-	
50 Unamortized ITC	-	-	-	-	-	-	
51 Customer Adv For Const	(2,045,799)	(2,045,799)	-	-	-	-	
52 Customer Service Deposits	(355,277)	-	-	-	-	-	
53 Miscellaneous Deductions	12,266,190	-	-	-	-	-	
54							
55 Total Deductions:	12,777,002	(31,765,168)	(2,045,799)	-	117,369	-	
56							
57 Total Rate Base:	6,661,297	5,664,248	(2,045,799)	(193,608)	117,369	(29,581,631)	
58							
59							
60 Estimated ROE impact	-0.053%	-0.050%	0.018%	0.005%	0.003%	-0.001%	0.271%
61 Estimated Price Change	586,641	540,163	(195,095)	(45,392)	(22,775)	11,193	(2,821,010)
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	19,198	-	20,244	-	-	-	
67 Other Deductions	-	-	-	-	-	-	
68 Interest (AFUDC)	-	-	-	-	-	-	
69 Interest	-	-	-	-	-	-	
70 Schedule "M" Additions	477,372	-	-	477,372	-	-	
71 Schedule "M" Deductions	20,244	-	20,244	-	-	-	
72 Income Before Tax	476,326	-	-	477,372	-	-	
73							
74 State Income Taxes	-	-	-	-	-	-	
75							
76 Taxable Income	476,326	-	-	477,372	-	-	
77							
78 Federal Income Taxes	100,028	-	-	100,248	-	-	

	8.5.1	8.6	8.7	8.8	8.9	8.10	8.10.1
	(cont.) Miscellaneous Rate Base	Customer Service Deposits	Investor Supplied Workind Capital	Bridger Plant SCR Removal	W/IJAM Transmission Reallocation	End-of-Period Plant Balances - Historical	(cont.) End-of- Period Plant Balances - 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	-	-	-	-	-	-	-
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	-	(220)	-	-	-	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	1,046	-	-	-	-	-
28 Total Operating Expenses:	-	826	-	-	-	-	-
29							
30 Operating Rev For Return:	-	(826)	-	-	-	-	-
31							
32 Rate Base:							
33 Electric Plant In Service	-	-	-	(50,541,702)	-	(7,015,848)	15,054,105
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	(8,096,469)	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	22,869,379	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	(8,096,469)	-	22,869,379	(50,541,702)	-	(7,015,848)	15,054,105
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	26,704,982	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	7,854,704	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	(355,277)	-	-	-	-	-
53 Miscellaneous Deductions	12,266,190	-	-	-	-	-	-
54							
55 Total Deductions:	12,266,190	(355,277)	-	34,559,686	-	-	-
56							
57 Total Rate Base:	4,169,721	(355,277)	22,869,379	(15,982,016)	-	(7,015,848)	15,054,105
58							
59							
60 Estimated ROE impact	-0.037%	0.003%	-0.200%	0.145%	0.000%	0.063%	-0.133%
61 Estimated Price Change	397,639	(32,781)	2,180,905	(1,524,102)	-	(669,056)	1,435,613
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	-	(1,046)	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	-	(1,046)	-	-	-	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	-	(1,046)	-	-	-	-	-
77							
78 Federal Income Taxes	-	(220)	-	-	-	-	-

	8.10.2	8.10.3	8.10.4	8.10.5	8.10.6
	(cont. 2) End-of- Period Plant Balances - Historical	(cont. 3) End-of- Period Plant Balances - Historical	(cont. 4) End-of- Period Plant Balances - Historical	(cont. 5) End-of- Period Plant Balances - Historical	(cont. 6) End-of- Period Plant Balances - 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	-	-	-	-	-
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	10,765,457	909,665	392,738	1,489,269	403,524
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:	10,765,457	909,665	392,738	1,489,269	403,524
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:	10,765,457	909,665	392,738	1,489,269	403,524
58					
59					
60 Estimated ROE impact	-0.095%	-0.008%	-0.004%	-0.013%	-0.004%
61 Estimated Price Change	1,026,632	86,749	37,453	142,022	38,482
62					
63					
64 TAX CALCULATION:					
65					
66 Operating Revenue	-	-	-	-	-
67 Other Deductions	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-
69 Interest	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-
72 Income Before Tax	-	-	-	-	-
73					
74 State Income Taxes	-	-	-	-	-
75					
76 Taxable Income	-	-	-	-	-
77					
78 Federal Income Taxes	-	-	-	-	-

	8.1	8.2	8.3	8.4	8.4.1	8.5
	Jim Bridger Mine Rate Base	Customer Advances for Construction	Removal of Colstrip Unit 4 AFUDC	Pro Forma Major Plant Additions	(cont.) Pro Forma Major Plant Additions	Miscellaneous Rate Base
	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	(185,109)	-	-	-	-	-
21 Amortization	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-
23 Income Taxes: Federal	(181,780)	-	-	-	(181,780)	-
24 State	-	-	-	-	-	-
25 Deferred Income Taxes	258,338	-	-	-	212,826	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-
28 Total Operating Expenses:	(108,552)	-	-	-	31,046	-
29						
30 Operating Rev For Return:	108,552	-	-	-	(31,046)	-
31						
32 Rate Base:						
33 Electric Plant In Service	46,768,869	1,628,805	-	56,049,795	-	-
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:	46,768,869	1,628,805	-	56,049,795	-	-
45						
46 Deductions:						
47 Accum Prov For Deprec	1,842,694	(1,504,124)	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-
49 Accum Def Income Tax	1,125,303	(54,466)	-	-	(212,822)	-
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-
54						
55 Total Deductions:	2,967,998	(1,558,590)	-	-	(212,822)	-
56						
57 Total Rate Base:	49,736,867	70,214	-	56,049,795	(212,822)	-
58						
59						
60 Estimated ROE impact	-0.252%	0.000%	0.000%	0.000%	-0.305%	-0.005%
61 Estimated Price Change	4,598,690	6,696	-	-	5,345,108	21,001
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	185,109	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	3,139,184	-	-	-	3,324,294	-
71 Schedule "M" Deductions	4,189,912	-	-	-	4,189,912	-
72 Income Before Tax	(865,619)	-	-	-	(865,619)	-
73						
74 State Income Taxes	-	-	-	-	-	-
75						
76 Taxable Income	(865,619)	-	-	-	(865,619)	-
77						
78 Federal Income Taxes	(181,780)	-	-	-	(181,780)	-

	8.5.1	8.6	8.7	8.8	8.9	8.10	8.10.1
	(cont.) Miscellaneous Rate Base	Customer Service Deposits	Investor Supplied Workind Capital	Bridger Plant SCR Removal	W/IJAM Transmission Reallocation	End-of-Period Plant Balances - Historical	(cont.) End-of- Period Plant Balances - 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	-	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-	-
20 Depreciation	-	-	-	-	(185,109)	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	-	-	-	-	-	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	45,512	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	-	-	-	-	(139,597)	-	-
29							
30 Operating Rev For Return:	-	-	-	-	139,597	-	-
31							
32 Rate Base:							
33 Electric Plant In Service	-	-	-	-	(10,909,731)	-	-
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:	-	-	-	-	(10,909,731)	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	3,346,819	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	-	1,392,591	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	-	-	-	-	4,739,410	-	-
56							
57 Total Rate Base:	-	-	-	-	(6,170,320)	-	-
58							
59							
60 Estimated ROE impact	0.000%	0.000%	0.000%	0.000%	0.063%	0.000%	0.000%
61 Estimated Price Change	-	-	-	-	(774,115)	-	-
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	-	-	-	-	185,109	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	(185,109)	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	-	-	-	-	-	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	-	-	-	-	-	-	-
77							
78 Federal Income Taxes	-	-	-	-	-	-	-



	8.10.2	8.10.3	8.10.4	8.10.5	8.10.6
	(cont. 2) End-of- Period Plant Balances - Historical	(cont. 3) End-of- Period Plant Balances - Historical	(cont. 4) End-of- Period Plant Balances - Historical	(cont. 5) End-of- Period Plant Balances - Historical	(cont. 6) End-of- Period Plant Balances - 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	-	-	-	-	-
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%	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					
78 Federal Income Taxes	-	-	-	-	-

PacifiCorp  
Washington Results of Operations - December 2022  
Jim Bridger Mine 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>
<b>Adjustment to Rate Base:</b>							
Coal Mine	399	RES	211,823,352.38	JBE	22.266%	47,163,791	
Misc. Deferred Debits	186M	RES	-	JBE	22.266%	-	
Mining Plant Accumulated Depreciation	108MP	RES	(183,476,214.76)	JBE	22.266%	(40,852,124)	
<b>December 2022 AMA Balance</b>			<u>28,347,137.62</u>			<u>6,311,667.11</u>	8.1.1
<b>Adjustment to December 2022 YE Balance</b>							
Coal Mine	399	RES	(43,719,302.67)	JBE	22.266%	(9,734,376)	
Misc. Deferred Debits	186M	RES	-	JBE	22.266%	-	
Mining Plant Accumulated Depreciation	108MP	RES	40,811,596.23	JBE	22.266%	9,086,957	
			<u>(2,907,706.44)</u>			<u>(647,418.98)</u>	
<b>Adjustment to December 2023 YE Balance</b>							
Coal Mine	399	PRO	7,315,333.33	JBE	22.266%	1,628,805	
Misc. Deferred Debits	186M	PRO	-	JBE	22.266%	-	
Mining Plant Accumulated Depreciation	108MP	PRO	(6,755,365.47)	JBE	22.266%	(1,504,124)	
			<u>559,967.86</u>			<u>124,680.34</u>	
<b>Adjustment to Tax:</b>							
Accumulated Def Inc Tax YE Balance	190	PRO	(244,619)	JBE	22.266%	(54,466)	
<b>December 2022 YE Balance</b>							
Coal Mine			168,104,050				
Misc. Deferred Debits			-				
Mining Plant Accumulated Depreciation			(142,664,619)				
			<u>25,439,431</u>				8.1.1
<b>December 2023 YE Balance</b>							
Coal Mine			175,419,383				
Misc. Deferred Debits			-				
Mining Plant Accumulated Depreciation			(149,419,984)				
			<u>25,999,399</u>				8.1.1

**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. 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. Using end-of-period rate base per Order 12 of Docket No. UE-152253.

**PacifiCorp**  
**December 2022 Results of Operations**  
**Bridger Mine Rate Base**  
**(000's)**

<b>Bridger Total</b>		Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	
<b>Description</b>	<b>FERC Account</b>	<b>Dec-21</b>	<b>Jan-22</b>	<b>Feb-22</b>	<b>Mar-22</b>	<b>Apr-22</b>	<b>May-22</b>	<b>Jun-22</b>	<b>Jul-22</b>	<b>Aug-22</b>	<b>Sep-22</b>	<b>Oct-22</b>	<b>Nov-22</b>	<b>Dec-22</b>	<b>AMA Balance</b>	
Structure, Equipment, Mine Dev.	399	422,319	420,054	406,283	399,204	385,419	345,930	258,367	252,145	252,017	251,731	252,253	252,179	252,156	<b>317,735</b>	
Deferred Long Wall Costs	186M	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Reclamation Liability		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Accumulated Depreciation	108MP	(375,906)	(374,297)	(361,149)	(354,737)	(341,697)	(302,938)	(215,293)	(209,924)	(210,742)	(211,392)	(212,290)	(213,162)	(213,997)	<b>(275,214)</b>	
Bonus Bid / Lease Payable	186M	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>TOTAL RATE BASE</b>		<b>46,413</b>	<b>45,757</b>	<b>45,134</b>	<b>44,468</b>	<b>43,722</b>	<b>42,992</b>	<b>43,074</b>	<b>42,222</b>	<b>41,275</b>	<b>40,338</b>	<b>39,964</b>	<b>39,017</b>	<b>38,159</b>	<b>42,521</b>	
<b>PacifiCorp Share (66.67%)</b>																
		30,942	30,505	30,089	29,645	29,148	28,661	28,716	28,148	27,517	26,892	26,642	26,011	<b>25,439</b>	<b>28,347</b>	

Ref 8.1 Ref 8.1

<b>Bridger Total</b>		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	
<b>Description</b>	<b>FERC Account</b>	<b>Dec-22</b>	<b>Jan-23</b>	<b>Feb-23</b>	<b>Mar-23</b>	<b>Apr-23</b>	<b>May-23</b>	<b>Jun-23</b>	<b>Jul-23</b>	<b>Aug-23</b>	<b>Sep-23</b>	<b>Oct-23</b>	<b>Nov-23</b>	<b>Dec-23</b>	<b>AMA Balance</b>	
Structure, Equipment, Mine Dev.	399	252,156	252,177	252,198	252,312	252,333	252,430	252,531	254,807	255,918	256,826	262,130	262,152	263,129	<b>255,288</b>	
Deferred Long Wall Costs	186M	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Reclamation Liability		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Accumulated Depreciation	108MP	(213,997)	(214,682)	(215,372)	(216,051)	(216,755)	(217,583)	(218,419)	(219,254)	(220,101)	(221,058)	(222,089)	(223,120)	(224,130)	<b>(218,629)</b>	
Bonus Bid / Lease Payable	186M	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>TOTAL RATE BASE</b>		<b>38,159</b>	<b>37,495</b>	<b>36,826</b>	<b>36,261</b>	<b>35,578</b>	<b>34,847</b>	<b>34,112</b>	<b>35,553</b>	<b>35,817</b>	<b>35,768</b>	<b>40,041</b>	<b>39,032</b>	<b>38,999</b>	<b>36,659</b>	
<b>PacifiCorp Share (66.67%)</b>																
		25,439	24,997	24,551	24,174	23,719	23,231	22,742	23,702	23,878	23,845	26,694	26,021	<b>25,999</b>	<b>24,439</b>	

Ref 8.1

<b>December 2022 AMA Balance</b>	<b>28,347</b>	Ref 8.1
<b>December 2022 YE Balance</b>	<b>25,439</b>	Ref 8.1
<b>December 2023 YE Balance</b>	<b>25,999</b>	Ref 8.1

PacifiCorp  
December 2022 Results of Operations  
Jim Bridger Mine Rate Base  
AMA Balance

	Dec-22	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	AMA Balance
<b>Materials &amp; Supplies:</b>														
Obsolete Reserve - Surface	-	(8,333)	(16,667)	(25,000)	(33,333)	(41,667)	(50,000)	(58,333)	(66,667)	(75,000)	(83,333)	(91,667)	(100,000)	(109,680)
Obsolete Reserve - Underground	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Obsolete Reserves</b>	<b>-</b>	<b>(8,333)</b>	<b>(16,667)</b>	<b>(25,000)</b>	<b>(33,333)</b>	<b>(41,667)</b>	<b>(50,000)</b>	<b>(58,333)</b>	<b>(66,667)</b>	<b>(75,000)</b>	<b>(83,333)</b>	<b>(91,667)</b>	<b>(100,000)</b>	<b>(109,680)</b>
<b>PacifiCorp's 2/3 share:</b>														
Obsolete Reserve - Surface	-	(5,556)	(11,111)	(16,667)	(22,222)	(27,778)	(33,333)	(38,889)	(44,444)	(50,000)	(55,556)	(61,111)	(66,667)	(33,333)
Obsolete Reserve - Underground	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total of PacifiCorp's share of Obsolete Reserves</b>	<b>-</b>	<b>(5,556)</b>	<b>(11,111)</b>	<b>(16,667)</b>	<b>(22,222)</b>	<b>(27,778)</b>	<b>(33,333)</b>	<b>(38,889)</b>	<b>(44,444)</b>	<b>(50,000)</b>	<b>(55,556)</b>	<b>(61,111)</b>	<b>(66,667)</b>	<b>(33,333)</b>
<b>AMA ADIT 190 Balance at December 31, 2022</b>	<b>8,195</b>													
<b>AMA ADIT 190 Balance at December 31, 2021</b>	<u>252,814</u>													
	<u>(244,619)</u>													
	<b>Ref 8.1</b>													

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Rate Base:</b>							
Customer Advances	252	RES	(81,548)	CA	Situs	-	8.2.1
Customer Advances	252	RES	7,821,737	OR	Situs	-	8.2.1
Customer Advances	252	RES	(510,734)	WA	Situs	(510,734)	8.2.1
Customer Advances	252	RES	(1,666,379)	ID	Situs	-	8.2.1
Customer Advances	252	RES	(23,489,664)	UT	Situs	-	8.2.1
Customer Advances	252	RES	(1,195,514)	WY-ALL	Situs	-	8.2.1
Customer Advances	252	RES	(19,381,599)	SG	7.925%	(1,535,907)	8.2.1
Customer Advances	252	RES	3,820	CAGW	22.034%	842	8.2.1
Customer Advances	252	RES	38,499,882	CAGE	0.000%	-	8.2.1
			-			(2,045,799)	

**Description of Adjustment**

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

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

**AMA Basis:**

<b>Account</b>	<b>AMA Booked Allocation</b>	<b>Correct Allocation</b>	<b>Adjustment</b>	<b>Ref.</b>
252CA	-	(81,548)	<b>(81,548)</b>	<b>Page 8.2</b>
252OR	(12,375,551)	(4,553,814)	<b>7,821,737</b>	<b>Page 8.2</b>
252WA	(2,708)	(513,442)	<b>(510,734)</b>	<b>Page 8.2</b>
252IDU	-	(1,666,379)	<b>(1,666,379)</b>	<b>Page 8.2</b>
252UT	(301,933)	(23,791,597)	<b>(23,489,664)</b>	<b>Page 8.2</b>
252WYP	-	(1,195,514)	<b>(1,195,514)</b>	<b>Page 8.2</b>
252SG	(19,119)	(19,400,718)	<b>(19,381,599)</b>	<b>Page 8.2</b>
252CAGW	(3,820)	-	<b>3,820</b>	<b>Page 8.2</b>
252CAGE	(38,499,882)	-	<b>38,499,882</b>	<b>Page 8.2</b>
<b>Total</b>	<b>(51,203,013)</b>	<b>(51,203,013)</b>	<b>-</b>	

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense:</b>							
Depreciation	403GP	RES	(20,244)	WA	Situs	(20,244)	8.3.1
<b>Adjustment to Tax:</b>							
Schedule M Adjustment	SCHMDT	RES	20,244	WA	Situs	20,244	8.3.1
<b>Adjustment to Rate Base:</b>							
Remove Unamortized AMA Balance	312	RES	(193,608)	WA	Situs	(193,608)	8.3.1

**Description of Adjustment**

This restating adjustment removes AFUDC from electric plant in service for the period that Colstrip construction work in progress (CWIP) was allowed in rate base. This treatment was authorized in Cause U-81-17 and has been included in all the Company's rate case filings since its inception in July 1984.

**PacifiCorp**  
**Results of Operations - December 2022**  
**Depreciation Schedule - Colstrip #4 AFUDC**

Total Company Balance	(7,772,000)	
Allocation Factor	1A - DGP	15.2289%
WA Balance	<u>(1,183,589)</u>	

	Depr Rate	Depreciation	Balance	AMA Balance	Schedule M Deduction	To Page	12 Month Rolling Exp/Sch M.
Dec-21		(1,687)	(203,730)	(213,852)	(1,687)		(20,244)
Jan-22		(1,687)	(202,043)	(212,165)	(1,687)		(20,244)
Feb-22		(1,687)	(200,356)	(210,478)	(1,687)		(20,244)
Mar-22		(1,687)	(198,669)	(208,791)	(1,687)		(20,244)
Apr-22		(1,687)	(196,982)	(207,104)	(1,687)		(20,244)
May-22		(1,687)	(195,295)	(205,417)	(1,687)		(20,244)
Jun-22		(1,687)	(193,608)	(203,730)	(1,687)		(20,244)
Jul-22		(1,687)	(191,921)	(202,043)	(1,687)		(20,244)
Aug-22		(1,687)	(190,234)	(200,356)	(1,687)		(20,244)
Sep-22		(1,687)	(188,547)	(198,669)	(1,687)		(20,244)
Oct-22		(1,687)	(186,860)	(196,982)	(1,687)		(20,244)
Nov-22		(1,687)	(185,173)	(195,295)	(1,687)		(20,244)
Dec-22		(1,687)	(183,486)	(193,608)	(1,687)	<b>8.3</b>	(20,244)
Jan-23		(1,687)	(181,799)	(191,921)	(1,687)		(20,244)
Feb-23		(1,687)	(180,112)	(190,234)	(1,687)		(20,244)
Mar-23		(1,687)	(178,425)	(188,547)	(1,687)		(20,244)
Apr-23		(1,687)	(176,738)	(186,860)	(1,687)		(20,244)
May-23		(1,687)	(175,051)	(185,173)	(1,687)		(20,244)
Jun-23		(1,687)	(173,364)	(183,486)	(1,687)		(20,244)
Jul-23		(1,687)	(171,677)	(181,799)	(1,687)		(20,244)
Aug-23		(1,687)	(169,990)	(180,112)	(1,687)		(20,244)
Sep-23		(1,687)	(168,303)	(178,425)	(1,687)		(20,244)
Oct-23		(1,687)	(166,616)	(176,738)	(1,687)		(20,244)
Nov-23		(1,687)	(164,929)	(175,051)	(1,687)		(20,244)
Dec-23		(1,687)	(163,242)	(173,364)	(1,687)		(20,244)
Jan-24		(1,687)	(161,555)	(171,677)	(1,687)		(20,244)
Feb-24		(1,687)	(159,868)	(169,990)	(1,687)		(20,244)
Mar-24		(1,687)	(158,181)	(168,303)	(1,687)		(20,244)
Apr-24		(1,687)	(156,494)	(166,616)	(1,687)		(20,244)
May-24		(1,687)	(154,807)	(164,929)	(1,687)		(20,244)
Jun-24		(1,687)	(153,120)	(163,242)	(1,687)		(20,244)
Jul-24		(1,687)	(151,433)	(161,555)	(1,687)		(20,244)
Aug-24		(1,687)	(149,746)	(159,868)	(1,687)		(20,244)
Sep-24		(1,687)	(148,059)	(158,181)	(1,687)		(20,244)
Oct-24		(1,687)	(146,372)	(156,494)	(1,687)		(20,244)
Nov-24		(1,687)	(144,685)	(154,807)	(1,687)		(20,244)
Dec-24		(1,687)	(142,998)	(153,120)	(1,687)		(20,244)
Jan-25		(1,687)	(141,311)	(151,433)	(1,687)		(20,244)
Feb-25		(1,687)	(139,624)	(149,746)	(1,687)		(20,244)
Mar-25		(1,687)	(137,937)	(148,059)	(1,687)		(20,244)
Apr-25		(1,687)	(136,250)	(146,372)	(1,687)		(20,244)
May-25		(1,687)	(134,563)	(144,685)	(1,687)		(20,244)
Jun-25		(1,687)	(132,876)	(142,998)	(1,687)		(20,244)
Jul-25		(1,687)	(131,189)	(141,311)	(1,687)		(20,244)
Aug-25		(1,687)	(129,502)	(139,624)	(1,687)		(20,244)
Sep-25		(1,687)	(127,815)	(137,937)	(1,687)		(20,244)
Oct-25		(1,687)	(126,128)	(136,250)	(1,687)		(20,244)
Nov-25		(1,687)	(124,441)	(134,563)	(1,687)		(20,244)
Dec-25		(1,687)	(122,754)	(132,876)	(1,687)		(20,244)
Jan-26		(1,687)	(121,067)	(131,189)	(1,687)		(20,244)
Feb-26		(1,687)	(119,380)	(129,502)	(1,687)		(20,244)



**PacifiCorp**  
**Results of Operations - December 2022**  
**Depreciation Schedule - Colstrip #4 AFUDC**

Total Company Balance	(7,772,000)	
Allocation Factor	1A - DGP	15.2289%
WA Balance	<u>(1,183,589)</u>	

	Depr Rate	Depreciation	Balance	AMA Balance	Schedule M Deduction	To Page	12 Month Rolling Exp/Sch M.
Mar-26		(1,687)	(117,693)	(127,815)	(1,687)		(20,244)
Apr-26		(1,687)	(116,006)	(126,128)	(1,687)		(20,244)
May-26		(1,687)	(114,319)	(124,441)	(1,687)		(20,244)
Jun-26		(1,687)	(112,632)	(122,754)	(1,687)		(20,244)
Jul-26		(1,687)	(110,945)	(121,067)	(1,687)		(20,244)
Aug-26		(1,687)	(109,258)	(119,380)	(1,687)		(20,244)
Sep-26		(1,687)	(107,571)	(117,693)	(1,687)		(20,244)
Oct-26		(1,687)	(105,884)	(116,006)	(1,687)		(20,244)
Nov-26		(1,687)	(104,197)	(114,319)	(1,687)		(20,244)
Dec-26		(1,687)	(102,510)	(112,632)	(1,687)		(20,244)
Jan-27		(1,687)	(100,823)	(110,945)	(1,687)		(20,244)
Feb-27		(1,687)	(99,136)	(109,258)	(1,687)		(20,244)
Mar-27		(1,687)	(97,449)	(107,571)	(1,687)		(20,244)
Apr-27		(1,687)	(95,762)	(105,884)	(1,687)		(20,244)
May-27		(1,687)	(94,075)	(104,197)	(1,687)		(20,244)
Jun-27		(1,687)	(92,388)	(102,510)	(1,687)		(20,244)
Jul-27		(1,687)	(90,701)	(100,823)	(1,687)		(20,244)
Aug-27		(1,687)	(89,014)	(99,136)	(1,687)		(20,244)
Sep-27		(1,687)	(87,327)	(97,449)	(1,687)		(20,244)
Oct-27		(1,687)	(85,640)	(95,762)	(1,687)		(20,244)
Nov-27		(1,687)	(83,953)	(94,075)	(1,687)		(20,244)
Dec-27		(1,687)	(82,266)	(92,388)	(1,687)		(20,244)
Jan-28		(1,687)	(80,579)	(90,701)	(1,687)		(20,244)
Feb-28		(1,687)	(78,892)	(89,014)	(1,687)		(20,244)
Mar-28		(1,687)	(77,205)	(87,327)	(1,687)		(20,244)
Apr-28		(1,687)	(75,518)	(85,640)	(1,687)		(20,244)
May-28		(1,687)	(73,831)	(83,953)	(1,687)		(20,244)
Jun-28		(1,687)	(72,144)	(82,266)	(1,687)		(20,244)
Jul-28		(1,687)	(70,457)	(80,579)	(1,687)		(20,244)
Aug-28		(1,687)	(68,770)	(78,892)	(1,687)		(20,244)
Sep-28		(1,687)	(67,083)	(77,205)	(1,687)		(20,244)
Oct-28		(1,687)	(65,396)	(75,518)	(1,687)		(20,244)
Nov-28		(1,687)	(63,709)	(73,831)	(1,687)		(20,244)
Dec-28		(1,687)	(62,022)	(72,144)	(1,687)		(20,244)
Jan-29		(1,687)	(60,335)	(70,457)	(1,687)		(20,244)
Feb-29		(1,687)	(58,648)	(68,770)	(1,687)		(20,244)
Mar-29		(1,687)	(56,961)	(67,083)	(1,687)		(20,244)
Apr-29		(1,687)	(55,274)	(65,396)	(1,687)		(20,244)
May-29		(1,687)	(53,587)	(63,709)	(1,687)		(20,244)
Jun-29		(1,687)	(51,900)	(62,022)	(1,687)		(20,244)
Jul-29		(1,687)	(50,213)	(60,335)	(1,687)		(20,244)
Aug-29		(1,687)	(48,526)	(58,648)	(1,687)		(20,244)
Sep-29		(1,687)	(46,839)	(56,961)	(1,687)		(20,244)
Oct-29		(1,687)	(45,152)	(55,274)	(1,687)		(20,244)
Nov-29		(1,687)	(43,465)	(53,587)	(1,687)		(20,244)
Dec-29		(1,687)	(41,778)	(51,900)	(1,687)		(20,244)
Jan-30		(1,687)	(40,091)	(50,213)	(1,687)		(20,244)

**PacifiCorp**  
**Results of Operations - December 2022**  
**Depreciation Schedule - Colstrip #4 AFUDC**

Total Company Balance	(7,772,000)	
Allocation Factor	1A - DGP	15.2289%
WA Balance	(1,183,589)	

	Depr Rate	Depreciation	Balance	AMA Balance	Schedule M Deduction	To Page	12 Month Rolling Exp/Sch M.
Feb-30		(1,687)	(38,404)	(48,526)	(1,687)		(20,244)
Mar-30		(1,687)	(36,717)	(46,839)	(1,687)		(20,244)
Apr-30		(1,687)	(35,030)	(45,152)	(1,687)		(20,244)
May-30		(1,687)	(33,343)	(43,465)	(1,687)		(20,244)
Jun-30		(1,687)	(31,656)	(41,778)	(1,687)		(20,244)
Jul-30		(1,687)	(29,969)	(40,091)	(1,687)		(20,244)
Aug-30		(1,687)	(28,282)	(38,404)	(1,687)		(20,244)
Sep-30		(1,687)	(26,595)	(36,717)	(1,687)		(20,244)
Oct-30		(1,687)	(24,908)	(35,030)	(1,687)		(20,244)
Nov-30		(1,687)	(23,221)	(33,343)	(1,687)		(20,244)
Dec-30		(1,687)	(21,534)	(31,656)	(1,687)		(20,244)
Jan-31		(1,687)	(19,847)	(29,969)	(1,687)		(20,244)
Feb-31		(1,687)	(18,160)	(28,282)	(1,687)		(20,244)
Mar-31		(1,687)	(16,473)	(26,595)	(1,687)		(20,244)
Apr-31		(1,687)	(14,786)	(24,908)	(1,687)		(20,244)
May-31		(1,687)	(13,099)	(23,221)	(1,687)		(20,244)
Jun-31		(1,687)	(11,412)	(21,534)	(1,687)		(20,244)
Jul-31		(1,687)	(9,725)	(19,847)	(1,687)		(20,244)
Aug-31		(1,687)	(8,038)	(18,160)	(1,687)		(20,244)
Sep-31		(1,687)	(6,351)	(16,473)	(1,687)		(20,244)
Oct-31		(1,687)	(4,664)	(14,786)	(1,687)		(20,244)
Nov-31		(1,687)	(2,977)	(13,099)	(1,687)		(20,244)
Dec-31		(1,687)	(1,290)	(11,412)	(1,687)		(20,244)
Jan-32		(1,290)	(0)	(9,742)	(1,290)		(19,847)
Feb-32		-	(0)	(8,158)	-		(18,160)
Mar-32		-	(0)	(6,715)	-		(16,473)
Apr-32		-	(0)	(5,413)	-		(14,786)
May-32		-	(0)	(4,251)	-		(13,099)
Jun-32		-	(0)	(3,230)	-		(11,412)
Jul-32		-	(0)	(2,349)	-		(9,725)
Aug-32		-	(0)	(1,609)	-		(8,038)
Sep-32		-	(0)	(1,009)	-		(6,351)
Oct-32		-	(0)	(550)	-		(4,664)
Nov-32		-	(0)	(232)	-		(2,977)
Dec-32		-	(0)	(54)	-		(1,290)
Jan-33		-	(0)	(0)	-		-
Feb-33		-	(0)	(0)	-		-
Mar-33		-	(0)	(0)	-		-
Apr-33		-	(0)	(0)	-		-
May-33		-	(0)	(0)	-		-
Jun-33		-	(0)	(0)	-		-
Jul-33		-	(0)	(0)	-		-
Aug-33		-	(0)	(0)	-		-
Sep-33		-	(0)	(0)	-		-
Oct-33		-	(0)	(0)	-		-
Nov-33		-	(0)	(0)	-		-
Dec-33		-	(0)	(0)	-		-
Jan-34		-	(0)	(0)	-		-

**NOTE:**

Accelerating the Depreciation for Colstrip #4 will move the end of the depreciable life for Colstrip from 2046 to 2032 which would result in depreciation rates similar to those based on steam plant lives previously approved in Washington under the 2002 Depreciation Study (WA Docket No. UE-021271, Order dated July 31, 2003). This adjustment was approved in Final Order 12, Docket No. UE-152253. The change will begin July 1, 2016.

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Rate Base:</b>							
Steam Production	312	PRO	-	CAGW	22.034%	-	
Steam Production	312	PRO	45,017,937	JBG	22.034%	9,919,087	
Hydro Production	332	PRO	44,600,436	SG-P	7.925%	3,534,389	
Hydro Production	332	PRO	2,563,423	SG-U	7.925%	203,140	
Hydro Production	332	PRO	-	SG	7.925%	-	
Other Production	343	PRO	3,379,695	CAGW	22.034%	744,670	
Other Production	343	PRO	81,578,586	SG	7.925%	6,464,745	
Transmission	355	PRO	225,539,945	SG	7.925%	17,873,050	
Distribution - California	364	PRO	-	CA	Situs	-	
Distribution - Oregon	364	PRO	-	OR	Situs	-	
Distribution - Washington	364	PRO	13,238,690	WA	Situs	13,238,690	
Distribution - Utah	364	PRO	-	UT	Situs	-	
Distribution - Idaho	364	PRO	-	ID	Situs	-	
Distribution - Wyoming	364	PRO	-	WY-ALL	Situs	-	
General Plant - California	397	PRO	-	CA	Situs	-	
General Plant - Oregon	397	PRO	-	OR	Situs	-	
General Plant - Washington	397	PRO	-	WA	Situs	-	
General Plant - Utah	397	PRO	-	UT	Situs	-	
General Plant - Idaho	397	PRO	-	ID	Situs	-	
General Plant - Wyoming	397	PRO	-	WY-ALL	Situs	-	
General Plant	397	PRO	35,745,834	SO	7.080%	2,530,696	
General Plant	397	PRO	-	SG	7.925%	-	
Intangible Plant	303	PRO	21,771,115	SO	7.080%	1,541,329	
Intangible Plant	303	PRO	-	SE	7.503%	-	
Intangible Plant	303	PRO	-	SG	7.925%	-	
Intangible Plant	303	PRO	-	OR	Situs	-	
Intangible Plant	302	PRO	-	SG-P	7.925%	-	
			<u>473,435,661</u>			<u>56,049,795</u>	8.4.2
<b>Adjustment to Tax:</b>							
Schedule M Additions	SCHMAT	RES	1,179,753	SG	7.925%	93,490	
Schedule M Additions	SCHMAT	RES	414,256	CAGW	22.034%	91,276	
Schedule M Additions	SCHMAT	RES	141,723	WA	Situs	141,723	
Schedule M Additions	SCHMAT	RES	1,926,071	SO	7.080%	136,360	
Schedule M Additions	SCHMAT	RES	216,536	CN	6.707%	14,523	
			<u>3,878,340</u>			<u>477,372</u>	
Deferred Tax Expense	41110	RES	(290,061)	SG	7.925%	(22,986)	
Deferred Tax Expense	41110	RES	(101,851)	CAGW	22.034%	(22,441)	
Deferred Tax Expense	41110	RES	(34,845)	WA	Situs	(34,845)	
Deferred Tax Expense	41110	RES	(473,555)	SO	7.080%	(33,526)	
Deferred Tax Expense	41110	RES	(53,239)	CN	6.707%	(3,571)	
			<u>(953,551)</u>			<u>(117,369)</u>	

**Description of Adjustment**

This adjustment places into rate base the major plant additions greater than \$2 million each for the 12 months ending December 2023. The associated depreciation expense and accumulated reserve impacts are accounted for in adjustment 6.1 and 6.2.

**PacifiCorp**  
**Washington Results of Operations - December 2022**  
**(cont.) Pro Forma Major Plant Additions**

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Tax:</b>							
Accum Def Inc Tax Bal	282	RES	290,061	SG	7.925%	22,986	
Accum Def Inc Tax Bal	282	RES	101,851	CAGW	22.034%	22,441	
Accum Def Inc Tax Bal	282	RES	34,845	WA	Situs	34,845	
Accum Def Inc Tax Bal	282	RES	473,555	SO	7.080%	33,526	
Accum Def Inc Tax Bal	282	RES	53,239	CN	6.707%	3,571	
			<u>953,551</u>			<u>117,369</u>	
Schedule M Additions	SCHMAT	PRO	8,602,083	SG	7.925%	681,677	
Schedule M Additions	SCHMAT	PRO	9,099,046	JBG	22.034%	2,004,850	
Schedule M Additions	SCHMAT	PRO	124,523	CAGW	22.034%	27,437	
Schedule M Additions	SCHMAT	PRO	341,535	WA	Situs	341,535	
Schedule M Additions	SCHMAT	PRO	3,796,688	SO	7.080%	268,794	
			<u>21,963,875</u>			<u>3,324,294</u>	
Schedule M Deductions	SCHMDT	PRO	29,361,361	SG	7.925%	2,326,759	
Schedule M Deductions	SCHMDT	PRO	1,688,173	JBG	22.034%	371,966	
Schedule M Deductions	SCHMDT	PRO	675,939	CAGW	22.034%	148,934	
Schedule M Deductions	SCHMDT	PRO	496,451	WA	Situs	496,451	
Schedule M Deductions	SCHMDT	PRO	11,946,882	SO	7.080%	845,803	
			<u>44,168,806</u>			<u>4,189,912</u>	
Deferred Tax Expense	41110	PRO	(2,114,960)	SG	7.925%	(167,601)	
Deferred Tax Expense	41110	PRO	(2,237,146)	JBG	22.034%	(492,925)	
Deferred Tax Expense	41110	PRO	(30,616)	CAGW	22.034%	(6,746)	
Deferred Tax Expense	41110	PRO	(83,972)	WA	Situs	(83,972)	
Deferred Tax Expense	41110	PRO	(933,477)	SO	7.080%	(66,087)	
			<u>(5,400,171)</u>			<u>(817,331)</u>	
Deferred Tax Expense	41010	PRO	7,218,962	SG	7.925%	572,071	
Deferred Tax Expense	41010	PRO	415,065	JBG	22.034%	91,454	
Deferred Tax Expense	41010	PRO	166,190	CAGW	22.034%	36,618	
Deferred Tax Expense	41010	PRO	122,060	WA	Situs	122,060	
Deferred Tax Expense	41010	PRO	2,937,332	SO	7.080%	207,954	
			<u>10,859,609</u>			<u>1,030,157</u>	
Accum Def Inc Tax Bal	282	PRO	(5,103,995)	SG	7.925%	(404,469)	
Accum Def Inc Tax Bal	282	PRO	1,822,082	JBG	22.034%	401,471	
Accum Def Inc Tax Bal	282	PRO	(135,574)	CAGW	22.034%	(29,872)	
Accum Def Inc Tax Bal	282	PRO	(38,085)	WA	Situs	(38,085)	
Accum Def Inc Tax Bal	282	PRO	(2,003,860)	SO	7.080%	(141,867)	
			<u>(5,459,432)</u>			<u>(212,822)</u>	

**Description of Adjustment**

This adjustment places into rate base the major plant additions greater than \$2 million each for the 12 months ending December 2023. The associated depreciation expense and accumulated reserve impacts are accounted for in adjustment 6.1 and 6.2.

PacifiCorp  
Results of Operations - December 2022  
Major Plant Addition Summary

Description	Factor	Jan22 to Dec22 Plant Additions	Jan 23 to Dec 23 Plant Additions	Ref.
<b>Steam Production Plant:</b>				
Various	CAGW	-	-	
Various	JBG	-	45,017,937	
<b>Total Steam Plant</b>		<b>-</b>	<b>45,017,937</b>	8.4.3
<b>Hydro Production Plant:</b>				
Various	SG-U	2,300,425	2,563,423	
Various	SG-P	2,811,780	44,600,436	
<b>Total Hydro Plant</b>		<b>5,112,205</b>	<b>47,163,859</b>	8.4.3
<b>Other Production Plant:</b>				
Various	SG-W	3,119,989	81,578,586	
Various	CAGW	22,486,800	3,379,695	
<b>Total Other Plant</b>		<b>25,606,789</b>	<b>84,958,281</b>	8.4.3
<b>Transmission Plant:</b>				
Various	SG	113,571,470	225,539,945	
<b>Total Transmission Plant</b>		<b>113,571,470</b>	<b>225,539,945</b>	8.4.3
<b>Distribution Plant:</b>				
Washington	WA	10,987,037	13,238,690	
<b>Total Distribution Plant</b>		<b>10,987,037</b>	<b>13,238,690</b>	8.4.3
<b>General Plant:</b>				
Washington	WA	-	-	
General	SO	27,397,935	35,745,834	
General	SG	2,626,464	-	
General	CAGW	-	-	
<b>Total General Plant</b>		<b>30,024,399</b>	<b>35,745,834</b>	8.4.3
<b>Intangible Plant:</b>				
General	SO	29,831,195	21,771,115	
General	CN	6,363,101	-	
General	SG	-	-	
<b>Total Intangible Plant</b>		<b>36,194,295</b>	<b>21,771,115</b>	8.4.4
<b>Total Electric Plant in Service</b>		<b>221,496,196</b>	<b>473,435,661</b>	Ref 8.4

**PacifiCorp**  
**Results of Operations - December 2022**  
**Major Plant Addition Detail - Pro Forma December 2023**

<b>Project Description</b>	<b>Account</b>	<b>Factor</b>	<b>In-Service Date</b>	<b>Jan 23 to Dec 23 Plant Additions</b>
<b>Steam Production</b>				
Jim Bridger - CCR Jim Bridger FGD Pond 3	312	JBG	Sep-23	39,715,357
Jim Bridger - U3 SCR Catalyst Replacement 23	312	JBG	Jun-23	5,302,580
<b>Steam Production Total</b>				<b>45,017,937</b>
<b>Other Production</b>				
Hermiston - U1 Overhaul Capital CY23 HGP	343	CAGW	Nov-23	3,379,695
Foot Creek II-IV Acquire-Repower	343	SG-W	Nov-23	81,578,586
<b>Other Production Total</b>				<b>84,958,281</b>
<b>Hydro Production</b>				
Fish Creek Forebay Improvements_Construction	332	SG-P	Dec-23	2,737,500
Oneida B11 Bridge Improvements	332	SG-U	Dec-23	2,563,423
Fall Creek Hatchery Bridge	332	SG-P	Dec-23	5,444,194
Fall Creek Hatchery	332	SG-P	Dec-23	36,418,742
<b>Hydro Total</b>				<b>47,163,859</b>
<b>General</b>				
AMI Headend- SSN/Itron Conversion	397	SO	Mar-23	852,031
AN046 - Customer - Ancillary - Customer Correspondence Mgnt	397	SO	Dec-23	498,085
Network/Security - OT Infrastructure	397	SO	Various	4,915,196
Replace Integrated Resource Plan-Plexos - Licenses	397	SO	Jul-23	1,305,600
SAP & Corporate Systems - Applications	397	SO	Various	443,003
UII B2 Model/Plant Tax Standard Calcs	397	SO	Dec-23	612,000
UII RVN Replacement	397	SO	Dec-23	408,000
Unix/Linux/Storage - Infrastructure	397	SO	Various	3,888,303
North Temple Property	397	SO	Various	5,200,000
Index AR Training Modules V2	397	SO	Various	6,432,968
LCT Open Office Plan	397	SO	Jun-23	11,190,647
<b>General Total</b>				<b>35,745,834</b>
<b>Transmission</b>				
DJ-Deer Creek-Big Muddy 69kV Rplcmts	355	SG	May-23	2,044,818
Midpoint 500 kV Series Capacitor Bank Replacement (IDP)	355	SG	Dec-23	4,655,153
Klamath Falls - Snow Goose 230 kV Line No. 2 TPL	355	SG	Mar-22	12,071,238
Weirich to BPA Lebanon 115 kV Tie	355	SG	May-23	8,999,693
Klamath Dam Removal (ESM)	355	SG	Mar-25	2,571,855
Houston Lake-Ponderosa Add Second 115kV Line	355	SG	Nov-23	7,422,723
Path C Transmission Improvements	355	SG	Nov-23	24,367,503
Walla Walla 69kV Loop Reconfigure and Reconductor	355	SG	Nov-23	13,040,604
Aeolus Sub Transformer Event Resolution	355	SG	Oct-23	11,895,227
Cust 2 UT Transm	355	SG	Jun-23	4,656,566
Klamath Falls -Hornet 69 kv line 9, Reconductor 5.3 miles T	355	SG	Apr-23	2,581,072
St Johns (BPA) to Knott 115kV Line Conversion Project	355	SG	Various	13,842,657
Reroute JB Goshen 345kV line for Slide: IPC Shared	355	SG	Dec-23	3,633,986
Enhanced Substation Security	355	SG	Dec-23	58,200,000
Wildfire Mitigation - Trans	355	SG	Various	22,194,089
Cust 5 UT Transm	355	SG	Nov-23	4,944,120
Replace Sigurd #6 345-230kV 450 MVA XFMR	355	SG	Jun-23	3,891,133
Cold Springs Transformer Replacement	355	SG	Oct-23	2,000,000
Wildfire - Trans - PP	355	SG	Various	12,101,806
Fort Hall/BIA Goshen Kinport 2310(1185)	355	SG	Oct-23	8,298,901
Populus - Terminal 345 kV line - condemnation settlements (GW)	355	SG	Jun-23	2,126,800
<b>Transmission Total</b>				<b>225,539,945</b>
<b>Distribution</b>				
Wildfire - Dist - WA	364	WA	various	13,238,690

**PacifiCorp**  
**Results of Operations - December 2022**  
**Major Plant Addition Detail - Pro Forma December 2023**

<b>Project Description</b>	<b>Account</b>	<b>Factor</b>	<b>In-Service Date</b>	<b>Jan 23 to Dec 23 Plant Additions</b>
<b>Distribution Total</b>				<b>13,238,690</b>
<b>Intangible</b>				
AMI Headend- SSN/Itron Conversion	303	SO	Mar-23	3,400,012
AN046 - Customer - Ancillary - Customer Correspondence Mgnt	303	SO	Dec-23	1,992,340
Network/Security - OT Infrastructure	303	SO	Various	3,950,235
Replace Integrated Resource Plan-Plexos - Licenses	303	SO	Jul-23	5,222,400
SAP & Corporate Systems - Applications	303	SO	Various	1,772,014
UII B2 Model/Plant Tax Standard Calcs	303	SO	Dec-23	2,448,000
UII RVN Replacement	303	SO	Dec-23	1,632,000
Unix/Linux/Storage - Infrastructure	303	SO	Various	1,354,115
<b>IntangibleTotal</b>				<b>21,771,115</b>
				<b>473,435,661</b>
				<b>Ref. 8.4.2</b>

PacifiCorp  
Washington Results of Operations - December 2022  
Major Plant Additions  
Washington EOP Tax Summary

Description	Allocation Factor	CY 2023 Plt Adds	SCHMAT Book Depreciation	SCHMDT Tax Depreciation	41110 Deferred Tax Expense	41010 Deferred Tax Expense	YE 282 Accum Def Income Tax Balance
Steam Plant in June 2023	JBG	5,302,580	1,071,760	(198,847)	(263,509)	48,890	214,619
Steam Plant in September 2023	JBG	39,715,357	8,027,286	(1,489,326)	(1,973,637)	366,175	1,607,463
<b>Total Steam Plant</b>		<b>45,017,937</b>	<b>9,099,046</b>	<b>(1,688,173)</b>	<b>(2,237,146)</b>	<b>415,065</b>	<b>1,822,082</b>
Hydro Plant in December 2023 - SG P	SG	44,600,436	1,180,887	(1,672,516)	(290,340)	411,215	(120,875)
Hydro Plant in December 2023 - SG U	SG	2,563,423	111,359	(96,128)	(27,379)	23,635	3,745
<b>Total Hydro Plant</b>		<b>47,163,859</b>	<b>1,292,245</b>	<b>(1,768,645)</b>	<b>(317,719)</b>	<b>434,850</b>	<b>(117,130)</b>
Wind - November 2023 CAGW	CAGW	3,379,695	124,523	(675,939)	(30,616)	166,190	(135,574)
Wind - November 2023 SG-W	SG	81,578,586	3,433,236	(16,315,717)	(844,116)	4,011,480	(3,167,364)
<b>Total Other Production</b>		<b>84,958,281</b>	<b>3,557,759</b>	<b>(16,991,656)</b>	<b>(874,732)</b>	<b>4,177,670</b>	<b>(3,302,938)</b>
Transmission March 2023	SG	14,643,093	251,678	(732,155)	(61,879)	180,012	(118,130)
Transmission April 2023	SG	2,581,072	44,364	(129,054)	(10,908)	31,730	(20,821)
Transmission May 2023	SG	11,044,511	189,840	(552,226)	(46,675)	135,774	(89,098)
Transmission June 2023	SG	58,813,051	1,010,880	(2,940,653)	(248,541)	723,007	(474,465)
Transmission October 2023	SG	22,194,128	381,480	(1,109,706)	(93,793)	272,839	(179,046)
Transmission November 2023	SG	49,774,950	855,540	(2,488,748)	(210,348)	611,899	(401,550)
Transmission December 2023	SG	66,489,139	1,142,820	(3,324,457)	(280,981)	817,371	(536,391)
<b>Total Transmission</b>		<b>225,539,945</b>	<b>3,876,602</b>	<b>(11,276,999)</b>	<b>(953,125)</b>	<b>2,772,632</b>	<b>(1,819,501)</b>
Distribution Washington	WA	13,238,690	341,535	(496,451)	(83,972)	122,060	(38,085)
<b>Total Distribution</b>		<b>13,238,690</b>	<b>341,535</b>	<b>(496,451)</b>	<b>(83,972)</b>	<b>122,060</b>	<b>(38,085)</b>
North Temple Property	SO	5,200,000	325,303	(260,000)	(79,981)	63,925	16,055
LCT Open Office	SO	11,190,647	700,095	(559,532)	(172,130)	137,570	34,560
General So - 5 Year	SO	19,355,187	1,210,863	(3,871,037)	(297,710)	951,756	(654,048)
<b>Total General</b>		<b>35,745,834</b>	<b>2,236,261</b>	<b>(4,690,569)</b>	<b>(549,821)</b>	<b>1,153,251</b>	<b>(603,433)</b>
<b>Intangible Property</b>							
Intangible - SO	SO	21,771,115	1,560,427	(7,256,313)	(383,656)	1,784,081	(1,400,427)
<b>Total Intangible</b>		<b>21,771,115</b>	<b>1,560,427</b>	<b>(7,256,313)</b>	<b>(383,656)</b>	<b>1,784,081</b>	<b>(1,400,427)</b>
<b>Total Property in service</b>		<b>473,435,661</b>	<b>21,963,875</b>	<b>(44,168,806)</b>	<b>(5,400,171)</b>	<b>10,859,609</b>	<b>(5,459,432)</b>
		473,435,661	21,963,876	0			
		-	0				
Total by Allocation Factor:							
JBG		45,017,937	9,099,046	(1,688,173)	(2,237,146)	415,065	1,822,082
CAGW		3,379,695	124,523	(675,939)	(30,616)	166,190	(135,574)
SG		354,282,390	8,602,083	(29,361,361)	(2,114,960)	7,218,962	(5,103,995)
WA		13,238,690	341,535	(496,451)	(83,972)	122,060	(38,085)
SO		57,516,949	3,796,688	(11,946,882)	(933,477)	2,937,332	(2,003,860)
<b>Total by Allocation Factor</b>		<b>473,435,661</b>	<b>21,963,875</b>	<b>(44,168,806)</b>	<b>(5,400,171)</b>	<b>10,859,609</b>	<b>(5,459,432)</b>



	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Rate Base:</b>							
<b>Current Assets:</b>							
Other A/R	OWC143	RES	(50,972,892)	SO	7.080%	(3,608,725)	
Accounts Payable	OWC232	RES	6,185,432	SO	7.080%	437,910	
Accounts Payable	OWC232	RES	3,512,542	SG	7.925%	278,354	
Accounts Payable	OWC232	RES	2,047,068	CAEE	0.000%	-	
Other Deferred Credit	OWC2533	RES	9,565,629	CAGE	0.000%	-	
ARO Reg Liability	OWC254105	RES	(19,803)	CAEE	0.000%	-	
ARO Reg Liability	OWC254105	RES	19,803	CAGE	0.000%	-	
			<u>(29,662,222)</u>			<u>(2,892,462)</u>	8.5.2
<b>Materials and Supplies:</b>							
Fuel Stock and Materials & Supplies	151	RES	(126,857,928)	CAEE	0.000%	-	
Fuel Stock and Materials & Supplies	151	RES	(2,219,842)	CAEW	22.266%	(494,262)	
Fuel Stock and Materials & Supplies	151	RES	(39,301,590)	JBE	22.266%	(8,750,744)	
			<u>(168,379,360)</u>			<u>(9,245,006)</u>	8.5.2
Fuel Stock and Materials & Supplies	154	RES	(121,386,981)	CAGE	0.000%	-	
Fuel Stock and Materials & Supplies	154	RES	(12,746,168)	WY-ALL	Situs	-	
Fuel Stock and Materials & Supplies	154	RES	(1,803,645)	WY-ALL	Situs	-	
Fuel Stock and Materials & Supplies	154	RES	(1,527,148)	JBG	22.034%	(336,486)	
Fuel Stock and Materials & Supplies	154	RES	(63,951,689)	OR	Situs	-	
Fuel Stock and Materials & Supplies	154	RES	(76,742,028)	UT	Situs	-	
Fuel Stock and Materials & Supplies	154	RES	(9,656,842)	CAGW	22.034%	(2,127,753)	
Fuel Stock and Materials & Supplies	154	RES	(2,787,755)	CA	Situs	-	
Fuel Stock and Materials & Supplies	154	RES	(11,035,602)	WA	Situs	(11,035,602)	
Fuel Stock and Materials & Supplies	154	RES	(9,081,183)	ID	Situs	-	
Fuel Stock and Materials & Supplies	154	RES	1,460,201	SNPD	6.241%	91,126	
Fuel Stock and Materials & Supplies	154	RES	1,438,845	SO	7.080%	101,866	
Fuel Stock and Materials & Supplies	154	RES	(1,931,373)	SG	7.925%	(153,053)	
			<u>(309,751,367)</u>			<u>(13,459,902)</u>	8.5.2
<b>Prepayments:</b>							
Prepaid Insurance	165	RES	(18,402,364)	SO	7.080%	(1,302,831)	
Prepaid Taxes	165	RES	(8,253,759)	GPS	7.080%	(584,341)	
Prepaid Taxes	165	RES	(875,087)	SO	7.080%	(61,954)	
Prepayments - Other	165	RES	(22,489,818)	SO	7.080%	(1,592,211)	
Prepayments - Other	165	RES	(5,548,097)	SG	7.925%	(439,662)	
Prepayments - Other	165	RES	(33,333)	GPS	7.080%	(2,360)	
Prepayments - Other	165	RES	(3,689,361)	UT	Situs	-	
Prepayments - Other	165	RES	(217,869)	ID	Situs	-	
Prepayments - Other	165	RES	(3,209,749)	OR	Situs	-	
Prepayments - Other	165	RES	(143,824)	WY-ALL	Situs	-	
Prepayments - Other	165	RES	(951,040)	CAGE	0.000%	-	
Prepayments - Other	165	RES	(60,778)	CAEE	0.000%	-	
Prepayments - Other	165	RES	(4,055)	CAEW	22.266%	(903)	
			<u>(63,879,136)</u>			<u>(3,984,261)</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 December 2022.

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Rate Base:</b>							
<b>Miscellaneous Deferred Debits:</b>							
Miscellaneous Deferred Debits	186M	RES	(44,500,771)	SG	7.925%	(3,526,491)	
Miscellaneous Deferred Debits	186M	RES	(137,319)	SO	7.080%	(9,722)	
Miscellaneous Deferred Debits	186M	RES	(474,114)	CAEE	0.000%	-	
Miscellaneous Deferred Debits	186M	RES	(19,521,054)	CAGW	22.034%	(4,301,197)	
Miscellaneous Deferred Debits	186M	RES	(49,244,040)	CAGE	0.000%	-	
Miscellaneous Deferred Debits	186M	RES	(696)	JBE	22.266%	(155)	
			<u>(113,877,995)</u>			<u>(7,837,565)</u>	8.5.3
<b>Miscellaneous Rate Base:</b>							
Miscellaneous Rate Base	182M	RES	(3,346,297)	CA	Situs	-	
Miscellaneous Rate Base	182M	RES	(189,339,623)	CAEE	0.000%	-	
Miscellaneous Rate Base	182M	RES	(6,096,239)	CAGE	0.000%	-	
Miscellaneous Rate Base	182M	RES	(7,623,279)	ID	Situs	-	
Miscellaneous Rate Base	182M	RES	5,258,286	OR	Situs	-	
Miscellaneous Rate Base	182M	RES	-	SE	7.503%	-	
Miscellaneous Rate Base	182M	RES	20,056,341	UT	Situs	-	
Miscellaneous Rate Base	182M	RES	(258,904)	WA	Situs	(258,904)	
Miscellaneous Rate Base	182M	RES	(55,581,457)	WY-ALL	Situs	-	
Miscellaneous Rate Base	182M	RES	11,923,859	WY-ALL	Situs	-	
Miscellaneous Rate Base	182W	RES	-	CA	Situs	-	
Miscellaneous Rate Base	182W	RES	-	ID	Situs	-	
			<u>(225,007,313)</u>			<u>(258,904)</u>	8.5.3
Provo Working Capital	25318	RES	273,000	CAGE	0.000%	-	
<b>Miscellaneous Rate Base Debits:</b>							
Injuries and Damages Provisions	2281	RES	3,166,667	SO	7.080%	224,190	
Injuries and Damages Provisions	2282	RES	170,092,066	SO	7.080%	12,042,000	
			<u>173,258,733</u>			<u>12,266,190</u>	

**Description of Adjustment**

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

**PacifiCorp**  
**Washington Results of Operations - December 2022**  
**Miscellaneous Rate Base**

Description	Account	Factor	Per Books	Ref.
			December 2022 AMA Balance	
<b>Current Assets:</b>				
Other A/R	143	SO	50,972,892	
Accounts Payable	232	SO	(6,185,432)	
Accounts Payable	232	SG	(3,512,542)	
Accounts Payable	232	CAEE	(2,047,068)	
Other Deferred Credit	2533	CAGE	(9,565,629)	
ARO Reg Liability	254105	CAEE	19,803	
ARO Reg Liability	254105	CAGE	(19,803)	
<b>Total Current Assets</b>			<b>29,662,222</b>	<b>Ref. 8.5</b>
<b>Materials and Supplies</b>				
Fuel Stock	151	CAEE	126,857,928	
Fuel Stock	151	CAEW	2,219,842	
Fuel Stock	151	JBE	39,301,590	
			<b>168,379,360</b>	<b>Ref. 8.5</b>
Materials and Supplies	154	CAGE	121,386,981	
Materials and Supplies	154	WYP	12,746,168	
Materials and Supplies	154	WYU	1,803,645	
Materials and Supplies	154	JBG	1,527,148	
Materials and Supplies	154	OR	63,951,689	
Materials and Supplies	154	UT	76,742,028	
Materials and Supplies	154	CAGW	9,656,842	
Materials and Supplies	154	CA	2,787,755	
Materials and Supplies	154	WA	11,035,602	
Materials and Supplies	154	ID	9,081,183	
Materials and Supplies	154	SNPD	(1,460,201)	
Materials and Supplies	154	SO	(1,438,845)	
Materials and Supplies	154	SG	1,931,373	
			<b>309,751,367</b>	<b>Ref. 8.5</b>
<b>Prepayments:</b>				
Prepaid Insurance	165	SO	18,402,364	
Prepaid Taxes	165	GPS	8,253,759	
Prepaid Taxes	165	SO	875,087	
Prepayments - Other	165	SO	22,489,818	
Prepayments - Other	165	SG	5,548,097	
Prepayments - Other	165	GPS	33,333	
Prepayments - Other	165	UT	3,689,361	
Prepayments - Other	165	ID	217,869	
Prepayments - Other	165	OR	3,209,749	
Prepayments - Other	165	WYP	143,824	
Prepayments - Other	165	CAGE	951,040	
Prepayments - Other	165	CAEE	60,778	
Prepayments - Other	165	CAEW	4,055	
<b>Total Prepayments</b>			<b>63,879,136</b>	<b>Ref. 8.5</b>

**PacifiCorp**  
**Washington Results of Operations - December 2022**  
**Miscellaneous Rate Base**

Description	Account	Factor	Per Books	Ref.
			December 2022 AMA Balance	
<b>Miscellaneous Deferred Debits:</b>				
Miscellaneous Deferred Debits	186M	SG	44,500,771	
Miscellaneous Deferred Debits	186M	SO	137,319	
Miscellaneous Deferred Debits	186M	CAEE	474,114	
Miscellaneous Deferred Debits	186M	CAGW	19,521,054	
Miscellaneous Deferred Debits	186M	CAGE	49,244,040	
Miscellaneous Deferred Debits	186M	JBE	696	
<b>Total Miscellaneous Deferred Debits</b>			<b>113,877,995</b>	<b>Ref. 8.5.1</b>
<b>Miscellaneous Rate Base:</b>				
Miscellaneous Rate Base	182M	CA	3,346,297	
Miscellaneous Rate Base	182M	CAEE	189,339,623	
Miscellaneous Rate Base	182M	CAGE	6,096,239	
Miscellaneous Rate Base	182M	ID	7,623,279	
Miscellaneous Rate Base	182M	OR	(5,258,286)	
Miscellaneous Rate Base	182M	SE	-	
Miscellaneous Rate Base	182M	UT	(20,056,341)	
Miscellaneous Rate Base	182M	WA	258,904	
Miscellaneous Rate Base	182M	WYP	55,581,457	
Miscellaneous Rate Base	182M	WYU	(11,923,859)	
Miscellaneous Rate Base	182W	CA	-	
Miscellaneous Rate Base	182W	ID	-	
<b>Total Miscellaneous Rate Base</b>			<b>225,007,313</b>	<b>Ref. 8.5.1</b>

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense:</b>							
WA Customer Service Deposit Interest	4311	RES	1,046	WA	Situs	1,046	8.6.1
<b>Adjustment to Rate Base:</b>							
WA Customer Service Deposits	235	RES	(355,277)	WA	Situs	(355,277)	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 Results of Operations - December 2022**  
**Customer Service Deposits**  
**State of Washington**

**Customer Service Deposits - Interest Expense**

GL 585100

<b>Month</b>	<b>Amount</b>	
Jan-22	31	
Feb-22	71	
Mar-22	98	
Apr-22	76	
May-22	297	
Jun-22	27	
Jul-22	26	
Aug-22	22	
Sep-22	69	
Oct-22	89	
Nov-22	47	
Dec-22	193	
<b>Interest Expense</b>	<b>1,046</b>	<b>Ref. 8.6</b>

**Customer Service Deposits - Balances**

GL Accounts 230140

<b>Month</b>	<b>Balance</b>	
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	
Jul-22	355,439	
Aug-22	375,857	
Sep-22	373,126	
Oct-22	376,377	
Nov-22	392,872	
Dec-22	378,311	
<b>AMA Balance</b>	<b>355,277</b>	<b>Ref. 8.6</b>

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Rate Base:</b>							
Investor Supplied Working Capital	CWC	RES	22,869,379	WA	Situs	22,869,379	8.7.1

**Description of Adjustment**

This restating adjustment adds cash working capital 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 postretirement costs and frozen derivative values in the ISWC model in Order 05 of Docket No. UE-130043.

**PacifiCorp**  
**Washington Results of Operations - December 2022**  
**Investor Supplied Working Capital**

**Adjustments to working capital calculation**

	Current Asset	Current Liability	Investments	Invested Capital	ISWC	WA Investment Allocation %	WA ISWC
<b>UE - 130043 Approved Methodology:</b>							
	1,801,856,735	1,417,790,174	18,593,730,360	18,977,796,921	384,066,561	5.95%	22,869,379

**Ref. 8.7**



	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Rate Base:</b>							
Steam Plant	312	RES	(229,384,330)	JBG	22.034%	(50,541,702)	8.8.1
Steam Plant	108SP	RES	121,200,993	JBG	22.034%	26,704,982	8.8.1
<b>Adjustment to Tax</b>							
Accum Def Income Tax Balance	282	RES	7,854,704	WA	Situs	7,854,704	8.8.1

**Description of Adjustment**

This restating adjustment removes the Jim Bridger unit 3 and unit 4 SCR system from rate base as ordered in Docket UE-152253 Order 12, as well as additional capitalized costs associated with the Jim Bridger unit 3 and unit 4 SCR system that occurred after the General Rate Case.

**PacifiCorp**  
**Results of Operations - December 2022**  
**Bridger Plant SCR Removal**

	<u>Capital Additions Steam</u>	<u>Cumulative Steam Additions</u>	<u>Depreciation Expense Steam</u>	<u>Depreciation Reserve Steam</u>
Jan-22	-	229,380,169	3,863,535	(78,701,438)
Feb-22	-	229,380,169	3,863,535	(82,564,973)
Mar-22	4,161	229,384,330	3,863,570	(86,428,544)
Apr-22	-	229,384,330	3,863,605	(90,292,149)
May-22	-	229,384,330	3,863,605	(94,155,755)
Jun-22	-	229,384,330	3,863,605	(98,019,360)
Jul-22	-	229,384,330	3,863,605	(101,882,965)
Aug-22	-	229,384,330	3,863,605	(105,746,571)
Sep-22	-	229,384,330	3,863,605	(109,610,176)
Oct-22	-	229,384,330	3,863,605	(113,473,782)
Nov-22	-	229,384,330	3,863,605	(117,337,387)
Dec-22	-	229,384,330	3,863,605	(121,200,993)
	<u>229,384,330</u>	<u><b>229,384,330</b></u>	<u>46,363,090</u>	<u><b>(121,200,993)</b></u>
		<b>Ref 8.8</b>		<b>Ref 8.8</b>

**PacifiCorp**  
**Results of Operations - December 2022**  
**Bridger Plant SCR Removal**  
**Historical Depreciation Rates**

	<b>Composite Depreciation Rate</b>
2015	2.779%
2016	2.787%
2017	2.788%
2018	2.788%
2019	2.788%
2020	2.787%
2021	20.212%
2022	20.212%

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
<b>Adjustment to Rate Base:</b>							
Transmission - System	353	PRO	(187,329,976)	SG	7.925%	(14,845,078)	8.9.1
Trans. - Control Area Generation - West	353	PRO	17,860,638	CAGW	22.034%	3,935,347	8.9.1
Trans. - Control Area Generation - East	353	PRO	169,469,338	CAGE	0.000%	-	8.9.1
			-			(10,909,731)	
<b>Adjustment to Depreciation Reserve:</b>							
Transmission - System	108TP	PRO	53,150,907	SG	7.925%	4,211,976	8.9.1
Trans. - Control Area Generation - West	108TP	PRO	(3,926,530)	CAGW	22.034%	(865,157)	8.9.1
Trans. - Control Area Generation - East	108TP	PRO	(49,224,377)	CAGE	0.000%	-	8.9.1
			-			3,346,819	
<b>Adjustment to Depreciation Expense:</b>							
Transmission - System	403TP	PRO	(3,219,846)	SG	7.925%	(255,159)	8.9.2
Trans. - Control Area Generation - West	403TP	PRO	317,919	CAGW	22.034%	70,049	8.9.2
Trans. - Control Area Generation - East	403TP	PRO	2,912,855	CAGE	0.000%	-	8.9.2
			10,929			(185,109)	
<b>Adjustment to Tax:</b>							
ADIT - Transmission	282	PRO	(22,520,616)	CAGE	0.000%	-	
ADIT - Transmission	282	PRO	(2,456,267)	CAGW	22.034%	(541,205)	
ADIT - Transmission	282	PRO	24,976,883	SG	7.925%	1,979,308	
Schedule M Adjustment	SCHMAT	PRO	2,912,855	CAGE	0.000%	-	
Deferred Income Tax Expense	41110	PRO	(716,172)	CAGE	0.000%	-	
Accum. Deferred Income Tax Balance	282	PRO	716,172	CAGE	0.000%	-	
Schedule M Adjustment	SCHMAT	PRO	317,919	CAGW	22.034%	70,049	
Deferred Income Tax Expense	41110	PRO	(78,166)	CAGW	22.034%	(17,223)	
Accum. Deferred Income Tax Balance	282	PRO	78,166	CAGW	22.034%	17,223	
Schedule M Adjustment	SCHMAT	PRO	(3,219,846)	SG	7.925%	(255,159)	
Deferred Income Tax Expense	41110	PRO	791,651	SG	7.925%	62,735	
Accum. Deferred Income Tax Balance	282	PRO	(791,651)	SG	7.925%	(62,735)	

**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.

**PacifiCorp**  
**Results of Operations - December 2022**  
**WIJAM Transmission Reallocation Adjustment**  
**Asset Balances as of December 31, 2022**

**Assets Associated with WEST Side Generating Plants:**

Gross Plant EPIS	17,860,638	
Depreciation Reserve	<u>(3,926,530)</u>	<b>Ref. 8.9</b>
Net Plant	13,934,108	

**Assets Associated with EAST Side Generating Plants:**

Gross Plant EPIS	169,469,338	
Depreciation Reserve	<u>(49,224,377)</u>	<b>Ref. 8.9</b>
Net Plant	120,244,961	

**TOTAL:**

Gross Plant EPIS	187,329,976	
Depreciation Reserve	<u>(53,150,907)</u>	<b>Ref. 8.9</b>
Net Plant	134,179,069	

**REMOVE FROM WASHINGTON SYSTEM ALLOCATED:**

**Electric Plant in Service**

	<b>Account</b>	<b>Factor</b>	<b>Dec-22</b>	
Transmission Plant	353	CAGW	17,860,638	
Transmission Plant	353	CAGE	169,469,338	
Transmission Plant	353	SG	187,329,976	<b>Ref. 8.9.1</b>

**Depreciation Expense\***

	<b>Account</b>	<b>Factor</b>	<b>CY 2022</b>	
Transmission Plant	403TP	SG	3,219,846	<b>Ref. 8.9</b>

**INCLUDE IN WASHINGTON ON CAGW/CAGE:**

**Electric Plant in Service**

	<b>Account</b>	<b>Factor</b>	<b>Dec-22</b>	
Transmission Plant	353	CAGW	17,860,638	
Transmission Plant	353	CAGE	169,469,338	
Transmission Plant	353	SG	187,329,976	<b>Ref. 8.9.1</b>

**Depreciation Expense\***

	<b>Account</b>	<b>Factor</b>	<b>CY 2022</b>	
Transmission Plant	403TP	CAGW	317,919	
Transmission Plant	403TP	CAGE	2,912,855	<b>Ref. 8.9</b>

\*Composite Stipulated 2018 Depreciation Study Rate Transmission SG 1.719%  
 \*Composite Stipulated 2018 Depreciation Study Rate Transmission CAGW 1.780%  
 \*Composite Stipulated 2018 Depreciation Study Rate Transmission CAGE 1.719%

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Rate Base:</b>							
	302	1	(71,023,760)	SG-P	7.925%	(5,628,321)	8.10.6
	302	1	1,727	SG-U	7.925%	137	8.10.6
	302	1	30,744,498	UT	Situs	-	8.10.6
	303	1	(507)	CA	Situs	-	8.10.6
	303	1	447,063	CAGE	0.000%	-	8.10.6
	303	1	3,136	CAGW	22.034%	691	8.10.6
	303	1	5,291,207	CN	6.707%	354,868	8.10.6
	303	1	(360)	ID	Situs	-	8.10.6
	303	1	(1,666)	OR	Situs	-	8.10.6
	303	1	8,091,607	SG	7.925%	641,224	8.10.6
	303	1	23,628,101	SO	7.080%	1,672,798	8.10.6
	303	1	1,276,297	UT	Situs	-	8.10.6
	303	1	(113,760)	WY-ALL	Situs	-	8.10.6
	310	1	94,836	CAGE	0.000%	-	8.10.6
	311	1	(11,603)	CAGE	0.000%	-	8.10.6
	311	1	415,344	CAGW	22.034%	91,515	8.10.6
	311	1	(121,260)	JBG	22.034%	(26,718)	8.10.6
	311	1	43,220	SG	7.925%	3,425	8.10.6
	312	1	24,173,250	CAGE	0.000%	-	8.10.6
	312	1	5,228,088	CAGW	22.034%	1,151,938	8.10.6
	312	1	2,563,367	JBG	22.034%	564,803	8.10.6
	312	1	103,060	SG	7.925%	8,167	8.10.6
	314	1	7,807,512	CAGE	0.000%	-	8.10.6
	314	1	179,795	CAGW	22.034%	39,615	8.10.6
	314	1	601,593	JBG	22.034%	132,553	8.10.6
	314	1	95,458	SG	7.925%	7,565	8.10.6
	315	1	829,004	CAGE	0.000%	-	8.10.6
	315	1	49,176	CAGW	22.034%	10,835	8.10.6
	315	1	(106,645)	JBG	22.034%	(23,498)	8.10.6
	341	1	393,738	OR	Situs	-	8.10.6
	316	1	8,534	CAGW	22.034%	1,880	8.10.6
	316	1	141,326	JBG	22.034%	31,139	8.10.6
	316	1	6,523	SG	7.925%	517	8.10.6
	330	1	(460,374)	SG-P	7.925%	(36,483)	8.10.6
	330	1	(297)	SG-U	7.925%	(24)	8.10.6
	331	1	(14,213,184)	SG-P	7.925%	(1,126,332)	8.10.6
	345	1	1,137,960	OR	Situs	-	8.10.6
	332	1	(31,347,294)	SG-P	7.925%	(2,484,135)	8.10.6
	332	1	2,776,943	SG-U	7.925%	220,061	8.10.6
	333	1	(16,972,808)	SG-P	7.925%	(1,345,020)	8.10.6
	333	1	339,335	SG-U	7.925%	26,891	8.10.6
	334	1	(14,490,198)	SG-P	7.925%	(1,148,285)	8.10.6
	334	1	71,531	SG-U	7.925%	5,668	8.10.6
	335	1	18,074	SG-P	7.925%	1,432	8.10.6
	335	1	4,122	SG-U	7.925%	327	8.10.6
	336	1	(2,196,360)	SG-P	7.925%	(174,052)	8.10.6
	336	1	113,197	SG-U	7.925%	8,970	8.10.6
			<u>(34,381,454)</u>			<u>(7,015,848)</u>	

**Description of Adjustment**

This adjustment walks forward the Average-of-Monthly-Average electric plant in-service balances for the twelve-month period ended December 31, 2022 to End-of-Period levels as of December 31, 2022.

Adjustment to Rate Base:		ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
		340	1	1,078,054	SG	7.925%	85,431	8.10.7
		341	1	149,914	CAGE	0.000%	-	8.10.7
		341	1	130,561	CAGW	22.034%	28,767	8.10.7
		341	1	1,733,511	SG	7.925%	137,373	8.10.7
		343	1	1,662,817	CAGE	0.000%	-	8.10.7
		343	1	2,477,780	CAGW	22.034%	545,945	8.10.7
		343	1	(7,330,457)	SG	7.925%	(580,907)	8.10.7
		344	1	107,009	CAGE	0.000%	-	8.10.7
		344	1	1,755,468	CAGW	22.034%	386,793	8.10.7
		344	1	(306,556)	SG	7.925%	(24,293)	8.10.7
		345	1	146,877	CAGE	0.000%	-	8.10.7
		345	1	2,956	CAGW	22.034%	651	8.10.7
		345	1	207,887	OR	Situs	-	8.10.7
		345	1	4,488,130	SG	7.925%	355,665	8.10.7
		346	1	134,148	CAGE	0.000%	-	8.10.7
		346	1	24,003	CAGW	22.034%	5,289	8.10.7
		346	1	21,761	SG	7.925%	1,724	8.10.7
		350	1	12,246,910	SG	7.925%	970,514	8.10.7
		352	1	8,401,411	SG	7.925%	665,775	8.10.7
		353	1	332,335	CAGW	22.034%	73,225	8.10.7
		353	1	60,420,575	SG	7.925%	4,788,065	8.10.7
		354	1	14,298,411	SG	7.925%	1,133,086	8.10.7
		355	1	25,295,021	SG	7.925%	2,004,519	8.10.7
		356	1	32,239,665	SG	7.925%	2,554,852	8.10.7
		357	1	8,411	SG	7.925%	667	8.10.7
		360	1	715,017	CA	Situs	-	8.10.7
		360	1	173,567	ID	Situs	-	8.10.7
		360	1	571,498	OR	Situs	-	8.10.7
		360	1	1,961,935	UT	Situs	-	8.10.7
		360	1	473,090	WA	Situs	473,090	8.10.7
		360	1	195,539	WY-ALL	Situs	-	8.10.7
		360	1	1,156,589	WY-ALL	Situs	-	8.10.7
		361	1	67,703	CA	Situs	-	8.10.7
		361	1	55,585	ID	Situs	-	8.10.7
		361	1	869,228	OR	Situs	-	8.10.7
		361	1	1,639,925	UT	Situs	-	8.10.7
		361	1	163,041	WA	Situs	163,041	8.10.7
		361	1	1,322,076	WY-ALL	Situs	-	8.10.7
		361	1	1,843	WY-ALL	Situs	-	8.10.7
		362	1	1,016,592	CA	Situs	-	8.10.7
		362	1	3,227,059	ID	Situs	-	8.10.7
		362	1	12,537,794	OR	Situs	-	8.10.7
		362	1	25,667,596	UT	Situs	-	8.10.7
		362	1	1,284,831	WA	Situs	1,284,831	8.10.7
		362	1	5,121,671	WY-ALL	Situs	-	8.10.7
		362	1	285,424	WY-ALL	Situs	-	8.10.7
		364	1	4,620,574	CA	Situs	-	8.10.7
				<u>222,854,782</u>			<u>15,054,105</u>	

**Description of Adjustment**

This adjustment walks forward the Average-of-Monthly-Average electric plant in-service balances for the twelve-month period ended December 31, 2022 to End-of-Period levels as of December 31, 2022.



Adjustment to Rate Base:	ACCOUNT	Type	TOTAL	FACTOR	FACTOR %	WASHINGTON	REF#
			COMPANY			ALLOCATED	
	364	1	2,630,441	ID	Situs	-	8.10.7
	364	1	14,934,784	OR	Situs	-	8.10.8
	364	1	13,058,709	UT	Situs	-	8.10.8
	364	1	2,387,778	WA	Situs	2,387,778	8.10.8
	364	1	3,589,647	WY-ALL	Situs	-	8.10.8
	364	1	649,486	WY-ALL	Situs	-	8.10.8
	365	1	5,557,290	CA	Situs	-	8.10.8
	365	1	1,555,226	ID	Situs	-	8.10.8
	365	1	6,930,524	OR	Situs	-	8.10.8
	365	1	6,030,345	UT	Situs	-	8.10.8
	365	1	1,876,355	WA	Situs	1,876,355	8.10.8
	365	1	1,664,475	WY-ALL	Situs	-	8.10.8
	365	1	183,029	WY-ALL	Situs	-	8.10.8
	366	1	161,667	CA	Situs	-	8.10.8
	366	1	474,637	ID	Situs	-	8.10.8
	366	1	3,299,399	OR	Situs	-	8.10.8
	366	1	12,246,463	UT	Situs	-	8.10.8
	366	1	1,066,260	WA	Situs	1,066,260	8.10.8
	366	1	1,192,407	WY-ALL	Situs	-	8.10.8
	366	1	87,326	WY-ALL	Situs	-	8.10.8
	367	1	112,038	CA	Situs	-	8.10.8
	367	1	1,062,033	ID	Situs	-	8.10.8
	367	1	5,223,707	OR	Situs	-	8.10.8
	367	1	24,650,804	UT	Situs	-	8.10.8
	367	1	1,024,461	WA	Situs	1,024,461	8.10.8
	367	1	1,101,813	WY-ALL	Situs	-	8.10.8
	367	1	358,600	WY-ALL	Situs	-	8.10.8
	368	1	555,139	CA	Situs	-	8.10.8
	368	1	1,504,788	ID	Situs	-	8.10.8
	368	1	8,248,236	OR	Situs	-	8.10.8
	368	1	15,769,055	UT	Situs	-	8.10.8
	368	1	2,112,706	WA	Situs	2,112,706	8.10.8
	368	1	1,530,554	WY-ALL	Situs	-	8.10.8
	368	1	262,420	WY-ALL	Situs	-	8.10.8
	369	1	403,138	CA	Situs	-	8.10.8
	369	1	1,395,023	ID	Situs	-	8.10.8
	369	1	8,790,059	OR	Situs	-	8.10.8
	369	1	12,308,759	UT	Situs	-	8.10.8
	369	1	1,909,088	WA	Situs	1,909,088	8.10.8
	369	1	1,273,070	WY-ALL	Situs	-	8.10.8
	369	1	466,472	WY-ALL	Situs	-	8.10.8
	370	1	150,268	CA	Situs	-	8.10.8
	370	1	(217,240)	ID	Situs	-	8.10.8
	370	1	1,295,741	OR	Situs	-	8.10.8
	370	1	7,485,827	UT	Situs	-	8.10.8
	370	1	388,810	WA	Situs	388,810	8.10.8
	370	1	153,812	WY-ALL	Situs	-	8.10.8
			<u>178,895,428</u>			<u>10,765,457</u>	

**Description of Adjustment**

This adjustment walks forward the Average-of-Monthly-Average electric plant in-service balances for the twelve-month period ended December 31, 2022 to End-of-Period levels as of December 31, 2022.

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Rate Base:</b>							
	370	1	120,216	WY-ALL	Situs	-	8.10.8
	371	1	1,914	CA	Situs	-	8.10.8
	371	1	52	ID	Situs	-	8.10.8
	371	1	4,830	OR	Situs	-	8.10.8
	371	1	2,403	UT	Situs	-	8.10.8
	371	1	6,455	WA	Situs	6,455	8.10.8
	371	1	11,331	WY-ALL	Situs	-	8.10.8
	371	1	(3,063)	WY-ALL	Situs	-	8.10.8
	373	1	(1,130)	CA	Situs	-	8.10.8
	373	1	4,599	ID	Situs	-	8.10.8
	373	1	(257,351)	OR	Situs	-	8.10.8
	373	1	154,828	UT	Situs	-	8.10.8
	373	1	46,825	WA	Situs	46,825	8.10.9
	373	1	44,805	WY-ALL	Situs	-	8.10.9
	373	1	8,596	WY-ALL	Situs	-	8.10.9
	389	1	17,105	UT	Situs	-	8.10.9
	389	1	1,179,907	WY-ALL	Situs	-	8.10.9
	390	1	29,203	CA	Situs	-	8.10.9
	390	1	32,116	CAEE	0.000%	-	8.10.9
	390	1	6,946	CN	6.707%	466	8.10.9
	390	1	1,212,693	ID	Situs	-	8.10.9
	390	1	312,440	OR	Situs	-	8.10.9
	390	1	54,645	SG	7.925%	4,330	8.10.9
	390	1	5,182,362	SO	7.080%	366,895	8.10.9
	390	1	687,931	UT	Situs	-	8.10.9
	390	1	121,841	WA	Situs	121,841	8.10.9
	390	1	3,914,435	WY-ALL	Situs	-	8.10.9
	390	1	186,398	WY-ALL	Situs	-	8.10.9
	391	1	(1,195)	CA	Situs	-	8.10.9
	391	1	(4,700)	CAEE	0.000%	-	8.10.9
	391	1	168,491	CAGE	0.000%	-	8.10.9
	391	1	1,255	CAGW	22.034%	276	8.10.9
	391	1	(248,936)	CN	6.707%	(16,696)	8.10.9
	391	1	22,889	ID	Situs	-	8.10.9
	391	1	49,468	JBG	22.034%	10,900	8.10.9
	391	1	72,815	OR	Situs	-	8.10.9
	391	1	248,187	SG	7.925%	19,668	8.10.9
	391	1	4,905,512	SO	7.080%	347,295	8.10.9
	391	1	156,611	UT	Situs	-	8.10.9
	391	1	1,409	WA	Situs	1,409	8.10.9
	391	1	(73,630)	WY-ALL	Situs	-	8.10.9
	391	1	(4,054)	WY-ALL	Situs	-	8.10.9
	392	1	11,597	CA	Situs	-	8.10.9
	392	1	(785)	CAEE	0.000%	-	8.10.9
	392	1	432,377	CAGE	0.000%	-	8.10.9
	392	1	(285,278)	ID	Situs	-	8.10.9
	392	1	761,884	OR	Situs	-	8.10.9
			<u>19,297,247</u>			<u>909,665</u>	

**Description of Adjustment**

This adjustment walks forward the Average-of-Monthly-Average electric plant in-service balances for the twelve-month period ended December 31, 2022 to End-of-Period levels as of December 31, 2022.

Adjustment to Rate Base:		ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
		392	1	1,063,211	SG	7.925%	84,255	8.10.9
		392	1	(138,056)	SO	7.080%	(9,774)	8.10.9
		392	1	1,640,012	UT	Situs	-	8.10.9
		392	1	(26,666)	WA	Situs	(26,666)	8.10.9
		392	1	354,626	WY-ALL	Situs	-	8.10.9
		392	1	101,049	WY-ALL	Situs	-	8.10.9
		393	1	(908)	CA	Situs	-	8.10.9
		393	1	1,630	CAGE	0.000%	-	8.10.9
		393	1	(2,083)	CAGW	22.034%	(459)	8.10.9
		393	1	212,262	OR	Situs	-	8.10.10
		393	1	475,118	SG	7.925%	37,651	8.10.10
		393	1	(1,267)	SO	7.080%	(90)	8.10.10
		393	1	147,903	UT	Situs	-	8.10.10
		393	1	37,036	WA	Situs	37,036	8.10.10
		393	1	53,848	WY-ALL	Situs	-	8.10.10
		394	1	99,396	CA	Situs	-	8.10.10
		394	1	189,291	CAGE	0.000%	-	8.10.10
		394	1	1,322	CAGW	22.034%	291	8.10.10
		394	1	59,384	ID	Situs	-	8.10.10
		394	1	(5,775)	JBG	22.034%	(1,272)	8.10.10
		394	1	152,394	OR	Situs	-	8.10.10
		394	1	542,288	SG	7.925%	42,974	8.10.10
		394	1	101,947	SO	7.080%	7,218	8.10.10
		394	1	475,140	UT	Situs	-	8.10.10
		394	1	183,663	WA	Situs	183,663	8.10.10
		394	1	136,890	WY-ALL	Situs	-	8.10.10
		394	1	(1,945)	WY-ALL	Situs	-	8.10.10
		395	1	147,461	CA	Situs	-	8.10.10
		395	1	507	CAEE	0.000%	-	8.10.10
		395	1	(38,604)	CAGE	0.000%	-	8.10.10
		395	1	587	CAGW	22.034%	129	8.10.10
		395	1	121,196	ID	Situs	-	8.10.10
		395	1	7,527	JBG	22.034%	1,658	8.10.10
		395	1	537,433	OR	Situs	-	8.10.10
		395	1	598,801	SG	7.925%	47,452	8.10.10
		395	1	(51,414)	SO	7.080%	(3,640)	8.10.10
		395	1	1,854,518	UT	Situs	-	8.10.10
		395	1	32,083	WA	Situs	32,083	8.10.10
		395	1	588,354	WY-ALL	Situs	-	8.10.10
		395	1	29,136	WY-ALL	Situs	-	8.10.10
		396	1	37,424	CA	Situs	-	8.10.10
		396	1	377,311	CAGE	0.000%	-	8.10.10
		396	1	(252,548)	ID	Situs	-	8.10.10
		396	1	(3,651)	JBG	22.034%	(805)	8.10.10
		396	1	1,831,072	OR	Situs	-	8.10.10
		396	1	217,690	SG	7.925%	17,251	8.10.10
		396	1	(794,067)	SO	7.080%	(56,218)	8.10.10
				<u>11,092,523</u>			<u>392,738</u>	

**Description of Adjustment**

This adjustment walks forward the Average-of-Monthly-Average electric plant in-service balances for the twelve-month period ended December 31, 2022 to End-of-Period levels as of December 31, 2022.

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Rate Base:</b>							
	396	1	2,317,337	UT	Situs	-	8.10.10
	396	1	(9,135)	WA	Situs	(9,135)	8.10.10
	396	1	1,013,790	WY-ALL	Situs	-	8.10.10
	396	1	(45,549)	WY-ALL	Situs	-	8.10.10
	397	1	5,025	CA	Situs	-	8.10.10
	397	1	293,682	CAGE	0.000%	-	8.10.10
	397	1	(735)	CAGW	22.034%	(162)	8.10.10
	397	1	7,130	CN	6.707%	478	8.10.10
	397	1	523,537	ID	Situs	-	8.10.10
	397	1	48,665	JBG	22.034%	10,723	8.10.10
	397	1	2,728,967	OR	Situs	-	8.10.10
	397	1	13,390,560	SG	7.925%	1,061,143	8.10.10
	397	1	1,718,589	SO	7.080%	121,671	8.10.10
	397	1	7,500,619	UT	Situs	-	8.10.10
	397	1	288,845	WA	Situs	288,845	8.10.11
	397	1	234,274	WY-ALL	Situs	-	8.10.11
	397	1	704,393	WY-ALL	Situs	-	8.10.11
	398	1	3,566	CA	Situs	-	8.10.11
	398	1	1,813	CAGE	0.000%	-	8.10.11
	398	1	(7,478)	CN	6.707%	(502)	8.10.11
	398	1	5,756	ID	Situs	-	8.10.11
	398	1	87,799	OR	Situs	-	8.10.11
	398	1	167,095	SG	7.925%	13,242	8.10.11
	398	1	(53,290)	SO	7.080%	(3,773)	8.10.11
	398	1	259,241	UT	Situs	-	8.10.11
	398	1	6,740	WA	Situs	6,740	8.10.11
	398	1	40,588	WY-ALL	Situs	-	8.10.11
			<u>31,231,822</u>			<u>1,489,269</u>	

**Description of Adjustment**

This adjustment walks forward the Average-of-Monthly-Average electric plant in-service balances for the twelve-month period ended December 31, 2022 to End-of-Period levels as of December 31, 2022.

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Expense:</b>							
	DP	1	28,622,735	CA	Situs	-	8.10.11
	DP	1	(132,700)	ID	Situs	-	8.10.11
	DP	1	1,434,111	OR	Situs	-	8.10.11
	DP	1	(20,303,022)	UT	Situs	-	8.10.11
	DP	1	5,636,134	WA	Situs	5,636,134	8.10.11
	DP	1	(4,152,037)	WY-ALL	Situs	-	8.10.11
	GP	1	(12,741,387)	SO	7.080%	(902,051)	8.10.11
	SP	1	4,721,812	CAGE	0.000%	-	8.10.11
	SP	1	771,521	SG	7.925%	61,140	8.10.11
	TP	1	3,954	CAGE	0.000%	-	8.10.11
	TP	1	15,308	CAGW	22.034%	3,373	8.10.11
	TP	1	(55,461,380)	SG	7.925%	(4,395,071)	8.10.11
			<u>(51,584,952)</u>			<u>403,524</u>	
<b>Adjustment Summary:</b>							
			(34,381,454)			(7,015,848)	
			222,854,782			15,054,105	
			178,895,428			10,765,457	
			19,297,247			909,665	
			11,092,523			392,738	
			31,231,822			1,489,269	
			<u>(51,584,952)</u>			<u>403,524</u>	
	<b>Total Adjustment</b>		<u><u>377,405,396</u></u>			<u><u>21,998,910</u></u>	

**Description of Adjustment**

This adjustment walks forward the Average-of-Monthly-Average electric plant in-service balances for the twelve-month period ended December 31, 2022 to End-of-Period levels as of December 31, 2022.

**PacifiCorp**  
**Washington Results of Operations - December 2022**  
**End-of-Period Plant Balances**

<b>Indicator</b>	<b>Account</b>	<b>Factor</b>	<b>Dec-22 AMA</b>	<b>DEC-22 EOP Method 5</b>	<b>Adjustment</b>	<b>Reference</b>
302IDU	302	IDU	1,000,000	1,000,000	-	Ref. 8.10
302SG	302	SG	13,159,840	13,159,840	-	Ref. 8.10
302SG-P	302	SG-P	174,478,835	103,455,075	(71,023,760)	Ref. 8.10
302SG-U	302	SG-U	10,500,086	10,501,813	1,727	Ref. 8.10
302UT	302	UT	(30,744,498)	-	30,744,498	Ref. 8.10
303CA	303	CA	481,095	480,587	(507)	Ref. 8.10
303CAEE	303	CAEE	9,106	9,106	-	Ref. 8.10
303CAGE	303	CAGE	69,467,553	69,914,617	447,063	Ref. 8.10
303CAGW	303	CAGW	29,292,607	29,295,743	3,136	Ref. 8.10
303CN	303	CN	225,739,905	231,031,112	5,291,207	Ref. 8.10
303IDU	303	IDU	3,369,778	3,369,418	(360)	Ref. 8.10
303JBG	303	JBG	2,634,359	2,634,359	-	Ref. 8.10
303OR	303	OR	4,615,317	4,613,651	(1,666)	Ref. 8.10
303SG	303	SG	98,015,845	106,107,452	8,091,607	Ref. 8.10
303SO	303	SO	461,367,977	484,996,078	23,628,101	Ref. 8.10
303UT	303	UT	6,249,367	7,525,664	1,276,297	Ref. 8.10
303WA	303	WA	2,036,986	2,036,986	-	Ref. 8.10
303WYP	303	WYP	5,706,530	5,592,770	(113,760)	Ref. 8.10
310CAGE	310	CAGE	47,442,116	47,536,951	94,836	Ref. 8.10
310CAGW	310	CAGW	1,788,644	1,788,644	-	Ref. 8.10
310JBG	310	JBG	1,193,761	1,193,761	-	Ref. 8.10
310SG	310	SG	41,195,596	41,195,596	-	Ref. 8.10
311CAGE	311	CAGE	775,093,756	775,082,152	(11,603)	Ref. 8.10
311CAGW	311	CAGW	69,869,982	70,285,327	415,344	Ref. 8.10
311JBG	311	JBG	151,013,009	150,891,748	(121,260)	Ref. 8.10
311SG	311	SG	8,517,773	8,560,993	43,220	Ref. 8.10
312CAGE	312	CAGE	3,180,001,227	3,204,174,477	24,173,250	Ref. 8.10
312CAGW	312	CAGW	124,560,573	129,788,661	5,228,088	Ref. 8.10
312JBG	312	JBG	1,019,568,370	1,022,131,737	2,563,367	Ref. 8.10
312SG	312	SG	60,908,070	61,011,129	103,060	Ref. 8.10
314CAGE	314	CAGE	674,903,237	682,710,749	7,807,512	Ref. 8.10
314CAGW	314	CAGW	40,248,780	40,428,575	179,795	Ref. 8.10
314JBG	314	JBG	208,232,884	208,834,478	601,593	Ref. 8.10
314SG	314	SG	35,685,254	35,780,713	95,458	Ref. 8.10
315CAGE	315	CAGE	344,720,639	345,549,644	829,004	Ref. 8.10
315CAGW	315	CAGW	9,864,364	9,913,539	49,176	Ref. 8.10
315JBG	315	JBG	62,303,003	62,196,357	(106,645)	Ref. 8.10
315SG	315	SG	8,555,197	8,555,197	-	Ref. 8.10
316CAGE	316	CAGE	24,051,071	24,444,809	393,738	Ref. 8.10
316CAGW	316	CAGW	470,311	478,845	8,534	Ref. 8.10
316JBG	316	JBG	5,942,091	6,083,417	141,326	Ref. 8.10
316SG	316	SG	1,419,770	1,426,293	6,523	Ref. 8.10
330SG-P	330	SG-P	32,333,129	31,872,755	(460,374)	Ref. 8.10
330SG-U	330	SG-U	6,598,641	6,598,344	(297)	Ref. 8.10
331SG-P	331	SG-P	273,864,101	259,650,917	(14,213,184)	Ref. 8.10
331SG-U	331	SG-U	20,791,423	21,929,383	1,137,960	Ref. 8.10
332SG-P	332	SG-P	437,906,407	406,559,113	(31,347,294)	Ref. 8.10
332SG-U	332	SG-U	102,825,521	105,602,464	2,776,943	Ref. 8.10
333SG-P	333	SG-P	96,189,209	79,216,401	(16,972,808)	Ref. 8.10
333SG-U	333	SG-U	50,969,586	51,308,921	339,335	Ref. 8.10
334SG-P	334	SG-P	72,621,807	58,131,609	(14,490,198)	Ref. 8.10
334SG-U	334	SG-U	14,648,472	14,720,002	71,531	Ref. 8.10
335SG-P	335	SG-P	2,451,096	2,469,170	18,074	Ref. 8.10
335SG-U	335	SG-U	172,022	176,144	4,122	Ref. 8.10
336SG-P	336	SG-P	23,483,967	21,287,607	(2,196,360)	Ref. 8.10
336SG-U	336	SG-U	3,202,243	3,315,441	113,197	Ref. 8.10
340CAGE	340	CAGE	34,730,178	34,730,178	-	Ref. 8.10.1
340CAGW	340	CAGW	4,527,456	4,527,456	-	Ref. 8.10.1

**PacifiCorp**  
**Washington Results of Operations - December 2022**  
**End-of-Period Plant Balances**

Indicator	Account	Factor	Dec-22 AMA	DEC-22 EOP Method 5	Adjustment	Reference
340OR	340	OR	74,986	74,986	-	Ref. 8.10.1
340SG-W	340	SG-W	12,455,397	13,533,451	1,078,054	Ref. 8.10.1
341CAGE	341	CAGE	137,777,285	137,927,199	149,914	Ref. 8.10.1
341CAGW	341	CAGW	37,445,071	37,575,632	130,561	Ref. 8.10.1
341OR	341	OR	3,756	3,756	-	Ref. 8.10.1
341SG-W	341	SG-W	98,227,397	99,960,908	1,733,511	Ref. 8.10.1
341UT	341	UT	69,482	69,482	-	Ref. 8.10.1
342CAGE	342	CAGE	14,595,345	14,595,345	-	Ref. 8.10.1
342CAGW	342	CAGW	1,816,984	1,816,984	-	Ref. 8.10.1
343CAGE	343	CAGE	806,004,790	807,667,607	1,662,817	Ref. 8.10.1
343CAGW	343	CAGW	335,035,259	337,513,040	2,477,780	Ref. 8.10.1
343SG-W	343	SG-W	2,888,206,188	2,880,875,731	(7,330,457)	Ref. 8.10.1
344CAGE	344	CAGE	311,183,424	311,290,434	107,009	Ref. 8.10.1
344CAGW	344	CAGW	114,936,843	116,692,311	1,755,468	Ref. 8.10.1
344SG	344	SG	116,955	116,955	-	Ref. 8.10.1
344SG-W	344	SG-W	165,413,783	165,107,228	(306,556)	Ref. 8.10.1
344UT	344	UT	284,866	284,866	-	Ref. 8.10.1
345CAGE	345	CAGE	166,118,078	166,264,955	146,877	Ref. 8.10.1
345CAGW	345	CAGW	48,342,195	48,345,150	2,956	Ref. 8.10.1
345OR	345	OR	293,658	501,545	207,887	Ref. 8.10.1
345SG-W	345	SG-W	242,821,207	247,309,338	4,488,130	Ref. 8.10.1
345UT	345	UT	80,508	80,508	-	Ref. 8.10.1
346CAGE	346	CAGE	9,284,457	9,418,605	134,148	Ref. 8.10.1
346CAGW	346	CAGW	3,495,854	3,519,857	24,003	Ref. 8.10.1
346SG-W	346	SG-W	11,843,193	11,864,954	21,761	Ref. 8.10.1
350SG	350	SG	333,290,541	345,537,451	12,246,910	Ref. 8.10.1
352SG	352	SG	369,945,506	378,346,917	8,401,411	Ref. 8.10.1
353CAGW	353	CAGW	2,057,400	2,389,735	332,335	Ref. 8.10.1
353SG	353	SG	2,620,385,651	2,680,806,226	60,420,575	Ref. 8.10.1
354SG	354	SG	1,507,815,607	1,522,114,018	14,298,411	Ref. 8.10.1
355SG	355	SG	1,240,400,603	1,265,695,624	25,295,021	Ref. 8.10.1
356SG	356	SG	1,630,254,950	1,662,494,615	32,239,665	Ref. 8.10.1
357SG	357	SG	3,860,206	3,868,617	8,411	Ref. 8.10.1
358SG	358	SG	9,080,617	9,080,617	-	Ref. 8.10.1
359SG	359	SG	12,141,468	12,141,468	-	Ref. 8.10.1
360CA	360	CA	2,081,325	2,796,342	715,017	Ref. 8.10.1
360IDU	360	IDU	2,138,120	2,311,687	173,567	Ref. 8.10.1
360OR	360	OR	14,882,366	15,453,863	571,498	Ref. 8.10.1
360UT	360	UT	38,820,753	40,782,688	1,961,935	Ref. 8.10.1
360WA	360	WA	2,246,275	2,719,365	473,090	Ref. 8.10.1
360WYP	360	WYP	5,463,513	5,659,053	195,539	Ref. 8.10.1
360WYU	360	WYU	6,482,186	7,638,775	1,156,589	Ref. 8.10.1
361CA	361	CA	5,287,101	5,354,805	67,703	Ref. 8.10.1
361IDU	361	IDU	4,264,662	4,320,247	55,585	Ref. 8.10.1
361OR	361	OR	34,119,780	34,989,007	869,228	Ref. 8.10.1
361UT	361	UT	65,495,228	67,135,153	1,639,925	Ref. 8.10.1
361WA	361	WA	8,497,390	8,660,431	163,041	Ref. 8.10.1
361WYP	361	WYP	18,073,063	19,395,139	1,322,076	Ref. 8.10.1
361WYU	361	WYU	5,025,430	5,027,273	1,843	Ref. 8.10.1
362CA	362	CA	31,592,867	32,609,459	1,016,592	Ref. 8.10.1
362IDU	362	IDU	46,204,923	49,431,981	3,227,059	Ref. 8.10.1
362OR	362	OR	284,972,364	297,510,159	12,537,794	Ref. 8.10.1
362UT	362	UT	553,480,882	579,148,477	25,667,596	Ref. 8.10.1
362WA	362	WA	86,739,750	88,024,581	1,284,831	Ref. 8.10.1
362WYP	362	WYP	139,714,504	144,836,175	5,121,671	Ref. 8.10.1
362WYU	362	WYU	20,350,664	20,636,089	285,424	Ref. 8.10.1
364CA	364	CA	90,705,880	95,326,454	4,620,574	Ref. 8.10.1
364IDU	364	IDU	103,835,336	106,465,777	2,630,441	Ref. 8.10.2

**PacifiCorp**  
**Washington Results of Operations - December 2022**  
**End-of-Period Plant Balances**

<b>Indicator</b>	<b>Account</b>	<b>Factor</b>	<b>Dec-22 AMA</b>	<b>DEC-22 EOP Method 5</b>	<b>Adjustment</b>	<b>Reference</b>
364OR	364	OR	486,543,913	501,478,697	14,934,784	Ref. 8.10.2
364UT	364	UT	455,201,353	468,260,062	13,058,709	Ref. 8.10.2
364WA	364	WA	123,059,135	125,446,912	2,387,778	Ref. 8.10.2
364WYP	364	WYP	154,650,443	158,240,090	3,589,647	Ref. 8.10.2
364WYU	364	WYU	30,633,408	31,282,894	649,486	Ref. 8.10.2
365CA	365	CA	45,640,449	51,197,739	5,557,290	Ref. 8.10.2
365IDU	365	IDU	44,976,849	46,532,075	1,555,226	Ref. 8.10.2
365OR	365	OR	312,470,554	319,401,078	6,930,524	Ref. 8.10.2
365UT	365	UT	281,049,690	287,080,036	6,030,345	Ref. 8.10.2
365WA	365	WA	87,683,345	89,559,700	1,876,355	Ref. 8.10.2
365WYP	365	WYP	116,714,222	118,378,698	1,664,475	Ref. 8.10.2
365WYU	365	WYU	15,219,199	15,402,227	183,029	Ref. 8.10.2
366CA	366	CA	19,246,737	19,408,404	161,667	Ref. 8.10.2
366IDU	366	IDU	13,111,995	13,586,632	474,637	Ref. 8.10.2
366OR	366	OR	113,814,532	117,113,931	3,299,399	Ref. 8.10.2
366UT	366	UT	251,330,248	263,576,711	12,246,463	Ref. 8.10.2
366WA	366	WA	22,860,664	23,926,924	1,066,260	Ref. 8.10.2
366WYP	366	WYP	29,226,492	30,418,899	1,192,407	Ref. 8.10.2
366WYU	366	WYU	5,400,301	5,487,626	87,326	Ref. 8.10.2
367CA	367	CA	21,691,379	21,803,417	112,038	Ref. 8.10.2
367IDU	367	IDU	34,405,355	35,467,387	1,062,033	Ref. 8.10.2
367OR	367	OR	221,200,050	226,423,757	5,223,707	Ref. 8.10.2
367UT	367	UT	664,426,778	689,077,583	24,650,804	Ref. 8.10.2
367WA	367	WA	35,295,026	36,319,487	1,024,461	Ref. 8.10.2
367WYP	367	WYP	51,622,653	52,724,465	1,101,813	Ref. 8.10.2
367WYU	367	WYU	19,352,184	19,710,784	358,600	Ref. 8.10.2
368CA	368	CA	58,950,062	59,505,201	555,139	Ref. 8.10.2
368IDU	368	IDU	91,165,393	92,670,182	1,504,788	Ref. 8.10.2
368OR	368	OR	516,325,021	524,573,256	8,248,236	Ref. 8.10.2
368UT	368	UT	633,815,088	649,584,143	15,769,055	Ref. 8.10.2
368WA	368	WA	126,586,026	128,698,731	2,112,706	Ref. 8.10.2
368WYP	368	WYP	118,266,201	119,796,756	1,530,554	Ref. 8.10.2
368WYU	368	WYU	16,562,198	16,824,618	262,420	Ref. 8.10.2
369CA	369	CA	29,388,365	29,791,503	403,138	Ref. 8.10.2
369IDU	369	IDU	51,404,191	52,799,214	1,395,023	Ref. 8.10.2
369OR	369	OR	341,235,006	350,025,065	8,790,059	Ref. 8.10.2
369UT	369	UT	406,690,357	418,999,117	12,308,759	Ref. 8.10.2
369WA	369	WA	76,682,426	78,591,514	1,909,088	Ref. 8.10.2
369WYP	369	WYP	59,268,156	60,541,226	1,273,070	Ref. 8.10.2
369WYU	369	WYU	17,749,467	18,215,939	466,472	Ref. 8.10.2
370CA	370	CA	8,958,347	9,108,616	150,268	Ref. 8.10.2
370IDU	370	IDU	17,881,766	17,664,526	(217,240)	Ref. 8.10.2
370OR	370	OR	101,030,895	102,326,636	1,295,741	Ref. 8.10.2
370UT	370	UT	111,197,262	118,683,089	7,485,827	Ref. 8.10.2
370WA	370	WA	15,165,430	15,554,240	388,810	Ref. 8.10.2
370WYP	370	WYP	14,876,117	15,029,929	153,812	Ref. 8.10.2
370WYU	370	WYU	2,849,911	2,970,126	120,216	Ref. 8.10.3
371CA	371	CA	283,948	285,863	1,914	Ref. 8.10.3
371IDU	371	IDU	170,727	170,779	52	Ref. 8.10.3
371OR	371	OR	2,663,475	2,668,304	4,830	Ref. 8.10.3
371UT	371	UT	4,169,749	4,172,152	2,403	Ref. 8.10.3
371WA	371	WA	524,290	530,744	6,455	Ref. 8.10.3
371WYP	371	WYP	839,830	851,161	11,331	Ref. 8.10.3
371WYU	371	WYU	153,146	150,082	(3,063)	Ref. 8.10.3
373CA	373	CA	788,160	787,030	(1,130)	Ref. 8.10.3
373IDU	373	IDU	854,009	858,607	4,599	Ref. 8.10.3
373OR	373	OR	24,859,401	24,602,051	(257,351)	Ref. 8.10.3
373UT	373	UT	21,381,778	21,536,606	154,828	Ref. 8.10.3



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<b>Indicator</b>	<b>Account</b>	<b>Factor</b>	<b>Dec-22 AMA</b>	<b>DEC-22 EOP Method 5</b>	<b>Adjustment</b>	<b>Reference</b>
373WA	373	WA	4,043,492	4,090,317	46,825	Ref. 8.10.3
373WYP	373	WYP	8,689,884	8,734,689	44,805	Ref. 8.10.3
373WYU	373	WYU	2,293,873	2,302,469	8,596	Ref. 8.10.3
389CA	389	CA	996,659	996,659	-	Ref. 8.10.3
389CAGE	389	CAGE	332	332	-	Ref. 8.10.3
389CN	389	CN	1,128,506	1,128,506	-	Ref. 8.10.3
389IDU	389	IDU	193,901	193,901	-	Ref. 8.10.3
389OR	389	OR	6,116,556	6,116,556	-	Ref. 8.10.3
389SG	389	SG	1,228	1,228	-	Ref. 8.10.3
389SO	389	SO	7,611,617	7,611,617	-	Ref. 8.10.3
389UT	389	UT	4,083,043	4,100,149	17,105	Ref. 8.10.3
389WA	389	WA	1,098,826	1,098,826	-	Ref. 8.10.3
389WYP	389	WYP	1,967,119	3,147,026	1,179,907	Ref. 8.10.3
389WYU	389	WYU	677,198	677,198	-	Ref. 8.10.3
390CA	390	CA	4,336,151	4,365,354	29,203	Ref. 8.10.3
390CAEE	390	CAEE	908,837	940,953	32,116	Ref. 8.10.3
390CAGE	390	CAGE	497,786	497,786	-	Ref. 8.10.3
390CAGW	390	CAGW	10,644	10,644	-	Ref. 8.10.3
390CN	390	CN	8,211,883	8,218,829	6,946	Ref. 8.10.3
390IDU	390	IDU	12,480,122	13,692,815	1,212,693	Ref. 8.10.3
390OR	390	OR	43,622,932	43,935,372	312,440	Ref. 8.10.3
390SG	390	SG	11,449,726	11,504,370	54,645	Ref. 8.10.3
390SO	390	SO	107,049,407	112,231,770	5,182,362	Ref. 8.10.3
390UT	390	UT	46,991,969	47,679,899	687,931	Ref. 8.10.3
390WA	390	WA	14,302,704	14,424,545	121,841	Ref. 8.10.3
390WYP	390	WYP	16,835,464	20,749,899	3,914,435	Ref. 8.10.3
390WYU	390	WYU	4,190,226	4,376,624	186,398	Ref. 8.10.3
391CA	391	CA	161,093	159,897	(1,195)	Ref. 8.10.3
391CAEE	391	CAEE	31,282	26,583	(4,700)	Ref. 8.10.3
391CAGE	391	CAGE	2,866,250	3,034,741	168,491	Ref. 8.10.3
391CAGW	391	CAGW	239,882	241,136	1,255	Ref. 8.10.3
391CN	391	CN	3,727,642	3,478,706	(248,936)	Ref. 8.10.3
391IDU	391	IDU	491,381	514,270	22,889	Ref. 8.10.3
391JBG	391	JBG	280,315	329,784	49,468	Ref. 8.10.3
391OR	391	OR	2,277,744	2,350,559	72,815	Ref. 8.10.3
391SG	391	SG	1,107,447	1,355,633	248,187	Ref. 8.10.3
391SO	391	SO	73,890,091	78,795,603	4,905,512	Ref. 8.10.3
391UT	391	UT	1,700,363	1,856,974	156,611	Ref. 8.10.3
391WA	391	WA	402,704	404,113	1,409	Ref. 8.10.3
391WYP	391	WYP	2,093,121	2,019,491	(73,630)	Ref. 8.10.3
391WYU	391	WYU	130,344	126,290	(4,054)	Ref. 8.10.3
392CA	392	CA	2,945,123	2,956,721	11,597	Ref. 8.10.3
392CAEE	392	CAEE	328,145	327,360	(785)	Ref. 8.10.3
392CAGE	392	CAGE	9,166,725	9,599,102	432,377	Ref. 8.10.3
392CAGW	392	CAGW	213,777	213,777	-	Ref. 8.10.3
392IDU	392	IDU	9,471,071	9,185,793	(285,278)	Ref. 8.10.3
392JBG	392	JBG	2,833,940	2,833,940	-	Ref. 8.10.3
392OR	392	OR	29,092,314	29,854,198	761,884	Ref. 8.10.3
392SG	392	SG	12,232,469	13,295,680	1,063,211	Ref. 8.10.4
392SO	392	SO	7,071,378	6,933,323	(138,056)	Ref. 8.10.4
392UT	392	UT	49,406,021	51,046,032	1,640,012	Ref. 8.10.4
392WA	392	WA	6,323,449	6,296,783	(26,666)	Ref. 8.10.4
392WYP	392	WYP	13,524,505	13,879,132	354,626	Ref. 8.10.4
392WYU	392	WYU	2,961,645	3,062,694	101,049	Ref. 8.10.4
393CA	393	CA	156,633	155,725	(908)	Ref. 8.10.4
393CAGE	393	CAGE	3,384,823	3,386,452	1,630	Ref. 8.10.4
393CAGW	393	CAGW	187,662	185,579	(2,083)	Ref. 8.10.4
393IDU	393	IDU	598,768	598,768	-	Ref. 8.10.4

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<b>Indicator</b>	<b>Account</b>	<b>Factor</b>	<b>Dec-22 AMA</b>	<b>DEC-22 EOP Method 5</b>	<b>Adjustment</b>	<b>Reference</b>
393JBG	393	JBG	962,320	962,320	-	Ref. 8.10.4
393OR	393	OR	2,835,582	3,047,844	212,262	Ref. 8.10.4
393SG	393	SG	1,937,400	2,412,517	475,118	Ref. 8.10.4
393SO	393	SO	219,452	218,185	(1,267)	Ref. 8.10.4
393UT	393	UT	4,049,881	4,197,784	147,903	Ref. 8.10.4
393WA	393	WA	708,588	745,623	37,036	Ref. 8.10.4
393WYP	393	WYP	1,297,494	1,351,342	53,848	Ref. 8.10.4
393WYU	393	WYU	1,338	1,338	-	Ref. 8.10.4
394CA	394	CA	1,040,280	1,139,676	99,396	Ref. 8.10.4
394CAEE	394	CAEE	125,691	125,691	-	Ref. 8.10.4
394CAGE	394	CAGE	15,123,396	15,312,688	189,291	Ref. 8.10.4
394CAGW	394	CAGW	738,690	740,012	1,322	Ref. 8.10.4
394IDU	394	IDU	2,263,456	2,322,840	59,384	Ref. 8.10.4
394JBG	394	JBG	2,766,003	2,760,229	(5,775)	Ref. 8.10.4
394OR	394	OR	11,123,206	11,275,600	152,394	Ref. 8.10.4
394SG	394	SG	3,296,572	3,838,860	542,288	Ref. 8.10.4
394SO	394	SO	1,866,818	1,968,764	101,947	Ref. 8.10.4
394UT	394	UT	16,668,542	17,143,682	475,140	Ref. 8.10.4
394WA	394	WA	2,858,018	3,041,680	183,663	Ref. 8.10.4
394WYP	394	WYP	4,137,349	4,274,239	136,890	Ref. 8.10.4
394WYU	394	WYU	334,895	332,950	(1,945)	Ref. 8.10.4
395CA	395	CA	571,431	718,892	147,461	Ref. 8.10.4
395CAEE	395	CAEE	1,326,341	1,326,848	507	Ref. 8.10.4
395CAGE	395	CAGE	3,582,414	3,543,810	(38,604)	Ref. 8.10.4
395CAGW	395	CAGW	220,937	221,524	587	Ref. 8.10.4
395IDU	395	IDU	1,405,976	1,527,171	121,196	Ref. 8.10.4
395JBG	395	JBG	501,486	509,013	7,527	Ref. 8.10.4
395OR	395	OR	10,235,667	10,773,101	537,433	Ref. 8.10.4
395SG	395	SG	2,670,953	3,269,754	598,801	Ref. 8.10.4
395SO	395	SO	5,221,680	5,170,266	(51,414)	Ref. 8.10.4
395UT	395	UT	8,453,545	10,308,064	1,854,518	Ref. 8.10.4
395WA	395	WA	1,460,971	1,493,054	32,083	Ref. 8.10.4
395WYP	395	WYP	2,882,157	3,470,511	588,354	Ref. 8.10.4
395WYU	395	WYU	105,587	134,723	29,136	Ref. 8.10.4
396CA	396	CA	6,257,847	6,295,271	37,424	Ref. 8.10.4
396CAEE	396	CAEE	236,686	236,686	-	Ref. 8.10.4
396CAGE	396	CAGE	28,996,146	29,373,457	377,311	Ref. 8.10.4
396CAGW	396	CAGW	191,644	191,644	-	Ref. 8.10.4
396IDU	396	IDU	15,405,297	15,152,748	(252,548)	Ref. 8.10.4
396JBG	396	JBG	10,461,302	10,457,651	(3,651)	Ref. 8.10.4
396OR	396	OR	49,544,567	51,375,639	1,831,072	Ref. 8.10.4
396SG	396	SG	6,997,977	7,215,667	217,690	Ref. 8.10.4
396SO	396	SO	5,065,816	4,271,748	(794,067)	Ref. 8.10.4
396UT	396	UT	63,721,072	66,038,409	2,317,337	Ref. 8.10.5
396WA	396	WA	9,595,971	9,586,835	(9,135)	Ref. 8.10.5
396WYP	396	WYP	23,498,917	24,512,708	1,013,790	Ref. 8.10.5
396WYU	396	WYU	4,689,027	4,643,479	(45,549)	Ref. 8.10.5
397CA	397	CA	6,022,363	6,027,388	5,025	Ref. 8.10.5
397CAEE	397	CAEE	361,776	361,776	-	Ref. 8.10.5
397CAGE	397	CAGE	27,384,511	27,678,192	293,682	Ref. 8.10.5
397CAGW	397	CAGW	1,089,724	1,088,989	(735)	Ref. 8.10.5
397CN	397	CN	3,451,492	3,458,622	7,130	Ref. 8.10.5
397IDU	397	IDU	14,209,603	14,733,141	523,537	Ref. 8.10.5
397JBG	397	JBG	4,344,161	4,392,825	48,665	Ref. 8.10.5
397OR	397	OR	61,798,538	64,527,505	2,728,967	Ref. 8.10.5
397SG	397	SG	159,479,950	172,870,509	13,390,560	Ref. 8.10.5
397SO	397	SO	94,143,191	95,861,779	1,718,589	Ref. 8.10.5
397UT	397	UT	67,216,535	74,717,154	7,500,619	Ref. 8.10.5

**PacifiCorp**  
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<b>Indicator</b>	<b>Account</b>	<b>Factor</b>	<b>Dec-22 AMA</b>	<b>DEC-22 EOP Method 5</b>	<b>Adjustment</b>	<b>Reference</b>
397WA	397	WA	12,950,787	13,239,632	288,845	<b>Ref. 8.10.5</b>
397WYP	397	WYP	26,890,855	27,125,129	234,274	<b>Ref. 8.10.5</b>
397WYU	397	WYU	6,176,728	6,881,121	704,393	<b>Ref. 8.10.5</b>
398CA	398	CA	54,543	58,109	3,566	<b>Ref. 8.10.5</b>
398CAEE	398	CAEE	3,966	3,966	-	<b>Ref. 8.10.5</b>
398CAGE	398	CAGE	1,836,058	1,837,871	1,813	<b>Ref. 8.10.5</b>
398CAGW	398	CAGW	24,068	24,068	-	<b>Ref. 8.10.5</b>
398CN	398	CN	78,339	70,861	(7,478)	<b>Ref. 8.10.5</b>
398IDU	398	IDU	78,402	84,157	5,756	<b>Ref. 8.10.5</b>
398JBG	398	JBG	266,410	266,410	-	<b>Ref. 8.10.5</b>
398OR	398	OR	1,273,862	1,361,661	87,799	<b>Ref. 8.10.5</b>
398SG	398	SG	803,196	970,290	167,095	<b>Ref. 8.10.5</b>
398SO	398	SO	2,091,172	2,037,882	(53,290)	<b>Ref. 8.10.5</b>
398UT	398	UT	1,478,568	1,737,809	259,241	<b>Ref. 8.10.5</b>
398WA	398	WA	185,267	192,007	6,740	<b>Ref. 8.10.5</b>
398WYP	398	WYP	249,483	290,071	40,588	<b>Ref. 8.10.5</b>
398WYU	398	WYU	17,232	17,232	-	<b>Ref. 8.10.5</b>
399CAEE	399	CAEE	1,822,901	1,822,901	-	<b>Ref. 8.10.5</b>
DPCA	DP	CA	7,154,652	35,777,387	28,622,735	<b>Ref. 8.10.6</b>
DPIDU	DP	IDU	4,442,317	4,309,618	(132,700)	<b>Ref. 8.10.6</b>
DPOR	DP	OR	27,422,459	28,856,570	1,434,111	<b>Ref. 8.10.6</b>
DPUT	DP	UT	41,212,962	20,909,940	(20,303,022)	<b>Ref. 8.10.6</b>
DPWA	DP	WA	8,332,939	13,969,073	5,636,134	<b>Ref. 8.10.6</b>
DPWYU	DP	WYU	9,515,090	5,363,053	(4,152,037)	<b>Ref. 8.10.6</b>
GPSO	GP	SO	58,737,607	45,996,220	(12,741,387)	<b>Ref. 8.10.6</b>
SPCAGE	SP	CAGE	(23,675,296)	(18,953,484)	4,721,812	<b>Ref. 8.10.6</b>
SPSG	SP	SG	69,930,648	70,702,169	771,521	<b>Ref. 8.10.6</b>
TPCAGE	TP	CAGE	(18,954)	(15,000)	3,954	<b>Ref. 8.10.6</b>
TPCAGW	TP	CAGW	(15,308)	-	15,308	<b>Ref. 8.10.6</b>
TPSG	TP	SG	219,293,994	163,832,613	(55,461,380)	<b>Ref. 8.10.6</b>
			<u>32,192,303,809</u>	<u>32,569,709,205</u>	<u>377,405,396</u>	

Tab 9 - Blank

## Tab 10 - Factors

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Washington Results of Operations - December 2022  
Historical Factors

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Washington Results of Operations - December 2022

DESCRIPTION	Washington Inter-Jurisdictional Allocation Methodology												Ref #
	FACTOR	CALIFORNIA	OREGON	WASHINGTON	UTAH	IDAHO-UPL	WY-UP&L	WYOMING-PPL	WYOMING	FERC	OTHER	NON-UTILITY	
Situs	S	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	Situs
System Generation	SG	1.4950%	26.2494%	7.9248%	44.6021%	5.6943%	1.6570%	12.3386%	13.9956%	0.0391%	0.0000%	0.0000%	10.7
System Generation (Pacific Costs on SG)	SG-P	1.4950%	26.2494%	7.9248%	44.6021%	5.6943%	1.6570%	12.3386%	13.9956%	0.0391%	0.0000%	0.0000%	10.7
System Generation (Utah Costs on SG)	SG-U	1.4950%	26.2494%	7.9248%	44.6021%	5.6943%	1.6570%	12.3386%	13.9956%	0.0391%	0.0000%	0.0000%	10.7
System Capacity	SC	1.5087%	26.7525%	8.0651%	44.7044%	5.5013%	1.5794%	11.8499%	13.4283%	0.0387%	0.0000%	0.0000%	10.7
System Energy	SE	1.4539%	24.7401%	7.5028%	44.2952%	6.2733%	1.8897%	13.8048%	15.6944%	0.0402%	0.0000%	0.0000%	10.9
Control Area Energy - West	CAEW	4.3146%	73.4198%	22.2656%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	10.9
Control Area Energy - East	CAEE	0.0000%	0.0000%	0.0000%	66.8070%	9.4616%	2.8500%	20.8207%	23.6707%	0.0607%	0.0000%	0.0000%	10.9
System Overhead	SO	2.0528%	25.3401%	7.0797%	45.9957%	5.9076%	1.7794%	11.8157%	13.5951%	0.0291%	0.0000%	0.0000%	10.11
Gross Plant-System	GPS	2.0528%	25.3401%	7.0797%	45.9957%	5.9076%	1.7794%	11.8157%	13.5951%	0.0291%	0.0000%	0.0000%	10.11
System Net Plant	SNP	1.8797%	24.6598%	6.8679%	47.1254%	5.8994%	1.7522%	11.7823%	13.5345%	0.0300%	0.0033%	0.0000%	10.11
Division Net Plant Distributor	SNPD	3.3473%	27.1856%	6.2407%	48.1487%	5.0695%	1.7342%	8.2740%	10.0082%	0.0000%	0.0000%	0.0000%	10.11
Control Area Generation - West	CAGW	4.1689%	73.7975%	22.0336%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	10.10
Control Area Generation - East	CAGE	0.0000%	0.0000%	0.0000%	69.6156%	9.2043%	2.4914%	18.6295%	21.1210%	0.0591%	0.0000%	0.0000%	10.10
Jim Bridger Generation	JBG	4.1689%	73.7975%	22.0336%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	10.12
Jim Bridger Energy	JBE	4.3146%	73.4198%	22.2656%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	10.12
Wheeling Revenue - Generation	WRG	1.4876%	26.3332%	7.8623%	44.7746%	5.9199%	1.6024%	11.9819%	13.5843%	0.0380%	0.0000%	0.0000%	10.12
Wheeling Revenue - Energy	WRE	1.5396%	26.1985%	7.9451%	42.9682%	6.0854%	1.8330%	13.3912%	15.2243%	0.0390%	0.0000%	0.0000%	10.12
Customer - System	CN	2.2775%	31.0275%	6.7068%	48.6453%	4.2246%	0.8022%	6.3161%	7.1183%	0.0000%	0.0000%	0.0000%	10.12
CIAC	CIAC	3.3473%	27.1856%	6.2407%	48.1487%	5.0695%	1.7342%	8.2740%	10.0082%	0.0000%	0.0000%	0.0000%	10.12
Bad Debt Expense	BADDEBT	2.1991%	43.2234%	13.4565%	33.7924%	1.6651%	-0.0380%	5.8015%	5.7635%	0.0000%	0.0000%	0.0000%	10.13
Accumulated Investment Tax Credit 1984	ITC84	3.2870%	14.1800%	0.0000%	0.0000%	0.0000%	0.0000%	10.9460%	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%	0.0000%	11.6100%	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%	0.0000%	15.5000%	15.5000%	0.0000%	0.0000%	1.9770%	Fixed
Accumulated Investment Tax Credit 1987	ITC87	4.2700%	61.2000%	14.9600%	0.0000%	0.0000%	0.0000%	16.7100%	16.7100%	0.0000%	0.0000%	2.8600%	Fixed
Accumulated Investment Tax Credit 1988	ITC88	4.8806%	56.3558%	15.2688%	0.0000%	0.0000%	0.0000%	20.6776%	20.6776%	0.0000%	0.0000%	2.8172%	Fixed
Accumulated Investment Tax Credit 1989	ITC89	1.5047%	15.9356%	3.9132%	46.9355%	13.9815%	13.5384%	3.8051%	17.3435%	0.0000%	0.0000%	0.3860%	Fixed
Other Electric	OTHER	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%	Situs
Non-Utility	NUTIL	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	Situs
System Net Transmission Plan	SNPT	1.4956%	26.2599%	7.9277%	44.5923%	5.6930%	1.6566%	12.3359%	13.9925%	0.0391%	0.0000%	0.0000%	10.12
Trojan Plant Allocator	TROJP	4.1910%	73.7401%	22.0689%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	10.13
Trojan Decommissioning Allocato	TROJD	4.1950%	73.7299%	22.0751%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	10.13
DIT Expense	DITEXP	1.9142%	27.3980%	3.2100%	41.7699%	4.9355%	2.6509%	12.1179%	14.7688%	0.3225%	0.0000%	5.6810%	10.14
DIT Balance	DITBAL	2.1855%	24.6071%	7.2184%	44.8853%	5.8558%	2.4147%	12.1315%	14.5462%	0.2068%	0.0000%	0.4950%	10.15
Tax Depreciation	TAXDEPR	1.8875%	27.1417%	7.4104%	44.6451%	5.5735%	1.6405%	11.4415%	13.0820%	0.0306%	0.0000%	0.2292%	10.15
SCHMAT Depreciation Expense	SCHMDEXP	1.9363%	23.7244%	6.9114%	47.6791%	6.1335%	1.8073%	12.4619%	14.2692%	0.0324%	-0.6863%	0.0000%	10.15

PacifiCorp

Washington Results of Operations - December 2022

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	3,374.0	466.1	138.5	3.1	8,438.35
Feb-22	156.9	2,557.1	707.6	-	1,072.7	3,425.1	385.1	139.2	3.2	8,446.97
Mar-22	136.3	2,444.6	717.7	-	1,033.4	3,177.0	440.2	137.3	3.2	8,089.78
Apr-22	111.2	2,097.0	561.2	-	944.1	3,230.6	397.0	131.7	3.5	7,476.33
May-22	118.5	1,863.0	592.7	-	928.2	3,793.9	738.9	121.7	2.1	8,159.00
Jun-22	128.7	2,271.0	782.3	-	1,006.3	4,443.7	631.8	131.1	4.1	9,398.80
Jul-22	146.7	2,562.5	843.2	-	1,104.5	4,834.8	438.7	144.4	3.6	10,078.34
Aug-22	141.2	2,521.6	777.0	-	1,083.1	4,753.7	469.6	142.1	4.7	9,892.91
Sep-22	130.5	2,283.6	638.9	-	1,104.5	4,604.7	440.2	145.2	3.3	9,350.90
Oct-22	90.6	1,728.1	601.7	-	922.8	3,406.0	412.5	137.2	2.8	7,301.71
Nov-22	129.3	2,339.1	712.3	-	1,000.6	3,668.1	428.9	133.1	3.4	8,414.85
Dec-22	124.8	2,523.2	778.9	-	1,106.3	3,761.4	469.9	140.6	3.2	8,908.19
Load Curtailment	-	-	-	-	-	-	-	-	-	-
Total	1,568.4	27,810.9	8,384.2	-	12,318.7	46,473.0	5,718.9	1,641.9	40.2	103,956.14
System Capacity Factor	1.5087%	26.7525%	8.0651%	0.0000%	11.8499%	44.7044%	5.5013%	1.5794%	0.0387%	100.0000%



PacifiCorp

Washington Results of Operations - December 2022

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	1,090,238	341,780	-	650,438	2,268,101	418,194	79,758	1,980	4,919,221
Jul-22	83,048	1,266,599	412,946	-	723,827	2,730,226	498,925	95,482	2,575	5,813,628
Aug-22	82,135	1,280,156	397,278	-	718,277	2,636,251	326,685	94,748	2,591	5,538,122
Sep-22	63,746	1,098,829	321,356	-	661,892	2,152,022	281,582	92,306	1,929	4,673,662
Oct-22	59,345	1,121,147	351,590	-	685,757	2,008,577	270,624	105,783	1,740	4,604,563
Nov-22	71,084	1,293,795	386,052	-	693,428	2,099,399	233,783	100,969	1,893	4,880,402
Dec-22	85,335	1,494,363	455,604	-	764,145	2,349,786	300,857	101,452	2,176	5,553,717
Load Curtailment	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>874,645</b>	<b>14,883,379</b>	<b>4,513,605</b>	<b>-</b>	<b>8,304,803</b>	<b>26,647,497</b>	<b>3,773,977</b>	<b>1,136,795</b>	<b>24,203</b>	<b>60,158,904</b>
System Energy Factor	1.4539%	24.7401%	7.5028%	0.0000%	13.8048%	44.2952%	6.2733%	1.8897%	0.0402%	100.0000%
System Generation (75% SC, 25% SE)	1.4950%	26.2494%	7.9246%	0.0000%	12.3386%	44.6021%	5.6943%	1.6570%	0.0391%	100.0000%
Control Area Factors										
<b>Control Area Energy - West</b>	<b>CALIFORNIA</b>	<b>OREGON</b>	<b>WASHINGTON</b>	<b>MONTANA</b>	<b>WYOMING - P</b>	<b>UTAH</b>	<b>IDAHO</b>	<b>WYOMING - U</b>	<b>FERC</b>	<b>TOTAL</b>
<b>CAEW</b>	4.3146%	73.4198%	22.2656%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
<b>Control Area Energy - East</b>										
<b>CAEE</b>	0.0000%	0.0000%	0.0000%	0.0000%	20.8207%	66.8070%	9.4616%	2.8500%	0.0607%	100.0000%

PacifiCorp

Washington Results of Operations - December 2022

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	1,595	28,622	8,501	38,719	12,344	48,657	6,289	1,636	40	68,966
<b>Total Coin. Peak</b>	1,595	28,622	8,501	38,719	12,344	48,657	6,289	1,636	40	68,966
West. Contrl CP Factor	4.1203%	73.9234%	21.9563%	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%	17.8991%	70.5518%	9.1185%	2.3719%	0.0586%	100.0000%
Control Area Generation Factors										
<b>Control Area Generation - West CAGW</b>	4.1689%	73.7975%	22.0336%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
<b>Control Area Generation - East CAGE</b>	0.0000%	0.0000%	0.0000%	0.0000%	18.6295%	69.6156%	9.2043%	2.4914%	0.0591%	100.0000%

PacifiCorp  
Washington Results of Operations - December 2022  
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-22	28	17	148	2,792	884	1,120	5,356	570	145	4	5,353	11,015
Aug-22	17	17	142	2,551	823	1,085	5,253	586	142	5	5,248	10,582
Sep-22	6	17	132	2,401	644	1,124	5,558	588	146	3	5,555	10,593
Oct-22	6	17	90	1,833	595	924	3,478	418	137	3	3,475	7,476
Nov-22	29	18	127	2,325	743	1,014	3,657	446	134	3	3,654	8,447
Dec-22	22	17	123	2,550	882	1,168	3,743	413	147	3	3,740	9,026
			1,570	28,459	8,705	12,493	49,747	6,126	1,658	40	49,706	108,757

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## 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	-	-	-	-	(105)	-	-	-	(105)	(105)		
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	-	-	-	-	(140)	-	-	-	(140)	(140)		
Jun-22	27	18	-	-	-	-	(287)	(120)	-	-	(287)	(407)		
Jul-22	28	17	-	-	-	-	(310)	(103)	-	-	(310)	(413)		
Aug-22	17	17	-	-	-	-	(317)	(70)	-	-	(317)	(388)		
Sep-22	6	17	-	-	-	-	(329)	(60)	-	-	(329)	(389)		
Oct-22	6	17	-	-	-	-	(38)	-	-	-	(38)	(38)		
Nov-22	29	18	-	-	-	-	-	-	-	-	-	-		
Dec-22	22	17	-	-	-	-	-	-	-	-	-	-		
			-	-	-	-	(1,690)	(353)	-	-	(1,690)	(2,043)		

= 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	3,314	477	138	3	3,311	8,350		
Feb-22	24	8	162	2,652	757	1,093	3,488	399	141	3	3,485	8,692		
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	3,269	7,760		
May-22	26	17	117	1,723	519	913	3,969	631	121	2	3,967	7,994		
Jun-22	27	18	130	2,442	779	1,005	4,697	625	131	4	4,693	9,809		
Jul-22	28	17	148	2,792	884	1,120	5,046	467	145	4	5,043	10,601		
Aug-22	17	17	142	2,551	823	1,085	4,936	515	142	5	4,931	10,195		
Sep-22	6	17	132	2,401	644	1,124	5,229	528	146	3	5,226	10,204		
Oct-22	6	17	90	1,833	595	924	3,440	418	137	3	3,437	7,438		
Nov-22	29	18	127	2,325	743	1,014	3,657	446	134	3	3,654	8,447		
Dec-22	22	17	123	2,550	882	1,168	3,743	413	147	3	3,740	9,026		
			1,570	28,459	8,705	12,493	48,057	5,773	1,658	40	48,017	106,714		

+ 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-22	28	17	-	-	-	-	-	-	-	-	-	-		
Aug-22	17	17	-	-	-	-	-	-	-	-	-	-		
Sep-22	6	17	-	-	-	-	-	-	-	-	-	-		
Oct-22	6	17	-	-	-	-	-	-	-	-	-	-		
Nov-22	29	18	-	-	-	-	-	-	-	-	-	-		
Dec-22	22	17	-	-	-	-	-	61	-	-	-	61		
			-	-	-	-	-	61	-	-	-	61		

**PacifiCorp  
Washington Results of Operations - December 2022  
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	3,314	477	138	3	3,311	8,350
Feb-22	24	8	162	2,652	757	1,093	3,488	399	141	3	3,485	8,692
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	3,269	7,760
May-22	26	17	117	1,723	519	913	3,969	631	121	2	3,967	7,994
Jun-22	27	18	130	2,442	779	1,005	4,697	625	131	4	4,693	9,809
Jul-22	28	17	148	2,792	884	1,120	5,046	467	145	4	5,043	10,601
Aug-22	17	17	142	2,551	823	1,085	4,936	515	142	5	4,931	10,195
Sep-22	6	17	132	2,401	644	1,124	5,229	528	146	3	5,226	10,204
Oct-22	6	17	90	1,833	595	924	3,440	418	137	3	3,437	7,438
Nov-22	29	18	127	2,325	743	1,014	3,657	446	134	3	3,654	8,447
Dec-22	22	17	123	2,550	882	1,168	3,743	474	147	3	3,740	9,087
			1,570	28,459	8,705	12,493	48,057	5,834	1,658	40	48,017	106,776

+ 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-22	28	17	(2)	(229)	(41)	(15)	(208)	(28)	(0)	-	(208)	(523)
Aug-22	17	17	(1)	(30)	(46)	(1)	(178)	(46)	(0)	-	(178)	(302)
Sep-22	6	17	(2)	(118)	(5)	(19)	(621)	(88)	(1)	-	(621)	(853)
Oct-22	6	17	0	(105)	6	(1)	(31)	(6)	0	-	(31)	(136)
Nov-22	29	18	2	14	(31)	(13)	14	(17)	(1)	-	14	(32)
Dec-22	22	17	1	(27)	(103)	(61)	22	(5)	(6)	-	22	(179)
			(2)	(648)	(321)	(174)	(1,544)	(115)	(16)	-	(1,544)	(2,820)

= 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	3,377	466	138	3	3,374	8,438
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	3,231	7,476
May-22	26	17	118	1,863	593	928	3,796	739	122	2	3,794	8,159
Jun-22	27	18	129	2,271	782	1,006	4,448	632	131	4	4,444	9,399
Jul-22	28	17	147	2,563	843	1,104	4,838	439	144	4	4,835	10,078
Aug-22	17	17	141	2,522	777	1,083	4,758	470	142	5	4,754	9,893
Sep-22	6	17	130	2,284	639	1,105	4,608	440	145	3	4,605	9,351
Oct-22	6	17	91	1,728	602	923	3,409	413	137	3	3,406	7,302
Nov-22	29	18	129	2,339	712	1,001	3,671	429	133	3	3,668	8,415
Dec-22	22	17	125	2,523	779	1,106	3,765	470	141	3	3,761	8,908
			1,568	27,811	8,384	12,319	46,513	5,719	1,642	40	46,473	103,956

SC Factor	1.5087%	26.7525%	8.0651%	11.8499%		5.5013%	1.5794%	0.0387%	44.7044%	100.0000%
SG Factor	1.4950%	26.2494%	7.9246%	12.3386%		5.6943%	1.6570%	0.0391%	44.6021%	100.0000%

PacifiCorp  
Washington Results of Operations - December 2022  
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
2022	7	83,482	1,331,305	424,226	730,199	2,953,521	521,018	95,695	2,575	2,950,946	6,139,447
2022	8	82,955	1,367,004	422,620	722,420	2,776,724	352,422	94,886	2,591	2,774,133	5,819,032
2022	9	64,317	1,146,932	324,327	667,131	2,354,513	307,012	92,438	1,929	2,352,584	4,956,669
2022	10	59,537	1,128,276	339,495	682,035	2,047,273	270,190	105,414	1,740	2,045,532	4,632,220
2022	11	74,723	1,363,385	417,688	705,395	2,152,135	242,329	102,173	1,893	2,150,242	5,057,828
2022	12	84,449	1,510,162	499,352	766,662	2,350,524	292,816	101,705	2,176	2,348,348	5,605,670
		879,485	15,154,156	4,646,416	8,342,862	27,491,547	3,849,161	1,139,691	24,203	27,467,344	61,503,317

- (less)

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

		Non-FERC							FERC		
		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)
2022	7	-	-	-	-	(23,414)	-	-	-	(23,414)	(23,414)
2022	8	-	-	-	-	(22,382)	-	-	-	(22,382)	(22,382)
2022	9	-	-	-	-	(21,017)	-	-	-	(21,017)	(21,017)
2022	10	-	-	-	-	(21,279)	-	-	-	(21,279)	(21,279)
2022	11	-	-	-	-	(18,091)	-	-	-	(18,091)	(18,091)
2022	12	-	-	-	-	(16,195)	-	-	-	(16,195)	(16,195)
		-	-	-	-	(225,829)	-	-	-	(225,829)	(225,829)

= equals

## LOADS SERVED FROM COMPANY RESOURCES (NPC)

		Non-FERC							FERC		
		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
2022	7	83,482	1,331,305	424,226	730,199	2,930,107	521,018	95,695	2,575	2,927,531	6,116,032
2022	8	82,955	1,367,004	422,620	722,420	2,754,342	352,422	94,886	2,591	2,751,751	5,796,650
2022	9	64,317	1,146,932	324,327	667,131	2,333,496	307,012	92,438	1,929	2,331,567	4,935,652
2022	10	59,537	1,128,276	339,495	682,035	2,025,993	270,190	105,414	1,740	2,024,253	4,610,941
2022	11	74,723	1,363,385	417,688	705,395	2,134,044	242,329	102,173	1,893	2,132,152	5,039,738
2022	12	84,449	1,510,162	499,352	766,662	2,334,328	292,816	101,705	2,176	2,332,153	5,589,475
		879,485	15,154,156	4,646,416	8,342,862	27,265,718	3,849,161	1,139,691	24,203	27,241,515	61,277,488

+ plus

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

		Non-FERC							FERC		
		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	-	-	-	-	44	66	-	-	44	109
2022	7	-	-	-	-	281	204	-	-	281	485
2022	8	-	-	-	-	58	44	-	-	58	101
2022	9	-	-	-	-	55	52	-	-	55	107
2022	10	-	-	-	-	46	10	-	-	46	56
2022	11	-	-	-	-	5	47	-	-	5	52
2022	12	-	-	-	-	63	9,591	-	-	63	9,654
		-	-	-	-	857	10,224	-	-	857	11,081

PacifiCorp  
 Washington Results of Operations - December 2022  
 JAM INPUT TEMPLATE  
 ENERGY

= equals

		NORMALIZED LOADS SERVED FROM COMPANY RESOURCES (NPC) - Prior to Temperature Adjustment									
		Non-FERC							FERC		
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	2,347,718	415,328	79,743	1,980	2,345,738	4,993,312
2022	7	83,482	1,331,305	424,226	730,199	2,930,387	521,223	95,695	2,575	2,927,812	6,116,517
2022	8	82,955	1,367,004	422,620	722,420	2,754,400	352,466	94,886	2,591	2,751,809	5,796,751
2022	9	64,317	1,146,932	324,327	667,131	2,333,551	307,063	92,438	1,929	2,331,622	4,935,759
2022	10	59,537	1,128,276	339,495	682,035	2,026,040	270,200	105,414	1,740	2,024,299	4,610,997
2022	11	74,723	1,363,385	417,688	705,395	2,134,049	242,376	102,173	1,893	2,132,157	5,039,790
2022	12	84,449	1,510,162	499,352	766,662	2,334,391	302,407	101,705	2,176	2,332,215	5,599,129
		879,485	15,154,156	4,646,416	8,342,862	27,266,575	3,859,385	1,139,691	24,203	27,242,372	61,288,568

+ plus

		Temperature Adjustment for Energy									
		Non-FERC							FERC		
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	(7,997)	8,303	300	(77,636)	2,866	15		(77,636)	(74,091)
2022	7	(434)	(64,706)	(11,281)	(6,372)	(197,586)	(22,298)	(213)		(197,586)	(302,890)
2022	8	(820)	(86,848)	(25,342)	(4,143)	(115,558)	(25,781)	(138)		(115,558)	(258,630)
2022	9	(571)	(48,103)	(2,971)	(5,239)	(179,600)	(25,481)	(131)		(179,600)	(262,096)
2022	10	(193)	(7,129)	12,095	3,722	(15,722)	423	370		(15,722)	(6,434)
2022	11	(3,640)	(69,591)	(31,636)	(11,967)	(32,757)	(8,593)	(1,204)		(32,757)	(159,388)
2022	12	886	(15,799)	(43,748)	(2,517)	17,571	(1,551)	(253)		17,571	(45,411)
		(4,840)	(270,776)	(132,812)	(38,059)	(594,874)	(85,408)	(2,895)	-	(594,874)	(1,129,664)

= equals

		NORMALIZED LOADS FOR JURISDICTIONAL ALLOCATION (MWH)									
		Non-FERC							FERC		
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	1,090,238	341,780	650,438	2,270,082	418,194	79,758	1,980	2,268,101	4,919,221
2022	7	83,048	1,266,599	412,946	723,827	2,732,801	498,925	95,482	2,575	2,730,226	5,813,628
2022	8	82,135	1,280,156	397,278	718,277	2,638,842	326,685	94,748	2,591	2,636,251	5,538,122
2022	9	63,746	1,098,829	321,356	661,892	2,153,951	281,582	92,306	1,929	2,152,022	4,673,662
2022	10	59,345	1,121,147	351,590	685,757	2,010,317	270,624	105,783	1,740	2,008,577	4,604,563
2022	11	71,084	1,293,795	386,052	693,428	2,101,292	233,783	100,969	1,893	2,099,399	4,880,402
2022	12	85,335	1,494,363	455,604	764,145	2,351,962	300,857	101,452	2,176	2,349,786	5,553,717
		874,645	14,883,379	4,513,605	8,304,803	26,671,700	3,773,977	1,136,795	24,203	26,647,497	60,158,904

SE Factor	1.4539%	24.7401%	7.5028%	13.8048%		6.2733%	1.8897%	0.0402%	44.2952%	100.0000%
CAEW Factor	4.3146%	73.4198%	22.2656%	0.0000%		0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
CAEE Factor	0.0000%	0.0000%	0.0000%	20.8207%		9.4616%	2.8500%	0.0607%	66.8070%	100.0000%



PacifiCorp  
 Washington Results of Operations - December 2022  
 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			
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-22	28	18	146	2,805	879	1,094	5,375	791	135	5	5,370	11,226	
Aug-22	17	18	140	2,569	814	1,076	5,385	600	141	3	5,382	10,724	
Sep-22	1	18	134	2,461	748	1,124	5,558	588	146	3	5,555	10,759	
Oct-22	26	9	107	1,918	545	924	3,478	418	137	3	3,475	7,529	
Nov-22	18	8	134	2,465	733	1,014	3,657	446	134	3	3,654	8,583	
Dec-22	22	18	128	2,616	895	1,123	3,694	440	144	4	3,690	9,041	
			1,598	28,899	8,800	12,429	50,256	6,409	1,644	40	50,215	110,035	

			+ 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			
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-22	28	18	(2)	(230)	(40)	(2)	(212)	(36)	(0)	-	(212)	(522)	
Aug-22	17	18	(1)	(30)	(46)	7	(203)	(45)	0	-	(203)	(318)	
Sep-22	1	18	(2)	(112)	(31)	(19)	(621)	(88)	(1)	-	(621)	(874)	
Oct-22	26	9	1	125	38	(1)	(31)	(6)	0	-	(31)	126	
Nov-22	18	8	(5)	(24)	(23)	(13)	14	(17)	(1)	-	14	(70)	
Dec-22	22	18	1	(27)	(105)	5	30	(2)	1	-	30	(97)	
			(3)	(276)	(299)	(84)	(1,558)	(121)	(8)	-	(1,558)	(2,349)	

			= 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			
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-22	28	18	145	2,575	838	1,093	5,163	756	135	5	5,158	10,704	
Aug-22	17	18	139	2,539	768	1,083	5,182	554	141	3	5,179	10,407	
Sep-22	1	18	133	2,348	717	1,105	4,937	500	145	3	4,934	9,885	
Oct-22	26	9	108	2,044	584	923	3,447	413	137	3	3,444	7,655	
Nov-22	18	8	129	2,441	710	1,001	3,671	429	133	3	3,668	8,514	
Dec-22	22	18	129	2,589	790	1,128	3,724	438	145	4	3,720	8,944	
			1,595	28,622	8,501	12,344	48,697	6,289	1,636	40	48,657	107,685	

CACW	4.1203%	73.9234%	21.9563%	0.0000%		0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
CACE	0.0000%	0.0000%	0.0000%	17.8991%		9.1185%	2.3719%	0.0586%	70.5518%	100.0000%
CAGW	4.1689%	73.7975%	22.0336%	0.0000%		0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
CAGE	0.0000%	0.0000%	0.0000%	18.6295%		9.2043%	2.4914%	0.0591%	69.6156%	100.0000%



PacifiCorp  
Washington Results of Operations - December 2022

	<u>TOTAL</u>	<u>California</u>	<u>Oregon</u>	<u>Washington</u>	<u>Wyo-PP&amp;L</u>	<u>Utah</u>	<u>Idaho-UP&amp;L</u>	<u>Wyo-UP&amp;L</u>	<u>FERC</u>	<u>OTHER</u>	<u>NON-UTILITY</u>
TOTAL GROSS PLANT (LESS SO FACTOR)	31,367,967,602	643,920,517	7,948,682,468	2,220,756,474	3,706,338,948	14,427,908,194	1,853,093,757	558,153,623	9,113,622		
<b>SO</b>											
<b>SYSTEM OVERHEAD FACTOR (SO)</b>	100.0000%	2.0528%	25.3401%	7.0797%	11.8157%	45.9957%	5.9076%	1.7794%	0.0291%		
<b>GROSS PLANT:</b>											
PRODUCTION PLANT	13,527,047,044	164,921,240	2,909,520,375	872,757,604	1,801,535,911	6,660,478,692	870,862,185	241,256,897	5,714,139		0
Washington Expedited Rate Filing - June 2015	7,948,492,281	118,883,395	2,087,406,781	630,172,731	980,482,622	3,544,277,849	452,492,363	131,670,092	3,106,448		0
DISTRIBUTION PLANT	8,213,145,184	321,769,273	2,481,539,816	597,716,188	717,405,079	3,528,272,129	414,855,643	151,587,057	0		0
GENERAL PLANT	1,426,238,611	34,416,863	386,235,281	98,126,572	180,353,126	596,054,885	99,161,109	31,649,134	241,642		0
INTANGIBLE PLANT	1,077,380,688	20,851,690	292,868,047	80,343,869	123,963,146	477,983,634	64,420,936	16,658,471	290,895		0
TOTAL GROSS PLANT	32,192,303,809	660,842,461	8,157,570,300	2,279,116,964	3,803,739,883	14,807,067,190	1,901,792,235	572,821,651	9,353,124		0
<b>GPS</b>											
<b>GROSS PLANT-SYSTEM FACTOR</b>	100.0000%	2.0528%	25.3401%	7.0797%	11.8157%	45.9957%	5.9076%	1.7794%	0.0291%	0.0000%	
<b>ACCUMULATED DEPRECIATION AND AMORTIZATION</b>											
PRODUCTION PLANT	(4,530,092,632)	(52,622,445)	(930,792,381)	(279,536,258)	(609,840,801)	(2,277,999,148)	(297,262,725)	(80,823,228)	(1,917,133)	701,488	
TRANSMISSION PLANT	(2,094,682,947)	(31,335,516)	(550,204,075)	(166,102,007)	(258,361,288)	(933,932,209)	(119,233,668)	(34,695,622)	(818,562)	0	
DISTRIBUTION PLANT	(3,195,516,436)	(153,812,784)	(1,117,465,402)	(284,583,335)	(302,248,041)	(1,112,347,909)	(160,488,487)	(64,570,478)	0	0	
GENERAL PLANT	(562,313,248)	(12,040,601)	(153,806,049)	(45,286,284)	(68,524,651)	(231,613,086)	(39,000,723)	(11,947,404)	(94,451)	0	
INTANGIBLE PLANT	(711,787,796)	(14,455,188)	(202,609,402)	(54,630,731)	(78,944,944)	(308,701,656)	(41,155,372)	(11,104,213)	(186,291)	0	
	(11,094,393,059)	(264,266,534)	(2,954,877,310)	(830,138,615)	(1,317,919,723)	(4,864,594,008)	(657,140,974)	(203,140,946)	(3,016,437)	701,488	
NET PLANT	21,097,910,750	396,575,927	5,202,692,990	1,448,978,349	2,485,820,160	9,942,473,182	1,244,651,261	369,680,705	6,336,687	701,488	
<b>SNP</b>											
<b>SYSTEM NET PLANT FACTOR (SNP)</b>	100.0000%	1.8797%	24.6598%	6.8679%	11.7823%	47.1254%	5.8994%	1.7522%	0.0300%	0.0033%	
<b>DISTRIBUTION:</b>											
<b>DISTRIBUTION PLANT - PACIFIC</b>											
	S	4,118,430,355	321,769,273	2,481,539,816	597,716,188	717,405,079	0	0	0	0	
LESS ACCUMULATED DEPRECIATION	S	(1,858,109,562)	(153,812,784)	(1,117,465,402)	(284,583,335)	(302,248,041)	0	0	0	0	
		2,260,320,794	167,956,489	1,364,074,414	313,132,853	415,157,038	0	0	0	0	
<b>DNPDP</b>											
<b>DIVISION NET PLANT DISTRIBUTION PACIFIC</b>		100.0000%	7.4306%	60.3487%	13.8535%	18.3672%	0.0000%	0.0000%	0.0000%	0.0000%	
<b>DISTRIBUTION PLANT - UTAH</b>											
	S	4,094,714,829	0	0	0	0	3,528,272,129	414,855,643	151,587,057	0	
LESS ACCUMULATED DEPRECIATION	S	(1,337,406,875)	0	0	0	0	(1,112,347,909)	(160,488,487)	(64,570,478)	0	
		2,757,307,954	0	0	0	0	2,415,924,220	254,367,156	87,016,578	0	
<b>DNPDU</b>											
<b>DIVISION NET PLANT DISTRIBUTION UTAH</b>		100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	87.6189%	9.2252%	3.1559%	0.0000%	
TOTAL NET DISTRIBUTION PLANT		5,017,628,748	167,956,489	1,364,074,414	313,132,853	415,157,038	2,415,924,220	254,367,156	87,016,578	0	
<b>DNPD &amp; SNPD</b>											
<b>SYSTEM NET PLANT DISTRIBUTION</b>		100.0000%	3.3473%	27.1856%	6.2407%	8.2740%	48.1487%	5.0695%	1.7342%	0.0000%	

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	<u>TOTAL</u>	<u>California</u>	<u>Oregon</u>	<u>Washington</u>	<u>Wyo-PP&amp;L</u>	<u>Utah</u>	<u>Idaho-UP&amp;L</u>	<u>Wyo-UP&amp;L</u>	<u>FERC</u>	<u>OTHER</u>	<u>NON-UTILITY</u>
<b>Jim Bridger Plant Allocation:</b>											
West Control Area		100.00%									
East Control Area		0.00%									
<b>JBG</b>		4.1689%	73.7975%	22.0336%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%		
<b>JBE</b>		4.3146%	73.4198%	22.2656%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%		
<b>TRANSMISSION :</b>											
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	2,042,092	85,133	1,507,012	449,947	0	0	0	0	0	0	0
CAGE	(18,954)	0	0	0	(3,531)	(13,195)	(1,745)	(472)		(11)	
SG	7,946,469,143	118,798,262	2,085,899,769	629,722,784	980,486,153	3,544,291,044	452,494,108	131,670,565		3,106,459	
	7,948,492,281	118,883,395	2,087,406,781	630,172,731	980,482,622	3,544,277,849	452,492,363	131,670,092		3,106,448	
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	(762,502)	(31,788)	(562,707)	(168,007)	0	0	0	0	0	0	0
CAGE	0	0	0	0	0	0	0	0	0	0	0
SG	(2,093,920,445)	(31,303,728)	(549,641,368)	(165,934,000)	(258,361,288)	(933,932,209)	(119,233,668)	(34,695,622)		(818,562)	
	(2,094,682,947)	(31,335,516)	(550,204,075)	(166,102,007)	(258,361,288)	(933,932,209)	(119,233,668)	(34,695,622)		(818,562)	
TOTAL NET TRANSMISSION PLANT	5,853,809,334	87,547,879	1,537,202,706	464,070,724	722,121,334	2,610,345,640	333,258,695	96,974,471		2,287,886	
<b>SNPT</b>											
<b>SYSTEM NET PLANT TRANSMISSION</b>	100.0000%	1.4956%	26.2599%	7.9277%	12.3359%	44.5923%	5.6930%	1.6566%		0.0391%	
<b>WRG</b>	100.0000%	1.4876%	26.3332%	7.8623%	11.9819%	44.7746%	5.9199%	1.6024%		0.0380%	
<b>WRE</b>	100.0000%	1.5396%	26.1985%	7.9451%	13.3912%	42.9682%	6.0854%	1.8330%		0.0390%	
Total Electric Billings	2,101,603	47,864	652,075	140,949	132,740	1,022,332	88,785	16,858		0	
<b>CN</b>											
<b>Customer System factor - CN</b>		2.2775%	31.0275%	6.7068%	6.3161%	48.6453%	4.2246%	0.8022%		0.0000%	

CIAC	Customer Adv.	
	Received	Factor %
Contributions in Aid of Construction		
Oregon	27.2	27.1856%
Washington - Other	6.2	6.2407%
Washington - SWIFT	-	0.0000%
Idaho - PPL	-	0.0000%
Idaho - UPL	5.1	5.0695%
Montana	-	0.0000%
Wyoming PPL	8.3	8.2740%
Wyoming UPL	1.7	1.7342%
California	3.3	3.3473%
Utah	48.1	48.1487%
Total	100	100.0000%

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		<u>TOTAL</u>	<u>California</u>	<u>Oregon</u>	<u>Washington</u>	<u>Wyo-PP&amp;L</u>	<u>Utah</u>	<u>Idaho-UP&amp;L</u>	<u>Wyo-UP&amp;L</u>	<u>FERC</u>	<u>OTHER</u>	<u>NON-UTILITY</u>
Account 904 Balance		17,701,894	389,282	7,651,360	2,382,062	1,026,967	5,981,897	277,046	(6,720)	0		
<b>BADDEBT</b>		100.0000%	2.1991%	43.2234%	13.4565%	5.8015%	33.7924%	1.5651%	-0.0380%	0.0000%		
<b>Account 182.22</b>												
Pre-merger	(101)	CAGW	17,094,202	712,642	12,615,086	3,766,474	0	0	0	0	0	0
	(108)	CAGW	(8,434,030)	(351,607)	(6,224,099)	(1,858,323)	0	0	0	0	0	0
Post-merger	(101)	CAGW	3,485,613	145,312	2,572,294	768,007	0	0	0	0	0	0
	(108)	CAGW	(240,609)	(10,031)	(177,563)	(53,015)	0	0	0	0	0	0
	(107)	CAGW	1,778,549	74,146	1,312,524	391,879	0	0	0	0	0	0
	(120)	CAEW	1,975,759	85,247	1,450,597	439,915	0	0	0	0	0	0
	(228)	CAGW	7,220,849	301,031	5,328,803	1,591,015	0	0	0	0	0	0
	(228)	CAGW	1,472,376	61,382	1,086,576	324,418	0	0	0	0	0	0
	(228)	SNNP	3,531,000	147,204	2,605,788	778,008	0	0	0	0	0	0
	(228)	CAEW	1,743,025	75,205	1,279,725	388,095	0	0	0	0	0	0
Total Acct 182.22			29,626,734	1,240,531	21,849,729	6,536,473	0	0	0	0	0	0
Revised Study	(228)	SNNP	112,680	4,698	83,155	24,827	0	0	0	0	0	0
	(228)	CAEW	941,950	40,642	691,577	209,731	0	0	0	0	0	0
December 1993 Adj.			1,054,630	45,339	774,732	234,559	0	0	0	0	0	0
Adjusted Acct 182.22			30,681,364	1,285,871	22,624,462	6,771,032	0	0	0	0	0	0
<b>TROJP</b>			100.0000%	4.1910%	73.7401%	22.0689%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Trojan Plant Allocator												
<b>Account 228.42</b>												
Plant - Premerger		CAGW	7,220,849	301,031	5,328,803	1,591,015	0	0	0	0	0	0
- Postmerger		CAGW	1,472,376	61,382	1,086,576	324,418	0	0	0	0	0	0
Storage Facility		CAEW	1,743,025	75,205	1,279,725	388,095	0	0	0	0	0	0
Transition Costs		SNNP	3,531,000	147,204	2,605,788	778,008	0	0	0	0	0	0
Total Acct 228.42			13,967,250	584,822	10,300,891	3,081,536	0	0	0	0	0	0
Transition Costs		SNNP	112,680	4,698	83,155	24,827	0	0	0	0	0	0
Storage Facility		CAEW	941,950	40,642	691,577	209,731	0	0	0	0	0	0
December 1993 Adj.			1,054,630	45,339	774,732	234,559	0	0	0	0	0	0
Adjusted Acct 228.42			15,021,880	630,161	11,075,624	3,316,095	0	0	0	0	0	0
<b>TROJD</b>			100.0000%	4.1950%	73.7299%	22.0751%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
<b>DITEXP:</b>												
Pre-Merger - PPL												
Prod / Hydro	S		(1,056,402)	(60,295)	(417,111)	(228,745)	(260,185)	(90,066)	0	0	0	0
Transmission	S		(699,861)	(26,627)	(376,521)	(102,071)	(164,842)	(29,800)	0	0	0	0
Distribution	S		(3,922,740)	(223,775)	(2,577,335)	(355,880)	(765,750)	0	0	0	0	0
General	S		54,047	65	34,496	85	12,227	6,994	6	157	17	0
Mining	S		721	12	187	57	101	297	41	24	2	0
Malin	S		3,387,251	0	0	0	0	0	0	0	0	3,387,251
Non Utility	NUTIL		(388)	0	(39)	(349)	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

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		<u>TOTAL</u>	<u>California</u>	<u>Oregon</u>	<u>Washington</u>	<u>Wyo-PP&amp;L</u>	<u>Utah</u>	<u>Idaho-UP&amp;L</u>	<u>Wyo-UP&amp;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
<b>Total UPL</b>		<b>(12,421,380)</b>	<b>(492)</b>	<b>281</b>	<b>(1,486)</b>	<b>(25)</b>	<b>(10,186,954)</b>	<b>(1,590,928)</b>	<b>(593,259)</b>	<b>(48,517)</b>	<b>0</b>	<b>0</b>
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
<b>Total Post Merger</b>		<b>787,409,056</b>	<b>15,103,064</b>	<b>215,054,452</b>	<b>25,493,720</b>	<b>94,819,956</b>	<b>333,076,941</b>	<b>39,729,977</b>	<b>21,077,837</b>	<b>2,540,410</b>	<b>0</b>	<b>40,512,699</b>
<b>Total Deferred Taxes</b>		<b>772,750,304</b>	<b>14,791,952</b>	<b>211,718,410</b>	<b>24,805,331</b>	<b>93,641,482</b>	<b>322,777,412</b>	<b>38,139,096</b>	<b>20,484,759</b>	<b>2,491,912</b>	<b>0</b>	<b>43,899,950</b>
<b>Percentage of Total (DITEXP)</b>		<b>100.0000%</b>	<b>1.9142%</b>	<b>27.3980%</b>	<b>3.2100%</b>	<b>12.1179%</b>	<b>41.7699%</b>	<b>4.9355%</b>	<b>2.6509%</b>	<b>0.3225%</b>	<b>0.0000%</b>	<b>5.6810%</b>

**DITBAL:**

Pre-Merger - PPL												
Prod / Hydro	S	0	0	0	0	0	0	0	0	0	0	0
Transmission	S	0	0	0	0	0	0	0	0	0	0	0
Distribution	S	0	0	0	0	0	0	0	0	0	0	0
General	S	0	0	0	0	0	0	0	0	0	0	0
Mining	S	0	0	0	0	0	0	0	0	0	0	0
Malin	S	0	0	0	0	0	0	0	0	0	0	0
Non Utility	NUTIL	0	0	0	0	0	0	0	0	0	0	0
<b>Total PPL</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Pre-Merger - UPL												
Prod / Hydro	S	0	0	0	0	0	0	0	0	0	0	0
Transmission	S	0	0	0	0	0	0	0	0	0	0	0
Distribution	S	0	0	0	0	0	0	0	0	0	0	0
General	S	0	0	0	0	0	0	0	0	0	0	0
Mining	S	0	0	0	0	0	0	0	0	0	0	0
<b>Total UPL</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

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	<u>TOTAL</u>	<u>California</u>	<u>Oregon</u>	<u>Washington</u>	<u>Wyo-PP&amp;L</u>	<u>Utah</u>	<u>Idaho-UP&amp;L</u>	<u>Wyo-UP&amp;L</u>	<u>FERC</u>	<u>OTHER</u>	<u>NON-UTILITY</u>	
Post-Merger (Vintage beginning 2006 and forward except for WCA which is 2007 and forward)												
Prod / Other Prod	S	3,103,933,243	67,836,589	763,788,126	224,053,268	376,554,525	1,393,210,541	181,758,794	74,950,067	6,418,339	0	15,362,994
Cholla Unit 4	S	0	0	0	0	0	0	0	0	0	0	0
Gadsby Unit 4, 5 & 6	S	0	0	0	0	0	0	0	0	0	0	0
Hydro-PPPL	S	0	0	0	0	0	0	0	0	0	0	0
Hydro-UPL	S	0	0	0	0	0	0	0	0	0	0	0
Transmission	S	0	0	0	0	0	0	0	0	0	0	0
Distribution	S	0	0	0	0	0	0	0	0	0	0	0
General/ Intangibles	S	0	0	0	0	0	0	0	0	0	0	0
Mining	S	0	0	0	0	0	0	0	0	0	0	0
WCA - CAEE 2007+	S	0	0	0	0	0	0	0	0	0	0	0
WCA - CAGE 2007+	S	0	0	0	0	0	0	0	0	0	0	0
WCA - CAGW 2007+	S	0	0	0	0	0	0	0	0	0	0	0
Utah Extra Book Depreciation	S	0	0	0	0	0	0	0	0	0	0	0
WASHINGTON EXTRA BOOK DEPR	S	0	0	0	0	0	0	0	0	0	0	0
WCA - General 2007+	S	0	0	0	0	0	0	0	0	0	0	0
WCA - JBG 2007+	S	0	0	0	0	0	0	0	0	0	0	0
OREGON EXTRA BOOK DEPR	S	0	0	0	0	0	0	0	0	0	0	0
Non Utility	NUTIL	0	0	0	0	0	0	0	0	0	0	0
Total Post Merger		3,103,933,243	67,836,589	763,788,126	224,053,268	376,554,525	1,393,210,541	181,758,794	74,950,067	6,418,339	0	15,362,994
Total Deferred Taxes		3,103,933,243	67,836,589	763,788,126	224,053,268	376,554,525	1,393,210,541	181,758,794	74,950,067	6,418,339	0	15,362,994
Percentage of Total (DITBAL)		100.0000%	2.1855%	24.6071%	7.2184%	12.1315%	44.8853%	5.8558%	2.4147%	0.2068%	0.0000%	0.4950%
<b>TAXDEPR</b>												
Total Schedule M Differences (PowerTax)		1,363,216,611	25,730,336	370,000,306	101,020,252	155,972,212	608,608,957	75,978,999	22,363,848	416,983	-	3,124,716
Total		1,363,216,611	25,730,336	370,000,306	101,020,252	155,972,212	608,608,957	75,978,999	22,363,848	416,983	0	3,124,716
TAXDEPR Factor		100.0000%	1.8875%	27.1417%	7.4104%	11.4415%	44.6451%	5.5735%	1.6405%	0.0306%	0.0000%	0.2292%
<b>SCHMD</b>												
Depreciation Expense :												
Steam	Acct 403.1	343,823,976	3,745,567	66,291,831	19,797,419	48,593,479	181,504,562	23,986,811	6,499,032	154,210	(6,748,935)	0
Nuclear	Acct 403.2	0	0	0	0	0	0	0	0	0	0	0
Hydro	Acct 403.3	31,477,108	470,577	8,262,549	2,494,423	3,883,847	14,039,447	1,792,394	521,566	12,305	0	0
Other	Acct 403.4	218,879,886	3,031,836	53,360,599	16,057,375	27,784,895	101,681,870	13,149,541	3,725,686	88,083	0	0
Transmission	Acct 403.5	137,108,434	2,050,725	36,007,542	10,870,408	16,912,796	61,136,888	7,805,251	2,271,238	53,585	0	0
Distribution	Acct 403.6	204,800,954	8,747,577	56,698,800	15,456,187	19,432,607	90,089,153	10,593,429	3,783,201	0	0	0
General	Acct 403.7&8	47,296,107	994,621	12,680,944	3,290,398	5,941,046	20,417,904	2,988,691	972,303	10,200	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 :		983,386,465	19,040,904	233,302,266	67,966,211	122,548,670	468,869,824	60,316,117	17,773,027	318,382	(6,748,935)	0
<b>SCHMDEXP</b>		100.0000%	1.9363%	23.7244%	6.9114%	12.4619%	47.6791%	6.1335%	1.8073%	0.0324%	-0.6863%	0.0000%

B-Tabs

# **B1. REVENUE**



**Electric Operations Revenue (Actuals)**

Twelve Months Ending - December 2022

Allocation Method - Factor WIJAM

(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
4118000	GAINS-DISP OF ALLOW	0	SO2 ALLOWANCE	SE	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	0
<b>4118000 Total</b>					<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>0</b>
4211000	GAIN DISPOS PROP	554000	GAIN ON DISPOSITION OF PROPERTY	OR	262	0	262	0	0	0	0	0	0
4211000	GAIN DISPOS PROP	554000	GAIN ON DISPOSITION OF PROPERTY	SG	(16)	(0)	(4)	(1)	(2)	(7)	(1)	(0)	0
4211000	GAIN DISPOS PROP	554000	GAIN ON DISPOSITION OF PROPERTY	SO	(1,306)	(27)	(331)	(92)	(178)	(601)	(77)	(0)	0
<b>4211000 Total</b>					<b>(1,060)</b>	<b>(27)</b>	<b>(73)</b>	<b>(94)</b>	<b>(180)</b>	<b>(608)</b>	<b>(78)</b>	<b>(0)</b>	<b>0</b>
4212000	LOSS DISPOS PROP	554100	LOSS - SALE OF ASSETS	WYP	0	0	0	0	0	0	0	0	0
<b>4212000 Total</b>					<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
4401000	RESIDENTIAL SALES	301100	RESIDENTIAL SALES	CA	(49,168)	(49,168)	0	0	0	0	0	0	0
4401000	RESIDENTIAL SALES	301100	RESIDENTIAL SALES	IDU	(93,439)	0	0	0	0	0	(93,439)	0	0
4401000	RESIDENTIAL SALES	301100	RESIDENTIAL SALES	OR	(655,092)	0	(655,092)	0	0	0	0	0	0
4401000	RESIDENTIAL SALES	301100	RESIDENTIAL SALES	UT	(888,342)	0	0	0	0	(888,342)	0	0	0
4401000	RESIDENTIAL SALES	301100	RESIDENTIAL SALES	WA	(176,740)	0	0	(176,740)	0	0	0	0	0
4401000	RESIDENTIAL SALES	301100	RESIDENTIAL SALES	WYP	(101,089)	0	0	0	(101,089)	0	0	0	0
4401000	RESIDENTIAL SALES	301100	RESIDENTIAL SALES	WYU	(12,919)	0	0	0	(12,919)	0	0	0	0
4401000	RESIDENTIAL SALES	301106	Residential-Alt Revenue Program Adjs	WA	(18,029)	0	0	(18,029)	0	0	0	0	0
4401000	RESIDENTIAL SALES	301107	Residential Revenue Acctg Adjustments	CA	539	539	0	0	0	0	0	0	0
4401000	RESIDENTIAL SALES	301107	Residential Revenue Acctg Adjustments	IDU	(573)	0	0	0	0	0	(573)	0	0
4401000	RESIDENTIAL SALES	301107	Residential Revenue Acctg Adjustments	OR	1,147	0	1,147	0	0	0	0	0	0
4401000	RESIDENTIAL SALES	301107	Residential Revenue Acctg Adjustments	UT	160	0	0	0	0	160	0	0	0
4401000	RESIDENTIAL SALES	301107	Residential Revenue Acctg Adjustments	WA	2,517	0	0	2,517	0	0	0	0	0
4401000	RESIDENTIAL SALES	301107	Residential Revenue Acctg Adjustments	WYP	30	0	0	0	30	0	0	0	0
4401000	RESIDENTIAL SALES	301108	Residential Revenue Adj - Deferred NPC M	UT	(20,252)	0	0	0	0	(20,252)	0	0	0
4401000	RESIDENTIAL SALES	301108	Residential Revenue Adj - Deferred NPC M	WA	(39)	0	0	(39)	0	0	0	0	0
4401000	RESIDENTIAL SALES	301108	Residential Revenue Adj - Deferred NPC M	WYP	216	0	0	0	216	0	0	0	0
4401000	RESIDENTIAL SALES	301109	UNBILLED REVENUE - RESIDENTIAL	CA	808	808	0	0	0	0	0	0	0
4401000	RESIDENTIAL SALES	301109	UNBILLED REVENUE - RESIDENTIAL	IDU	(1,218)	0	0	0	0	0	(1,218)	0	0
4401000	RESIDENTIAL SALES	301109	UNBILLED REVENUE - RESIDENTIAL	OR	(1,938)	0	(1,938)	0	0	0	0	0	0
4401000	RESIDENTIAL SALES	301109	UNBILLED REVENUE - RESIDENTIAL	UT	(5,100)	0	0	0	0	(5,100)	0	0	0
4401000	RESIDENTIAL SALES	301109	UNBILLED REVENUE - RESIDENTIAL	WA	(5,423)	0	0	(5,423)	0	0	0	0	0
4401000	RESIDENTIAL SALES	301109	UNBILLED REVENUE - RESIDENTIAL	WYP	(951)	0	0	0	(951)	0	0	0	0
4401000	RESIDENTIAL SALES	301109	UNBILLED REVENUE - RESIDENTIAL	WYU	1,334	0	0	0	1,334	0	0	0	0
4401000	RESIDENTIAL SALES	301110	Residential - Income Tax Deferral Adjs	CA	(1,248)	(1,248)	0	0	0	0	0	0	0
4401000	RESIDENTIAL SALES	301110	Residential - Income Tax Deferral Adjs	OR	(2,991)	0	(2,991)	0	0	0	0	0	0
4401000	RESIDENTIAL SALES	301110	Residential - Income Tax Deferral Adjs	WA	(801)	0	0	(801)	0	0	0	0	0
4401000	RESIDENTIAL SALES	301110	Residential - Income Tax Deferral Adjs	WYP	(250)	0	0	0	(250)	0	0	0	0
4401000	RESIDENTIAL SALES	301111	Residential-OR Corp Act Tax Rev Adj	OTHER	(3,535)	0	0	0	0	0	0	0	(3,535)
4401000	RESIDENTIAL SALES	301112	Residential - Customer Bill Credits	IDU	230	0	0	0	0	0	230	0	0
4401000	RESIDENTIAL SALES	301112	Residential - Customer Bill Credits	OR	1,550	0	1,550	0	0	0	0	0	0
4401000	RESIDENTIAL SALES	301112	Residential - Customer Bill Credits	UT	3,167	0	0	0	0	3,167	0	0	0
4401000	RESIDENTIAL SALES	301112	Residential - Customer Bill Credits	WA	655	0	0	655	0	0	0	0	0
4401000	RESIDENTIAL SALES	301165	Solar Feed-In Revenue - Residential	OTHER	(2,134)	0	0	0	0	0	0	0	(2,134)
4401000	RESIDENTIAL SALES	301168	Community Solar Revenue-Residential	OTHER	(240)	0	0	0	0	0	0	0	(240)
4401000	RESIDENTIAL SALES	301170	DSM Revenue - Residential	OTHER	(44,497)	0	0	0	0	0	0	0	(44,497)
4401000	RESIDENTIAL SALES	301171	DSM Revenue - Residential Cat 2 Gen Svc	OTHER	(39)	0	0	0	0	0	0	0	(39)
4401000	RESIDENTIAL SALES	301180	Blue Sky Revenue Residential	OTHER	(4,094)	0	0	0	0	0	0	0	(4,094)
4401000	RESIDENTIAL SALES	301190	Other Cust Retail Revenue-Residential	OTHER	(625)	0	0	0	0	0	0	0	(625)
<b>4401000 Total</b>					<b>(2,078,412)</b>	<b>(49,068)</b>	<b>(657,324)</b>	<b>(197,861)</b>	<b>(113,629)</b>	<b>(910,368)</b>	<b>(95,000)</b>	<b>0</b>	<b>(55,163)</b>
4421000	COMMERCIAL SALES	301200	COMMERCIAL SALES	CA	(31,677)	(31,677)	0	0	0	0	0	0	0
4421000	COMMERCIAL SALES	301200	COMMERCIAL SALES	IDU	(48,094)	0	0	0	0	0	(48,094)	0	0
4421000	COMMERCIAL SALES	301200	COMMERCIAL SALES	OR	(470,354)	0	(470,354)	0	0	0	0	0	0
4421000	COMMERCIAL SALES	301200	COMMERCIAL SALES	UT	(793,005)	0	0	0	0	(793,005)	0	0	0
4421000	COMMERCIAL SALES	301200	COMMERCIAL SALES	WA	(138,835)	0	0	(138,835)	0	0	0	0	0
4421000	COMMERCIAL SALES	301200	COMMERCIAL SALES	WYP	(109,026)	0	0	0	(109,026)	0	0	0	0
4421000	COMMERCIAL SALES	301200	COMMERCIAL SALES	WYU	(10,971)	0	0	0	(10,971)	0	0	0	0
4421000	COMMERCIAL SALES	301206	Commercial-Alt Revenue Program Adjs	WA	10,870	0	0	10,870	0	0	0	0	0
4421000	COMMERCIAL SALES	301207	Commercial Revenue Acctg Adjustments	CA	314	314	0	0	0	0	0	0	0
4421000	COMMERCIAL SALES	301207	Commercial Revenue Acctg Adjustments	IDU	(337)	0	0	0	0	0	(337)	0	0
4421000	COMMERCIAL SALES	301207	Commercial Revenue Acctg Adjustments	OR	2,471	0	2,471	0	0	0	0	0	0
4421000	COMMERCIAL SALES	301207	Commercial Revenue Acctg Adjustments	UT	(1,200)	0	0	0	0	(1,200)	0	0	0





**Electric Operations Revenue (Actuals)**

Twelve Months Ending - December 2022

Allocation Method - Factor WIJAM

(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
4421000	COMMERCIAL SALES	301207	Commercial Revenue Acctg Adjustments	WA	408	0	0	408	0	0	0	0	0
4421000	COMMERCIAL SALES	301207	Commercial Revenue Acctg Adjustments	WYP	39	0	0	0	39	0	0	0	0
4421000	COMMERCIAL SALES	301208	Commercial Revenue Adj - Deferred NPC Me	UT	(24,365)	0	0	0	0	(24,365)	0	0	0
4421000	COMMERCIAL SALES	301208	Commercial Revenue Adj - Deferred NPC Me	WA	(37)	0	0	(37)	0	0	0	0	0
4421000	COMMERCIAL SALES	301208	Commercial Revenue Adj - Deferred NPC Me	WYP	280	0	0	0	280	0	0	0	0
4421000	COMMERCIAL SALES	301209	UNBILLED REVENUE - COMMERCIAL	CA	(448)	(448)	0	0	0	0	0	0	0
4421000	COMMERCIAL SALES	301209	UNBILLED REVENUE - COMMERCIAL	IDU	6	0	0	0	0	0	6	0	0
4421000	COMMERCIAL SALES	301209	UNBILLED REVENUE - COMMERCIAL	OR	(5,763)	0	(5,763)	0	0	0	0	0	0
4421000	COMMERCIAL SALES	301209	UNBILLED REVENUE - COMMERCIAL	UT	(3,400)	0	0	0	0	(3,400)	0	0	0
4421000	COMMERCIAL SALES	301209	UNBILLED REVENUE - COMMERCIAL	WA	(1,739)	0	0	(1,739)	0	0	0	0	0
4421000	COMMERCIAL SALES	301209	UNBILLED REVENUE - COMMERCIAL	WYP	1,072	0	0	0	1,072	0	0	0	0
4421000	COMMERCIAL SALES	301209	UNBILLED REVENUE - COMMERCIAL	WYU	413	0	0	0	413	0	0	0	0
4421000	COMMERCIAL SALES	301210	Commercial - Income Tax Deferral Adjs	CA	(755)	(755)	0	0	0	0	0	0	0
4421000	COMMERCIAL SALES	301210	Commercial - Income Tax Deferral Adjs	OR	(2,803)	0	(2,803)	0	0	0	0	0	0
4421000	COMMERCIAL SALES	301210	Commercial - Income Tax Deferral Adjs	WA	(743)	0	0	(743)	0	0	0	0	0
4421000	COMMERCIAL SALES	301210	Commercial - Income Tax Deferral Adjs	WYP	(325)	0	0	0	(325)	0	0	0	0
4421000	COMMERCIAL SALES	301211	Commercial-OR Corp Act Tax Alt Rev Adj	OTHER	(2,488)	0	0	0	0	0	0	0	(2,488)
4421000	COMMERCIAL SALES	301212	Commercial - Customer Bill Credits	IDU	23	0	0	0	0	0	23	0	0
4421000	COMMERCIAL SALES	301212	Commercial - Customer Bill Credits	OR	181	0	181	0	0	0	0	0	0
4421000	COMMERCIAL SALES	301212	Commercial - Customer Bill Credits	UT	260	0	0	0	0	260	0	0	0
4421000	COMMERCIAL SALES	301212	Commercial - Customer Bill Credits	WA	64	0	0	64	0	0	0	0	0
4421000	COMMERCIAL SALES	301265	Solar Feed-In Revenue - Commercial	OTHER	(1,985)	0	0	0	0	0	0	0	(1,985)
4421000	COMMERCIAL SALES	301268	Community Solar Revenue-Commercial	OTHER	(175)	0	0	0	0	0	0	0	(175)
4421000	COMMERCIAL SALES	301270	DSM Revenue - Commercial	OTHER	(41,306)	0	0	0	0	0	0	0	(41,306)
4421000	COMMERCIAL SALES	301271	DSM Revenue - Small Commercial	OTHER	(2,892)	0	0	0	0	0	0	0	(2,892)
4421000	COMMERCIAL SALES	301272	DSM Revenue - Large Commercial	OTHER	(121)	0	0	0	0	0	0	0	(121)
4421000	COMMERCIAL SALES	301280	Blue Sky Revenue - Commercial	OTHER	(1,792)	0	0	0	0	0	0	0	(1,792)
4421000	COMMERCIAL SALES	301290	Other Cust Retail Revenue-Commercial	OTHER	(604)	0	0	0	0	0	0	0	(604)
<b>4421000 Total</b>					<b>(1,678,841)</b>	<b>(32,567)</b>	<b>(476,269)</b>	<b>(130,012)</b>	<b>(118,517)</b>	<b>(821,710)</b>	<b>(48,403)</b>	<b>0</b>	<b>(51,363)</b>
4422000	IND SLS/EXCL IRRIG	301300	INDUSTRIAL SALES (EXCLUDING IRRIGATION)	CA	(6,538)	(6,538)	0	0	0	0	0	0	0
4422000	IND SLS/EXCL IRRIG	301300	INDUSTRIAL SALES (EXCLUDING IRRIGATION)	IDU	(18,217)	0	0	0	0	0	(18,217)	0	0
4422000	IND SLS/EXCL IRRIG	301300	INDUSTRIAL SALES (EXCLUDING IRRIGATION)	OR	(105,625)	0	(105,625)	0	0	0	0	0	0
4422000	IND SLS/EXCL IRRIG	301300	INDUSTRIAL SALES (EXCLUDING IRRIGATION)	UT	(329,868)	0	0	0	0	(329,868)	0	0	0
4422000	IND SLS/EXCL IRRIG	301300	INDUSTRIAL SALES (EXCLUDING IRRIGATION)	WA	(55,781)	0	0	(55,781)	0	0	0	0	0
4422000	IND SLS/EXCL IRRIG	301300	INDUSTRIAL SALES (EXCLUDING IRRIGATION)	WYP	(315,625)	0	0	0	(315,625)	0	0	0	0
4422000	IND SLS/EXCL IRRIG	301300	INDUSTRIAL SALES (EXCLUDING IRRIGATION)	WYU	(59,401)	0	0	0	(59,401)	0	0	0	0
4422000	IND SLS/EXCL IRRIG	301304	SPECIAL CONTRACTS-SITUS	IDU	(89,770)	0	0	0	0	0	(89,770)	0	0
4422000	IND SLS/EXCL IRRIG	301304	SPECIAL CONTRACTS-SITUS	UT	(144,134)	0	0	0	0	(144,134)	0	0	0
4422000	IND SLS/EXCL IRRIG	301306	Industrial-Alt Revenue Program Adjs	WA	(173)	0	0	(173)	0	0	0	0	0
4422000	IND SLS/EXCL IRRIG	301307	Industrial Revenue Acctg Adjustments	CA	61	61	0	0	0	0	0	0	0
4422000	IND SLS/EXCL IRRIG	301307	Industrial Revenue Acctg Adjustments	IDU	(119)	0	0	0	0	0	(119)	0	0
4422000	IND SLS/EXCL IRRIG	301307	Industrial Revenue Acctg Adjustments	OR	(283)	0	(283)	0	0	0	0	0	0
4422000	IND SLS/EXCL IRRIG	301307	Industrial Revenue Acctg Adjustments	UT	160	0	0	0	0	160	0	0	0
4422000	IND SLS/EXCL IRRIG	301307	Industrial Revenue Acctg Adjustments	WA	(1,036)	0	0	(1,036)	0	0	0	0	0
4422000	IND SLS/EXCL IRRIG	301307	Industrial Revenue Acctg Adjustments	WYP	175	0	0	0	175	0	0	0	0
4422000	IND SLS/EXCL IRRIG	301308	Industrial Revenue Adj - Deferred NPC Me	UT	(20,274)	0	0	0	0	(20,274)	0	0	0
4422000	IND SLS/EXCL IRRIG	301308	Industrial Revenue Adj - Deferred NPC Me	WA	(20)	0	0	(20)	0	0	0	0	0
4422000	IND SLS/EXCL IRRIG	301308	Industrial Revenue Adj - Deferred NPC Me	WYP	1,257	0	0	0	1,257	0	0	0	0
4422000	IND SLS/EXCL IRRIG	301309	UNBILLED REVENUE - INDUSTRIAL	CA	73	73	0	0	0	0	0	0	0
4422000	IND SLS/EXCL IRRIG	301309	UNBILLED REVENUE - INDUSTRIAL	IDU	234	0	0	0	0	0	234	0	0
4422000	IND SLS/EXCL IRRIG	301309	UNBILLED REVENUE - INDUSTRIAL	OR	2,092	0	2,092	0	0	0	0	0	0
4422000	IND SLS/EXCL IRRIG	301309	UNBILLED REVENUE - INDUSTRIAL	UT	(16,700)	0	0	0	0	(16,700)	0	0	0
4422000	IND SLS/EXCL IRRIG	301309	UNBILLED REVENUE - INDUSTRIAL	WA	(711)	0	0	(711)	0	0	0	0	0
4422000	IND SLS/EXCL IRRIG	301309	UNBILLED REVENUE - INDUSTRIAL	WYP	1,818	0	0	0	1,818	0	0	0	0
4422000	IND SLS/EXCL IRRIG	301309	UNBILLED REVENUE - INDUSTRIAL	WYU	357	0	0	0	357	0	0	0	0
4422000	IND SLS/EXCL IRRIG	301310	Industrial - Income Tax Deferral Adjs	CA	(189)	(189)	0	0	0	0	0	0	0
4422000	IND SLS/EXCL IRRIG	301310	Industrial - Income Tax Deferral Adjs	OR	(758)	0	(758)	0	0	0	0	0	0
4422000	IND SLS/EXCL IRRIG	301310	Industrial - Income Tax Deferral Adjs	WA	(407)	0	0	(407)	0	0	0	0	0
4422000	IND SLS/EXCL IRRIG	301310	Industrial - Income Tax Deferral Adjs	WYP	(1,456)	0	0	0	(1,456)	0	0	0	0
4422000	IND SLS/EXCL IRRIG	301311	Industrial-OR Corp Act Tax Rev Adj	OTHER	(559)	0	0	0	0	0	0	0	(559)



**Electric Operations Revenue (Actuals)**

Twelve Months Ending - December 2022

Allocation Method - Factor WIJAM

(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
4422000	IND SLS/EXCL IRRIG	301312	Industrial - Customer Bill Credits	IDU	1	0	0	0	0	0	1	0	0
4422000	IND SLS/EXCL IRRIG	301312	Industrial - Customer Bill Credits	OR	3	0	3	0	0	0	0	0	0
4422000	IND SLS/EXCL IRRIG	301312	Industrial - Customer Bill Credits	UT	10	0	0	0	0	10	0	0	0
4422000	IND SLS/EXCL IRRIG	301312	Industrial - Customer Bill Credits	WA	1	0	0	1	0	0	0	0	0
4422000	IND SLS/EXCL IRRIG	301365	Solar Feed-In Revenue - Industrial	OTHER	(679)	0	0	0	0	0	0	0	(679)
4422000	IND SLS/EXCL IRRIG	301368	Community Solar Revenue-Industrial	OTHER	(48)	0	0	0	0	0	0	0	(48)
4422000	IND SLS/EXCL IRRIG	301370	DSM Revenue - Industrial	OTHER	(17,897)	0	0	0	0	0	0	0	(17,897)
4422000	IND SLS/EXCL IRRIG	301371	DSM Revenue - Small Industrial	OTHER	(640)	0	0	0	0	0	0	0	(640)
4422000	IND SLS/EXCL IRRIG	301372	DSM Revenue - Large Industrial	OTHER	(2,610)	0	0	0	0	0	0	0	(2,610)
4422000	IND SLS/EXCL IRRIG	301380	Blue Sky Revenue - Industrial	OTHER	(623)	0	0	0	0	0	0	0	(623)
4422000	IND SLS/EXCL IRRIG	301390	Other Cust Retail Revenue-Industrial	OTHER	(204)	0	0	0	0	0	0	0	(204)
<b>4422000 Total</b>					<b>(1,184,102)</b>	<b>(6,593)</b>	<b>(104,571)</b>	<b>(58,126)</b>	<b>(372,876)</b>	<b>(510,806)</b>	<b>(107,871)</b>	<b>0</b>	<b>(23,260)</b>
4423000	INDUST SALES-IRRIG	301450	INDUSTRIAL SALES - IRRIGATION	CA	(13,668)	(13,668)	0	0	0	0	0	0	0
4423000	INDUST SALES-IRRIG	301450	INDUSTRIAL SALES - IRRIGATION	IDU	(62,263)	0	0	0	0	0	(62,263)	0	0
4423000	INDUST SALES-IRRIG	301450	INDUSTRIAL SALES - IRRIGATION	OR	(19,820)	0	(19,820)	0	0	0	0	0	0
4423000	INDUST SALES-IRRIG	301450	INDUSTRIAL SALES - IRRIGATION	UT	(19,298)	0	0	0	0	(19,298)	0	0	0
4423000	INDUST SALES-IRRIG	301450	INDUSTRIAL SALES - IRRIGATION	WA	(15,820)	0	0	(15,820)	0	0	0	0	0
4423000	INDUST SALES-IRRIG	301450	INDUSTRIAL SALES - IRRIGATION	WYP	(2,151)	0	0	0	(2,151)	0	0	0	0
4423000	INDUST SALES-IRRIG	301450	INDUSTRIAL SALES - IRRIGATION	WYU	(684)	0	0	0	(684)	0	0	0	0
4423000	INDUST SALES-IRRIG	301453	Irrigation - Customer Bill Credits	IDU	4	0	0	0	0	0	4	0	0
4423000	INDUST SALES-IRRIG	301453	Irrigation - Customer Bill Credits	OR	10	0	10	0	0	0	0	0	0
4423000	INDUST SALES-IRRIG	301453	Irrigation - Customer Bill Credits	UT	3	0	0	0	0	3	0	0	0
4423000	INDUST SALES-IRRIG	301453	Irrigation - Customer Bill Credits	WA	14	0	0	14	0	0	0	0	0
4423000	INDUST SALES-IRRIG	301454	Irrigation-OR Corp Act Tax Rev Adj	OTHER	(106)	0	0	0	0	0	0	0	(106)
4423000	INDUST SALES-IRRIG	301455	Irrigation - Income Tax Deferral Adj	CA	(334)	(334)	0	0	0	0	0	0	0
4423000	INDUST SALES-IRRIG	301455	Irrigation - Income Tax Deferral Adj	OR	(113)	0	(113)	0	0	0	0	0	0
4423000	INDUST SALES-IRRIG	301455	Irrigation - Income Tax Deferral Adj	WA	(82)	0	0	(82)	0	0	0	0	0
4423000	INDUST SALES-IRRIG	301455	Irrigation - Income Tax Deferral Adj	WYP	(8)	0	0	0	(8)	0	0	0	0
4423000	INDUST SALES-IRRIG	301456	Irrigation-Alt Revenue Program Adj	WA	80	0	0	80	0	0	0	0	0
4423000	INDUST SALES-IRRIG	301457	Irrigation Revenue Acctg Adjustments	CA	136	136	0	0	0	0	0	0	0
4423000	INDUST SALES-IRRIG	301457	Irrigation Revenue Acctg Adjustments	IDU	(412)	0	0	0	0	0	(412)	0	0
4423000	INDUST SALES-IRRIG	301457	Irrigation Revenue Acctg Adjustments	OR	10	0	10	0	0	0	0	0	0
4423000	INDUST SALES-IRRIG	301457	Irrigation Revenue Acctg Adjustments	UT	5	0	0	0	0	5	0	0	0
4423000	INDUST SALES-IRRIG	301457	Irrigation Revenue Acctg Adjustments	WA	(141)	0	0	(141)	0	0	0	0	0
4423000	INDUST SALES-IRRIG	301457	Irrigation Revenue Acctg Adjustments	WYP	1	0	0	0	1	0	0	0	0
4423000	INDUST SALES-IRRIG	301458	Irrigation Revenue Adj - Deferred NPC Me	UT	(687)	0	0	0	0	(687)	0	0	0
4423000	INDUST SALES-IRRIG	301458	Irrigation Revenue Adj - Deferred NPC Me	WA	126	0	0	126	0	0	0	0	0
4423000	INDUST SALES-IRRIG	301458	Irrigation Revenue Adj - Deferred NPC Me	WYP	7	0	0	0	7	0	0	0	0
4423000	INDUST SALES-IRRIG	301459	UNBILLED REVENUE - IRRIGATION/FARM	CA	3	3	0	0	0	0	0	0	0
4423000	INDUST SALES-IRRIG	301459	UNBILLED REVENUE - IRRIGATION/FARM	IDU	(894)	0	0	0	0	0	(894)	0	0
4423000	INDUST SALES-IRRIG	301459	UNBILLED REVENUE - IRRIGATION/FARM	OR	(2,017)	0	(2,017)	0	0	0	0	0	0
4423000	INDUST SALES-IRRIG	301459	UNBILLED REVENUE - IRRIGATION/FARM	UT	138	0	0	0	0	138	0	0	0
4423000	INDUST SALES-IRRIG	301459	UNBILLED REVENUE - IRRIGATION/FARM	WA	811	0	0	811	0	0	0	0	0
4423000	INDUST SALES-IRRIG	301459	UNBILLED REVENUE - IRRIGATION/FARM	WYP	14	0	0	0	14	0	0	0	0
4423000	INDUST SALES-IRRIG	301465	Solar Feed-In Revenue - Irrigation	OTHER	(63)	0	0	0	0	0	0	0	(63)
4423000	INDUST SALES-IRRIG	301468	Community Solar Revenue-Irrigation	OTHER	(6)	0	0	0	0	0	0	0	(6)
4423000	INDUST SALES-IRRIG	301470	DSM Revenue - Irrigation	OTHER	(3,404)	0	0	0	0	0	0	0	(3,404)
4423000	INDUST SALES-IRRIG	301480	Blue Sky Revenue - Irrigation	OTHER	(3)	0	0	0	0	0	0	0	(3)
4423000	INDUST SALES-IRRIG	301490	Other Cust Retail Revenue-Irrigation	OTHER	(66)	0	0	0	0	0	0	0	(66)
<b>4423000 Total</b>					<b>(140,678)</b>	<b>(13,863)</b>	<b>(21,930)</b>	<b>(15,012)</b>	<b>(2,822)</b>	<b>(19,838)</b>	<b>(63,565)</b>	<b>0</b>	<b>(3,648)</b>
4441000	PUB ST/HWY LIGHT	301600	PUBLIC STREET AND HIGHWAY LIGHTING	CA	(374)	(374)	0	0	0	0	0	0	0
4441000	PUB ST/HWY LIGHT	301600	PUBLIC STREET AND HIGHWAY LIGHTING	IDU	(487)	0	0	0	0	0	(487)	0	0
4441000	PUB ST/HWY LIGHT	301600	PUBLIC STREET AND HIGHWAY LIGHTING	OR	(4,781)	0	(4,781)	0	0	0	0	0	0
4441000	PUB ST/HWY LIGHT	301600	PUBLIC STREET AND HIGHWAY LIGHTING	UT	(6,168)	0	0	0	0	(6,168)	0	0	0
4441000	PUB ST/HWY LIGHT	301600	PUBLIC STREET AND HIGHWAY LIGHTING	WA	(590)	0	0	(590)	0	0	0	0	0
4441000	PUB ST/HWY LIGHT	301600	PUBLIC STREET AND HIGHWAY LIGHTING	WYP	(1,597)	0	0	0	(1,597)	0	0	0	0
4441000	PUB ST/HWY LIGHT	301600	PUBLIC STREET AND HIGHWAY LIGHTING	WYU	(270)	0	0	0	(270)	0	0	0	0
4441000	PUB ST/HWY LIGHT	301607	Public St/Hwy Lights Rev Acctg Adjustmen	CA	4	4	0	0	0	0	0	0	0
4441000	PUB ST/HWY LIGHT	301607	Public St/Hwy Lights Rev Acctg Adjustmen	IDU	(6)	0	0	0	0	0	(6)	0	0
4441000	PUB ST/HWY LIGHT	301607	Public St/Hwy Lights Rev Acctg Adjustmen	OR	(9)	0	(9)	0	0	0	0	0	0



**Electric Operations Revenue (Actuals)**

Twelve Months Ending - December 2022

Allocation Method - Factor WIJAM

(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
4441000	PUB ST/HWY LIGHT	301607	Public St/Hwy Lights Rev Acctg Adjustmen	UT	1	0	0	0	0	1	0	0	0
4441000	PUB ST/HWY LIGHT	301607	Public St/Hwy Lights Rev Acctg Adjustmen	WA	8	0	0	8	0	0	0	0	0
4441000	PUB ST/HWY LIGHT	301607	Public St/Hwy Lights Rev Acctg Adjustmen	WYU	0	0	0	0	0	0	0	0	0
4441000	PUB ST/HWY LIGHT	301608	Public St/Hwy Lgt Rev Adj-Def NPC Mech	UT	(149)	0	0	0	0	(149)	0	0	0
4441000	PUB ST/HWY LIGHT	301608	Public St/Hwy Lgt Rev Adj-Def NPC Mech	WYP	3	0	0	0	3	0	0	0	0
4441000	PUB ST/HWY LIGHT	301609	UNBILLED REV - PUBLIC ST/HWY LIGHTING	CA	(17)	(17)	0	0	0	0	0	0	0
4441000	PUB ST/HWY LIGHT	301609	UNBILLED REV - PUBLIC ST/HWY LIGHTING	IDU	6	0	0	0	0	0	6	0	0
4441000	PUB ST/HWY LIGHT	301609	UNBILLED REV - PUBLIC ST/HWY LIGHTING	OR	135	0	135	0	0	0	0	0	0
4441000	PUB ST/HWY LIGHT	301609	UNBILLED REV - PUBLIC ST/HWY LIGHTING	UT	69	0	0	0	0	69	0	0	0
4441000	PUB ST/HWY LIGHT	301609	UNBILLED REV - PUBLIC ST/HWY LIGHTING	WA	35	0	0	35	0	0	0	0	0
4441000	PUB ST/HWY LIGHT	301609	UNBILLED REV - PUBLIC ST/HWY LIGHTING	WYP	15	0	0	0	15	0	0	0	0
4441000	PUB ST/HWY LIGHT	301609	UNBILLED REV - PUBLIC ST/HWY LIGHTING	WYU	16	0	0	0	16	0	0	0	0
4441000	PUB ST/HWY LIGHT	301610	St&Hwy Light - Income Tax Deferral Adjs	CA	(5)	(5)	0	0	0	0	0	0	0
4441000	PUB ST/HWY LIGHT	301610	St&Hwy Light - Income Tax Deferral Adjs	OR	(18)	0	(18)	0	0	0	0	0	0
4441000	PUB ST/HWY LIGHT	301610	St&Hwy Light - Income Tax Deferral Adjs	WA	(2)	0	0	(2)	0	0	0	0	0
4441000	PUB ST/HWY LIGHT	301610	St&Hwy Light - Income Tax Deferral Adjs	WYP	(3)	0	0	0	(3)	0	0	0	0
4441000	PUB ST/HWY LIGHT	301611	St&Hwy Light-OR Corp Act Tax Rev Adj	OTHER	(26)	0	0	0	0	0	0	0	(26)
4441000	PUB ST/HWY LIGHT	301612	St&Hwy Light - Customer Bill Credits	IDU	0	0	0	0	0	0	0	0	0
4441000	PUB ST/HWY LIGHT	301612	St&Hwy Light - Customer Bill Credits	OR	2	0	2	0	0	0	0	0	0
4441000	PUB ST/HWY LIGHT	301612	St&Hwy Light - Customer Bill Credits	UT	1	0	0	0	0	1	0	0	0
4441000	PUB ST/HWY LIGHT	301665	Solar Feed-In Revenue - St/Hwy Lighting	OTHER	(0)	0	0	0	0	0	0	0	(0)
4441000	PUB ST/HWY LIGHT	301668	Community Solar Revenue-St/Hwy Lightg	OTHER	(0)	0	0	0	0	0	0	0	(0)
4441000	PUB ST/HWY LIGHT	301670	DSM Revenue - Street/Hwy Lighting	OTHER	(303)	0	0	0	0	0	0	0	(303)
4441000	PUB ST/HWY LIGHT	301690	Other Cust Retail Revenue-St/Hwy Lightg	OTHER	(4)	0	0	0	0	0	0	0	(4)
<b>4441000 Total</b>					<b>(14,514)</b>	<b>(393)</b>	<b>(4,670)</b>	<b>(549)</b>	<b>(1,837)</b>	<b>(6,246)</b>	<b>(486)</b>	<b>0</b>	<b>(333)</b>
4471000	ON-SYS WHOLE-FIRM	301443	ON SYS FIRM-UTAH FERC CUSTOMERS	FERC	(13,432)	0	0	0	0	0	0	(13,432)	0
4471000	ON-SYS WHOLE-FIRM	301445	On Sys Firm-Utah W/S Customers-Deferral	UT	40	0	0	0	0	40	0	0	0
<b>4471000 Total</b>					<b>(13,392)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>40</b>	<b>0</b>	<b>(13,432)</b>	<b>0</b>
4471300	POST MERGER FIRM	301405	POST MERGER FIRM	SG	(10,520)	(157)	(2,761)	(834)	(1,472)	(4,692)	(599)	(4)	0
<b>4471300 Total</b>					<b>(10,520)</b>	<b>(157)</b>	<b>(2,761)</b>	<b>(834)</b>	<b>(1,472)</b>	<b>(4,692)</b>	<b>(599)</b>	<b>(4)</b>	<b>0</b>
4471400	S/T FIRM WHOLESALE	301406	SHORT-TERM FIRM WHOLESALE SALES	SG	(310,834)	(4,647)	(81,592)	(24,632)	(43,503)	(138,639)	(17,700)	(122)	0
4471400	S/T FIRM WHOLESALE	301410	TRADING SALES NETTED	SG	2,214	33	581	175	310	988	126	1	0
4471400	S/T FIRM WHOLESALE	301411	BOOKOUT SALES NETTED	SG	94,961	1,420	24,927	7,525	13,290	42,355	5,407	37	0
4471400	S/T FIRM WHOLESALE	301412	BOOKOUT SALES NETTED-ESTIMATE	SG	188	3	49	15	26	84	11	0	0
4471400	S/T FIRM WHOLESALE	302751	I/C S-T Firm Wholesale Sales-Sierra Pac	SG	(8)	(0)	(2)	(1)	(1)	(3)	(0)	(0)	0
4471400	S/T FIRM WHOLESALE	302752	I/C S-T Firm Wholesale Sales-Nevada Pwr	SG	(57)	(1)	(15)	(5)	(8)	(25)	(3)	(0)	0
4471400	S/T FIRM WHOLESALE	302772	I/C Line Loss Trading Revenue-Nevada Pwr	SG	(61)	(1)	(16)	(5)	(9)	(27)	(3)	(0)	0
4471400	S/T FIRM WHOLESALE	303028	LINE LOSS W/S TRADING REVENUES	SG	(22,849)	(342)	(5,998)	(1,811)	(3,198)	(10,191)	(1,301)	(9)	0
<b>4471400 Total</b>					<b>(236,445)</b>	<b>(3,535)</b>	<b>(62,065)</b>	<b>(18,737)</b>	<b>(33,092)</b>	<b>(105,460)</b>	<b>(13,464)</b>	<b>(92)</b>	<b>0</b>
4472000	SLS FOR RESL-SURP	301419	ESTIMATED SALES FOR RESALE REVENUE	SG	(31,079)	(465)	(8,158)	(2,463)	(4,350)	(13,862)	(1,770)	(12)	0
4472000	SLS FOR RESL-SURP	302762	I/C Wholesale Sales Estimate-Nevada Pwr	SG	7	0	2	1	1	3	0	0	0
4472000	SLS FOR RESL-SURP	303198	Non-ASC 606-WS NPC Rev-Derivatv (Disc)	SG	(37,323)	(558)	(9,797)	(2,958)	(5,224)	(16,647)	(2,125)	(15)	0
4472000	SLS FOR RESL-SURP	303199	Non-ASC 606-WS NPC Rev-Derivatv (Red)	SG	37,323	558	9,797	2,958	5,224	16,647	2,125	15	0
<b>4472000 Total</b>					<b>(31,072)</b>	<b>(465)</b>	<b>(8,156)</b>	<b>(2,462)</b>	<b>(4,349)</b>	<b>(13,859)</b>	<b>(1,769)</b>	<b>(12)</b>	<b>0</b>
4476100	BOOKOUTS NETTED-GAIN	304101	BOOKOUTS NETTED-GAIN	SG	(2,093)	(31)	(549)	(166)	(293)	(933)	(119)	(1)	0
<b>4476100 Total</b>					<b>(2,093)</b>	<b>(31)</b>	<b>(549)</b>	<b>(166)</b>	<b>(293)</b>	<b>(933)</b>	<b>(119)</b>	<b>(1)</b>	<b>0</b>
4476200	TRADING NETTED-GAINS	304201	TRADING NETTED-GAINS	SG	(35)	(1)	(9)	(3)	(5)	(16)	(2)	(0)	0
<b>4476200 Total</b>					<b>(35)</b>	<b>(1)</b>	<b>(9)</b>	<b>(3)</b>	<b>(5)</b>	<b>(16)</b>	<b>(2)</b>	<b>(0)</b>	<b>0</b>
4479000	TRANS SRVC	301428	TRANS SERV-UTAH FERC CUSTOMERS	FERC	(109)	0	0	0	0	0	0	(109)	0
<b>4479000 Total</b>					<b>(109)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(109)</b>	<b>0</b>
4491800	PRV RTE RFDS-RESLE	301975	Wholesales Sales - Subject to Refund	SG	(3,240)	(48)	(850)	(257)	(453)	(1,445)	(184)	(1)	0
<b>4491800 Total</b>					<b>(3,240)</b>	<b>(48)</b>	<b>(850)</b>	<b>(257)</b>	<b>(453)</b>	<b>(1,445)</b>	<b>(184)</b>	<b>(1)</b>	<b>0</b>
4501000	FORF DISC/INT-RES	301820	FORFEITED DISCOUNT REVENUE-RESIDENTIAL	CA	(330)	(330)	0	0	0	0	0	0	0
4501000	FORF DISC/INT-RES	301820	FORFEITED DISCOUNT REVENUE-RESIDENTIAL	IDU	(270)	0	0	0	0	0	(270)	0	0
4501000	FORF DISC/INT-RES	301820	FORFEITED DISCOUNT REVENUE-RESIDENTIAL	OR	(1,011)	0	(1,011)	0	0	0	0	0	0
4501000	FORF DISC/INT-RES	301820	FORFEITED DISCOUNT REVENUE-RESIDENTIAL	UT	(3,729)	0	0	0	0	(3,729)	0	0	0
4501000	FORF DISC/INT-RES	301820	FORFEITED DISCOUNT REVENUE-RESIDENTIAL	WA	(4)	0	(4)	0	0	0	0	0	0
4501000	FORF DISC/INT-RES	301820	FORFEITED DISCOUNT REVENUE-RESIDENTIAL	WYP	(633)	0	0	0	(633)	0	0	0	0
4501000	FORF DISC/INT-RES	301820	FORFEITED DISCOUNT REVENUE-RESIDENTIAL	WYU	(63)	0	0	0	(63)	0	0	0	0
<b>4501000 Total</b>					<b>(6,040)</b>	<b>(330)</b>	<b>(1,011)</b>	<b>(4)</b>	<b>(696)</b>	<b>(3,729)</b>	<b>(270)</b>	<b>0</b>	<b>0</b>



**Electric Operations Revenue (Actuals)**

Twelve Months Ending - December 2022

Allocation Method - Factor WIJAM

(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
4502000	FORF DISC/INT-COMM	301821	FORFEITED DISCOUNT REVENUE-COMMERCIAL	CA	(112)	(112)	0	0	0	0	0	0	0
4502000	FORF DISC/INT-COMM	301821	FORFEITED DISCOUNT REVENUE-COMMERCIAL	IDU	(30)	0	0	0	0	0	(30)	0	0
4502000	FORF DISC/INT-COMM	301821	FORFEITED DISCOUNT REVENUE-COMMERCIAL	OR	(265)	0	(265)	0	0	0	0	0	0
4502000	FORF DISC/INT-COMM	301821	FORFEITED DISCOUNT REVENUE-COMMERCIAL	UT	(911)	0	0	0	0	(911)	0	0	0
4502000	FORF DISC/INT-COMM	301821	FORFEITED DISCOUNT REVENUE-COMMERCIAL	WA	(0)	0	0	(0)	0	0	0	0	0
4502000	FORF DISC/INT-COMM	301821	FORFEITED DISCOUNT REVENUE-COMMERCIAL	WYP	(143)	0	0	0	(143)	0	0	0	0
4502000	FORF DISC/INT-COMM	301821	FORFEITED DISCOUNT REVENUE-COMMERCIAL	WYU	(33)	0	0	0	(33)	0	0	0	0
<b>4502000 Total</b>					<b>(1,493)</b>	<b>(112)</b>	<b>(265)</b>	<b>(0)</b>	<b>(176)</b>	<b>(911)</b>	<b>(30)</b>	<b>0</b>	<b>0</b>
4503000	FORF DISC/INT-IND	301822	FORFEITED DISCOUNT REVENUE-INDUSTRIAL	CA	(37)	(37)	0	0	0	0	0	0	0
4503000	FORF DISC/INT-IND	301822	FORFEITED DISCOUNT REVENUE-INDUSTRIAL	IDU	(56)	0	0	0	0	0	(56)	0	0
4503000	FORF DISC/INT-IND	301822	FORFEITED DISCOUNT REVENUE-INDUSTRIAL	OR	(113)	0	(113)	0	0	0	0	0	0
4503000	FORF DISC/INT-IND	301822	FORFEITED DISCOUNT REVENUE-INDUSTRIAL	UT	(328)	0	0	0	0	(328)	0	0	0
4503000	FORF DISC/INT-IND	301822	FORFEITED DISCOUNT REVENUE-INDUSTRIAL	WA	(1)	0	0	(1)	0	0	0	0	0
4503000	FORF DISC/INT-IND	301822	FORFEITED DISCOUNT REVENUE-INDUSTRIAL	WYP	(90)	0	0	0	(90)	0	0	0	0
4503000	FORF DISC/INT-IND	301822	FORFEITED DISCOUNT REVENUE-INDUSTRIAL	WYU	(6)	0	0	0	(6)	0	0	0	0
<b>4503000 Total</b>					<b>(630)</b>	<b>(37)</b>	<b>(113)</b>	<b>(1)</b>	<b>(95)</b>	<b>(328)</b>	<b>(56)</b>	<b>0</b>	<b>0</b>
4504000	GOVT MUNI/ALL OTH	301823	FORFEITED DISCOUNT REVENUE-ALL OTHER	CA	(0)	(0)	0	0	0	0	0	0	0
4504000	GOVT MUNI/ALL OTH	301823	FORFEITED DISCOUNT REVENUE-ALL OTHER	IDU	(19)	0	0	0	0	0	(19)	0	0
4504000	GOVT MUNI/ALL OTH	301823	FORFEITED DISCOUNT REVENUE-ALL OTHER	OR	(4)	0	(4)	0	0	0	0	0	0
4504000	GOVT MUNI/ALL OTH	301823	FORFEITED DISCOUNT REVENUE-ALL OTHER	UT	(167)	0	0	0	0	(167)	0	0	0
4504000	GOVT MUNI/ALL OTH	301823	FORFEITED DISCOUNT REVENUE-ALL OTHER	WYP	(21)	0	0	0	(21)	0	0	0	0
4504000	GOVT MUNI/ALL OTH	301823	FORFEITED DISCOUNT REVENUE-ALL OTHER	WYU	1	0	0	0	1	0	0	0	0
<b>4504000 Total</b>					<b>(210)</b>	<b>(0)</b>	<b>(4)</b>	<b>0</b>	<b>(20)</b>	<b>(167)</b>	<b>(19)</b>	<b>0</b>	<b>0</b>
4511000	ACCOUNT SERV CHG	301825	MISC SERV REV-ACCT SERVICE CHARGE	CA	(385)	(385)	0	0	0	0	0	0	0
4511000	ACCOUNT SERV CHG	301825	MISC SERV REV-ACCT SERVICE CHARGE	IDU	(129)	0	0	0	0	0	(129)	0	0
4511000	ACCOUNT SERV CHG	301825	MISC SERV REV-ACCT SERVICE CHARGE	OR	(971)	0	(971)	0	0	0	0	0	0
4511000	ACCOUNT SERV CHG	301825	MISC SERV REV-ACCT SERVICE CHARGE	UT	(3,457)	0	0	0	0	(3,457)	0	0	0
4511000	ACCOUNT SERV CHG	301825	MISC SERV REV-ACCT SERVICE CHARGE	WA	(36)	0	0	(36)	0	0	0	0	0
4511000	ACCOUNT SERV CHG	301825	MISC SERV REV-ACCT SERVICE CHARGE	WYP	(76)	0	0	0	(76)	0	0	0	0
4511000	ACCOUNT SERV CHG	301825	MISC SERV REV-ACCT SERVICE CHARGE	WYU	(4)	0	0	0	(4)	0	0	0	0
4511000	ACCOUNT SERV CHG	301855	Misc Service Revenue - CSS (Non-FLT)	CA	(11)	(11)	0	0	0	0	0	0	0
4511000	ACCOUNT SERV CHG	301855	Misc Service Revenue - CSS (Non-FLT)	IDU	(30)	0	0	0	0	0	(30)	0	0
4511000	ACCOUNT SERV CHG	301855	Misc Service Revenue - CSS (Non-FLT)	OR	(224)	0	(224)	0	0	0	0	0	0
4511000	ACCOUNT SERV CHG	301855	Misc Service Revenue - CSS (Non-FLT)	UT	(446)	0	0	0	0	(446)	0	0	0
4511000	ACCOUNT SERV CHG	301855	Misc Service Revenue - CSS (Non-FLT)	WA	(52)	0	0	(52)	0	0	0	0	0
4511000	ACCOUNT SERV CHG	301855	Misc Service Revenue - CSS (Non-FLT)	WYP	(45)	0	0	0	(45)	0	0	0	0
4511000	ACCOUNT SERV CHG	301855	Misc Service Revenue - CSS (Non-FLT)	WYU	(4)	0	0	0	(4)	0	0	0	0
<b>4511000 Total</b>					<b>(5,868)</b>	<b>(396)</b>	<b>(1,194)</b>	<b>(88)</b>	<b>(129)</b>	<b>(3,902)</b>	<b>(159)</b>	<b>0</b>	<b>0</b>
4512000	TAMPER/RECONNECT	301826	TAMPERING/UNAUTHORIZED RECONNECTION CHGS	CA	(0)	(0)	0	0	0	0	0	0	0
4512000	TAMPER/RECONNECT	301826	TAMPERING/UNAUTHORIZED RECONNECTION CHGS	OR	(4)	0	(4)	0	0	0	0	0	0
4512000	TAMPER/RECONNECT	301826	TAMPERING/UNAUTHORIZED RECONNECTION CHGS	UT	(1)	0	0	0	0	(1)	0	0	0
4512000	TAMPER/RECONNECT	301826	TAMPERING/UNAUTHORIZED RECONNECTION CHGS	WA	(0)	0	0	(0)	0	0	0	0	0
<b>4512000 Total</b>					<b>(5)</b>	<b>(0)</b>	<b>(4)</b>	<b>(0)</b>	<b>0</b>	<b>(1)</b>	<b>0</b>	<b>0</b>	<b>0</b>
4513000	OTHER	301828	OTHER	CA	(10)	(10)	0	0	0	0	0	0	0
4513000	OTHER	301828	OTHER	IDU	(7)	0	0	0	0	0	(7)	0	0
4513000	OTHER	301828	OTHER	OR	(189)	0	(189)	0	0	0	0	0	0
4513000	OTHER	301828	OTHER	UT	(412)	0	0	0	0	(412)	0	0	0
4513000	OTHER	301828	OTHER	WA	(11)	0	0	(11)	0	0	0	0	0
4513000	OTHER	301828	OTHER	WYP	(328)	0	0	0	(328)	0	0	0	0
4513000	OTHER	301828	OTHER	WYU	(12)	0	0	0	(12)	0	0	0	0
4513000	OTHER	301840	Miscellaneous Service Revenue	CA	(9)	(9)	0	0	0	0	0	0	0
4513000	OTHER	301840	Miscellaneous Service Revenue	IDU	(60)	0	0	0	0	0	(60)	0	0
4513000	OTHER	301840	Miscellaneous Service Revenue	OR	(12)	0	(12)	0	0	0	0	0	0
4513000	OTHER	301840	Miscellaneous Service Revenue	UT	(683)	0	0	0	0	(683)	0	0	0
4513000	OTHER	301840	Miscellaneous Service Revenue	WA	(79)	0	0	(79)	0	0	0	0	0
<b>4513000 Total</b>					<b>(1,812)</b>	<b>(19)</b>	<b>(201)</b>	<b>(90)</b>	<b>(340)</b>	<b>(1,095)</b>	<b>(67)</b>	<b>0</b>	<b>0</b>
4530000	SLS WATER & W PWR	358900	Sales of Water & Water Power	SG	(5)	(0)	(1)	(0)	(1)	(2)	(0)	(0)	0
<b>4530000 Total</b>					<b>(5)</b>	<b>(0)</b>	<b>(1)</b>	<b>(0)</b>	<b>(1)</b>	<b>(2)</b>	<b>(0)</b>	<b>(0)</b>	<b>0</b>
4541000	RENTS - COMMON	301860	RENT FROM ELEC PROP	CA	(2)	(2)	0	0	0	0	0	0	0
4541000	RENTS - COMMON	301860	RENT FROM ELEC PROP	CAGE	(581)	0	0	0	(123)	(404)	(53)	(0)	0



**Electric Operations Revenue (Actuals)**

Twelve Months Ending - December 2022

Allocation Method - Factor WIJAM

(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
4541000	RENTS - COMMON	301860	RENT FROM ELEC PROP	IDU	(1)	0	0	0	0	0	(1)	0	0
4541000	RENTS - COMMON	301860	RENT FROM ELEC PROP	JBG	(4)	(0)	(3)	(1)	0	0	0	0	0
4541000	RENTS - COMMON	301860	RENT FROM ELEC PROP	OR	(837)	0	(837)	0	0	0	0	0	0
4541000	RENTS - COMMON	301860	RENT FROM ELEC PROP	SG	(489)	(7)	(128)	(39)	(68)	(218)	(28)	(0)	0
4541000	RENTS - COMMON	301860	RENT FROM ELEC PROP	SO	(3,167)	(65)	(802)	(224)	(431)	(1,457)	(187)	(1)	0
4541000	RENTS - COMMON	301860	RENT FROM ELEC PROP	UT	(1,426)	0	0	0	0	(1,426)	0	0	0
4541000	RENTS - COMMON	301860	RENT FROM ELEC PROP	WA	(11)	0	0	(11)	0	0	0	0	0
4541000	RENTS - COMMON	301860	RENT FROM ELEC PROP	WYP	(14)	0	0	0	(14)	0	0	0	0
4541000	RENTS - COMMON	301864	REVENUE - JOINT USE OF POLES	CA	(534)	(534)	0	0	0	0	0	0	0
4541000	RENTS - COMMON	301864	REVENUE - JOINT USE OF POLES	IDU	(164)	0	0	0	0	0	(164)	0	0
4541000	RENTS - COMMON	301864	REVENUE - JOINT USE OF POLES	OR	(3,375)	0	(3,375)	0	0	0	0	0	0
4541000	RENTS - COMMON	301864	REVENUE - JOINT USE OF POLES	UT	(2,413)	0	0	0	0	(2,413)	0	0	0
4541000	RENTS - COMMON	301864	REVENUE - JOINT USE OF POLES	WA	(743)	0	0	(743)	0	0	0	0	0
4541000	RENTS - COMMON	301864	REVENUE - JOINT USE OF POLES	WYP	(322)	0	0	0	(322)	0	0	0	0
4541000	RENTS - COMMON	301866	JOINT USE SANCTIONS & FINES REVENUE	OR	(51)	0	(51)	0	0	0	0	0	0
4541000	RENTS - COMMON	301866	JOINT USE SANCTIONS & FINES REVENUE	SG	(3)	(0)	(1)	(0)	(0)	(1)	(0)	(0)	0
4541000	RENTS - COMMON	301866	JOINT USE SANCTIONS & FINES REVENUE	UT	(4)	0	0	0	0	(4)	0	0	0
4541000	RENTS - COMMON	301866	JOINT USE SANCTIONS & FINES REVENUE	WYP	(4)	0	0	0	(4)	0	0	0	0
4541000	RENTS - COMMON	301867	JOINT USE PROGRAM REIMBURSE REVENUE	IDU	(0)	0	0	0	0	0	(0)	0	0
4541000	RENTS - COMMON	301867	JOINT USE PROGRAM REIMBURSE REVENUE	OR	(186)	0	(186)	0	0	0	0	0	0
4541000	RENTS - COMMON	301867	JOINT USE PROGRAM REIMBURSE REVENUE	UT	(221)	0	0	0	0	(221)	0	0	0
4541000	RENTS - COMMON	301867	JOINT USE PROGRAM REIMBURSE REVENUE	WA	(61)	0	0	(61)	0	0	0	0	0
4541000	RENTS - COMMON	301867	JOINT USE PROGRAM REIMBURSE REVENUE	WYP	(283)	0	0	0	(283)	0	0	0	0
4541000	RENTS - COMMON	301869	UNCOLLECTIBLE REVENUE JOINT USE	CA	(0)	(0)	0	0	0	0	0	0	0
4541000	RENTS - COMMON	301869	UNCOLLECTIBLE REVENUE JOINT USE	IDU	(0)	0	0	0	0	0	(0)	0	0
4541000	RENTS - COMMON	301869	UNCOLLECTIBLE REVENUE JOINT USE	OR	(55)	0	(55)	0	0	0	0	0	0
4541000	RENTS - COMMON	301869	UNCOLLECTIBLE REVENUE JOINT USE	UT	(67)	0	0	0	0	(67)	0	0	0
4541000	RENTS - COMMON	301869	UNCOLLECTIBLE REVENUE JOINT USE	WA	(12)	0	0	(12)	0	0	0	0	0
4541000	RENTS - COMMON	301869	UNCOLLECTIBLE REVENUE JOINT USE	WYP	(1)	0	0	0	(1)	0	0	0	0
4541000	RENTS - COMMON	301871	RENT REV - HYDRO	CAGW	(15)	(1)	(11)	(3)	0	0	0	0	0
4541000	RENTS - COMMON	301871	RENT REV - HYDRO	SO	(19)	(0)	(5)	(1)	(3)	(9)	(1)	(0)	0
4541000	RENTS - COMMON	301872	RENT REV - TRANS	CAGE	(39)	0	0	0	(8)	(27)	(4)	(0)	0
4541000	RENTS - COMMON	301872	RENT REV - TRANS	CAGW	(15)	(1)	(11)	(3)	0	0	0	0	0
4541000	RENTS - COMMON	301872	RENT REV - TRANS	SG	(134)	(2)	(35)	(11)	(19)	(60)	(8)	(0)	0
4541000	RENTS - COMMON	301873	RENT REV - DIST	SO	(53)	(1)	(14)	(4)	(7)	(25)	(3)	(0)	0
4541000	RENTS - COMMON	301874	RENT REV - GENERAL	SO	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	0
4541000	RENTS - COMMON	301878	JOINT USE BACK RENT	OR	(0)	0	(0)	0	0	0	0	0	0
4541000	RENTS - COMMON	301879	Joint Use Contracted Program Reimburse	CA	(27)	(27)	0	0	0	0	0	0	0
4541000	RENTS - COMMON	301879	Joint Use Contracted Program Reimburse	IDU	(2)	0	0	0	0	0	(2)	0	0
4541000	RENTS - COMMON	301879	Joint Use Contracted Program Reimburse	OR	(385)	0	(385)	0	0	0	0	0	0
4541000	RENTS - COMMON	301879	Joint Use Contracted Program Reimburse	UT	(166)	0	0	0	0	(166)	0	0	0
4541000	RENTS - COMMON	301879	Joint Use Contracted Program Reimburse	WA	(191)	0	0	(191)	0	0	0	0	0
4541000	RENTS - COMMON	301879	Joint Use Contracted Program Reimburse	WYP	(52)	0	0	0	(52)	0	0	0	0
<b>4541000 Total</b>					<b>(16,131)</b>	<b>(641)</b>	<b>(5,899)</b>	<b>(1,305)</b>	<b>(1,335)</b>	<b>(6,498)</b>	<b>(451)</b>	<b>(2)</b>	<b>0</b>
4543000	MCI FOGWIRE REVENUES	301863	MCI FIBER OPTIC GROUND WIRE REVENUES	SG	(3,357)	(50)	(881)	(266)	(470)	(1,497)	(191)	(1)	0
<b>4543000 Total</b>					<b>(3,357)</b>	<b>(50)</b>	<b>(881)</b>	<b>(266)</b>	<b>(470)</b>	<b>(1,497)</b>	<b>(191)</b>	<b>(1)</b>	<b>0</b>
4545000	VERT BRIDGE REVENUES	367222	Joint Use - Vertical Bridge Applic Fee	CAGE	(6)	0	0	0	(1)	(4)	(1)	(0)	0
<b>4545000 Total</b>					<b>(6)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(1)</b>	<b>(4)</b>	<b>(1)</b>	<b>(0)</b>	<b>0</b>
4561100	Other Wheeling Rev	301953	Ancillary Rev Sch 6-Supp (C&T)	SG	(2,911)	(44)	(764)	(231)	(407)	(1,298)	(166)	(1)	0
4561100	Other Wheeling Rev	301963	Ancil Revenue Sch 2-Reactive (C&T)	SG	(4,571)	(68)	(1,200)	(362)	(640)	(2,039)	(260)	(2)	0
4561100	Other Wheeling Rev	301966	Primary Delivery and Distribution Sub Ch	SG	(423)	(6)	(111)	(34)	(59)	(189)	(24)	(0)	0
4561100	Other Wheeling Rev	301967	Ancillary Revenue Sch 1 - Scheduling	SG	(3,111)	(47)	(817)	(247)	(435)	(1,388)	(177)	(1)	0
4561100	Other Wheeling Rev	301969	Ancillary Revenue Sch 3 - Reg&Freq (C&T)	SG	(1,963)	(29)	(515)	(156)	(275)	(875)	(112)	(1)	0
4561100	Other Wheeling Rev	301973	Ancillary Revenue Sch 5&6-Spin&Supp (C&T)	SG	(3,047)	(46)	(800)	(241)	(426)	(1,359)	(173)	(1)	0
4561100	Other Wheeling Rev	301974	Ancil Revenue Sch 3a-Regulation (C&T)	SG	(4,628)	(69)	(1,215)	(367)	(648)	(2,064)	(264)	(2)	0
4561100	Other Wheeling Rev	302082	I/C Anc Rev Sch 1-Scheduling-Nevada Pwr	SG	(4)	(0)	(1)	(0)	(1)	(2)	(0)	(0)	0
4561100	Other Wheeling Rev	302092	I/C Anc Rev Sch 2-Reactive-Nevada Pwr	SG	(7)	(0)	(2)	(1)	(1)	(3)	(0)	(0)	0
4561100	Other Wheeling Rev	302831	I/C Other Wheeling Revenue-Sierra Pac	SG	(36)	(1)	(9)	(3)	(5)	(16)	(2)	(0)	0
4561100	Other Wheeling Rev	302901	USE OF FACILITY REVENUE	SG	(744)	(11)	(195)	(59)	(104)	(332)	(42)	(0)	0
4561100	Other Wheeling Rev	302981	Transmission Resales to Other Parties	SG	(11)	(0)	(3)	(1)	(1)	(5)	(1)	(0)	0



**Electric Operations Revenue (Actuals)**

Twelve Months Ending - December 2022

Allocation Method - Factor WIJAM

(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
4561100	Other Wheeling Rev	302982	Transmission Rev-Unreserved Use Charges	SG	(7,376)	(110)	(1,936)	(585)	(1,032)	(3,290)	(420)	(3)	0
4561100	Other Wheeling Rev	302983	Transmission Revenue - Deferral Fees	SG	(226)	(3)	(59)	(18)	(32)	(101)	(13)	(0)	0
<b>4561100 Total</b>					<b>(29,057)</b>	<b>(434)</b>	<b>(7,627)</b>	<b>(2,303)</b>	<b>(4,067)</b>	<b>(12,960)</b>	<b>(1,655)</b>	<b>(11)</b>	<b>0</b>
4561910	S/T FIRM WHEEL REV	301926	SHORT TERM FIRM WHEELING	SG	(6,144)	(92)	(1,613)	(487)	(860)	(2,740)	(350)	(2)	0
<b>4561910 Total</b>					<b>(6,144)</b>	<b>(92)</b>	<b>(1,613)</b>	<b>(487)</b>	<b>(860)</b>	<b>(2,740)</b>	<b>(350)</b>	<b>(2)</b>	<b>0</b>
4561920	L/T FIRM WHEEL REV	301912	POST-MERGER FIRM WHEELING	SG	(19,347)	(289)	(5,079)	(1,533)	(2,708)	(8,629)	(1,102)	(8)	0
4561920	L/T FIRM WHEEL REV	301916	PRE-MERGER FIRM WHEELING	SG	(7,843)	(117)	(2,059)	(622)	(1,098)	(3,498)	(447)	(3)	0
4561920	L/T FIRM WHEEL REV	301917	PRE-MERGER FIRM WHEELING	SG	(31,267)	(467)	(8,207)	(2,478)	(4,376)	(13,946)	(1,780)	(12)	0
4561920	L/T FIRM WHEEL REV	302961	TRANSM CAPACITY RE-ASSIGNMENT REVENUE	SG	(1)	(0)	(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	0
4561920	L/T FIRM WHEEL REV	302980	Transmission Point-to-Point Revenue	SG	(57,670)	(862)	(15,138)	(4,570)	(8,071)	(25,722)	(3,284)	(23)	0
<b>4561920 Total</b>					<b>(116,126)</b>	<b>(1,736)</b>	<b>(30,482)</b>	<b>(9,203)</b>	<b>(16,253)</b>	<b>(51,795)</b>	<b>(6,613)</b>	<b>(45)</b>	<b>0</b>
4561930	NON-FIRM WHEEL REV	301922	NON-FIRM WHEELING REVENUE	SE	(33,177)	(482)	(8,208)	(2,489)	(5,207)	(14,696)	(2,081)	(13)	0
4561930	NON-FIRM WHEEL REV	302822	I/C Non-Firm Wheeling Revenue-Nevada Pwr	SE	(167)	(2)	(41)	(13)	(26)	(74)	(10)	(0)	0
<b>4561930 Total</b>					<b>(33,344)</b>	<b>(485)</b>	<b>(8,249)</b>	<b>(2,502)</b>	<b>(5,233)</b>	<b>(14,770)</b>	<b>(2,092)</b>	<b>(13)</b>	<b>0</b>
4561990	TRANSMN REV REFUND	301913	Transmission Tariff True-up	SG	(2,476)	(37)	(650)	(196)	(346)	(1,104)	(141)	(1)	0
<b>4561990 Total</b>					<b>(2,476)</b>	<b>(37)</b>	<b>(650)</b>	<b>(196)</b>	<b>(346)</b>	<b>(1,104)</b>	<b>(141)</b>	<b>(1)</b>	<b>0</b>
4562100	USE OF FACIL REV	301911	"INCOME FROM FISH, WILDLIFE"	SG	(11)	(0)	(3)	(1)	(1)	(5)	(1)	(0)	0
<b>4562100 Total</b>					<b>(11)</b>	<b>(0)</b>	<b>(3)</b>	<b>(1)</b>	<b>(1)</b>	<b>(5)</b>	<b>(1)</b>	<b>(0)</b>	<b>0</b>
4562300	MISC OTHER REV	301900	ELECTRIC INCOME OTHER	UT	(24)	0	0	0	0	(24)	0	0	0
4562300	MISC OTHER REV	301900	ELECTRIC INCOME OTHER	WYU	(0)	0	0	0	(0)	0	0	0	0
4562300	MISC OTHER REV	301915	OTHER ELEC REV - MISC	IDU	(31)	0	0	0	0	0	(31)	0	0
4562300	MISC OTHER REV	301915	OTHER ELEC REV - MISC	SG	(1,847)	(28)	(485)	(146)	(258)	(824)	(105)	(1)	0
4562300	MISC OTHER REV	301939	Estimated Other Electric Revenue	SG	5	0	1	0	1	2	0	0	0
4562300	MISC OTHER REV	301940	FLYASH & BY-PRODUCT SALES	CAGE	(838)	0	0	0	(177)	(584)	(77)	(0)	0
4562300	MISC OTHER REV	301940	FLYASH & BY-PRODUCT SALES	JBG	(14,704)	(613)	(10,851)	(3,240)	0	0	0	0	0
4562300	MISC OTHER REV	301940	FLYASH & BY-PRODUCT SALES	OTHER	1,700	0	0	0	0	0	0	0	1,700
4562300	MISC OTHER REV	301949	THIRD PARTY TRN O&M REV	CAGW	(58)	(2)	(43)	(13)	0	0	0	0	0
4562300	MISC OTHER REV	301949	THIRD PARTY TRN O&M REV	SG	(160)	(2)	(42)	(13)	(22)	(71)	(9)	(0)	0
4562300	MISC OTHER REV	301951	NON-WHEELING SYS REV	SG	(215)	(3)	(56)	(17)	(30)	(96)	(12)	(0)	0
4562300	MISC OTHER REV	301955	OTHER REV WY REG KENNECOTT	WYP	(187)	0	0	0	(187)	0	0	0	0
4562300	MISC OTHER REV	301958	Wind-based Ancillary Services Estimate	SG	734	11	193	58	103	328	42	0	0
4562300	MISC OTHER REV	301959	Wind-based Ancillary Services/Revenue	SG	(1,017)	(15)	(267)	(81)	(142)	(454)	(58)	(0)	0
4562300	MISC OTHER REV	302071	I/C Transmission O&M Revenue-Sierra Pac	SG	(7)	(0)	(2)	(1)	(1)	(3)	(0)	(0)	0
4562300	MISC OTHER REV	361000	STEAM SALES	CAGE	(111)	0	0	0	(23)	(77)	(10)	(0)	0
4562300	MISC OTHER REV	361000	STEAM SALES	CAGW	(889)	(37)	(656)	(196)	0	0	0	0	0
4562300	MISC OTHER REV	374400	Timber Sales - Utility Property	SG	(1,022)	(15)	(268)	(81)	(143)	(456)	(58)	(0)	0
<b>4562300 Total</b>					<b>(18,671)</b>	<b>(705)</b>	<b>(12,476)</b>	<b>(3,728)</b>	<b>(882)</b>	<b>(2,259)</b>	<b>(320)</b>	<b>(2)</b>	<b>1,700</b>
4562310	EIM - MISCELLANEOUS	308001	EIM Rev-Forecasting Fee: Pac to TC	SG	(16)	(0)	(4)	(1)	(2)	(7)	(1)	(0)	0
<b>4562310 Total</b>					<b>(16)</b>	<b>(0)</b>	<b>(4)</b>	<b>(1)</b>	<b>(2)</b>	<b>(7)</b>	<b>(1)</b>	<b>(0)</b>	<b>0</b>
4562400	M&S INVENTORY SALES	362950	M&S INVENTORY SALES	SG	(1)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	0
4562400	M&S INVENTORY SALES	362950	M&S INVENTORY SALES	SO	(102)	(2)	(26)	(7)	(14)	(47)	(6)	(0)	0
4562400	M&S INVENTORY SALES	362950	M&S INVENTORY SALES	UT	(344)	0	0	0	0	(344)	0	0	0
4562400	M&S INVENTORY SALES	362950	M&S INVENTORY SALES	WYP	(24)	0	0	0	(24)	0	0	0	0
<b>4562400 Total</b>					<b>(471)</b>	<b>(2)</b>	<b>(26)</b>	<b>(7)</b>	<b>(38)</b>	<b>(391)</b>	<b>(6)</b>	<b>(0)</b>	<b>0</b>
4562500	M&S INV COST OF SALE	514950	M&S INVENTORY COST OF SALES	UT	298	0	0	0	0	298	0	0	0
<b>4562500 Total</b>					<b>298</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>298</b>	<b>0</b>	<b>0</b>	<b>0</b>
4562700	RNW ENRGY CRDT SALES	301943	Renewable Energy Credit Sales-Deferral	OTHER	1,054	0	0	0	0	0	0	0	1,054
4562700	RNW ENRGY CRDT SALES	301944	Renewable Energy Credit Sales-Estimate	OTHER	344	0	0	0	0	0	0	0	344
4562700	RNW ENRGY CRDT SALES	301945	Renewable Energy Credit Sales	OTHER	(6,793)	0	0	0	0	0	0	0	(6,793)
4562700	RNW ENRGY CRDT SALES	352943	Renwbl En Cr Sls-Amt	OTHER	(1,524)	0	0	0	0	0	0	0	(1,524)
4562700	RNW ENRGY CRDT SALES	352950	REC Sales - Wind Wake Loss Indemnity	OTHER	(29)	0	0	0	0	0	0	0	(29)
4562700	RNW ENRGY CRDT SALES	354943	REC Sales - Pryor Mtn - Deferral	OTHER	(505)	0	0	0	0	0	0	0	(505)
4562700	RNW ENRGY CRDT SALES	354945	REC Sales - Blue Sky Program - Actual	OTHER	(6,830)	0	0	0	0	0	0	0	(6,830)
<b>4562700 Total</b>					<b>(14,284)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(14,284)</b>
4562800	CA GHG Emission Allo	352001	CA GHG Allowance Revenues	OTHER	(15,563)	0	0	0	0	0	0	0	(15,563)
4562800	CA GHG Emission Allo	352002	CA GHG Allowance Revenues - Deferral	OTHER	15,563	0	0	0	0	0	0	0	15,563
4562800	CA GHG Emission Allo	352003	CA GHG Allowance Revenues - Amortz	OTHER	(11,913)	0	0	0	0	0	0	0	(11,913)
4562800	CA GHG Emission Allo	352004	CA GHG Allow Revenues - SOMAH Amortz	OTHER	(72)	0	0	0	0	0	0	0	(72)
<b>4562800 Total</b>					<b>(11,985)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(11,985)</b>



**Electric Operations Revenue (Actuals)**

Twelve Months Ending - December 2022

Allocation Method - Factor WIJAM

(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
4563500	Oth Elec Rev-Def Trn	305991	FERC Transmission Refund-Amortz	OR	(4,075)	0	(4,075)	0	0	0	0	0	0
<b>4563500 Total</b>					<b>(4,075)</b>	<b>0</b>	<b>(4,075)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Grand Total</b>					<b>(5,666,433)</b>	<b>(111,825)</b>	<b>(1,414,008)</b>	<b>(444,294)</b>	<b>(680,470)</b>	<b>(2,499,808)</b>	<b>(343,961)</b>	<b>(13,731)</b>	<b>(158,335)</b>

## **B2. O&M EXPENSE**





**Operations & Maintenance Expense (Actuals)**

Twelve Months Ending - December 2022

Allocation Method - Factor WIJAM

(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	743	0	0	0	157	517	68	0	0
5000000	OPER SUPV & ENG	STEX	Steam O&M Expense	CAGW	(66)	(3)	(49)	(15)	0	0	0	0	0
5000000	OPER SUPV & ENG	STEX	Steam O&M Expense	JBG	12,618	526	9,312	2,780	0	0	0	0	0
5000000	OPER SUPV & ENG	STEX	Steam O&M Expense	SG	4	0	1	0	1	2	0	0	0
<b>5000000 Total</b>					<b>13,299</b>	<b>523</b>	<b>9,264</b>	<b>2,766</b>	<b>158</b>	<b>519</b>	<b>69</b>	<b>0</b>	<b>0</b>
5001000	OPER SUPV & ENG	STEX	Steam O&M Expense	CAGE	39	0	0	0	8	27	4	0	0
5001000	OPER SUPV & ENG	STEX	Steam O&M Expense	JBG	281	12	207	62	0	0	0	0	0
5001000	OPER SUPV & ENG	STEX	Steam O&M Expense	SG	2	0	1	0	0	1	0	0	0
<b>5001000 Total</b>					<b>322</b>	<b>12</b>	<b>208</b>	<b>62</b>	<b>8</b>	<b>28</b>	<b>4</b>	<b>0</b>	<b>0</b>
501NPC		NPCX	Net Power Cost Expense	WA	42,159	0	0	42,159	0	0	0	0	0
<b>501NPC Total</b>					<b>42,159</b>	<b>0</b>	<b>0</b>	<b>42,159</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
5010000	FUEL CONSUMED	NPCX	Net Power Cost Expense	CAEE	74	0	0	0	18	50	7	0	0
5010000	FUEL CONSUMED	NPCX	Net Power Cost Expense	JBE	2,898	125	2,128	645	0	0	0	0	0
<b>5010000 Total</b>					<b>2,972</b>	<b>125</b>	<b>2,128</b>	<b>645</b>	<b>18</b>	<b>50</b>	<b>7</b>	<b>0</b>	<b>0</b>
5011500	FUEL REG CST DFRL AM	STEX	Steam O&M Expense	CAEE	466	0	0	0	110	311	44	0	0
<b>5011500 Total</b>					<b>466</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>110</b>	<b>311</b>	<b>44</b>	<b>0</b>	<b>0</b>
5012000	FUEL HAND-COAL	STEX	Steam O&M Expense	CAEE	7,650	0	0	0	1,811	5,111	724	5	0
5012000	FUEL HAND-COAL	STEX	Steam O&M Expense	CAGW	1,317	55	972	290	0	0	0	0	0
5012000	FUEL HAND-COAL	STEX	Steam O&M Expense	JBE	(1,149)	(50)	(844)	(256)	0	0	0	0	0
5012000	FUEL HAND-COAL	STEX	Steam O&M Expense	SE	(91)	(1)	(22)	(7)	(14)	(40)	(6)	(0)	0
<b>5012000 Total</b>					<b>7,727</b>	<b>4</b>	<b>106</b>	<b>27</b>	<b>1,797</b>	<b>5,071</b>	<b>718</b>	<b>5</b>	<b>0</b>
5013000	START UP FUEL - GAS	NPCX	Net Power Cost Expense	CAEE	1,232	0	0	0	292	823	117	1	0
<b>5013000 Total</b>					<b>1,232</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>292</b>	<b>823</b>	<b>117</b>	<b>1</b>	<b>0</b>
5014000	FUEL CONSUMED-DIESEL	NPCX	Net Power Cost Expense	CAEE	3	0	0	0	1	2	0	0	0
<b>5014000 Total</b>					<b>3</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>0</b>
5014500	START UP FUEL-DIESEL	NPCX	Net Power Cost Expense	CAEE	5,849	0	0	0	1,384	3,907	553	4	0
5014500	START UP FUEL-DIESEL	NPCX	Net Power Cost Expense	CAGW	106	4	79	23	0	0	0	0	0
5014500	START UP FUEL-DIESEL	NPCX	Net Power Cost Expense	JBE	1,201	52	882	267	0	0	0	0	0
5014500	START UP FUEL-DIESEL	NPCX	Net Power Cost Expense	SE	28	0	7	2	4	12	2	0	0
<b>5014500 Total</b>					<b>7,184</b>	<b>57</b>	<b>967</b>	<b>293</b>	<b>1,389</b>	<b>3,920</b>	<b>555</b>	<b>4</b>	<b>0</b>
5015000	FUEL CONS-RES DISP	NPCX	Net Power Cost Expense	CAEE	1	0	0	0	0	0	0	0	0
5015000	FUEL CONS-RES DISP	NPCX	Net Power Cost Expense	JBE	93	4	68	21	0	0	0	0	0
<b>5015000 Total</b>					<b>94</b>	<b>4</b>	<b>68</b>	<b>21</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
5015100	ASH & ASH BYPRD SALE	NPCX	Net Power Cost Expense	CAEE	1	0	0	0	0	1	0	0	0
5015100	ASH & ASH BYPRD SALE	NPCX	Net Power Cost Expense	JBE	(0)	(0)	(0)	(0)	0	0	0	0	0
<b>5015100 Total</b>					<b>1</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>
5020000	STEAM EXPENSES	STEX	Steam O&M Expense	CAGE	20,443	0	0	0	4,318	14,231	1,882	12	0
5020000	STEAM EXPENSES	STEX	Steam O&M Expense	CAGW	154	6	114	34	0	0	0	0	0
5020000	STEAM EXPENSES	STEX	Steam O&M Expense	JBG	23,737	990	17,517	5,230	0	0	0	0	0
5020000	STEAM EXPENSES	STEX	Steam O&M Expense	SG	277	4	73	22	39	123	16	0	0
<b>5020000 Total</b>					<b>44,611</b>	<b>1,000</b>	<b>17,704</b>	<b>5,286</b>	<b>4,356</b>	<b>14,355</b>	<b>1,897</b>	<b>12</b>	<b>0</b>
5022000	STM EXP - FLYASH	STEX	Steam O&M Expense	CAGE	5,191	0	0	0	1,096	3,614	478	3	0
<b>5022000 Total</b>					<b>5,191</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,096</b>	<b>3,614</b>	<b>478</b>	<b>3</b>	<b>0</b>
5023000	STM EXP BOTTOM ASH	STEX	Steam O&M Expense	CAGE	548	0	0	0	116	382	50	0	0
<b>5023000 Total</b>					<b>548</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>116</b>	<b>382</b>	<b>50</b>	<b>0</b>	<b>0</b>
5024000	STM EXP SCRUBBER	STEX	Steam O&M Expense	CAGE	12,106	0	0	0	2,557	8,427	1,114	7	0
<b>5024000 Total</b>					<b>12,106</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,557</b>	<b>8,427</b>	<b>1,114</b>	<b>7</b>	<b>0</b>
5029000	STM EXP - OTHER	STEX	Steam O&M Expense	CAGE	18,022	0	0	0	3,806	12,546	1,659	11	0
5029000	STM EXP - OTHER	STEX	Steam O&M Expense	JBG	738	31	545	163	0	0	0	0	0
<b>5029000 Total</b>					<b>18,760</b>	<b>31</b>	<b>545</b>	<b>163</b>	<b>3,806</b>	<b>12,546</b>	<b>1,659</b>	<b>11</b>	<b>0</b>
503NPC		NPCX	Net Power Cost Expense	WA	384	0	0	384	0	0	0	0	0
<b>503NPC Total</b>					<b>384</b>	<b>0</b>	<b>0</b>	<b>384</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
5050000	ELECTRIC EXPENSES	STEX	Steam O&M Expense	CAGE	814	0	0	0	172	567	75	0	0
5050000	ELECTRIC EXPENSES	STEX	Steam O&M Expense	CAGW	(108)	(5)	(80)	(24)	0	0	0	0	0
<b>5050000 Total</b>					<b>706</b>	<b>(5)</b>	<b>(80)</b>	<b>(24)</b>	<b>172</b>	<b>567</b>	<b>75</b>	<b>0</b>	<b>0</b>
5051000	ELEC EXP GENERAL	STEX	Steam O&M Expense	CAGE	3	0	0	0	1	2	0	0	0
5051000	ELEC EXP GENERAL	STEX	Steam O&M Expense	JBG	18	1	13	4	0	0	0	0	0



**Operations & Maintenance Expense (Actuals)**

Twelve Months Ending - December 2022  
 Allocation Method - Factor WIJAM  
 (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
<b>5051000 Total</b>					<b>21</b>	<b>1</b>	<b>13</b>	<b>4</b>	<b>1</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>0</b>
5060000	MISC STEAM PWR EXP	STEX	Steam O&M Expense	CAGE	42,044	0	0	0	8,880	29,269	3,870	25	0
5060000	MISC STEAM PWR EXP	STEX	Steam O&M Expense	CAGW	8,746	365	6,455	1,927	0	0	0	0	0
5060000	MISC STEAM PWR EXP	STEX	Steam O&M Expense	JBG	752	31	555	166	0	0	0	0	0
5060000	MISC STEAM PWR EXP	STEX	Steam O&M Expense	SG	605	9	159	48	85	270	34	0	0
<b>5060000 Total</b>					<b>52,148</b>	<b>405</b>	<b>7,168</b>	<b>2,141</b>	<b>8,965</b>	<b>29,539</b>	<b>3,904</b>	<b>25</b>	<b>0</b>
5061000	MISC STM EXP - CON	STEX	Steam O&M Expense	CAGE	605	0	0	0	128	421	56	0	0
5061000	MISC STM EXP - CON	STEX	Steam O&M Expense	JBG	950	40	701	209	0	0	0	0	0
<b>5061000 Total</b>					<b>1,555</b>	<b>40</b>	<b>701</b>	<b>209</b>	<b>128</b>	<b>421</b>	<b>56</b>	<b>0</b>	<b>0</b>
5061100	MISC STM EXP PLCLU	STEX	Steam O&M Expense	CAGE	74	0	0	0	16	52	7	0	0
5061100	MISC STM EXP PLCLU	STEX	Steam O&M Expense	JBG	1,513	63	1,117	333	0	0	0	0	0
<b>5061100 Total</b>					<b>1,588</b>	<b>63</b>	<b>1,117</b>	<b>333</b>	<b>16</b>	<b>52</b>	<b>7</b>	<b>0</b>	<b>0</b>
5061200	MISC STM EXP UNMTG	STEX	Steam O&M Expense	CAGE	21	0	0	0	4	15	2	0	0
<b>5061200 Total</b>					<b>21</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4</b>	<b>15</b>	<b>2</b>	<b>0</b>	<b>0</b>
5061300	MISC STM EXP COMPT	STEX	Steam O&M Expense	CAGE	456	0	0	0	96	317	42	0	0
5061300	MISC STM EXP COMPT	STEX	Steam O&M Expense	JBG	6	0	4	1	0	0	0	0	0
5061300	MISC STM EXP COMPT	STEX	Steam O&M Expense	SG	11	0	3	1	2	5	1	0	0
<b>5061300 Total</b>					<b>472</b>	<b>0</b>	<b>7</b>	<b>2</b>	<b>98</b>	<b>322</b>	<b>43</b>	<b>0</b>	<b>0</b>
5061400	MISC STM EXP OFFIC	STEX	Steam O&M Expense	CAGE	699	0	0	0	148	487	64	0	0
5061400	MISC STM EXP OFFIC	STEX	Steam O&M Expense	JBG	1,023	43	755	225	0	0	0	0	0
<b>5061400 Total</b>					<b>1,722</b>	<b>43</b>	<b>755</b>	<b>225</b>	<b>148</b>	<b>487</b>	<b>64</b>	<b>0</b>	<b>0</b>
5061500	MISC STM EXP COMM	STEX	Steam O&M Expense	CAGE	129	0	0	0	27	90	12	0	0
<b>5061500 Total</b>					<b>129</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>27</b>	<b>90</b>	<b>12</b>	<b>0</b>	<b>0</b>
5061600	MISC STM EXP FIRE	STEX	Steam O&M Expense	CAGE	3	0	0	0	1	2	0	0	0
<b>5061600 Total</b>					<b>3</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>0</b>
5062000	MISC STM - ENVRMNT	STEX	Steam O&M Expense	CAGE	3,218	0	0	0	680	2,240	296	2	0
5062000	MISC STM - ENVRMNT	STEX	Steam O&M Expense	JBG	24	1	18	5	0	0	0	0	0
5062000	MISC STM - ENVRMNT	STEX	Steam O&M Expense	SG	11	0	3	1	2	5	1	0	0
<b>5062000 Total</b>					<b>3,253</b>	<b>1</b>	<b>21</b>	<b>6</b>	<b>681</b>	<b>2,245</b>	<b>297</b>	<b>2</b>	<b>0</b>
5063000	MISC STEAM JVA CR	STEX	Steam O&M Expense	CAGE	(13,196)	0	0	0	(2,787)	(9,187)	(1,215)	(8)	0
5063000	MISC STEAM JVA CR	STEX	Steam O&M Expense	JBG	(28,465)	(1,187)	(21,006)	(6,272)	0	0	0	0	0
<b>5063000 Total</b>					<b>(41,661)</b>	<b>(1,187)</b>	<b>(21,006)</b>	<b>(6,272)</b>	<b>(2,787)</b>	<b>(9,187)</b>	<b>(1,215)</b>	<b>(8)</b>	<b>0</b>
5064000	MISC STM EXP RCRT	STEX	Steam O&M Expense	SG	30	0	8	2	4	13	2	0	0
<b>5064000 Total</b>					<b>30</b>	<b>0</b>	<b>8</b>	<b>2</b>	<b>4</b>	<b>13</b>	<b>2</b>	<b>0</b>	<b>0</b>
5065000	MISC STM EXP - SEC	STEX	Steam O&M Expense	CAGE	503	0	0	0	106	350	46	0	0
5065000	MISC STM EXP - SEC	STEX	Steam O&M Expense	JBG	92	4	68	20	0	0	0	0	0
<b>5065000 Total</b>					<b>595</b>	<b>4</b>	<b>68</b>	<b>20</b>	<b>106</b>	<b>350</b>	<b>46</b>	<b>0</b>	<b>0</b>
5066000	MISC STM EXP -SFTY	STEX	Steam O&M Expense	CAGE	566	0	0	0	120	394	52	0	0
5066000	MISC STM EXP -SFTY	STEX	Steam O&M Expense	JBG	55	2	41	12	0	0	0	0	0
<b>5066000 Total</b>					<b>622</b>	<b>2</b>	<b>41</b>	<b>12</b>	<b>120</b>	<b>394</b>	<b>52</b>	<b>0</b>	<b>0</b>
5067000	MISC STM EXP TRNNG	STEX	Steam O&M Expense	CAGE	1,419	0	0	0	300	988	131	1	0
5067000	MISC STM EXP TRNNG	STEX	Steam O&M Expense	JBG	2,650	110	1,956	584	0	0	0	0	0
<b>5067000 Total</b>					<b>4,070</b>	<b>110</b>	<b>1,956</b>	<b>584</b>	<b>300</b>	<b>988</b>	<b>131</b>	<b>1</b>	<b>0</b>
5069000	MISC STM EXP WTSPY	STEX	Steam O&M Expense	CAGE	7,274	0	0	0	1,536	5,064	670	4	0
5069000	MISC STM EXP WTSPY	STEX	Steam O&M Expense	SG	0	0	0	0	0	0	0	0	0
<b>5069000 Total</b>					<b>7,274</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,536</b>	<b>5,064</b>	<b>670</b>	<b>4</b>	<b>0</b>
5069900	MISC STM EXP MISC	STEX	Steam O&M Expense	CAGE	3,326	0	0	0	703	2,316	306	2	0
5069900	MISC STM EXP MISC	STEX	Steam O&M Expense	SG	369	6	97	29	52	164	21	0	0
<b>5069900 Total</b>					<b>3,695</b>	<b>6</b>	<b>97</b>	<b>29</b>	<b>754</b>	<b>2,480</b>	<b>327</b>	<b>2</b>	<b>0</b>
5070000	RENTS (STEAM GEN)	STEX	Steam O&M Expense	CAGE	118	0	0	0	25	82	11	0	0
5070000	RENTS (STEAM GEN)	STEX	Steam O&M Expense	JBG	287	12	212	63	0	0	0	0	0
5070000	RENTS (STEAM GEN)	STEX	Steam O&M Expense	SG	8	0	2	1	1	3	0	0	0
<b>5070000 Total</b>					<b>413</b>	<b>12</b>	<b>214</b>	<b>64</b>	<b>26</b>	<b>85</b>	<b>11</b>	<b>0</b>	<b>0</b>
5100000	MNT SUPERV & ENG	STEX	Steam O&M Expense	CAGE	649	0	0	0	137	452	60	0	0
5100000	MNT SUPERV & ENG	STEX	Steam O&M Expense	CAGW	354	15	261	78	0	0	0	0	0
5100000	MNT SUPERV & ENG	STEX	Steam O&M Expense	JBG	498	21	367	110	0	0	0	0	0
<b>5100000 Total</b>					<b>1,501</b>	<b>36</b>	<b>629</b>	<b>188</b>	<b>137</b>	<b>452</b>	<b>60</b>	<b>0</b>	<b>0</b>



**Operations & Maintenance Expense (Actuals)**

Twelve Months Ending - December 2022

Allocation Method - Factor WIJAM

(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
5101000	MNTNCE SUPVSN &ENG	STEX	Steam O&M Expense	CAGE	3,439	0	0	0	726	2,394	317	2	0
<b>5101000 Total</b>					<b>3,439</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>726</b>	<b>2,394</b>	<b>317</b>	<b>2</b>	<b>0</b>
5110000	MNT OF STRUCTURES	STEX	Steam O&M Expense	CAGE	1,028	0	0	0	217	716	95	1	0
5110000	MNT OF STRUCTURES	STEX	Steam O&M Expense	CAGW	(12)	(1)	(9)	(3)	0	0	0	0	0
5110000	MNT OF STRUCTURES	STEX	Steam O&M Expense	JBG	572	24	422	126	0	0	0	0	0
<b>5110000 Total</b>					<b>1,588</b>	<b>23</b>	<b>413</b>	<b>123</b>	<b>217</b>	<b>716</b>	<b>95</b>	<b>1</b>	<b>0</b>
5111000	MNT OF STRUCTURES	STEX	Steam O&M Expense	CAGE	3,746	0	0	0	791	2,608	345	2	0
5111000	MNT OF STRUCTURES	STEX	Steam O&M Expense	JBG	364	15	269	80	0	0	0	0	0
5111000	MNT OF STRUCTURES	STEX	Steam O&M Expense	SG	753	11	198	60	105	336	43	0	0
<b>5111000 Total</b>					<b>4,864</b>	<b>26</b>	<b>467</b>	<b>140</b>	<b>897</b>	<b>2,944</b>	<b>388</b>	<b>3</b>	<b>0</b>
5111100	MNT STRCT PMP PLNT	STEX	Steam O&M Expense	CAGE	484	0	0	0	102	337	45	0	0
5111100	MNT STRCT PMP PLNT	STEX	Steam O&M Expense	JBG	401	17	296	88	0	0	0	0	0
5111100	MNT STRCT PMP PLNT	STEX	Steam O&M Expense	SG	11	0	3	1	2	5	1	0	0
<b>5111100 Total</b>					<b>895</b>	<b>17</b>	<b>299</b>	<b>89</b>	<b>104</b>	<b>342</b>	<b>45</b>	<b>0</b>	<b>0</b>
5111200	MNT STRCT WASTE WT	STEX	Steam O&M Expense	CAGE	860	0	0	0	182	598	79	1	0
5111200	MNT STRCT WASTE WT	STEX	Steam O&M Expense	JBG	241	10	178	53	0	0	0	0	0
<b>5111200 Total</b>					<b>1,100</b>	<b>10</b>	<b>178</b>	<b>53</b>	<b>182</b>	<b>598</b>	<b>79</b>	<b>1</b>	<b>0</b>
5112000	STRUCTURAL SYSTEMS	STEX	Steam O&M Expense	CAGE	3,275	0	0	0	692	2,280	301	2	0
5112000	STRUCTURAL SYSTEMS	STEX	Steam O&M Expense	JBG	5,129	214	3,785	1,130	0	0	0	0	0
5112000	STRUCTURAL SYSTEMS	STEX	Steam O&M Expense	SG	133	2	35	11	19	59	8	0	0
<b>5112000 Total</b>					<b>8,537</b>	<b>216</b>	<b>3,820</b>	<b>1,141</b>	<b>710</b>	<b>2,339</b>	<b>309</b>	<b>2</b>	<b>0</b>
5114000	MNT OF STRCT CATH	STEX	Steam O&M Expense	CAGE	17	0	0	0	4	12	2	0	0
<b>5114000 Total</b>					<b>17</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4</b>	<b>12</b>	<b>2</b>	<b>0</b>	<b>0</b>
5116000	MNT STRCT DAM RIVR	STEX	Steam O&M Expense	CAGE	178	0	0	0	38	124	16	0	0
<b>5116000 Total</b>					<b>178</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>38</b>	<b>124</b>	<b>16</b>	<b>0</b>	<b>0</b>
5117000	MNT STRCT FIRE PRT	STEX	Steam O&M Expense	CAGE	1,340	0	0	0	283	933	123	1	0
5117000	MNT STRCT FIRE PRT	STEX	Steam O&M Expense	JBG	371	15	274	82	0	0	0	0	0
5117000	MNT STRCT FIRE PRT	STEX	Steam O&M Expense	SG	10	0	3	1	1	4	1	0	0
<b>5117000 Total</b>					<b>1,721</b>	<b>16</b>	<b>276</b>	<b>82</b>	<b>284</b>	<b>937</b>	<b>124</b>	<b>1</b>	<b>0</b>
5118000	MNT STRCT-GROUNDS	STEX	Steam O&M Expense	CAGE	212	0	0	0	45	147	20	0	0
5118000	MNT STRCT-GROUNDS	STEX	Steam O&M Expense	JBG	378	16	279	83	0	0	0	0	0
5118000	MNT STRCT-GROUNDS	STEX	Steam O&M Expense	SG	9	0	2	1	1	4	1	0	0
<b>5118000 Total</b>					<b>599</b>	<b>16</b>	<b>282</b>	<b>84</b>	<b>46</b>	<b>151</b>	<b>20</b>	<b>0</b>	<b>0</b>
5119000	MNT OF STRCT-HVAC	STEX	Steam O&M Expense	CAGE	1,106	0	0	0	234	770	102	1	0
5119000	MNT OF STRCT-HVAC	STEX	Steam O&M Expense	JBG	431	18	318	95	0	0	0	0	0
5119000	MNT OF STRCT-HVAC	STEX	Steam O&M Expense	SG	15	0	4	1	2	7	1	0	0
<b>5119000 Total</b>					<b>1,552</b>	<b>18</b>	<b>322</b>	<b>96</b>	<b>236</b>	<b>777</b>	<b>103</b>	<b>1</b>	<b>0</b>
5119900	MNT OF STRCT-MISC	STEX	Steam O&M Expense	CAGE	915	0	0	0	193	637	84	1	0
<b>5119900 Total</b>					<b>915</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>193</b>	<b>637</b>	<b>84</b>	<b>1</b>	<b>0</b>
5120000	MANT OF BOILR PLNT	STEX	Steam O&M Expense	CAGE	4,668	0	0	0	986	3,250	430	3	0
5120000	MANT OF BOILR PLNT	STEX	Steam O&M Expense	CAGW	2,715	113	2,004	598	0	0	0	0	0
5120000	MANT OF BOILR PLNT	STEX	Steam O&M Expense	JBG	574	24	424	126	0	0	0	0	0
<b>5120000 Total</b>					<b>7,958</b>	<b>137</b>	<b>2,427</b>	<b>725</b>	<b>986</b>	<b>3,250</b>	<b>430</b>	<b>3</b>	<b>0</b>
5121000	MNT BOILR-AIR HTR	STEX	Steam O&M Expense	CAGE	8,752	0	0	0	1,848	6,093	806	5	0
5121000	MNT BOILR-AIR HTR	STEX	Steam O&M Expense	JBG	3,752	156	2,769	827	0	0	0	0	0
<b>5121000 Total</b>					<b>12,503</b>	<b>156</b>	<b>2,769</b>	<b>827</b>	<b>1,848</b>	<b>6,093</b>	<b>806</b>	<b>5</b>	<b>0</b>
5121100	MNT BOILR-CHEM FD	STEX	Steam O&M Expense	CAGE	129	0	0	0	27	89	12	0	0
5121100	MNT BOILR-CHEM FD	STEX	Steam O&M Expense	JBG	37	2	27	8	0	0	0	0	0
<b>5121100 Total</b>					<b>166</b>	<b>2</b>	<b>27</b>	<b>8</b>	<b>27</b>	<b>89</b>	<b>12</b>	<b>0</b>	<b>0</b>
5121200	MNT BOILR-CL HANDL	STEX	Steam O&M Expense	CAGE	2,298	0	0	0	485	1,599	211	1	0
5121200	MNT BOILR-CL HANDL	STEX	Steam O&M Expense	JBG	1,905	79	1,406	420	0	0	0	0	0
<b>5121200 Total</b>					<b>4,202</b>	<b>79</b>	<b>1,406</b>	<b>420</b>	<b>485</b>	<b>1,599</b>	<b>211</b>	<b>1</b>	<b>0</b>
5121400	MNT BOIL-DEMNERLZ	STEX	Steam O&M Expense	CAGE	327	0	0	0	69	227	30	0	0
5121400	MNT BOIL-DEMNERLZ	STEX	Steam O&M Expense	JBG	32	1	24	7	0	0	0	0	0
<b>5121400 Total</b>					<b>358</b>	<b>1</b>	<b>24</b>	<b>7</b>	<b>69</b>	<b>227</b>	<b>30</b>	<b>0</b>	<b>0</b>
5121500	MNT BOIL-EXTRC STM	STEX	Steam O&M Expense	CAGE	306	0	0	0	65	213	28	0	0
5121500	MNT BOIL-EXTRC STM	STEX	Steam O&M Expense	JBG	145	6	107	32	0	0	0	0	0



**Operations & Maintenance Expense (Actuals)**

Twelve Months Ending - December 2022

Allocation Method - Factor WIJAM

(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
<b>5121500 Total</b>					<b>450</b>	<b>6</b>	<b>107</b>	<b>32</b>	<b>65</b>	<b>213</b>	<b>28</b>	<b>0</b>	<b>0</b>
5121600	MNT BOILR-FLYASH	STEX	Steam O&M Expense	CAGE	2,804	0	0	0	592	1,952	258	2	0
5121600	MNT BOILR-FLYASH	STEX	Steam O&M Expense	JBG	820	34	605	181	0	0	0	0	0
<b>5121600 Total</b>					<b>3,625</b>	<b>34</b>	<b>605</b>	<b>181</b>	<b>592</b>	<b>1,952</b>	<b>258</b>	<b>2</b>	<b>0</b>
5121700	MNT BOIL-FUEL OIL	STEX	Steam O&M Expense	CAGE	447	0	0	0	94	311	41	0	0
5121700	MNT BOIL-FUEL OIL	STEX	Steam O&M Expense	JBG	196	8	144	43	0	0	0	0	0
<b>5121700 Total</b>					<b>643</b>	<b>8</b>	<b>144</b>	<b>43</b>	<b>94</b>	<b>311</b>	<b>41</b>	<b>0</b>	<b>0</b>
5121800	MNT BOIL-FEEDWATR	STEX	Steam O&M Expense	CAGE	3,568	0	0	0	754	2,484	328	2	0
5121800	MNT BOIL-FEEDWATR	STEX	Steam O&M Expense	JBG	1,882	78	1,389	415	0	0	0	0	0
<b>5121800 Total</b>					<b>5,449</b>	<b>78</b>	<b>1,389</b>	<b>415</b>	<b>754</b>	<b>2,484</b>	<b>328</b>	<b>2</b>	<b>0</b>
5121900	MNT BOIL-FRZ PRTEC	STEX	Steam O&M Expense	CAGE	23	0	0	0	5	16	2	0	0
<b>5121900 Total</b>					<b>23</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5</b>	<b>16</b>	<b>2</b>	<b>0</b>	<b>0</b>
5122000	MNT BOILR-AUX SYST	STEX	Steam O&M Expense	CAGE	860	0	0	0	182	599	79	1	0
5122000	MNT BOILR-AUX SYST	STEX	Steam O&M Expense	JBG	49	2	36	11	0	0	0	0	0
<b>5122000 Total</b>					<b>909</b>	<b>2</b>	<b>36</b>	<b>11</b>	<b>182</b>	<b>599</b>	<b>79</b>	<b>1</b>	<b>0</b>
5122100	MNT BOILR-MAIN STM	STEX	Steam O&M Expense	CAGE	2,234	0	0	0	472	1,555	206	1	0
5122100	MNT BOILR-MAIN STM	STEX	Steam O&M Expense	JBG	187	8	138	41	0	0	0	0	0
5122100	MNT BOILR-MAIN STM	STEX	Steam O&M Expense	SG	8	0	2	1	1	4	0	0	0
<b>5122100 Total</b>					<b>2,429</b>	<b>8</b>	<b>140</b>	<b>42</b>	<b>473</b>	<b>1,559</b>	<b>206</b>	<b>1</b>	<b>0</b>
5122200	MNT BOIL-PLVRZD CL	STEX	Steam O&M Expense	CAGE	5,347	0	0	0	1,129	3,722	492	3	0
5122200	MNT BOIL-PLVRZD CL	STEX	Steam O&M Expense	JBG	1,641	68	1,211	362	0	0	0	0	0
<b>5122200 Total</b>					<b>6,988</b>	<b>68</b>	<b>1,211</b>	<b>362</b>	<b>1,129</b>	<b>3,722</b>	<b>492</b>	<b>3</b>	<b>0</b>
5122300	MNT BOIL-PRECIP/BAG	STEX	Steam O&M Expense	CAGE	696	0	0	0	147	485	64	0	0
5122300	MNT BOIL-PRECIP/BAG	STEX	Steam O&M Expense	JBG	1,433	60	1,058	316	0	0	0	0	0
<b>5122300 Total</b>					<b>2,130</b>	<b>60</b>	<b>1,058</b>	<b>316</b>	<b>147</b>	<b>485</b>	<b>64</b>	<b>0</b>	<b>0</b>
5122400	MNT BOIL-PRTRT WTR	STEX	Steam O&M Expense	CAGE	346	0	0	0	73	241	32	0	0
5122400	MNT BOIL-PRTRT WTR	STEX	Steam O&M Expense	JBG	32	1	24	7	0	0	0	0	0
<b>5122400 Total</b>					<b>379</b>	<b>1</b>	<b>24</b>	<b>7</b>	<b>73</b>	<b>241</b>	<b>32</b>	<b>0</b>	<b>0</b>
5122500	MNT BOIL-RV OSMSIS	STEX	Steam O&M Expense	CAGE	87	0	0	0	18	61	8	0	0
5122500	MNT BOIL-RV OSMSIS	STEX	Steam O&M Expense	JBG	70	3	52	15	0	0	0	0	0
<b>5122500 Total</b>					<b>157</b>	<b>3</b>	<b>52</b>	<b>15</b>	<b>18</b>	<b>61</b>	<b>8</b>	<b>0</b>	<b>0</b>
5122600	MNT BOIL-RHEAT ST	STEX	Steam O&M Expense	CAGE	627	0	0	0	133	437	58	0	0
5122600	MNT BOIL-RHEAT ST	STEX	Steam O&M Expense	JBG	11	0	8	2	0	0	0	0	0
<b>5122600 Total</b>					<b>639</b>	<b>0</b>	<b>8</b>	<b>2</b>	<b>133</b>	<b>437</b>	<b>58</b>	<b>0</b>	<b>0</b>
5122800	MNT BOIL-SOOTBLWG	STEX	Steam O&M Expense	CAGE	1,653	0	0	0	349	1,150	152	1	0
5122800	MNT BOIL-SOOTBLWG	STEX	Steam O&M Expense	JBG	736	31	543	162	0	0	0	0	0
<b>5122800 Total</b>					<b>2,389</b>	<b>31</b>	<b>543</b>	<b>162</b>	<b>349</b>	<b>1,150</b>	<b>152</b>	<b>1</b>	<b>0</b>
5122900	MNT BOILR-SCRUBBER	STEX	Steam O&M Expense	CAGE	5,332	0	0	0	1,126	3,712	491	3	0
5122900	MNT BOILR-SCRUBBER	STEX	Steam O&M Expense	JBG	1,984	83	1,464	437	0	0	0	0	0
<b>5122900 Total</b>					<b>7,316</b>	<b>83</b>	<b>1,464</b>	<b>437</b>	<b>1,126</b>	<b>3,712</b>	<b>491</b>	<b>3</b>	<b>0</b>
5123000	MNT BOILR-BOTM ASH	STEX	Steam O&M Expense	CAGE	1,285	0	0	0	271	894	118	1	0
5123000	MNT BOILR-BOTM ASH	STEX	Steam O&M Expense	JBG	1,100	46	812	242	0	0	0	0	0
<b>5123000 Total</b>					<b>2,385</b>	<b>46</b>	<b>812</b>	<b>242</b>	<b>271</b>	<b>894</b>	<b>118</b>	<b>1</b>	<b>0</b>
5123100	MNT BOIL-WTR TRTMT	STEX	Steam O&M Expense	CAGE	490	0	0	0	104	341	45	0	0
<b>5123100 Total</b>					<b>490</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>104</b>	<b>341</b>	<b>45</b>	<b>0</b>	<b>0</b>
5123200	MNT BOIL-CNTL SUPT	STEX	Steam O&M Expense	CAGE	53	0	0	0	11	37	5	0	0
5123200	MNT BOIL-CNTL SUPT	STEX	Steam O&M Expense	JBG	184	8	136	40	0	0	0	0	0
<b>5123200 Total</b>					<b>237</b>	<b>8</b>	<b>136</b>	<b>40</b>	<b>11</b>	<b>37</b>	<b>5</b>	<b>0</b>	<b>0</b>
5123300	MAINT GEO GATH SYS	STEX	Steam O&M Expense	SG	174	3	46	14	24	77	10	0	0
<b>5123300 Total</b>					<b>174</b>	<b>3</b>	<b>46</b>	<b>14</b>	<b>24</b>	<b>77</b>	<b>10</b>	<b>0</b>	<b>0</b>
5123400	MAINT OF BOILERS	STEX	Steam O&M Expense	CAGE	2,409	0	0	0	509	1,677	222	1	0
5123400	MAINT OF BOILERS	STEX	Steam O&M Expense	JBG	791	33	583	174	0	0	0	0	0
<b>5123400 Total</b>					<b>3,200</b>	<b>33</b>	<b>583</b>	<b>174</b>	<b>509</b>	<b>1,677</b>	<b>222</b>	<b>1</b>	<b>0</b>
5124000	MNT BOILR-CONTROLS	STEX	Steam O&M Expense	CAGE	779	0	0	0	165	542	72	0	0
5124000	MNT BOILR-CONTROLS	STEX	Steam O&M Expense	JBG	321	13	237	71	0	0	0	0	0
<b>5124000 Total</b>					<b>1,100</b>	<b>13</b>	<b>237</b>	<b>71</b>	<b>165</b>	<b>542</b>	<b>72</b>	<b>0</b>	<b>0</b>
5125000	MNT BOILER-DRAFT	STEX	Steam O&M Expense	CAGE	1,985	0	0	0	419	1,382	183	1	0



**Operations & Maintenance Expense (Actuals)**

Twelve Months Ending - December 2022

Allocation Method - Factor WIJAM

(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
5125000	MNT BOILER-DRAFT	STEX	Steam O&M Expense	JBG	1,353	56	998	298	0	0	0	0	0
<b>5125000 Total</b>					<b>3,338</b>	<b>56</b>	<b>998</b>	<b>298</b>	<b>419</b>	<b>1,382</b>	<b>183</b>	<b>1</b>	<b>0</b>
5126000	MNT BOILR-FIRESIDE	STEX	Steam O&M Expense	CAGE	980	0	0	0	207	682	90	1	0
5126000	MNT BOILR-FIRESIDE	STEX	Steam O&M Expense	JBG	688	29	508	152	0	0	0	0	0
<b>5126000 Total</b>					<b>1,668</b>	<b>29</b>	<b>508</b>	<b>152</b>	<b>207</b>	<b>682</b>	<b>90</b>	<b>1</b>	<b>0</b>
5127000	MNT BLR-BEARNG WTR	STEX	Steam O&M Expense	CAGE	210	0	0	0	44	146	19	0	0
5127000	MNT BLR-BEARNG WTR	STEX	Steam O&M Expense	JBG	146	6	108	32	0	0	0	0	0
<b>5127000 Total</b>					<b>356</b>	<b>6</b>	<b>108</b>	<b>32</b>	<b>44</b>	<b>146</b>	<b>19</b>	<b>0</b>	<b>0</b>
5128000	MNT BOILR WTR/STMD	STEX	Steam O&M Expense	CAGE	6,211	0	0	0	1,312	4,324	572	4	0
5128000	MNT BOILR WTR/STMD	STEX	Steam O&M Expense	JBG	3,607	150	2,662	795	0	0	0	0	0
<b>5128000 Total</b>					<b>9,818</b>	<b>150</b>	<b>2,662</b>	<b>795</b>	<b>1,312</b>	<b>4,324</b>	<b>572</b>	<b>4</b>	<b>0</b>
5129000	MNT BOIL-COMP AIR	STEX	Steam O&M Expense	CAGE	876	0	0	0	185	610	81	1	0
5129000	MNT BOIL-COMP AIR	STEX	Steam O&M Expense	SG	1	0	0	0	0	0	0	0	0
<b>5129000 Total</b>					<b>877</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>185</b>	<b>610</b>	<b>81</b>	<b>1</b>	<b>0</b>
5129900	MAINT BOILER-MISC	STEX	Steam O&M Expense	CAGE	5,194	0	0	0	1,097	3,616	478	3	0
5129900	MAINT BOILER-MISC	STEX	Steam O&M Expense	JBG	6	0	5	1	0	0	0	0	0
<b>5129900 Total</b>					<b>5,200</b>	<b>0</b>	<b>5</b>	<b>1</b>	<b>1,097</b>	<b>3,616</b>	<b>478</b>	<b>3</b>	<b>0</b>
5130000	MAINT ELEC PLANT	STEX	Steam O&M Expense	CAGE	1,167	0	0	0	247	813	107	1	0
5130000	MAINT ELEC PLANT	STEX	Steam O&M Expense	CAGW	2,101	88	1,551	463	0	0	0	0	0
5130000	MAINT ELEC PLANT	STEX	Steam O&M Expense	JBG	490	20	361	108	0	0	0	0	0
<b>5130000 Total</b>					<b>3,758</b>	<b>108</b>	<b>1,912</b>	<b>571</b>	<b>247</b>	<b>813</b>	<b>107</b>	<b>1</b>	<b>0</b>
5131000	MAINT ELEC AC	STEX	Steam O&M Expense	CAGE	20,011	0	0	0	4,227	13,931	1,842	12	0
5131000	MAINT ELEC AC	STEX	Steam O&M Expense	JBG	5,444	227	4,017	1,199	0	0	0	0	0
5131000	MAINT ELEC AC	STEX	Steam O&M Expense	SG	59	1	15	5	8	26	3	0	0
5131000	MAINT ELEC AC	STEX	Steam O&M Expense	CAGE	93	0	0	0	20	65	9	0	0
<b>5131000 Total</b>					<b>25,607</b>	<b>228</b>	<b>4,033</b>	<b>1,204</b>	<b>4,254</b>	<b>14,022</b>	<b>1,854</b>	<b>12</b>	<b>0</b>
5131100	MAINT/LUBE-OIL SYS	STEX	Steam O&M Expense	CAGE	453	0	0	0	96	316	42	0	0
5131100	MAINT/LUBE-OIL SYS	STEX	Steam O&M Expense	JBG	327	14	241	72	0	0	0	0	0
5131100	MAINT/LUBE-OIL SYS	STEX	Steam O&M Expense	SG	3	0	1	0	0	1	0	0	0
<b>5131100 Total</b>					<b>783</b>	<b>14</b>	<b>242</b>	<b>72</b>	<b>96</b>	<b>317</b>	<b>42</b>	<b>0</b>	<b>0</b>
5131300	MAINT/PREVENT ROUT	STEX	Steam O&M Expense	CAGE	8	0	0	0	2	5	1	0	0
<b>5131300 Total</b>					<b>8</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2</b>	<b>5</b>	<b>1</b>	<b>0</b>	<b>0</b>
5131400	MAINT/MAIN TURBINE	STEX	Steam O&M Expense	CAGE	3,227	0	0	0	682	2,247	297	2	0
5131400	MAINT/MAIN TURBINE	STEX	Steam O&M Expense	JBG	3,852	161	2,842	849	0	0	0	0	0
5131400	MAINT/MAIN TURBINE	STEX	Steam O&M Expense	SG	4	0	1	0	1	2	0	0	0
<b>5131400 Total</b>					<b>7,084</b>	<b>161</b>	<b>2,844</b>	<b>849</b>	<b>682</b>	<b>2,249</b>	<b>297</b>	<b>2</b>	<b>0</b>
5132000	MAINT ALARMS/INFO	STEX	Steam O&M Expense	CAGE	2,028	0	0	0	428	1,412	187	1	0
5132000	MAINT ALARMS/INFO	STEX	Steam O&M Expense	JBG	57	2	42	13	0	0	0	0	0
<b>5132000 Total</b>					<b>2,085</b>	<b>2</b>	<b>42</b>	<b>13</b>	<b>428</b>	<b>1,412</b>	<b>187</b>	<b>1</b>	<b>0</b>
5133000	MAINT/AIR-COOL-CON	STEX	Steam O&M Expense	CAGE	77	0	0	0	16	53	7	0	0
<b>5133000 Total</b>					<b>77</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>16</b>	<b>53</b>	<b>7</b>	<b>0</b>	<b>0</b>
5134000	MAINT/COMPNT COOL	STEX	Steam O&M Expense	CAGE	115	0	0	0	24	80	11	0	0
5134000	MAINT/COMPNT COOL	STEX	Steam O&M Expense	JBG	132	6	98	29	0	0	0	0	0
<b>5134000 Total</b>					<b>247</b>	<b>6</b>	<b>98</b>	<b>29</b>	<b>24</b>	<b>80</b>	<b>11</b>	<b>0</b>	<b>0</b>
5135000	MAINT/COMPNT AUXIL	STEX	Steam O&M Expense	CAGE	895	0	0	0	189	623	82	1	0
5135000	MAINT/COMPNT AUXIL	STEX	Steam O&M Expense	JBG	258	11	190	57	0	0	0	0	0
5135000	MAINT/COMPNT AUXIL	STEX	Steam O&M Expense	SG	38	1	10	3	5	17	2	0	0
<b>5135000 Total</b>					<b>1,191</b>	<b>11</b>	<b>200</b>	<b>60</b>	<b>194</b>	<b>640</b>	<b>85</b>	<b>1</b>	<b>0</b>
5137000	MAINT-COOLING TOWR	STEX	Steam O&M Expense	CAGE	1,647	0	0	0	348	1,147	152	1	0
5137000	MAINT-COOLING TOWR	STEX	Steam O&M Expense	JBG	157	7	116	35	0	0	0	0	0
5137000	MAINT-COOLING TOWR	STEX	Steam O&M Expense	SG	32	0	8	3	4	14	2	0	0
<b>5137000 Total</b>					<b>1,835</b>	<b>7</b>	<b>124</b>	<b>37</b>	<b>352</b>	<b>1,161</b>	<b>153</b>	<b>1</b>	<b>0</b>
5138000	MAINT-CIRCUL WATER	STEX	Steam O&M Expense	CAGE	1,404	0	0	0	297	978	129	1	0
5138000	MAINT-CIRCUL WATER	STEX	Steam O&M Expense	JBG	1,077	45	794	237	0	0	0	0	0
<b>5138000 Total</b>					<b>2,481</b>	<b>45</b>	<b>794</b>	<b>237</b>	<b>297</b>	<b>978</b>	<b>129</b>	<b>1</b>	<b>0</b>
5139000	MAINT-ELECT - DC	STEX	Steam O&M Expense	CAGE	192	0	0	0	41	134	18	0	0
5139000	MAINT-ELECT - DC	STEX	Steam O&M Expense	JBG	77	3	57	17	0	0	0	0	0



**Operations & Maintenance Expense (Actuals)**

Twelve Months Ending - December 2022

Allocation Method - Factor WIJAM

(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
5139000	MAINT-ELECT - DC	STEX	Steam O&M Expense	SG	6	0	2	1	1	3	0	0	0
<b>5139000 Total</b>					<b>276</b>	<b>3</b>	<b>58</b>	<b>17</b>	<b>42</b>	<b>137</b>	<b>18</b>	<b>0</b>	<b>0</b>
5139900	MNT ELEC PLT-MISC	STEX	Steam O&M Expense	CAGE	116	0	0	0	25	81	11	0	0
5139900	MNT ELEC PLT-MISC	STEX	Steam O&M Expense	SG	43	1	11	3	6	19	2	0	0
<b>5139900 Total</b>					<b>160</b>	<b>1</b>	<b>11</b>	<b>3</b>	<b>31</b>	<b>100</b>	<b>13</b>	<b>0</b>	<b>0</b>
5140000	MAINT MISC STM PLN	STEX	Steam O&M Expense	CAGE	754	0	0	0	159	525	69	0	0
5140000	MAINT MISC STM PLN	STEX	Steam O&M Expense	CAGW	(9)	(0)	(6)	(2)	0	0	0	0	0
5140000	MAINT MISC STM PLN	STEX	Steam O&M Expense	JBG	1,498	62	1,105	330	0	0	0	0	0
5140000	MAINT MISC STM PLN	STEX	Steam O&M Expense	SG	9	0	2	1	1	4	0	0	0
<b>5140000 Total</b>					<b>2,252</b>	<b>62</b>	<b>1,101</b>	<b>329</b>	<b>161</b>	<b>529</b>	<b>70</b>	<b>0</b>	<b>0</b>
5141000	MISC STM-COMP AIR	STEX	Steam O&M Expense	CAGE	708	0	0	0	150	493	65	0	0
5141000	MISC STM-COMP AIR	STEX	Steam O&M Expense	JBG	125	5	92	27	0	0	0	0	0
5141000	MISC STM-COMP AIR	STEX	Steam O&M Expense	SG	21	0	6	2	3	10	1	0	0
<b>5141000 Total</b>					<b>854</b>	<b>6</b>	<b>98</b>	<b>29</b>	<b>153</b>	<b>502</b>	<b>66</b>	<b>0</b>	<b>0</b>
5142000	MISC STM PLT-CONSU	STEX	Steam O&M Expense	CAGE	581	0	0	0	123	405	53	0	0
<b>5142000 Total</b>					<b>581</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>123</b>	<b>405</b>	<b>53</b>	<b>0</b>	<b>0</b>
5144000	MISC STM PLNT-LAB	STEX	Steam O&M Expense	CAGE	329	0	0	0	69	229	30	0	0
5144000	MISC STM PLNT-LAB	STEX	Steam O&M Expense	JBG	77	3	57	17	0	0	0	0	0
<b>5144000 Total</b>					<b>406</b>	<b>3</b>	<b>57</b>	<b>17</b>	<b>69</b>	<b>229</b>	<b>30</b>	<b>0</b>	<b>0</b>
5145000	MAINT MISC-SM TOOL	STEX	Steam O&M Expense	CAGE	1,105	0	0	0	233	770	102	1	0
5145000	MAINT MISC-SM TOOL	STEX	Steam O&M Expense	JBG	48	2	35	11	0	0	0	0	0
<b>5145000 Total</b>					<b>1,153</b>	<b>2</b>	<b>35</b>	<b>11</b>	<b>233</b>	<b>770</b>	<b>102</b>	<b>1</b>	<b>0</b>
5146000	MAINT/PAGING SYS	STEX	Steam O&M Expense	CAGE	140	0	0	0	30	97	13	0	0
5146000	MAINT/PAGING SYS	STEX	Steam O&M Expense	JBG	40	2	29	9	0	0	0	0	0
<b>5146000 Total</b>					<b>179</b>	<b>2</b>	<b>29</b>	<b>9</b>	<b>30</b>	<b>97</b>	<b>13</b>	<b>0</b>	<b>0</b>
5147000	MAINT/PLANT EQUIP	STEX	Steam O&M Expense	CAGE	739	0	0	0	156	514	68	0	0
5147000	MAINT/PLANT EQUIP	STEX	Steam O&M Expense	JBG	514	21	379	113	0	0	0	0	0
5147000	MAINT/PLANT EQUIP	STEX	Steam O&M Expense	SG	18	0	5	1	3	8	1	0	0
<b>5147000 Total</b>					<b>1,271</b>	<b>22</b>	<b>384</b>	<b>115</b>	<b>159</b>	<b>522</b>	<b>69</b>	<b>0</b>	<b>0</b>
5148000	MAINT/PLT-VEHICLES	STEX	Steam O&M Expense	CAGE	2,385	0	0	0	504	1,661	220	1	0
5148000	MAINT/PLT-VEHICLES	STEX	Steam O&M Expense	JBG	329	14	243	73	0	0	0	0	0
5148000	MAINT/PLT-VEHICLES	STEX	Steam O&M Expense	SG	12	0	3	1	2	5	1	0	0
<b>5148000 Total</b>					<b>2,726</b>	<b>14</b>	<b>246</b>	<b>73</b>	<b>505</b>	<b>1,666</b>	<b>220</b>	<b>1</b>	<b>0</b>
5149000	MAINT MISC-OTHER	STEX	Steam O&M Expense	CAGE	932	0	0	0	197	649	86	1	0
5149000	MAINT MISC-OTHER	STEX	Steam O&M Expense	JBG	(2)	(0)	(1)	(0)	0	0	0	0	0
<b>5149000 Total</b>					<b>930</b>	<b>(0)</b>	<b>(1)</b>	<b>(0)</b>	<b>197</b>	<b>649</b>	<b>86</b>	<b>1</b>	<b>0</b>
5350000	OPER SUPERV & ENG	HYEX	Hydro O&M Expense	SG-P	8,994	134	2,361	713	1,259	4,012	512	4	0
5350000	OPER SUPERV & ENG	HYEX	Hydro O&M Expense	SG-U	2,951	44	775	234	413	1,316	168	1	0
<b>5350000 Total</b>					<b>11,945</b>	<b>179</b>	<b>3,135</b>	<b>947</b>	<b>1,672</b>	<b>5,328</b>	<b>680</b>	<b>5</b>	<b>0</b>
5360000	WATER FOR POWER	HYEX	Hydro O&M Expense	SG-P	342	5	90	27	48	153	19	0	0
<b>5360000 Total</b>					<b>342</b>	<b>5</b>	<b>90</b>	<b>27</b>	<b>48</b>	<b>153</b>	<b>19</b>	<b>0</b>	<b>0</b>
5370000	HYDRAULIC EXPENSES	HYEX	Hydro O&M Expense	SG-P	2,835	42	744	225	397	1,265	161	1	0
<b>5370000 Total</b>					<b>2,835</b>	<b>42</b>	<b>744</b>	<b>225</b>	<b>397</b>	<b>1,265</b>	<b>161</b>	<b>1</b>	<b>0</b>
5371000	HYDRO/FISH & WILD	HYEX	Hydro O&M Expense	SG-P	551	8	145	44	77	246	31	0	0
5371000	HYDRO/FISH & WILD	HYEX	Hydro O&M Expense	SG-U	136	2	36	11	19	61	8	0	0
<b>5371000 Total</b>					<b>687</b>	<b>10</b>	<b>180</b>	<b>54</b>	<b>96</b>	<b>306</b>	<b>39</b>	<b>0</b>	<b>0</b>
5372000	HYDRO/HATCHERY EXP	HYEX	Hydro O&M Expense	SG-P	110	2	29	9	15	49	6	0	0
<b>5372000 Total</b>					<b>110</b>	<b>2</b>	<b>29</b>	<b>9</b>	<b>15</b>	<b>49</b>	<b>6</b>	<b>0</b>	<b>0</b>
5374000	HYDRO/OTH REC FAC	HYEX	Hydro O&M Expense	SG-P	226	3	59	18	32	101	13	0	0
5374000	HYDRO/OTH REC FAC	HYEX	Hydro O&M Expense	SG-U	31	0	8	2	4	14	2	0	0
<b>5374000 Total</b>					<b>257</b>	<b>4</b>	<b>67</b>	<b>20</b>	<b>36</b>	<b>115</b>	<b>15</b>	<b>0</b>	<b>0</b>
5379000	HYDRO EXPENSE-OTH	HYEX	Hydro O&M Expense	SG-P	521	8	137	41	73	232	30	0	0
5379000	HYDRO EXPENSE-OTH	HYEX	Hydro O&M Expense	SG-U	135	2	36	11	19	60	8	0	0
<b>5379000 Total</b>					<b>656</b>	<b>10</b>	<b>172</b>	<b>52</b>	<b>92</b>	<b>293</b>	<b>37</b>	<b>0</b>	<b>0</b>
5390000	MSC HYD PWR GEN EX	HYEX	Hydro O&M Expense	SG-P	12,607	188	3,309	999	1,764	5,623	718	5	0
5390000	MSC HYD PWR GEN EX	HYEX	Hydro O&M Expense	SG-U	7,230	108	1,898	573	1,012	3,225	412	3	0
<b>5390000 Total</b>					<b>19,836</b>	<b>297</b>	<b>5,207</b>	<b>1,572</b>	<b>2,776</b>	<b>8,847</b>	<b>1,130</b>	<b>8</b>	<b>0</b>



**Operations & Maintenance Expense (Actuals)**

Twelve Months Ending - December 2022

Allocation Method - Factor WIJAM

(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
5400000	RENTS (HYDRO GEN)	HYEX	Hydro O&M Expense	SG-P	1,971	29	517	156	276	879	112	1	0
5400000	RENTS (HYDRO GEN)	HYEX	Hydro O&M Expense	SG-U	(130)	(2)	(34)	(10)	(18)	(58)	(7)	(0)	0
<b>5400000 Total</b>					<b>1,841</b>	<b>28</b>	<b>483</b>	<b>146</b>	<b>258</b>	<b>821</b>	<b>105</b>	<b>1</b>	<b>0</b>
5410000	MNT SUPERV & ENG	HYEX	Hydro O&M Expense	SG-P	0	0	0	0	0	0	0	0	0
<b>5410000 Total</b>					<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
5420000	MAINT OF STRUCTURE	HYEX	Hydro O&M Expense	SG-P	737	11	193	58	103	329	42	0	0
5420000	MAINT OF STRUCTURE	HYEX	Hydro O&M Expense	SG-U	15	0	4	1	2	7	1	0	0
<b>5420000 Total</b>					<b>752</b>	<b>11</b>	<b>197</b>	<b>60</b>	<b>105</b>	<b>335</b>	<b>43</b>	<b>0</b>	<b>0</b>
5430000	MNT DAMS & WTR SYS	HYEX	Hydro O&M Expense	SG-P	937	14	246	74	131	418	53	0	0
5430000	MNT DAMS & WTR SYS	HYEX	Hydro O&M Expense	SG-U	318	5	83	25	44	142	18	0	0
<b>5430000 Total</b>					<b>1,255</b>	<b>19</b>	<b>329</b>	<b>99</b>	<b>176</b>	<b>560</b>	<b>71</b>	<b>0</b>	<b>0</b>
5440000	MAINT OF ELEC PLNT	HYEX	Hydro O&M Expense	SG-U	108	2	28	9	15	48	6	0	0
<b>5440000 Total</b>					<b>108</b>	<b>2</b>	<b>28</b>	<b>9</b>	<b>15</b>	<b>48</b>	<b>6</b>	<b>0</b>	<b>0</b>
5441000	PRIME MOVERS & GEN	HYEX	Hydro O&M Expense	SG-P	717	11	188	57	100	320	41	0	0
5441000	PRIME MOVERS & GEN	HYEX	Hydro O&M Expense	SG-U	113	2	30	9	16	50	6	0	0
<b>5441000 Total</b>					<b>829</b>	<b>12</b>	<b>218</b>	<b>66</b>	<b>116</b>	<b>370</b>	<b>47</b>	<b>0</b>	<b>0</b>
5442000	ACCESS ELEC EQUIP	HYEX	Hydro O&M Expense	SG-P	667	10	175	53	93	298	38	0	0
5442000	ACCESS ELEC EQUIP	HYEX	Hydro O&M Expense	SG-U	93	1	24	7	13	41	5	0	0
<b>5442000 Total</b>					<b>760</b>	<b>11</b>	<b>199</b>	<b>60</b>	<b>106</b>	<b>339</b>	<b>43</b>	<b>0</b>	<b>0</b>
5450000	MNT MISC HYDRO PLT	HYEX	Hydro O&M Expense	SG-P	12	0	3	1	2	5	1	0	0
<b>5450000 Total</b>					<b>12</b>	<b>0</b>	<b>3</b>	<b>1</b>	<b>2</b>	<b>5</b>	<b>1</b>	<b>0</b>	<b>0</b>
5451000	MNT-FISH/WILDLIFE	HYEX	Hydro O&M Expense	SG-P	875	13	230	69	123	390	50	0	0
<b>5451000 Total</b>					<b>875</b>	<b>13</b>	<b>230</b>	<b>69</b>	<b>123</b>	<b>390</b>	<b>50</b>	<b>0</b>	<b>0</b>
5454000	MAINT-OTH REC FAC	HYEX	Hydro O&M Expense	SG-P	0	0	0	0	0	0	0	0	0
<b>5454000 Total</b>					<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
5455000	MAINT-RDS/TRAIL/BR	HYEX	Hydro O&M Expense	SG-P	594	9	156	47	83	265	34	0	0
5455000	MAINT-RDS/TRAIL/BR	HYEX	Hydro O&M Expense	SG-U	478	7	125	38	67	213	27	0	0
<b>5455000 Total</b>					<b>1,072</b>	<b>16</b>	<b>281</b>	<b>85</b>	<b>150</b>	<b>478</b>	<b>61</b>	<b>0</b>	<b>0</b>
5459000	MAINT HYDRO-OTHER	HYEX	Hydro O&M Expense	SG	(7,385)	(110)	(1,939)	(585)	(1,034)	(3,294)	(421)	(3)	0
5459000	MAINT HYDRO-OTHER	HYEX	Hydro O&M Expense	SG-P	1,498	22	393	119	210	668	85	1	0
5459000	MAINT HYDRO-OTHER	HYEX	Hydro O&M Expense	SG-U	450	7	118	36	63	200	26	0	0
<b>5459000 Total</b>					<b>(5,438)</b>	<b>(81)</b>	<b>(1,427)</b>	<b>(431)</b>	<b>(761)</b>	<b>(2,425)</b>	<b>(310)</b>	<b>(2)</b>	<b>0</b>
5460000	OPER SUPERV & ENG	OPEX	Other Production O&M Expense	CAGE	298	0	0	0	63	208	27	0	0
5460000	OPER SUPERV & ENG	OPEX	Other Production O&M Expense	CAGW	172	7	127	38	0	0	0	0	0
<b>5460000 Total</b>					<b>470</b>	<b>7</b>	<b>127</b>	<b>38</b>	<b>63</b>	<b>208</b>	<b>27</b>	<b>0</b>	<b>0</b>
547NPC		NPCX	Net Power Cost Expense	WA	49,689	0	0	49,689	0	0	0	0	0
<b>547NPC Total</b>					<b>49,689</b>	<b>0</b>	<b>0</b>	<b>49,689</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
5471000	NATURAL GAS	NPCX	Net Power Cost Expense	CAFE	341,009	0	0	0	80,719	227,818	32,265	207	0
5471000	NATURAL GAS	NPCX	Net Power Cost Expense	CAEW	221,153	9,542	162,370	49,241	0	0	0	0	0
<b>5471000 Total</b>					<b>562,162</b>	<b>9,542</b>	<b>162,370</b>	<b>49,241</b>	<b>80,719</b>	<b>227,818</b>	<b>32,265</b>	<b>207</b>	<b>0</b>
5480000	GENERATION EXP	OPEX	Other Production O&M Expense	CAGE	11,465	0	0	0	2,421	7,981	1,055	7	0
5480000	GENERATION EXP	OPEX	Other Production O&M Expense	CAGW	10,048	419	7,415	2,214	0	0	0	0	0
5480000	GENERATION EXP	OPEX	Other Production O&M Expense	SG	238	4	62	19	33	106	14	0	0
<b>5480000 Total</b>					<b>21,751</b>	<b>422</b>	<b>7,478</b>	<b>2,233</b>	<b>2,455</b>	<b>8,087</b>	<b>1,069</b>	<b>7</b>	<b>0</b>
5490000	MIS OTH PWR GEN EX	OPEX	Other Production O&M Expense	CAGE	1,320	0	0	0	279	919	121	1	0
5490000	MIS OTH PWR GEN EX	OPEX	Other Production O&M Expense	CAGW	1,025	43	757	226	0	0	0	0	0
5490000	MIS OTH PWR GEN EX	OPEX	Other Production O&M Expense	OR	56	0	56	0	0	0	0	0	0
5490000	MIS OTH PWR GEN EX	OPEX	Other Production O&M Expense	SG	7,555	113	1,983	599	1,057	3,370	430	3	0
<b>5490000 Total</b>					<b>9,956</b>	<b>156</b>	<b>2,796</b>	<b>825</b>	<b>1,336</b>	<b>4,288</b>	<b>552</b>	<b>4</b>	<b>0</b>
5500000	RENTS (OTHER GEN)	OPEX	Other Production O&M Expense	CAGE	1	0	0	0	0	1	0	0	0
5500000	RENTS (OTHER GEN)	OPEX	Other Production O&M Expense	OR	376	0	376	0	0	0	0	0	0
5500000	RENTS (OTHER GEN)	OPEX	Other Production O&M Expense	SG	10,833	162	2,844	858	1,516	4,832	617	4	0
<b>5500000 Total</b>					<b>11,209</b>	<b>162</b>	<b>3,219</b>	<b>858</b>	<b>1,516</b>	<b>4,832</b>	<b>617</b>	<b>4</b>	<b>0</b>
5520000	MAINT OF STRUCTURE	OPEX	Other Production O&M Expense	CAGE	3,000	0	0	0	634	2,088	276	2	0
5520000	MAINT OF STRUCTURE	OPEX	Other Production O&M Expense	CAGW	18	1	13	4	0	0	0	0	0
<b>5520000 Total</b>					<b>3,017</b>	<b>1</b>	<b>13</b>	<b>4</b>	<b>634</b>	<b>2,088</b>	<b>276</b>	<b>2</b>	<b>0</b>
5530000	MNT GEN & ELEC PLT	OPEX	Other Production O&M Expense	CAGE	2,184	0	0	0	461	1,520	201	1	0



**Operations & Maintenance Expense (Actuals)**

Twelve Months Ending - December 2022

Allocation Method - Factor WIJAM

(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
5530000	MNT GEN & ELEC PLT	OPEX	Other Production O&M Expense	CAGW	5,200	217	3,838	1,146	0	0	0	0	0
5530000	MNT GEN & ELEC PLT	OPEX	Other Production O&M Expense	SG	17,035	255	4,472	1,350	2,384	7,598	970	7	0
<b>5530000 Total</b>					<b>24,419</b>	<b>471</b>	<b>8,309</b>	<b>2,496</b>	<b>2,845</b>	<b>9,118</b>	<b>1,171</b>	<b>8</b>	<b>0</b>
5540000	MNT MSC OTH PWR GN	OPEX	Other Production O&M Expense	CAGE	234	0	0	0	49	163	22	0	0
5540000	MNT MSC OTH PWR GN	OPEX	Other Production O&M Expense	SG	1,219	18	320	97	171	544	69	0	0
<b>5540000 Total</b>					<b>1,453</b>	<b>18</b>	<b>320</b>	<b>97</b>	<b>220</b>	<b>706</b>	<b>91</b>	<b>1</b>	<b>0</b>
5546000	MISC PLANT EQUIP	OPEX	Other Production O&M Expense	CAGE	18	0	0	0	4	12	2	0	0
5546000	MISC PLANT EQUIP	OPEX	Other Production O&M Expense	SG	0	0	0	0	0	0	0	0	0
<b>5546000 Total</b>					<b>18</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4</b>	<b>12</b>	<b>2</b>	<b>0</b>	<b>0</b>
555NPC		NPCX	Net Power Cost Expense	WA	111,109	0	0	111,109	0	0	0	0	0
<b>555NPC Total</b>					<b>111,109</b>	<b>0</b>	<b>0</b>	<b>111,109</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
5552400	RENEW ENRGY CR PURCH	NPCX	Net Power Cost Expense	OTHER	7,615	0	0	0	0	0	0	0	7,615
<b>5552400 Total</b>					<b>7,615</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>7,615</b>
5555700	NPC Deferral Mchsm	NPCX	Net Power Cost Expense	OTHER	(386,487)	0	0	0	0	0	0	0	(386,487)
<b>5555700 Total</b>					<b>(386,487)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(386,487)</b>
5560000	SYS CTRL & LD DISP	PSEX	Power Supply Expense	SG	1,682	25	442	133	235	750	96	1	0
<b>5560000 Total</b>					<b>1,682</b>	<b>25</b>	<b>442</b>	<b>133</b>	<b>235</b>	<b>750</b>	<b>96</b>	<b>1</b>	<b>0</b>
5570000	OTHER EXPENSES	PSEX	Power Supply Expense	CAGE	4,041	0	0	0	854	2,813	372	2	0
5570000	OTHER EXPENSES	PSEX	Power Supply Expense	CAGW	487	20	359	107	0	0	0	0	0
5570000	OTHER EXPENSES	PSEX	Power Supply Expense	JBE	7	0	5	2	0	0	0	0	0
5570000	OTHER EXPENSES	PSEX	Power Supply Expense	JBG	1,485	62	1,096	327	0	0	0	0	0
5570000	OTHER EXPENSES	PSEX	Power Supply Expense	SG	27,402	410	7,193	2,171	3,835	12,222	1,560	11	0
<b>5570000 Total</b>					<b>33,422</b>	<b>492</b>	<b>8,653</b>	<b>2,608</b>	<b>4,689</b>	<b>15,035</b>	<b>1,932</b>	<b>13</b>	<b>0</b>
5579000	OTH EXP-ST SITUS ACT	PSEX	Power Supply Expense	IDU	3,602	0	0	0	0	0	3,602	0	0
5579000	OTH EXP-ST SITUS ACT	PSEX	Power Supply Expense	OR	7,168	0	7,168	0	0	0	0	0	0
<b>5579000 Total</b>					<b>10,770</b>	<b>0</b>	<b>7,168</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,602</b>	<b>0</b>	<b>0</b>
5579100	OTH EXP-LIQ DAMAGE	PSEX	Power Supply Expense	UT	35	0	0	0	0	35	0	0	0
5579100	OTH EXP-LIQ DAMAGE	PSEX	Power Supply Expense	WYU	62	0	0	0	62	0	0	0	0
<b>5579100 Total</b>					<b>97</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>62</b>	<b>35</b>	<b>0</b>	<b>0</b>	<b>0</b>
5600000	OPER SUPERV & ENG	TNEX	Transmission O&M Expense	SG	10,932	163	2,869	866	1,530	4,876	622	4	0
<b>5600000 Total</b>					<b>10,932</b>	<b>163</b>	<b>2,869</b>	<b>866</b>	<b>1,530</b>	<b>4,876</b>	<b>622</b>	<b>4</b>	<b>0</b>
5612000	LD - MONITOR & OPER	TNEX	Transmission O&M Expense	SG	7,448	111	1,955	590	1,042	3,322	424	3	0
<b>5612000 Total</b>					<b>7,448</b>	<b>111</b>	<b>1,955</b>	<b>590</b>	<b>1,042</b>	<b>3,322</b>	<b>424</b>	<b>3</b>	<b>0</b>
5614000	SCHED, SYS CTR & DSP	TNEX	Transmission O&M Expense	SG	256	4	67	20	36	114	15	0	0
<b>5614000 Total</b>					<b>256</b>	<b>4</b>	<b>67</b>	<b>20</b>	<b>36</b>	<b>114</b>	<b>15</b>	<b>0</b>	<b>0</b>
5614010	EIM - SCHEDULING,SYS	TNEX	Transmission O&M Expense	SG	628	9	165	50	88	280	36	0	0
<b>5614010 Total</b>					<b>628</b>	<b>9</b>	<b>165</b>	<b>50</b>	<b>88</b>	<b>280</b>	<b>36</b>	<b>0</b>	<b>0</b>
5615000	REL PLAN & STDS DEV	TNEX	Transmission O&M Expense	SG	2,517	38	661	199	352	1,122	143	1	0
<b>5615000 Total</b>					<b>2,517</b>	<b>38</b>	<b>661</b>	<b>199</b>	<b>352</b>	<b>1,122</b>	<b>143</b>	<b>1</b>	<b>0</b>
5616000	TRANS SVC STUDIES	TNEX	Transmission O&M Expense	SG	138	2	36	11	19	61	8	0	0
<b>5616000 Total</b>					<b>138</b>	<b>2</b>	<b>36</b>	<b>11</b>	<b>19</b>	<b>61</b>	<b>8</b>	<b>0</b>	<b>0</b>
5617000	GEN INTERCNCCT STUD	TNEX	Transmission O&M Expense	SG	1,558	23	409	123	218	695	89	1	0
<b>5617000 Total</b>					<b>1,558</b>	<b>23</b>	<b>409</b>	<b>123</b>	<b>218</b>	<b>695</b>	<b>89</b>	<b>1</b>	<b>0</b>
5618000	REL PLN & STAND SVCS	TNEX	Transmission O&M Expense	SG	5,576	83	1,464	442	780	2,487	318	2	0
<b>5618000 Total</b>					<b>5,576</b>	<b>83</b>	<b>1,464</b>	<b>442</b>	<b>780</b>	<b>2,487</b>	<b>318</b>	<b>2</b>	<b>0</b>
5620000	STATION EXP(TRANS)	TNEX	Transmission O&M Expense	SG	3,905	58	1,025	309	547	1,742	222	2	0
<b>5620000 Total</b>					<b>3,905</b>	<b>58</b>	<b>1,025</b>	<b>309</b>	<b>547</b>	<b>1,742</b>	<b>222</b>	<b>2</b>	<b>0</b>
5630000	OVERHEAD LINE EXP	TNEX	Transmission O&M Expense	SG	1,228	18	322	97	172	548	70	0	0
<b>5630000 Total</b>					<b>1,228</b>	<b>18</b>	<b>322</b>	<b>97</b>	<b>172</b>	<b>548</b>	<b>70</b>	<b>0</b>	<b>0</b>
565NPC		NPCX	Net Power Cost Expense	WA	13,019	0	0	13,019	0	0	0	0	0
<b>565NPC Total</b>					<b>13,019</b>	<b>0</b>	<b>0</b>	<b>13,019</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
5660000	MISC TRANS EXPENSE	TNEX	Transmission O&M Expense	SG	3,619	54	950	287	506	1,614	206	1	0
<b>5660000 Total</b>					<b>3,619</b>	<b>54</b>	<b>950</b>	<b>287</b>	<b>506</b>	<b>1,614</b>	<b>206</b>	<b>1</b>	<b>0</b>
5660010	MISC TRANS EXPENSE	TNEX	Transmission O&M Expense	SG	0	0	0	0	0	0	0	0	0
<b>5660010 Total</b>					<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
5670000	RENTS-TRANSMISSION	TNEX	Transmission O&M Expense	SG	2,596	39	681	206	363	1,158	148	1	0





**Operations & Maintenance Expense (Actuals)**

Twelve Months Ending - December 2022

Allocation Method - Factor WIJAM

(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
<b>5670000 Total</b>					<b>2,596</b>	<b>39</b>	<b>681</b>	<b>206</b>	<b>363</b>	<b>1,158</b>	<b>148</b>	<b>1</b>	<b>0</b>
5680000	MNT SUPERV & ENG	TNEX	Transmission O&M Expense	SG	1,214	18	319	96	170	542	69	0	0
<b>5680000 Total</b>					<b>1,214</b>	<b>18</b>	<b>319</b>	<b>96</b>	<b>170</b>	<b>542</b>	<b>69</b>	<b>0</b>	<b>0</b>
5690000	MAINT OF STRUCTURE	TNEX	Transmission O&M Expense	SG	90	1	24	7	13	40	5	0	0
<b>5690000 Total</b>					<b>90</b>	<b>1</b>	<b>24</b>	<b>7</b>	<b>13</b>	<b>40</b>	<b>5</b>	<b>0</b>	<b>0</b>
5691000	MAINT-COMP HW TRANS	TNEX	Transmission O&M Expense	SG	24	0	6	2	3	11	1	0	0
<b>5691000 Total</b>					<b>24</b>	<b>0</b>	<b>6</b>	<b>2</b>	<b>3</b>	<b>11</b>	<b>1</b>	<b>0</b>	<b>0</b>
5692000	MAINT-COMP SW TRANS	TNEX	Transmission O&M Expense	SG	133	2	35	11	19	59	8	0	0
<b>5692000 Total</b>					<b>133</b>	<b>2</b>	<b>35</b>	<b>11</b>	<b>19</b>	<b>59</b>	<b>8</b>	<b>0</b>	<b>0</b>
5693000	MAINT-COM EQP TRANS	TNEX	Transmission O&M Expense	SG	5,920	89	1,554	469	829	2,641	337	2	0
<b>5693000 Total</b>					<b>5,920</b>	<b>89</b>	<b>1,554</b>	<b>469</b>	<b>829</b>	<b>2,641</b>	<b>337</b>	<b>2</b>	<b>0</b>
5700000	MAINT STATION EQIP	TNEX	Transmission O&M Expense	SG	13,778	206	3,617	1,092	1,928	6,145	785	5	0
<b>5700000 Total</b>					<b>13,778</b>	<b>206</b>	<b>3,617</b>	<b>1,092</b>	<b>1,928</b>	<b>6,145</b>	<b>785</b>	<b>5</b>	<b>0</b>
5710000	MAINT OVHD LINES	TNEX	Transmission O&M Expense	SG	14,478	216	3,800	1,147	2,026	6,458	824	6	0
<b>5710000 Total</b>					<b>14,478</b>	<b>216</b>	<b>3,800</b>	<b>1,147</b>	<b>2,026</b>	<b>6,458</b>	<b>824</b>	<b>6</b>	<b>0</b>
5720000	MNT UNDERGRD LINES	TNEX	Transmission O&M Expense	SG	140	2	37	11	20	63	8	0	0
<b>5720000 Total</b>					<b>140</b>	<b>2</b>	<b>37</b>	<b>11</b>	<b>20</b>	<b>63</b>	<b>8</b>	<b>0</b>	<b>0</b>
5730000	MNT MSC TRANS PLNT	TNEX	Transmission O&M Expense	SG	121	2	32	10	17	54	7	0	0
<b>5730000 Total</b>					<b>121</b>	<b>2</b>	<b>32</b>	<b>10</b>	<b>17</b>	<b>54</b>	<b>7</b>	<b>0</b>	<b>0</b>
5800000	OPER SUPERV & ENG	DNEX	Distribution O&M Expense	CA	736	736	0	0	0	0	0	0	0
5800000	OPER SUPERV & ENG	DNEX	Distribution O&M Expense	IDU	167	0	0	0	0	0	167	0	0
5800000	OPER SUPERV & ENG	DNEX	Distribution O&M Expense	OR	387	0	387	0	0	0	0	0	0
5800000	OPER SUPERV & ENG	DNEX	Distribution O&M Expense	SNPD	13,321	446	3,621	831	1,333	6,414	675	0	0
5800000	OPER SUPERV & ENG	DNEX	Distribution O&M Expense	UT	256	0	0	0	0	256	0	0	0
5800000	OPER SUPERV & ENG	DNEX	Distribution O&M Expense	WA	144	0	0	144	0	0	0	0	0
5800000	OPER SUPERV & ENG	DNEX	Distribution O&M Expense	WYP	134	0	0	0	134	0	0	0	0
5800000	OPER SUPERV & ENG	DNEX	Distribution O&M Expense	WYU	17	0	0	0	17	0	0	0	0
<b>5800000 Total</b>					<b>15,162</b>	<b>1,182</b>	<b>4,009</b>	<b>975</b>	<b>1,484</b>	<b>6,670</b>	<b>842</b>	<b>0</b>	<b>0</b>
5810000	LOAD DISPATCHING	DNEX	Distribution O&M Expense	SNPD	15,292	512	4,157	954	1,530	7,363	775	0	0
<b>5810000 Total</b>					<b>15,292</b>	<b>512</b>	<b>4,157</b>	<b>954</b>	<b>1,530</b>	<b>7,363</b>	<b>775</b>	<b>0</b>	<b>0</b>
5820000	STATION EXP(DIST)	DNEX	Distribution O&M Expense	CA	55	55	0	0	0	0	0	0	0
5820000	STATION EXP(DIST)	DNEX	Distribution O&M Expense	IDU	302	0	0	0	0	0	302	0	0
5820000	STATION EXP(DIST)	DNEX	Distribution O&M Expense	OR	1,240	0	1,240	0	0	0	0	0	0
5820000	STATION EXP(DIST)	DNEX	Distribution O&M Expense	SNPD	2	0	1	0	0	1	0	0	0
5820000	STATION EXP(DIST)	DNEX	Distribution O&M Expense	UT	2,127	0	0	0	0	2,127	0	0	0
5820000	STATION EXP(DIST)	DNEX	Distribution O&M Expense	WA	319	0	0	319	0	0	0	0	0
5820000	STATION EXP(DIST)	DNEX	Distribution O&M Expense	WYP	790	0	0	0	790	0	0	0	0
<b>5820000 Total</b>					<b>4,835</b>	<b>55</b>	<b>1,241</b>	<b>319</b>	<b>790</b>	<b>2,128</b>	<b>302</b>	<b>0</b>	<b>0</b>
5830000	OVHD LINE EXPENSES	DNEX	Distribution O&M Expense	CA	317	317	0	0	0	0	0	0	0
5830000	OVHD LINE EXPENSES	DNEX	Distribution O&M Expense	IDU	490	0	0	0	0	0	490	0	0
5830000	OVHD LINE EXPENSES	DNEX	Distribution O&M Expense	OR	1,744	0	1,744	0	0	0	0	0	0
5830000	OVHD LINE EXPENSES	DNEX	Distribution O&M Expense	UT	5,850	0	0	0	0	5,850	0	0	0
5830000	OVHD LINE EXPENSES	DNEX	Distribution O&M Expense	WA	419	0	0	419	0	0	0	0	0
5830000	OVHD LINE EXPENSES	DNEX	Distribution O&M Expense	WYP	900	0	0	0	900	0	0	0	0
5830000	OVHD LINE EXPENSES	DNEX	Distribution O&M Expense	WYU	71	0	0	0	71	0	0	0	0
<b>5830000 Total</b>					<b>9,791</b>	<b>317</b>	<b>1,744</b>	<b>419</b>	<b>971</b>	<b>5,850</b>	<b>490</b>	<b>0</b>	<b>0</b>
5850000	STRT LGHT-SGNL SYS	DNEX	Distribution O&M Expense	SNPD	279	9	76	17	28	134	14	0	0
<b>5850000 Total</b>					<b>279</b>	<b>9</b>	<b>76</b>	<b>17</b>	<b>28</b>	<b>134</b>	<b>14</b>	<b>0</b>	<b>0</b>
5860000	METER EXPENSES	DNEX	Distribution O&M Expense	CA	119	119	0	0	0	0	0	0	0
5860000	METER EXPENSES	DNEX	Distribution O&M Expense	IDU	97	0	0	0	0	0	97	0	0
5860000	METER EXPENSES	DNEX	Distribution O&M Expense	OR	1,394	0	1,394	0	0	0	0	0	0
5860000	METER EXPENSES	DNEX	Distribution O&M Expense	UT	598	0	0	0	0	598	0	0	0
5860000	METER EXPENSES	DNEX	Distribution O&M Expense	WA	219	0	0	219	0	0	0	0	0
5860000	METER EXPENSES	DNEX	Distribution O&M Expense	WYP	274	0	0	0	274	0	0	0	0
5860000	METER EXPENSES	DNEX	Distribution O&M Expense	WYU	61	0	0	0	61	0	0	0	0
<b>5860000 Total</b>					<b>2,762</b>	<b>119</b>	<b>1,394</b>	<b>219</b>	<b>335</b>	<b>598</b>	<b>97</b>	<b>0</b>	<b>0</b>
5870000	CUST INSTL EXPENSE	DNEX	Distribution O&M Expense	CA	495	495	0	0	0	0	0	0	0



**Operations & Maintenance Expense (Actuals)**

Twelve Months Ending - December 2022

Allocation Method - Factor WIJAM

(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
5870000	CUST INSTL EXPENSE	DNEX	Distribution O&M Expense	IDU	1,043	0	0	0	0	0	1,043	0	0
5870000	CUST INSTL EXPENSE	DNEX	Distribution O&M Expense	OR	6,998	0	6,998	0	0	0	0	0	0
5870000	CUST INSTL EXPENSE	DNEX	Distribution O&M Expense	UT	8,190	0	0	0	0	8,190	0	0	0
5870000	CUST INSTL EXPENSE	DNEX	Distribution O&M Expense	WA	1,457	0	0	1,457	0	0	0	0	0
5870000	CUST INSTL EXPENSE	DNEX	Distribution O&M Expense	WYP	1,543	0	0	0	1,543	0	0	0	0
5870000	CUST INSTL EXPENSE	DNEX	Distribution O&M Expense	WYU	126	0	0	0	0	126	0	0	0
<b>5870000</b>	<b>Total</b>				<b>19,852</b>	<b>495</b>	<b>6,998</b>	<b>1,457</b>	<b>1,670</b>	<b>8,190</b>	<b>1,043</b>	<b>0</b>	<b>0</b>
5880000	MSC DISTR EXPENSES	DNEX	Distribution O&M Expense	CA	(8)	(8)	0	0	0	0	0	0	0
5880000	MSC DISTR EXPENSES	DNEX	Distribution O&M Expense	IDU	160	0	0	0	0	0	160	0	0
5880000	MSC DISTR EXPENSES	DNEX	Distribution O&M Expense	OR	(303)	0	(303)	0	0	0	0	0	0
5880000	MSC DISTR EXPENSES	DNEX	Distribution O&M Expense	SNPD	308	10	84	19	31	148	16	0	0
5880000	MSC DISTR EXPENSES	DNEX	Distribution O&M Expense	UT	759	0	0	0	0	759	0	0	0
5880000	MSC DISTR EXPENSES	DNEX	Distribution O&M Expense	WA	(23)	0	0	(23)	0	0	0	0	0
5880000	MSC DISTR EXPENSES	DNEX	Distribution O&M Expense	WYP	209	0	0	0	209	0	0	0	0
5880000	MSC DISTR EXPENSES	DNEX	Distribution O&M Expense	WYU	(70)	0	0	0	(70)	0	0	0	0
<b>5880000</b>	<b>Total</b>				<b>1,032</b>	<b>3</b>	<b>(219)</b>	<b>(4)</b>	<b>171</b>	<b>907</b>	<b>175</b>	<b>0</b>	<b>0</b>
5890000	RENTS-DISTRIBUTION	DNEX	Distribution O&M Expense	CA	36	36	0	0	0	0	0	0	0
5890000	RENTS-DISTRIBUTION	DNEX	Distribution O&M Expense	IDU	41	0	0	0	0	0	41	0	0
5890000	RENTS-DISTRIBUTION	DNEX	Distribution O&M Expense	OR	1,921	0	1,921	0	0	0	0	0	0
5890000	RENTS-DISTRIBUTION	DNEX	Distribution O&M Expense	SNPD	53	2	14	3	5	26	3	0	0
5890000	RENTS-DISTRIBUTION	DNEX	Distribution O&M Expense	UT	626	0	0	0	0	626	0	0	0
5890000	RENTS-DISTRIBUTION	DNEX	Distribution O&M Expense	WA	137	0	0	137	0	0	0	0	0
5890000	RENTS-DISTRIBUTION	DNEX	Distribution O&M Expense	WYP	379	0	0	0	379	0	0	0	0
5890000	RENTS-DISTRIBUTION	DNEX	Distribution O&M Expense	WYU	15	0	0	0	15	0	0	0	0
<b>5890000</b>	<b>Total</b>				<b>3,208</b>	<b>38</b>	<b>1,935</b>	<b>140</b>	<b>399</b>	<b>652</b>	<b>44</b>	<b>0</b>	<b>0</b>
5900000	MAINT SUPERV & ENG	DNEX	Distribution O&M Expense	CA	121	121	0	0	0	0	0	0	0
5900000	MAINT SUPERV & ENG	DNEX	Distribution O&M Expense	IDU	107	0	0	0	0	0	107	0	0
5900000	MAINT SUPERV & ENG	DNEX	Distribution O&M Expense	OR	965	0	965	0	0	0	0	0	0
5900000	MAINT SUPERV & ENG	DNEX	Distribution O&M Expense	SNPD	2,832	95	770	177	283	1,364	144	0	0
5900000	MAINT SUPERV & ENG	DNEX	Distribution O&M Expense	UT	(4,690)	0	0	0	0	(4,690)	0	0	0
5900000	MAINT SUPERV & ENG	DNEX	Distribution O&M Expense	WA	210	0	0	210	0	0	0	0	0
5900000	MAINT SUPERV & ENG	DNEX	Distribution O&M Expense	WYP	335	0	0	0	335	0	0	0	0
<b>5900000</b>	<b>Total</b>				<b>(120)</b>	<b>216</b>	<b>1,735</b>	<b>387</b>	<b>619</b>	<b>(3,327)</b>	<b>250</b>	<b>0</b>	<b>0</b>
5910000	MAINT OF STRUCTURE	DNEX	Distribution O&M Expense	CA	33	33	0	0	0	0	0	0	0
5910000	MAINT OF STRUCTURE	DNEX	Distribution O&M Expense	IDU	126	0	0	0	0	0	126	0	0
5910000	MAINT OF STRUCTURE	DNEX	Distribution O&M Expense	OR	567	0	567	0	0	0	0	0	0
5910000	MAINT OF STRUCTURE	DNEX	Distribution O&M Expense	SNPD	83	3	23	5	8	40	4	0	0
5910000	MAINT OF STRUCTURE	DNEX	Distribution O&M Expense	UT	825	0	0	0	0	825	0	0	0
5910000	MAINT OF STRUCTURE	DNEX	Distribution O&M Expense	WA	125	0	0	125	0	0	0	0	0
5910000	MAINT OF STRUCTURE	DNEX	Distribution O&M Expense	WYP	184	0	0	0	184	0	0	0	0
5910000	MAINT OF STRUCTURE	DNEX	Distribution O&M Expense	WYU	88	0	0	0	88	0	0	0	0
<b>5910000</b>	<b>Total</b>				<b>2,032</b>	<b>35</b>	<b>590</b>	<b>130</b>	<b>280</b>	<b>866</b>	<b>130</b>	<b>0</b>	<b>0</b>
5920000	MAINT STAT EQUIP	DNEX	Distribution O&M Expense	CA	331	331	0	0	0	0	0	0	0
5920000	MAINT STAT EQUIP	DNEX	Distribution O&M Expense	IDU	587	0	0	0	0	0	587	0	0
5920000	MAINT STAT EQUIP	DNEX	Distribution O&M Expense	OR	3,414	0	3,414	0	0	0	0	0	0
5920000	MAINT STAT EQUIP	DNEX	Distribution O&M Expense	SNPD	716	24	195	45	72	345	36	0	0
5920000	MAINT STAT EQUIP	DNEX	Distribution O&M Expense	UT	2,216	0	0	0	0	2,216	0	0	0
5920000	MAINT STAT EQUIP	DNEX	Distribution O&M Expense	WA	674	0	0	674	0	0	0	0	0
5920000	MAINT STAT EQUIP	DNEX	Distribution O&M Expense	WYP	944	0	0	0	944	0	0	0	0
5920000	MAINT STAT EQUIP	DNEX	Distribution O&M Expense	WYU	(9)	0	0	0	(9)	0	0	0	0
<b>5920000</b>	<b>Total</b>				<b>8,874</b>	<b>355</b>	<b>3,609</b>	<b>719</b>	<b>1,007</b>	<b>2,561</b>	<b>623</b>	<b>0</b>	<b>0</b>
5930000	MAINT OVHD LINES	DNEX	Distribution O&M Expense	CA	12,645	12,645	0	0	0	0	0	0	0
5930000	MAINT OVHD LINES	DNEX	Distribution O&M Expense	IDU	3,979	0	0	0	0	0	3,979	0	0
5930000	MAINT OVHD LINES	DNEX	Distribution O&M Expense	OR	33,446	0	33,446	0	0	0	0	0	0
5930000	MAINT OVHD LINES	DNEX	Distribution O&M Expense	SNPD	2,910	97	791	182	291	1,401	148	0	0
5930000	MAINT OVHD LINES	DNEX	Distribution O&M Expense	UT	32,568	0	0	0	0	32,568	0	0	0
5930000	MAINT OVHD LINES	DNEX	Distribution O&M Expense	WA	7,131	0	0	7,131	0	0	0	0	0



**Operations & Maintenance Expense (Actuals)**

Twelve Months Ending - December 2022

Allocation Method - Factor WIJAM

(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
5930000	MAINT OVHD LINES	DNEX	Distribution O&M Expense	WYP	5,591	0	0	0	5,591	0	0	0	0
5930000	MAINT OVHD LINES	DNEX	Distribution O&M Expense	WYU	1,018	0	0	0	1,018	0	0	0	0
<b>5930000 Total</b>					<b>99,289</b>	<b>12,743</b>	<b>34,237</b>	<b>7,312</b>	<b>6,900</b>	<b>33,969</b>	<b>4,127</b>	<b>0</b>	<b>0</b>
5931000	MAINT O/H LINES-LB P	DNEX	Distribution O&M Expense	CA	(182)	(182)	0	0	0	0	0	0	0
5931000	MAINT O/H LINES-LB P	DNEX	Distribution O&M Expense	IDU	40	0	0	0	0	0	40	0	0
5931000	MAINT O/H LINES-LB P	DNEX	Distribution O&M Expense	OR	(1,073)	0	(1,073)	0	0	0	0	0	0
5931000	MAINT O/H LINES-LB P	DNEX	Distribution O&M Expense	UT	320	0	0	0	0	320	0	0	0
5931000	MAINT O/H LINES-LB P	DNEX	Distribution O&M Expense	WA	(219)	0	0	(219)	0	0	0	0	0
5931000	MAINT O/H LINES-LB P	DNEX	Distribution O&M Expense	WYP	49	0	0	0	49	0	0	0	0
<b>5931000 Total</b>					<b>(1,066)</b>	<b>(182)</b>	<b>(1,073)</b>	<b>(219)</b>	<b>49</b>	<b>320</b>	<b>40</b>	<b>0</b>	<b>0</b>
5940000	MAINT UDGRND LINES	DNEX	Distribution O&M Expense	CA	648	648	0	0	0	0	0	0	0
5940000	MAINT UDGRND LINES	DNEX	Distribution O&M Expense	IDU	1,005	0	0	0	0	0	1,005	0	0
5940000	MAINT UDGRND LINES	DNEX	Distribution O&M Expense	OR	8,477	0	8,477	0	0	0	0	0	0
5940000	MAINT UDGRND LINES	DNEX	Distribution O&M Expense	SNPD	5	0	1	0	1	3	0	0	0
5940000	MAINT UDGRND LINES	DNEX	Distribution O&M Expense	UT	21,853	0	0	0	0	21,853	0	0	0
5940000	MAINT UDGRND LINES	DNEX	Distribution O&M Expense	WA	1,895	0	0	1,895	0	0	0	0	0
5940000	MAINT UDGRND LINES	DNEX	Distribution O&M Expense	WYP	1,751	0	0	0	1,751	0	0	0	0
5940000	MAINT UDGRND LINES	DNEX	Distribution O&M Expense	WYU	253	0	0	0	253	0	0	0	0
<b>5940000 Total</b>					<b>35,887</b>	<b>649</b>	<b>8,478</b>	<b>1,895</b>	<b>2,005</b>	<b>21,856</b>	<b>1,005</b>	<b>0</b>	<b>0</b>
5950000	MAINT LINE TRNSFRM	DNEX	Distribution O&M Expense	SNPD	964	32	262	60	96	464	49	0	0
<b>5950000 Total</b>					<b>964</b>	<b>32</b>	<b>262</b>	<b>60</b>	<b>96</b>	<b>464</b>	<b>49</b>	<b>0</b>	<b>0</b>
5960000	MNT STR LGHT-SIG S	DNEX	Distribution O&M Expense	CA	72	72	0	0	0	0	0	0	0
5960000	MNT STR LGHT-SIG S	DNEX	Distribution O&M Expense	IDU	56	0	0	0	0	0	56	0	0
5960000	MNT STR LGHT-SIG S	DNEX	Distribution O&M Expense	OR	743	0	743	0	0	0	0	0	0
5960000	MNT STR LGHT-SIG S	DNEX	Distribution O&M Expense	UT	1,054	0	0	0	0	1,054	0	0	0
5960000	MNT STR LGHT-SIG S	DNEX	Distribution O&M Expense	WA	65	0	0	65	0	0	0	0	0
5960000	MNT STR LGHT-SIG S	DNEX	Distribution O&M Expense	WYP	366	0	0	0	366	0	0	0	0
5960000	MNT STR LGHT-SIG S	DNEX	Distribution O&M Expense	WYU	96	0	0	0	96	0	0	0	0
<b>5960000 Total</b>					<b>2,451</b>	<b>72</b>	<b>743</b>	<b>65</b>	<b>462</b>	<b>1,054</b>	<b>56</b>	<b>0</b>	<b>0</b>
5970000	MNT OF METERS	DNEX	Distribution O&M Expense	CA	18	18	0	0	0	0	0	0	0
5970000	MNT OF METERS	DNEX	Distribution O&M Expense	IDU	47	0	0	0	0	0	47	0	0
5970000	MNT OF METERS	DNEX	Distribution O&M Expense	OR	186	0	186	0	0	0	0	0	0
5970000	MNT OF METERS	DNEX	Distribution O&M Expense	SNPD	(1)	(0)	(0)	(0)	(0)	(1)	(0)	0	0
5970000	MNT OF METERS	DNEX	Distribution O&M Expense	UT	313	0	0	0	0	313	0	0	0
5970000	MNT OF METERS	DNEX	Distribution O&M Expense	WA	21	0	0	21	0	0	0	0	0
5970000	MNT OF METERS	DNEX	Distribution O&M Expense	WYP	25	0	0	0	25	0	0	0	0
5970000	MNT OF METERS	DNEX	Distribution O&M Expense	WYU	8	0	0	0	8	0	0	0	0
<b>5970000 Total</b>					<b>617</b>	<b>18</b>	<b>186</b>	<b>21</b>	<b>33</b>	<b>313</b>	<b>47</b>	<b>0</b>	<b>0</b>
5980000	MNT MISC DIST PLNT	DNEX	Distribution O&M Expense	CA	53	53	0	0	0	0	0	0	0
5980000	MNT MISC DIST PLNT	DNEX	Distribution O&M Expense	IDU	29	0	0	0	0	0	29	0	0
5980000	MNT MISC DIST PLNT	DNEX	Distribution O&M Expense	OR	351	0	351	0	0	0	0	0	0
5980000	MNT MISC DIST PLNT	DNEX	Distribution O&M Expense	SNPD	848	28	230	53	85	408	43	0	0
5980000	MNT MISC DIST PLNT	DNEX	Distribution O&M Expense	UT	529	0	0	0	0	529	0	0	0
5980000	MNT MISC DIST PLNT	DNEX	Distribution O&M Expense	WA	110	0	0	110	0	0	0	0	0
5980000	MNT MISC DIST PLNT	DNEX	Distribution O&M Expense	WYP	227	0	0	0	227	0	0	0	0
<b>5980000 Total</b>					<b>2,146</b>	<b>82</b>	<b>581</b>	<b>163</b>	<b>311</b>	<b>937</b>	<b>72</b>	<b>0</b>	<b>0</b>
9010000	SUPRV (CUST ACCT)	CAEX	Customer Accounting Expense	CN	2,853	65	885	191	203	1,388	121	0	0
9010000	SUPRV (CUST ACCT)	CAEX	Customer Accounting Expense	WYP	1	0	0	0	1	0	0	0	0
<b>9010000 Total</b>					<b>2,854</b>	<b>65</b>	<b>885</b>	<b>191</b>	<b>204</b>	<b>1,388</b>	<b>121</b>	<b>0</b>	<b>0</b>
9020000	METER READING EXP	CAEX	Customer Accounting Expense	CA	432	432	0	0	0	0	0	0	0
9020000	METER READING EXP	CAEX	Customer Accounting Expense	CN	566	13	176	38	40	275	24	0	0
9020000	METER READING EXP	CAEX	Customer Accounting Expense	IDU	1,542	0	0	0	0	0	1,542	0	0
9020000	METER READING EXP	CAEX	Customer Accounting Expense	OR	2,018	0	2,018	0	0	0	0	0	0
9020000	METER READING EXP	CAEX	Customer Accounting Expense	UT	6,410	0	0	0	0	6,410	0	0	0
9020000	METER READING EXP	CAEX	Customer Accounting Expense	WA	1,149	0	0	1,149	0	0	0	0	0
9020000	METER READING EXP	CAEX	Customer Accounting Expense	WYP	1,119	0	0	0	1,119	0	0	0	0
9020000	METER READING EXP	CAEX	Customer Accounting Expense	WYU	276	0	0	0	276	0	0	0	0



**Operations & Maintenance Expense (Actuals)**

Twelve Months Ending - December 2022  
 Allocation Method - Factor WIJAM  
 (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
<b>9020000 Total</b>					<b>13,511</b>	<b>445</b>	<b>2,194</b>	<b>1,187</b>	<b>1,435</b>	<b>6,685</b>	<b>1,565</b>	<b>0</b>	<b>0</b>
9030000	CUST RCRD/COLL EXP	CAEX	Customer Accounting Expense	CN	1,302	30	404	87	93	633	55	0	0
<b>9030000 Total</b>					<b>1,302</b>	<b>30</b>	<b>404</b>	<b>87</b>	<b>93</b>	<b>633</b>	<b>55</b>	<b>0</b>	<b>0</b>
9031000	CUST RCRD/CUST SYS	CAEX	Customer Accounting Expense	CN	2,312	53	717	155	165	1,125	98	0	0
<b>9031000 Total</b>					<b>2,312</b>	<b>53</b>	<b>717</b>	<b>155</b>	<b>165</b>	<b>1,125</b>	<b>98</b>	<b>0</b>	<b>0</b>
9032000	CUST ACCTG/BILL	CAEX	Customer Accounting Expense	CN	9,688	221	3,006	650	690	4,713	409	0	0
9032000	CUST ACCTG/BILL	CAEX	Customer Accounting Expense	OR	1	0	1	0	0	0	0	0	0
9032000	CUST ACCTG/BILL	CAEX	Customer Accounting Expense	UT	0	0	0	0	0	0	0	0	0
<b>9032000 Total</b>					<b>9,689</b>	<b>221</b>	<b>3,006</b>	<b>650</b>	<b>690</b>	<b>4,713</b>	<b>409</b>	<b>0</b>	<b>0</b>
9033000	CUST ACCTG/COLL	CAEX	Customer Accounting Expense	CA	31	31	0	0	0	0	0	0	0
9033000	CUST ACCTG/COLL	CAEX	Customer Accounting Expense	CN	14,491	330	4,496	972	1,031	7,049	612	0	0
9033000	CUST ACCTG/COLL	CAEX	Customer Accounting Expense	IDU	173	0	0	0	0	0	173	0	0
9033000	CUST ACCTG/COLL	CAEX	Customer Accounting Expense	OR	689	0	689	0	0	0	0	0	0
9033000	CUST ACCTG/COLL	CAEX	Customer Accounting Expense	UT	1,161	0	0	0	0	1,161	0	0	0
9033000	CUST ACCTG/COLL	CAEX	Customer Accounting Expense	WA	156	0	0	156	0	0	0	0	0
9033000	CUST ACCTG/COLL	CAEX	Customer Accounting Expense	WYP	343	0	0	0	343	0	0	0	0
9033000	CUST ACCTG/COLL	CAEX	Customer Accounting Expense	WYU	35	0	0	0	35	0	0	0	0
<b>9033000 Total</b>					<b>17,078</b>	<b>361</b>	<b>5,185</b>	<b>1,127</b>	<b>1,409</b>	<b>8,210</b>	<b>785</b>	<b>0</b>	<b>0</b>
9035000	CUST ACCTG/REQ	CAEX	Customer Accounting Expense	CA	13	13	0	0	0	0	0	0	0
9035000	CUST ACCTG/REQ	CAEX	Customer Accounting Expense	IDU	18	0	0	0	0	0	18	0	0
9035000	CUST ACCTG/REQ	CAEX	Customer Accounting Expense	OR	58	0	58	0	0	0	0	0	0
9035000	CUST ACCTG/REQ	CAEX	Customer Accounting Expense	UT	69	0	0	0	0	69	0	0	0
9035000	CUST ACCTG/REQ	CAEX	Customer Accounting Expense	WA	17	0	0	17	0	0	0	0	0
9035000	CUST ACCTG/REQ	CAEX	Customer Accounting Expense	WYP	12	0	0	0	12	0	0	0	0
9035000	CUST ACCTG/REQ	CAEX	Customer Accounting Expense	WYU	6	0	0	0	6	0	0	0	0
<b>9035000 Total</b>					<b>193</b>	<b>13</b>	<b>58</b>	<b>17</b>	<b>18</b>	<b>69</b>	<b>18</b>	<b>0</b>	<b>0</b>
9036000	CUST ACCTG/COMMON	CAEX	Customer Accounting Expense	CN	9,892	225	3,069	663	704	4,812	418	0	0
9036000	CUST ACCTG/COMMON	CAEX	Customer Accounting Expense	OR	13	0	13	0	0	0	0	0	0
9036000	CUST ACCTG/COMMON	CAEX	Customer Accounting Expense	WA	439	0	0	439	0	0	0	0	0
9036000	CUST ACCTG/COMMON	CAEX	Customer Accounting Expense	OR	(1)	0	(1)	0	0	0	0	0	0
<b>9036000 Total</b>					<b>10,342</b>	<b>225</b>	<b>3,081</b>	<b>1,102</b>	<b>704</b>	<b>4,812</b>	<b>418</b>	<b>0</b>	<b>0</b>
9040000	UNCOLLECT ACCOUNTS	CAEX	Customer Accounting Expense	CA	411	411	0	0	0	0	0	0	0
9040000	UNCOLLECT ACCOUNTS	CAEX	Customer Accounting Expense	CN	(838)	(19)	(260)	(56)	(60)	(408)	(35)	0	0
9040000	UNCOLLECT ACCOUNTS	CAEX	Customer Accounting Expense	IDU	312	0	0	0	0	0	312	0	0
9040000	UNCOLLECT ACCOUNTS	CAEX	Customer Accounting Expense	OR	7,955	0	7,955	0	0	0	0	0	0
9040000	UNCOLLECT ACCOUNTS	CAEX	Customer Accounting Expense	UT	6,375	0	0	0	0	6,375	0	0	0
9040000	UNCOLLECT ACCOUNTS	CAEX	Customer Accounting Expense	WA	2,437	0	0	2,437	0	0	0	0	0
9040000	UNCOLLECT ACCOUNTS	CAEX	Customer Accounting Expense	WYP	1,075	0	0	0	1,075	0	0	0	0
<b>9040000 Total</b>					<b>17,728</b>	<b>392</b>	<b>7,695</b>	<b>2,381</b>	<b>1,016</b>	<b>5,967</b>	<b>277</b>	<b>0</b>	<b>0</b>
9042000	UNCOLL ACCTS-JOINT U	CAEX	Customer Accounting Expense	CA	(3)	(3)	0	0	0	0	0	0	0
9042000	UNCOLL ACCTS-JOINT U	CAEX	Customer Accounting Expense	IDU	0	0	0	0	0	0	0	0	0
9042000	UNCOLL ACCTS-JOINT U	CAEX	Customer Accounting Expense	OR	(44)	0	(44)	0	0	0	0	0	0
9042000	UNCOLL ACCTS-JOINT U	CAEX	Customer Accounting Expense	UT	15	0	0	0	0	15	0	0	0
9042000	UNCOLL ACCTS-JOINT U	CAEX	Customer Accounting Expense	WA	1	0	0	1	0	0	0	0	0
9042000	UNCOLL ACCTS-JOINT U	CAEX	Customer Accounting Expense	WYP	5	0	0	0	5	0	0	0	0
<b>9042000 Total</b>					<b>(26)</b>	<b>(3)</b>	<b>(44)</b>	<b>1</b>	<b>5</b>	<b>15</b>	<b>0</b>	<b>0</b>	<b>0</b>
9050000	MISC CUST ACCT EXP	CAEX	Customer Accounting Expense	CN	0	0	0	0	0	0	0	0	0
9050000	MISC CUST ACCT EXP	CAEX	Customer Accounting Expense	WYP	0	0	0	0	0	0	0	0	0
<b>9050000 Total</b>					<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
9070000	SUPRV (CUST SERV)	CSEX	Customer Service Expense	CN	2	0	0	0	0	1	0	0	0
<b>9070000 Total</b>					<b>2</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>
9080000	CUST ASSIST EXP	CSEX	Customer Service Expense	CN	5	0	2	0	0	2	0	0	0
9080000	CUST ASSIST EXP	CSEX	Customer Service Expense	OR	2	0	2	0	0	0	0	0	0
9080000	CUST ASSIST EXP	CSEX	Customer Service Expense	UT	2	0	0	0	0	2	0	0	0
<b>9080000 Total</b>					<b>9</b>	<b>0</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>4</b>	<b>0</b>	<b>0</b>	<b>0</b>
9081000	CUST ASST EXP-GENL	CSEX	Customer Service Expense	CN	872	20	271	58	62	424	37	0	0
9081000	CUST ASST EXP-GENL	CSEX	Customer Service Expense	OTHER	2,089	0	0	0	0	0	0	0	2,089



**Operations & Maintenance Expense (Actuals)**

Twelve Months Ending - December 2022  
 Allocation Method - Factor WIJAM  
 (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
9081000	CUST ASST EXP-GENL	CSEX	Customer Service Expense	UT	280	0	0	0	0	280	0	0	0
<b>9081000 Total</b>					<b>3,242</b>	<b>20</b>	<b>271</b>	<b>58</b>	<b>62</b>	<b>704</b>	<b>37</b>	<b>0</b>	<b>2,089</b>
9084000	DSM DIRECT	CSEX	Customer Service Expense	CA	11	11	0	0	0	0	0	0	0
9084000	DSM DIRECT	CSEX	Customer Service Expense	CN	1,902	43	590	128	135	925	80	0	0
9084000	DSM DIRECT	CSEX	Customer Service Expense	OTHER	100	0	0	0	0	0	0	0	100
9084000	DSM DIRECT	CSEX	Customer Service Expense	UT	0	0	0	0	0	0	0	0	0
9084000	DSM DIRECT	CSEX	Customer Service Expense	WA	21	0	0	21	0	0	0	0	0
9084000	DSM DIRECT	CSEX	Customer Service Expense	WYP	1	0	0	0	1	0	0	0	0
<b>9084000 Total</b>					<b>2,037</b>	<b>55</b>	<b>590</b>	<b>149</b>	<b>137</b>	<b>925</b>	<b>80</b>	<b>0</b>	<b>100</b>
9085100	DSM AMORT-SBC/ECC	CSEX	Customer Service Expense	OTHER	113,709	0	0	0	0	0	0	0	113,709
<b>9085100 Total</b>					<b>113,709</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>113,709</b>
9086000	CUST SERV	CSEX	Customer Service Expense	CN	160	4	50	11	11	78	7	0	0
9086000	CUST SERV	CSEX	Customer Service Expense	IDU	18	0	0	0	0	0	18	0	0
9086000	CUST SERV	CSEX	Customer Service Expense	OR	2,325	0	2,325	0	0	0	0	0	0
9086000	CUST SERV	CSEX	Customer Service Expense	UT	2,964	0	0	0	0	2,964	0	0	0
9086000	CUST SERV	CSEX	Customer Service Expense	WA	168	0	0	168	0	0	0	0	0
9086000	CUST SERV	CSEX	Customer Service Expense	WYP	1,026	0	0	0	1,026	0	0	0	0
<b>9086000 Total</b>					<b>6,661</b>	<b>4</b>	<b>2,375</b>	<b>179</b>	<b>1,038</b>	<b>3,042</b>	<b>25</b>	<b>0</b>	<b>0</b>
9089300	ENERGY STORAGE	CSEX	Customer Service Expense	OTHER	373	0	0	0	0	0	0	0	373
<b>9089300 Total</b>					<b>373</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>373</b>
9089500	BLUE SKY EXPENSE	CSEX	Customer Service Expense	OTHER	6,512	0	0	0	0	0	0	0	6,512
<b>9089500 Total</b>					<b>6,512</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6,512</b>
9089600	SOLAR FEED-IN EXP	CSEX	Customer Service Expense	OTHER	4,864	0	0	0	0	0	0	0	4,864
<b>9089600 Total</b>					<b>4,864</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,864</b>
9089700	SUBSCRIBER SOLAR	CSEX	Customer Service Expense	UT	162	0	0	0	0	162	0	0	0
<b>9089700 Total</b>					<b>162</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>162</b>	<b>0</b>	<b>0</b>	<b>0</b>
9089800	COMMUNITY SOLAR	CSEX	Customer Service Expense	OTHER	469	0	0	0	0	0	0	0	469
<b>9089800 Total</b>					<b>469</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>469</b>
9090000	INFOR/INSTRCT ADV	CSEX	Customer Service Expense	CA	108	108	0	0	0	0	0	0	0
9090000	INFOR/INSTRCT ADV	CSEX	Customer Service Expense	CN	2,845	65	883	191	203	1,384	120	0	0
9090000	INFOR/INSTRCT ADV	CSEX	Customer Service Expense	IDU	118	0	0	0	0	0	118	0	0
9090000	INFOR/INSTRCT ADV	CSEX	Customer Service Expense	OR	501	0	501	0	0	0	0	0	0
9090000	INFOR/INSTRCT ADV	CSEX	Customer Service Expense	UT	462	0	0	0	0	462	0	0	0
9090000	INFOR/INSTRCT ADV	CSEX	Customer Service Expense	WA	172	0	0	172	0	0	0	0	0
9090000	INFOR/INSTRCT ADV	CSEX	Customer Service Expense	WYP	187	0	0	0	187	0	0	0	0
<b>9090000 Total</b>					<b>4,394</b>	<b>173</b>	<b>1,384</b>	<b>363</b>	<b>389</b>	<b>1,846</b>	<b>238</b>	<b>0</b>	<b>0</b>
9100000	MISC CUST SERV/INF	CSEX	Customer Service Expense	CN	4	0	1	0	0	2	0	0	0
<b>9100000 Total</b>					<b>4</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>0</b>
9200000	ADMIN & GEN SALARY	AGEX	Administrative & General Expense	OR	282	0	282	0	0	0	0	0	0
9200000	ADMIN & GEN SALARY	AGEX	Administrative & General Expense	SO	74,294	1,525	18,826	5,260	10,100	34,172	4,389	22	0
9200000	ADMIN & GEN SALARY	AGEX	Administrative & General Expense	UT	0	0	0	0	0	0	0	0	0
9200000	ADMIN & GEN SALARY	AGEX	Administrative & General Expense	WA	0	0	0	0	0	0	0	0	0
9200000	ADMIN & GEN SALARY	AGEX	Administrative & General Expense	WYP	0	0	0	0	0	0	0	0	0
<b>9200000 Total</b>					<b>74,576</b>	<b>1,525</b>	<b>19,108</b>	<b>5,260</b>	<b>10,100</b>	<b>34,172</b>	<b>4,389</b>	<b>22</b>	<b>0</b>
9210000	OFFICE SUPPL & EXP	AGEX	Administrative & General Expense	CA	4	4	0	0	0	0	0	0	0
9210000	OFFICE SUPPL & EXP	AGEX	Administrative & General Expense	CN	92	2	28	6	7	45	4	0	0
9210000	OFFICE SUPPL & EXP	AGEX	Administrative & General Expense	IDU	1	0	0	0	0	0	1	0	0
9210000	OFFICE SUPPL & EXP	AGEX	Administrative & General Expense	OR	115	0	115	0	0	0	0	0	0
9210000	OFFICE SUPPL & EXP	AGEX	Administrative & General Expense	SO	15,951	327	4,042	1,129	2,168	7,337	942	5	0
9210000	OFFICE SUPPL & EXP	AGEX	Administrative & General Expense	UT	106	0	0	0	0	106	0	0	0
9210000	OFFICE SUPPL & EXP	AGEX	Administrative & General Expense	WA	5	0	0	5	0	0	0	0	0
9210000	OFFICE SUPPL & EXP	AGEX	Administrative & General Expense	WYP	5	0	0	0	5	0	0	0	0
9210000	OFFICE SUPPL & EXP	AGEX	Administrative & General Expense	WYU	2	0	0	0	2	0	0	0	0
9210000	OFFICE SUPPL & EXP	AGEX	Administrative & General Expense	SO	3	0	1	0	0	1	0	0	0
<b>9210000 Total</b>					<b>16,284</b>	<b>334</b>	<b>4,186</b>	<b>1,141</b>	<b>2,183</b>	<b>7,488</b>	<b>948</b>	<b>5</b>	<b>0</b>
9220000	A&G EXP TRANSF-CR	AGEX	Administrative & General Expense	SO	(42,850)	(880)	(10,858)	(3,034)	(5,825)	(19,709)	(2,531)	(12)	0
<b>9220000 Total</b>					<b>(42,850)</b>	<b>(880)</b>	<b>(10,858)</b>	<b>(3,034)</b>	<b>(5,825)</b>	<b>(19,709)</b>	<b>(2,531)</b>	<b>(12)</b>	<b>0</b>



**Operations & Maintenance Expense (Actuals)**

Twelve Months Ending - December 2022

Allocation Method - Factor WIJAM

(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
9230000	OUTSIDE SERVICES	AGEX	Administrative & General Expense	CA	57	57	0	0	0	0	0	0	0
9230000	OUTSIDE SERVICES	AGEX	Administrative & General Expense	IDU	0	0	0	0	0	0	0	0	0
9230000	OUTSIDE SERVICES	AGEX	Administrative & General Expense	OR	2,636	0	2,636	0	0	0	0	0	0
9230000	OUTSIDE SERVICES	AGEX	Administrative & General Expense	SO	15,504	318	3,929	1,098	2,108	7,131	916	5	0
9230000	OUTSIDE SERVICES	AGEX	Administrative & General Expense	UT	1,030	0	0	0	0	1,030	0	0	0
9230000	OUTSIDE SERVICES	AGEX	Administrative & General Expense	WA	0	0	0	0	0	0	0	0	0
9230000	OUTSIDE SERVICES	AGEX	Administrative & General Expense	WYP	1	0	0	0	1	0	0	0	0
9230000	OUTSIDE SERVICES	AGEX	Administrative & General Expense	WYU	592	0	0	0	592	0	0	0	0
<b>9230000 Total</b>					<b>19,820</b>	<b>376</b>	<b>6,564</b>	<b>1,098</b>	<b>2,700</b>	<b>8,161</b>	<b>916</b>	<b>5</b>	<b>0</b>
9239990	AFFL SERV EMPLOYED	AGEX	Administrative & General Expense	CA	(2)	(2)	0	0	0	0	0	0	0
9239990	AFFL SERV EMPLOYED	AGEX	Administrative & General Expense	IDU	1	0	0	0	0	0	1	0	0
9239990	AFFL SERV EMPLOYED	AGEX	Administrative & General Expense	OR	21	0	21	0	0	0	0	0	0
9239990	AFFL SERV EMPLOYED	AGEX	Administrative & General Expense	SO	21,261	436	5,388	1,505	2,890	9,779	1,256	6	0
9239990	AFFL SERV EMPLOYED	AGEX	Administrative & General Expense	UT	11	0	0	0	0	11	0	0	0
9239990	AFFL SERV EMPLOYED	AGEX	Administrative & General Expense	WYP	4	0	0	0	4	0	0	0	0
<b>9239990 Total</b>					<b>21,296</b>	<b>434</b>	<b>5,409</b>	<b>1,505</b>	<b>2,895</b>	<b>9,790</b>	<b>1,257</b>	<b>6</b>	<b>0</b>
9241000	PROP INS-ACRRL SITUS	AGEX	Administrative & General Expense	CA	1,989	1,989	0	0	0	0	0	0	0
9241000	PROP INS-ACRRL SITUS	AGEX	Administrative & General Expense	OR	8,603	0	8,603	0	0	0	0	0	0
9241000	PROP INS-ACRRL SITUS	AGEX	Administrative & General Expense	UT	474	0	0	0	0	474	0	0	0
9241000	PROP INS-ACRRL SITUS	AGEX	Administrative & General Expense	WA	1,145	0	0	1,145	0	0	0	0	0
9241000	PROP INS-ACRRL SITUS	AGEX	Administrative & General Expense	WYP	13	0	0	0	13	0	0	0	0
<b>9241000 Total</b>					<b>12,223</b>	<b>1,989</b>	<b>8,603</b>	<b>1,145</b>	<b>13</b>	<b>474</b>	<b>0</b>	<b>0</b>	<b>0</b>
9242000	PROP INS-CLAIM SITUS	AGEX	Administrative & General Expense	CA	335	335	0	0	0	0	0	0	0
9242000	PROP INS-CLAIM SITUS	AGEX	Administrative & General Expense	OR	(339)	0	(339)	0	0	0	0	0	0
9242000	PROP INS-CLAIM SITUS	AGEX	Administrative & General Expense	WA	(101)	0	0	(101)	0	0	0	0	0
<b>9242000 Total</b>					<b>(105)</b>	<b>335</b>	<b>(339)</b>	<b>(101)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
9243000	PROP INS - PREMIUMS	AGEX	Administrative & General Expense	SO	4,518	93	1,145	320	614	2,078	267	1	0
<b>9243000 Total</b>					<b>4,518</b>	<b>93</b>	<b>1,145</b>	<b>320</b>	<b>614</b>	<b>2,078</b>	<b>267</b>	<b>1</b>	<b>0</b>
9250000	INJURIES & DAMAGES	AGEX	Administrative & General Expense	SO	102,110	2,096	25,875	7,229	13,882	46,966	6,032	30	0
<b>9250000 Total</b>					<b>102,110</b>	<b>2,096</b>	<b>25,875</b>	<b>7,229</b>	<b>13,882</b>	<b>46,966</b>	<b>6,032</b>	<b>30</b>	<b>0</b>
9251000	INJURIES & DAMAGES	AGEX	Administrative & General Expense	OR	(9,262)	0	(9,262)	0	0	0	0	0	0
9251000	INJURIES & DAMAGES	AGEX	Administrative & General Expense	SO	9,262	190	2,347	656	1,259	4,260	547	3	0
<b>9251000 Total</b>					<b>0</b>	<b>190</b>	<b>(6,915)</b>	<b>656</b>	<b>1,259</b>	<b>4,260</b>	<b>547</b>	<b>3</b>	<b>0</b>
9261200	PEN EXP-OTH NBC	AGEX	Administrative & General Expense	SO	23,323	479	5,910	1,651	3,171	10,728	1,378	7	0
<b>9261200 Total</b>					<b>23,323</b>	<b>479</b>	<b>5,910</b>	<b>1,651</b>	<b>3,171</b>	<b>10,728</b>	<b>1,378</b>	<b>7</b>	<b>0</b>
9261500	PEN EXP-STATE SITUS	AGEX	Administrative & General Expense	CA	(495)	(495)	0	0	0	0	0	0	0
9261500	PEN EXP-STATE SITUS	AGEX	Administrative & General Expense	OR	(6,661)	0	(6,661)	0	0	0	0	0	0
9261500	PEN EXP-STATE SITUS	AGEX	Administrative & General Expense	SO	(8)	(0)	(2)	(1)	(1)	(4)	(0)	(0)	0
9261500	PEN EXP-STATE SITUS	AGEX	Administrative & General Expense	UT	(5,495)	0	0	0	0	(5,495)	0	0	0
9261500	PEN EXP-STATE SITUS	AGEX	Administrative & General Expense	WA	(1,768)	0	0	(1,768)	0	0	0	0	0
9261500	PEN EXP-STATE SITUS	AGEX	Administrative & General Expense	WYP	(3,089)	0	0	0	(3,089)	0	0	0	0
<b>9261500 Total</b>					<b>(17,515)</b>	<b>(495)</b>	<b>(6,663)</b>	<b>(1,768)</b>	<b>(3,090)</b>	<b>(5,499)</b>	<b>(0)</b>	<b>(0)</b>	<b>0</b>
9262200	POSTRET EXP-OTH NBC	AGEX	Administrative & General Expense	SO	(2,142)	(44)	(543)	(152)	(291)	(985)	(127)	(1)	0
<b>9262200 Total</b>					<b>(2,142)</b>	<b>(44)</b>	<b>(543)</b>	<b>(152)</b>	<b>(291)</b>	<b>(985)</b>	<b>(127)</b>	<b>(1)</b>	<b>0</b>
9262500	POSTRET EXP-ST SITUS	AGEX	Administrative & General Expense	IDU	174	0	0	0	0	0	174	0	0
9262500	POSTRET EXP-ST SITUS	AGEX	Administrative & General Expense	OR	742	0	742	0	0	0	0	0	0
<b>9262500 Total</b>					<b>916</b>	<b>0</b>	<b>742</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>174</b>	<b>0</b>	<b>0</b>
9263200	SERP EXP-OTH NBC	AGEX	Administrative & General Expense	SO	2,746	56	696	194	373	1,263	162	1	0
<b>9263200 Total</b>					<b>2,746</b>	<b>56</b>	<b>696</b>	<b>194</b>	<b>373</b>	<b>1,263</b>	<b>162</b>	<b>1</b>	<b>0</b>
9269100	GROSS-UP - PENSION	AGEX	Administrative & General Expense	SO	6,723	138	1,704	476	914	3,092	397	2	0
<b>9269100 Total</b>					<b>6,723</b>	<b>138</b>	<b>1,704</b>	<b>476</b>	<b>914</b>	<b>3,092</b>	<b>397</b>	<b>2</b>	<b>0</b>
9269200	GROSS-UP - POST-RETR	AGEX	Administrative & General Expense	SO	(281)	(6)	(71)	(20)	(38)	(129)	(17)	(0)	0
<b>9269200 Total</b>					<b>(281)</b>	<b>(6)</b>	<b>(71)</b>	<b>(20)</b>	<b>(38)</b>	<b>(129)</b>	<b>(17)</b>	<b>(0)</b>	<b>0</b>
9269400	GROSS-UP - MD/DN/V/L	AGEX	Administrative & General Expense	SO	62,839	1,290	15,923	4,449	8,543	28,903	3,712	18	0
<b>9269400 Total</b>					<b>62,839</b>	<b>1,290</b>	<b>15,923</b>	<b>4,449</b>	<b>8,543</b>	<b>28,903</b>	<b>3,712</b>	<b>18</b>	<b>0</b>
9269500	GROSS-UP - 401(K) EX	AGEX	Administrative & General Expense	SO	43,095	885	10,920	3,051	5,859	19,822	2,546	13	0
<b>9269500 Total</b>					<b>43,095</b>	<b>885</b>	<b>10,920</b>	<b>3,051</b>	<b>5,859</b>	<b>19,822</b>	<b>2,546</b>	<b>13</b>	<b>0</b>



**Operations & Maintenance Expense (Actuals)**

Twelve Months Ending - December 2022

Allocation Method - Factor WIJAM

(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
9269600	GROSS-UP - POST-EMPL	AGEX	Administrative & General Expense	SO	5,206	107	1,319	369	708	2,395	308	2	0
<b>9269600 Total</b>					<b>5,206</b>	<b>107</b>	<b>1,319</b>	<b>369</b>	<b>708</b>	<b>2,395</b>	<b>308</b>	<b>2</b>	<b>0</b>
9269700	GROSS-UP - OTH BEN E	AGEX	Administrative & General Expense	SO	5,803	119	1,470	411	789	2,669	343	2	0
<b>9269700 Total</b>					<b>5,803</b>	<b>119</b>	<b>1,470</b>	<b>411</b>	<b>789</b>	<b>2,669</b>	<b>343</b>	<b>2</b>	<b>0</b>
9280000	REGULATORY COM EXP	AGEX	Administrative & General Expense	CA	873	873	0	0	0	0	0	0	0
9280000	REGULATORY COM EXP	AGEX	Administrative & General Expense	IDU	15	0	0	0	0	0	15	0	0
9280000	REGULATORY COM EXP	AGEX	Administrative & General Expense	OR	1,614	0	1,614	0	0	0	0	0	0
9280000	REGULATORY COM EXP	AGEX	Administrative & General Expense	SO	1,630	33	413	115	222	750	96	0	0
9280000	REGULATORY COM EXP	AGEX	Administrative & General Expense	UT	116	0	0	0	0	116	0	0	0
9280000	REGULATORY COM EXP	AGEX	Administrative & General Expense	WA	251	0	0	251	0	0	0	0	0
9280000	REGULATORY COM EXP	AGEX	Administrative & General Expense	WYP	227	0	0	0	227	0	0	0	0
<b>9280000 Total</b>					<b>4,727</b>	<b>907</b>	<b>2,027</b>	<b>366</b>	<b>449</b>	<b>866</b>	<b>112</b>	<b>0</b>	<b>0</b>
9282000	REG COMM EXPENSE	AGEX	Administrative & General Expense	CA	68	68	0	0	0	0	0	0	0
9282000	REG COMM EXPENSE	AGEX	Administrative & General Expense	IDU	578	0	0	0	0	0	578	0	0
9282000	REG COMM EXPENSE	AGEX	Administrative & General Expense	OR	4,806	0	4,806	0	0	0	0	0	0
9282000	REG COMM EXPENSE	AGEX	Administrative & General Expense	UT	6,854	0	0	0	0	6,854	0	0	0
9282000	REG COMM EXPENSE	AGEX	Administrative & General Expense	WA	1,160	0	0	1,160	0	0	0	0	0
9282000	REG COMM EXPENSE	AGEX	Administrative & General Expense	WYP	1,726	0	0	0	1,726	0	0	0	0
<b>9282000 Total</b>					<b>15,192</b>	<b>68</b>	<b>4,806</b>	<b>1,160</b>	<b>1,726</b>	<b>6,854</b>	<b>578</b>	<b>0</b>	<b>0</b>
9283000	FERC FILING FEE	AGEX	Administrative & General Expense	SG	6,248	93	1,640	495	874	2,787	356	2	0
<b>9283000 Total</b>					<b>6,248</b>	<b>93</b>	<b>1,640</b>	<b>495</b>	<b>874</b>	<b>2,787</b>	<b>356</b>	<b>2</b>	<b>0</b>
9290000	DUPLICATE CHRGS-CR	AGEX	Administrative & General Expense	SO	(9,459)	(194)	(2,397)	(670)	(1,286)	(4,351)	(559)	(3)	0
<b>9290000 Total</b>					<b>(9,459)</b>	<b>(194)</b>	<b>(2,397)</b>	<b>(670)</b>	<b>(1,286)</b>	<b>(4,351)</b>	<b>(559)</b>	<b>(3)</b>	<b>0</b>
9299100	DUP CHG CR - PENSION	AGEX	Administrative & General Expense	SO	(6,723)	(138)	(1,704)	(476)	(914)	(3,092)	(397)	(2)	0
<b>9299100 Total</b>					<b>(6,723)</b>	<b>(138)</b>	<b>(1,704)</b>	<b>(476)</b>	<b>(914)</b>	<b>(3,092)</b>	<b>(397)</b>	<b>(2)</b>	<b>0</b>
9299200	DUP CHG CR - POST-RT	AGEX	Administrative & General Expense	SO	281	6	71	20	38	129	17	0	0
<b>9299200 Total</b>					<b>281</b>	<b>6</b>	<b>71</b>	<b>20</b>	<b>38</b>	<b>129</b>	<b>17</b>	<b>0</b>	<b>0</b>
9299400	DUP CHG CR - M/D/V/L	AGEX	Administrative & General Expense	SO	(62,839)	(1,290)	(15,923)	(4,449)	(8,543)	(28,903)	(3,712)	(18)	0
<b>9299400 Total</b>					<b>(62,839)</b>	<b>(1,290)</b>	<b>(15,923)</b>	<b>(4,449)</b>	<b>(8,543)</b>	<b>(28,903)</b>	<b>(3,712)</b>	<b>(18)</b>	<b>0</b>
9299500	DUP CHRG CR - 401(K)	AGEX	Administrative & General Expense	SO	(43,095)	(885)	(10,920)	(3,051)	(5,859)	(19,822)	(2,546)	(13)	0
<b>9299500 Total</b>					<b>(43,095)</b>	<b>(885)</b>	<b>(10,920)</b>	<b>(3,051)</b>	<b>(5,859)</b>	<b>(19,822)</b>	<b>(2,546)</b>	<b>(13)</b>	<b>0</b>
9299600	DUP CHG CR - POST-EM	AGEX	Administrative & General Expense	SO	(5,206)	(107)	(1,319)	(369)	(708)	(2,395)	(308)	(2)	0
<b>9299600 Total</b>					<b>(5,206)</b>	<b>(107)</b>	<b>(1,319)</b>	<b>(369)</b>	<b>(708)</b>	<b>(2,395)</b>	<b>(308)</b>	<b>(2)</b>	<b>0</b>
9299700	DUP CHG CR - OTH BEN	AGEX	Administrative & General Expense	SO	(5,803)	(119)	(1,470)	(411)	(789)	(2,669)	(343)	(2)	0
<b>9299700 Total</b>					<b>(5,803)</b>	<b>(119)</b>	<b>(1,470)</b>	<b>(411)</b>	<b>(789)</b>	<b>(2,669)</b>	<b>(343)</b>	<b>(2)</b>	<b>0</b>
9301000	GEN ADVERTISING EXP	AGEX	Administrative & General Expense	SO	16	0	4	1	2	7	1	0	0
<b>9301000 Total</b>					<b>16</b>	<b>0</b>	<b>4</b>	<b>1</b>	<b>2</b>	<b>7</b>	<b>1</b>	<b>0</b>	<b>0</b>
9302000	MISC GEN EXP-OTHER	AGEX	Administrative & General Expense	CA	1	1	0	0	0	0	0	0	0
9302000	MISC GEN EXP-OTHER	AGEX	Administrative & General Expense	OR	1	0	1	0	0	0	0	0	0
9302000	MISC GEN EXP-OTHER	AGEX	Administrative & General Expense	SO	2,296	47	582	163	312	1,056	136	1	0
9302000	MISC GEN EXP-OTHER	AGEX	Administrative & General Expense	UT	56	0	0	0	0	56	0	0	0
9302000	MISC GEN EXP-OTHER	AGEX	Administrative & General Expense	WYP	87	0	0	0	87	0	0	0	0
<b>9302000 Total</b>					<b>2,440</b>	<b>48</b>	<b>583</b>	<b>163</b>	<b>399</b>	<b>1,112</b>	<b>136</b>	<b>1</b>	<b>0</b>
9310000	RENTS (A&G)	AGEX	Administrative & General Expense	CA	67	67	0	0	0	0	0	0	0
9310000	RENTS (A&G)	AGEX	Administrative & General Expense	IDU	0	0	0	0	0	0	0	0	0
9310000	RENTS (A&G)	AGEX	Administrative & General Expense	OR	306	0	306	0	0	0	0	0	0
9310000	RENTS (A&G)	AGEX	Administrative & General Expense	SO	(682)	(14)	(173)	(48)	(93)	(314)	(40)	(0)	0
9310000	RENTS (A&G)	AGEX	Administrative & General Expense	UT	2	0	0	0	0	2	0	0	0
9310000	RENTS (A&G)	AGEX	Administrative & General Expense	WA	21	0	0	21	0	0	0	0	0
9310000	RENTS (A&G)	AGEX	Administrative & General Expense	WYP	7	0	0	0	7	0	0	0	0
<b>9310000 Total</b>					<b>(278)</b>	<b>53</b>	<b>133</b>	<b>(27)</b>	<b>(86)</b>	<b>(311)</b>	<b>(40)</b>	<b>(0)</b>	<b>0</b>
9350000	MAINT GENERAL PLNT	AGEX	Administrative & General Expense	CA	125	125	0	0	0	0	0	0	0
9350000	MAINT GENERAL PLNT	AGEX	Administrative & General Expense	CN	53	1	17	4	4	26	2	0	0
9350000	MAINT GENERAL PLNT	AGEX	Administrative & General Expense	IDU	1	0	0	0	0	0	1	0	0
9350000	MAINT GENERAL PLNT	AGEX	Administrative & General Expense	OR	214	0	214	0	0	0	0	0	0
9350000	MAINT GENERAL PLNT	AGEX	Administrative & General Expense	SO	25,454	523	6,450	1,802	3,461	11,708	1,504	7	0
9350000	MAINT GENERAL PLNT	AGEX	Administrative & General Expense	UT	68	0	0	0	0	68	0	0	0



**Operations & Maintenance Expense (Actuals)**

Twelve Months Ending - December 2022  
 Allocation Method - Factor WIJAM  
 (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
9350000	MAINT GENERAL PLNT	AGEX	Administrative & General Expense	WA	118	0	0	118	0	0	0	0	0
9350000	MAINT GENERAL PLNT	AGEX	Administrative & General Expense	WYP	5	0	0	0	5	0	0	0	0
9350000	MAINT GENERAL PLNT	AGEX	Administrative & General Expense	WYU	1	0	0	0	1	0	0	0	0
<b>9350000 Total</b>					<b>26,039</b>	<b>649</b>	<b>6,681</b>	<b>1,923</b>	<b>3,470</b>	<b>11,802</b>	<b>1,507</b>	<b>7</b>	<b>0</b>
<b>Grand Total</b>					<b>1,655,355</b>	<b>43,359</b>	<b>456,564</b>	<b>343,345</b>	<b>221,891</b>	<b>740,314</b>	<b>100,132</b>	<b>506</b>	<b>(250,755)</b>



# **B3. DEPRECIATION EXPENSE**



**Depreciation Expense (Actuals)**

Twelve Months Ending - December 2022

Allocation Method - Factor WIJAM

(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	0	0	0	3	8	1	0	0
4030000	DEPN EXPENSE-ELECT	3102000	LAND RIGHTS	JBG	6	0	4	1	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3102000	LAND RIGHTS	SG	693	10	182	55	97	309	39	0	0
4030000	DEPN EXPENSE-ELECT	3110000	STRUCTURES AND IMPROVEMENTS	CAGE	33,348	0	0	0	7,043	23,215	3,069	20	0
4030000	DEPN EXPENSE-ELECT	3110000	STRUCTURES AND IMPROVEMENTS	CAGW	5,059	211	3,733	1,115	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3110000	STRUCTURES AND IMPROVEMENTS	JBG	4,837	202	3,570	1,066	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3110000	STRUCTURES AND IMPROVEMENTS	SG	269	4	71	21	38	120	15	0	0
4030000	DEPN EXPENSE-ELECT	3120000	BOILER PLANT EQUIPMENT	CAGE	172,943	0	0	0	36,527	120,395	15,918	102	0
4030000	DEPN EXPENSE-ELECT	3120000	BOILER PLANT EQUIPMENT	CAGW	10,289	429	7,593	2,267	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3120000	BOILER PLANT EQUIPMENT	JBG	49,654	2,070	36,644	10,941	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3120000	BOILER PLANT EQUIPMENT	SG	2,617	39	687	207	366	1,167	149	1	0
4030000	DEPN EXPENSE-ELECT	3140000	TURBOGENERATOR UNITS	CAGE	33,259	0	0	0	7,025	23,153	3,061	20	0
4030000	DEPN EXPENSE-ELECT	3140000	TURBOGENERATOR UNITS	CAGW	3,655	152	2,697	805	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3140000	TURBOGENERATOR UNITS	JBG	10,509	438	7,756	2,316	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3140000	TURBOGENERATOR UNITS	SG	1,464	22	384	116	205	653	83	1	0
4030000	DEPN EXPENSE-ELECT	3150000	ACCESSORY ELECTRIC EQUIPMENT	CAGE	14,959	0	0	0	3,160	10,414	1,377	9	0
4030000	DEPN EXPENSE-ELECT	3150000	ACCESSORY ELECTRIC EQUIPMENT	CAGW	672	28	496	148	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3150000	ACCESSORY ELECTRIC EQUIPMENT	JBG	2,064	86	1,523	455	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3150000	ACCESSORY ELECTRIC EQUIPMENT	SG	295	4	77	23	41	131	17	0	0
4030000	DEPN EXPENSE-ELECT	3157000	ACCESSORY ELECTRIC EQUIP-SUPV & ALARM	JBG	2	0	1	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3160000	MISCELLANEOUS POWER PLANT EQUIPMENT	CAGE	1,272	0	0	0	269	886	117	1	0
4030000	DEPN EXPENSE-ELECT	3160000	MISCELLANEOUS POWER PLANT EQUIPMENT	CAGW	45	2	33	10	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3160000	MISCELLANEOUS POWER PLANT EQUIPMENT	JBG	268	11	197	59	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3160000	MISCELLANEOUS POWER PLANT EQUIPMENT	SG	61	1	16	5	8	27	3	0	0
4030000	DEPN EXPENSE-ELECT	3302000	LAND RIGHTS	SG-P	70	1	18	6	10	31	4	0	0
4030000	DEPN EXPENSE-ELECT	3302000	LAND RIGHTS	SG-U	40	1	10	3	6	18	2	0	0
4030000	DEPN EXPENSE-ELECT	3303000	WATER RIGHTS	SG-P	0	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	0
4030000	DEPN EXPENSE-ELECT	3304000	FLOOD RIGHTS	SG-P	4	0	1	0	1	2	0	0	0
4030000	DEPN EXPENSE-ELECT	3304000	FLOOD RIGHTS	SG-U	3	0	1	0	0	1	0	0	0
4030000	DEPN EXPENSE-ELECT	3305000	LAND RIGHTS - FISH/WILDLIFE	SG-P	2	0	1	0	0	1	0	0	0
4030000	DEPN EXPENSE-ELECT	3310000	STRUCTURES AND IMPROVE	SG-P	77	1	20	6	11	34	4	0	0
4030000	DEPN EXPENSE-ELECT	3310000	STRUCTURES AND IMPROVE	SG-U	302	5	79	24	42	135	17	0	0
4030000	DEPN EXPENSE-ELECT	3311000	STRUCTURES AND IMPROVE-PRODUCTION	SG-P	2,059	31	540	163	288	918	117	1	0
4030000	DEPN EXPENSE-ELECT	3311000	STRUCTURES AND IMPROVE-PRODUCTION	SG-U	394	6	103	31	55	176	22	0	0
4030000	DEPN EXPENSE-ELECT	3312000	STRUCTURES AND IMPROVE-FISH/WILDLIFE	SG-P	3,717	56	976	295	520	1,658	212	1	0
4030000	DEPN EXPENSE-ELECT	3312000	STRUCTURES AND IMPROVE-FISH/WILDLIFE	SG-U	32	0	8	3	4	14	2	0	0
4030000	DEPN EXPENSE-ELECT	3313000	STRUCTURES AND IMPROVE-RECREATION	SG-P	506	8	133	40	71	226	29	0	0
4030000	DEPN EXPENSE-ELECT	3313000	STRUCTURES AND IMPROVE-RECREATION	SG-U	17	0	4	1	2	8	1	0	0
4030000	DEPN EXPENSE-ELECT	3320000	"RESERVOIRS, DAMS & WATERWAYS"	SG-P	125	2	33	10	17	56	7	0	0
4030000	DEPN EXPENSE-ELECT	3320000	"RESERVOIRS, DAMS & WATERWAYS"	SG-U	1,074	16	282	85	150	479	61	0	0
4030000	DEPN EXPENSE-ELECT	3321000	"RESERVOIRS, DAMS, & WTRWYS-PRODUCTION"	SG-P	10,936	163	2,871	867	1,531	4,878	623	4	0
4030000	DEPN EXPENSE-ELECT	3321000	"RESERVOIRS, DAMS, & WTRWYS-PRODUCTION"	SG-U	4,103	61	1,077	325	574	1,830	234	2	0
4030000	DEPN EXPENSE-ELECT	3322000	"RESERVOIRS, DAMS, & WTRWYS-FISH/WILDLIF	SG-P	595	9	156	47	83	265	34	0	0
4030000	DEPN EXPENSE-ELECT	3322000	"RESERVOIRS, DAMS, & WTRWYS-FISH/WILDLIF	SG-U	17	0	4	1	2	8	1	0	0
4030000	DEPN EXPENSE-ELECT	3323000	"RESERVOIRS, DAMS, & WTRWYS-RECREATION"	SG-P	4	0	1	0	0	2	0	0	0



**Depreciation Expense (Actuals)**

Twelve Months Ending - December 2022

Allocation Method - Factor WIJAM

(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	3323000	"RESERVOIRS, DAMS, & WTRWYS-RECREATION"	SG-U	1	0	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3330000	"WATER WHEELS, TURB & GENERATORS"	SG-P	2,228	33	585	177	312	994	127	1	0
4030000	DEPN EXPENSE-ELECT	3330000	"WATER WHEELS, TURB & GENERATORS"	SG-U	1,957	29	514	155	274	873	111	1	0
4030000	DEPN EXPENSE-ELECT	3340000	ACCESSORY ELECTRIC EQUIPMENT	SG-P	1,831	27	481	145	256	817	104	1	0
4030000	DEPN EXPENSE-ELECT	3340000	ACCESSORY ELECTRIC EQUIPMENT	SG-U	592	9	155	47	83	264	34	0	0
4030000	DEPN EXPENSE-ELECT	3347000	ACCESSORY ELECT EQUIP - SUPV & ALARM	SG-P	34	1	9	3	5	15	2	0	0
4030000	DEPN EXPENSE-ELECT	3347000	ACCESSORY ELECT EQUIP - SUPV & ALARM	SG-U	5	0	1	0	1	2	0	0	0
4030000	DEPN EXPENSE-ELECT	3350000	MISC POWER PLANT EQUIP	SG-U	5	0	1	0	1	2	0	0	0
4030000	DEPN EXPENSE-ELECT	3351000	MISC POWER PLANT EQUIP - PRODUCTION	SG-P	47	1	12	4	7	21	3	0	0
4030000	DEPN EXPENSE-ELECT	3360000	"ROADS, RAILROADS & BRIDGES"	SG-P	642	10	168	51	90	286	37	0	0
4030000	DEPN EXPENSE-ELECT	3360000	"ROADS, RAILROADS & BRIDGES"	SG-U	125	2	33	10	17	56	7	0	0
4030000	DEPN EXPENSE-ELECT	3402000	LAND RIGHTS	SG-W	183	3	48	15	26	82	10	0	0
4030000	DEPN EXPENSE-ELECT	3410000	STRUCTURES & IMPROVEMENTS	CAGE	3,756	0	0	0	793	2,615	346	2	0
4030000	DEPN EXPENSE-ELECT	3410000	STRUCTURES & IMPROVEMENTS	CAGW	1,085	45	801	239	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3410000	STRUCTURES & IMPROVEMENTS	OR	0	0	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3410000	STRUCTURES & IMPROVEMENTS	SG-W	2,757	41	724	219	386	1,230	157	1	0
4030000	DEPN EXPENSE-ELECT	3410000	STRUCTURES & IMPROVEMENTS	UT	3	0	0	0	0	3	0	0	0
4030000	DEPN EXPENSE-ELECT	3420000	"FUEL HOLDERS,PRODUCERS, ACCES"	CAGE	484	0	0	0	102	337	45	0	0
4030000	DEPN EXPENSE-ELECT	3420000	"FUEL HOLDERS,PRODUCERS, ACCES"	CAGW	56	2	41	12	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3430000	PRIME MOVERS	CAGE	33,019	0	0	0	6,974	22,986	3,039	20	0
4030000	DEPN EXPENSE-ELECT	3430000	PRIME MOVERS	CAGW	13,886	579	10,247	3,059	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3430000	PRIME MOVERS	SG-W	123,732	1,850	32,479	9,805	17,317	55,187	7,046	48	0
4030000	DEPN EXPENSE-ELECT	3440000	GENERATORS	CAGE	9,725	0	0	0	2,054	6,770	895	6	0
4030000	DEPN EXPENSE-ELECT	3440000	GENERATORS	CAGW	3,583	149	2,644	790	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3440000	GENERATORS	SG	0	0	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3440000	GENERATORS	SG-W	9,120	136	2,394	723	1,276	4,068	519	4	0
4030000	DEPN EXPENSE-ELECT	3440000	GENERATORS	UT	13	0	0	0	0	13	0	0	0
4030000	DEPN EXPENSE-ELECT	3450000	ACCESSORY ELECTRIC EQUIPMENT	CAGE	4,777	0	0	0	1,009	3,326	440	3	0
4030000	DEPN EXPENSE-ELECT	3450000	ACCESSORY ELECTRIC EQUIPMENT	CAGW	1,388	58	1,025	306	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3450000	ACCESSORY ELECTRIC EQUIPMENT	SG-W	7,557	113	1,984	599	1,058	3,371	430	3	0
4030000	DEPN EXPENSE-ELECT	3450000	ACCESSORY ELECTRIC EQUIPMENT	UT	4	0	0	0	0	4	0	0	0
4030000	DEPN EXPENSE-ELECT	3460000	MISCELLANEOUS PWR PLANT EQUIP	CAGE	266	0	0	0	56	185	24	0	0
4030000	DEPN EXPENSE-ELECT	3460000	MISCELLANEOUS PWR PLANT EQUIP	CAGW	104	4	77	23	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3460000	MISCELLANEOUS PWR PLANT EQUIP	SG-W	381	6	100	30	53	170	22	0	0
4030000	DEPN EXPENSE-ELECT	3502000	LAND RIGHTS	SG	2,871	43	754	227	402	1,280	163	1	0
4030000	DEPN EXPENSE-ELECT	3520000	STRUCTURES & IMPROVEMENTS	SG	5,032	75	1,321	399	704	2,244	287	2	0
4030000	DEPN EXPENSE-ELECT	3530000	STATION EQUIPMENT	SG	43,103	644	11,314	3,416	6,033	19,225	2,454	17	0
4030000	DEPN EXPENSE-ELECT	3534000	STATION EQUIPMENT, STEP-UP TRANSFORMERS	CAGW	37	2	27	8	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3534000	STATION EQUIPMENT, STEP-UP TRANSFORMERS	SG	3,116	47	818	247	436	1,390	177	1	0
4030000	DEPN EXPENSE-ELECT	3537000	STATION EQUIPMENT-SUPERVISORY & ALARM	SG	451	7	118	36	63	201	26	0	0
4030000	DEPN EXPENSE-ELECT	3540000	TOWERS AND FIXTURES	SG	21,733	325	5,705	1,722	3,042	9,693	1,238	8	0
4030000	DEPN EXPENSE-ELECT	3550000	POLES AND FIXTURES	SG	26,768	400	7,026	2,121	3,746	11,939	1,524	10	0
4030000	DEPN EXPENSE-ELECT	3560000	OVERHEAD CONDUCTORS & DEVICES	SG	29,647	443	7,782	2,349	4,149	13,223	1,688	12	0
4030000	DEPN EXPENSE-ELECT	3570000	UNDERGROUND CONDUIT	SG	60	1	16	5	8	27	3	0	0
4030000	DEPN EXPENSE-ELECT	3580000	UNDERGROUND CONDUCTORS & DEVICES	SG	146	2	38	12	20	65	8	0	0
4030000	DEPN EXPENSE-ELECT	3590000	ROADS AND TRAILS	SG	147	2	39	12	21	66	8	0	0



**Depreciation Expense (Actuals)**

Twelve Months Ending - December 2022

Allocation Method - Factor WIJAM

(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	3602000	LAND RIGHTS	CA	13	13	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3602000	LAND RIGHTS	IDU	25	0	0	0	0	0	25	0	0
4030000	DEPN EXPENSE-ELECT	3602000	LAND RIGHTS	OR	67	0	67	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3602000	LAND RIGHTS	UT	188	0	0	0	0	188	0	0	0
4030000	DEPN EXPENSE-ELECT	3602000	LAND RIGHTS	WA	8	0	0	8	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3602000	LAND RIGHTS	WYP	82	0	0	0	82	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3602000	LAND RIGHTS	WYU	105	0	0	0	105	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3610000	STRUCTURES & IMPROVEMENTS	CA	99	99	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3610000	STRUCTURES & IMPROVEMENTS	IDU	65	0	0	0	0	0	65	0	0
4030000	DEPN EXPENSE-ELECT	3610000	STRUCTURES & IMPROVEMENTS	OR	525	0	525	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3610000	STRUCTURES & IMPROVEMENTS	UT	1,218	0	0	0	0	1,218	0	0	0
4030000	DEPN EXPENSE-ELECT	3610000	STRUCTURES & IMPROVEMENTS	WA	129	0	0	129	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3610000	STRUCTURES & IMPROVEMENTS	WYP	300	0	0	0	300	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3610000	STRUCTURES & IMPROVEMENTS	WYU	79	0	0	0	79	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3620000	STATION EQUIPMENT	CA	759	759	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3620000	STATION EQUIPMENT	IDU	879	0	0	0	0	0	879	0	0
4030000	DEPN EXPENSE-ELECT	3620000	STATION EQUIPMENT	OR	5,723	0	5,723	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3620000	STATION EQUIPMENT	UT	12,612	0	0	0	0	12,612	0	0	0
4030000	DEPN EXPENSE-ELECT	3620000	STATION EQUIPMENT	WA	1,891	0	0	1,891	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3620000	STATION EQUIPMENT	WYP	2,518	0	0	0	2,518	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3620000	STATION EQUIPMENT	WYU	367	0	0	0	367	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	CA	12	12	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	IDU	12	0	0	0	0	0	12	0	0
4030000	DEPN EXPENSE-ELECT	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	OR	92	0	92	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	UT	174	0	0	0	0	174	0	0	0
4030000	DEPN EXPENSE-ELECT	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WA	35	0	0	35	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WYP	39	0	0	0	39	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WYU	6	0	0	0	6	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3640000	"POLES, TOWERS AND FIXTURES"	CA	3,178	3,178	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3640000	"POLES, TOWERS AND FIXTURES"	IDU	3,588	0	0	0	0	0	3,588	0	0
4030000	DEPN EXPENSE-ELECT	3640000	"POLES, TOWERS AND FIXTURES"	OR	15,358	0	15,358	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3640000	"POLES, TOWERS AND FIXTURES"	UT	16,500	0	0	0	0	16,500	0	0	0
4030000	DEPN EXPENSE-ELECT	3640000	"POLES, TOWERS AND FIXTURES"	WA	4,117	0	0	4,117	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3640000	"POLES, TOWERS AND FIXTURES"	WYP	5,206	0	0	0	5,206	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3640000	"POLES, TOWERS AND FIXTURES"	WYU	1,032	0	0	0	1,032	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3650000	OVERHEAD CONDUCTORS & DEVICES	CA	1,144	1,144	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3650000	OVERHEAD CONDUCTORS & DEVICES	IDU	1,023	0	0	0	0	0	1,023	0	0
4030000	DEPN EXPENSE-ELECT	3650000	OVERHEAD CONDUCTORS & DEVICES	OR	6,506	0	6,506	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3650000	OVERHEAD CONDUCTORS & DEVICES	UT	7,314	0	0	0	0	7,314	0	0	0
4030000	DEPN EXPENSE-ELECT	3650000	OVERHEAD CONDUCTORS & DEVICES	WA	2,106	0	0	2,106	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3650000	OVERHEAD CONDUCTORS & DEVICES	WYP	2,793	0	0	0	2,793	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3650000	OVERHEAD CONDUCTORS & DEVICES	WYU	364	0	0	0	364	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3660000	UNDERGROUND CONDUIT	CA	472	472	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3660000	UNDERGROUND CONDUIT	IDU	294	0	0	0	0	0	294	0	0
4030000	DEPN EXPENSE-ELECT	3660000	UNDERGROUND CONDUIT	OR	1,996	0	1,996	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3660000	UNDERGROUND CONDUIT	UT	5,916	0	0	0	0	5,916	0	0	0



**Depreciation Expense (Actuals)**

Twelve Months Ending - December 2022

Allocation Method - Factor WIJAM

(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	3660000	UNDERGROUND CONDUIT	WA	530	0	0	530	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3660000	UNDERGROUND CONDUIT	WYP	819	0	0	0	819	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3660000	UNDERGROUND CONDUIT	WYU	151	0	0	0	151	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3670000	UNDERGROUND CONDUCTORS & DEVICES	CA	545	545	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3670000	UNDERGROUND CONDUCTORS & DEVICES	IDU	610	0	0	0	0	0	610	0	0
4030000	DEPN EXPENSE-ELECT	3670000	UNDERGROUND CONDUCTORS & DEVICES	OR	4,410	0	4,410	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3670000	UNDERGROUND CONDUCTORS & DEVICES	UT	12,595	0	0	0	0	12,595	0	0	0
4030000	DEPN EXPENSE-ELECT	3670000	UNDERGROUND CONDUCTORS & DEVICES	WA	742	0	0	742	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3670000	UNDERGROUND CONDUCTORS & DEVICES	WYP	1,302	0	0	0	1,302	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3670000	UNDERGROUND CONDUCTORS & DEVICES	WYU	488	0	0	0	488	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3680000	LINE TRANSFORMERS	CA	1,339	1,339	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3680000	LINE TRANSFORMERS	IDU	2,000	0	0	0	0	0	2,000	0	0
4030000	DEPN EXPENSE-ELECT	3680000	LINE TRANSFORMERS	OR	11,851	0	11,851	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3680000	LINE TRANSFORMERS	UT	14,980	0	0	0	0	14,980	0	0	0
4030000	DEPN EXPENSE-ELECT	3680000	LINE TRANSFORMERS	WA	2,964	0	0	2,964	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3680000	LINE TRANSFORMERS	WYP	3,443	0	0	0	3,443	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3680000	LINE TRANSFORMERS	WYU	482	0	0	0	482	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3691000	SERVICES - OVERHEAD	CA	265	265	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3691000	SERVICES - OVERHEAD	IDU	227	0	0	0	0	0	227	0	0
4030000	DEPN EXPENSE-ELECT	3691000	SERVICES - OVERHEAD	OR	2,209	0	2,209	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3691000	SERVICES - OVERHEAD	UT	2,411	0	0	0	0	2,411	0	0	0
4030000	DEPN EXPENSE-ELECT	3691000	SERVICES - OVERHEAD	WA	585	0	0	585	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3691000	SERVICES - OVERHEAD	WYP	432	0	0	0	432	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3691000	SERVICES - OVERHEAD	WYU	95	0	0	0	95	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3692000	SERVICES - UNDERGROUND	CA	400	400	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3692000	SERVICES - UNDERGROUND	IDU	935	0	0	0	0	0	935	0	0
4030000	DEPN EXPENSE-ELECT	3692000	SERVICES - UNDERGROUND	OR	4,815	0	4,815	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3692000	SERVICES - UNDERGROUND	UT	6,947	0	0	0	0	6,947	0	0	0
4030000	DEPN EXPENSE-ELECT	3692000	SERVICES - UNDERGROUND	WA	1,215	0	0	1,215	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3692000	SERVICES - UNDERGROUND	WYP	1,171	0	0	0	1,171	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3692000	SERVICES - UNDERGROUND	WYU	398	0	0	0	398	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3700000	METERS	CA	311	311	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3700000	METERS	IDU	761	0	0	0	0	0	761	0	0
4030000	DEPN EXPENSE-ELECT	3700000	METERS	OR	1,743	0	1,743	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3700000	METERS	UT	6,654	0	0	0	0	6,654	0	0	0
4030000	DEPN EXPENSE-ELECT	3700000	METERS	WA	776	0	0	776	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3700000	METERS	WYP	765	0	0	0	765	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3700000	METERS	WYU	147	0	0	0	147	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3710000	INSTALL ON CUSTOMERS PREMISES	CA	15	15	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3710000	INSTALL ON CUSTOMERS PREMISES	IDU	8	0	0	0	0	0	8	0	0
4030000	DEPN EXPENSE-ELECT	3710000	INSTALL ON CUSTOMERS PREMISES	OR	116	0	116	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3710000	INSTALL ON CUSTOMERS PREMISES	UT	264	0	0	0	0	264	0	0	0
4030000	DEPN EXPENSE-ELECT	3710000	INSTALL ON CUSTOMERS PREMISES	WA	20	0	0	20	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3710000	INSTALL ON CUSTOMERS PREMISES	WYP	30	0	0	0	30	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3710000	INSTALL ON CUSTOMERS PREMISES	WYU	5	0	0	0	5	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3730000	STREET LIGHTING & SIGNAL SYSTEMS	CA	28	28	0	0	0	0	0	0	0



**Depreciation Expense (Actuals)**

Twelve Months Ending - December 2022

Allocation Method - Factor WIJAM

(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	3730000	STREET LIGHTING & SIGNAL SYSTEMS	IDU	35	0	0	0	0	0	35	0	0
4030000	DEPN EXPENSE-ELECT	3730000	STREET LIGHTING & SIGNAL SYSTEMS	OR	616	0	616	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3730000	STREET LIGHTING & SIGNAL SYSTEMS	UT	1,147	0	0	0	0	1,147	0	0	0
4030000	DEPN EXPENSE-ELECT	3730000	STREET LIGHTING & SIGNAL SYSTEMS	WA	119	0	0	119	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3730000	STREET LIGHTING & SIGNAL SYSTEMS	WYP	237	0	0	0	237	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3730000	STREET LIGHTING & SIGNAL SYSTEMS	WYU	63	0	0	0	63	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3892000	LAND RIGHTS	IDU	0	0	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3892000	LAND RIGHTS	OR	0	0	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3892000	LAND RIGHTS	SG	0	0	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3892000	LAND RIGHTS	SO	2	0	1	0	0	1	0	0	0
4030000	DEPN EXPENSE-ELECT	3892000	LAND RIGHTS	UT	2	0	0	0	0	2	0	0	0
4030000	DEPN EXPENSE-ELECT	3892000	LAND RIGHTS	WYP	1	0	0	0	1	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3892000	LAND RIGHTS	WYU	0	0	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	CA	76	76	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	CAEE	23	0	0	0	5	15	2	0	0
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	CAGE	12	0	0	0	3	9	1	0	0
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	CAGW	0	0	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	CN	209	5	65	14	15	102	9	0	0
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	IDU	223	0	0	0	0	0	223	0	0
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	OR	786	0	786	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	SG	264	4	69	21	37	118	15	0	0
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	SO	2,368	49	600	168	322	1,089	140	1	0
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	UT	1,200	0	0	0	0	1,200	0	0	0
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	WA	242	0	0	242	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	WYP	257	0	0	0	257	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	WYU	117	0	0	0	117	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	CA	5	5	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	CAEE	0	0	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	CAGE	63	0	0	0	13	44	6	0	0
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	CAGW	2	0	2	1	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	CN	37	1	12	3	3	18	2	0	0
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	IDU	4	0	0	0	0	4	0	0	0
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	JBG	8	0	6	2	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	OR	67	0	67	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	SG	14	0	4	1	2	6	1	0	0
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	SO	691	14	175	49	94	318	41	0	0
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	UT	49	0	0	0	0	49	0	0	0
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	WA	3	0	0	3	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	WYP	26	0	0	0	26	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	WYU	2	0	0	0	2	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CA	10	10	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CAEE	5	0	0	0	1	4	1	0	0
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CAGE	317	0	0	0	67	221	29	0	0
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CAGW	36	2	27	8	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CN	520	12	161	35	37	253	22	0	0
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	IDU	80	0	0	0	0	0	80	0	0



**Depreciation Expense (Actuals)**

Twelve Months Ending - December 2022

Allocation Method - Factor WIJAM

(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	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	JBG	26	1	19	6	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	OR	188	0	188	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SG	152	2	40	12	21	68	9	0	0
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SO	11,854	243	3,004	839	1,612	5,452	700	3	0
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	UT	153	0	0	0	0	153	0	0	0
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WA	66	0	0	66	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WYP	301	0	0	0	301	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WYU	15	0	0	0	15	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3913000	OFFICE EQUIPMENT	CAGE	4	0	0	0	1	2	0	0	0
4030000	DEPN EXPENSE-ELECT	3913000	OFFICE EQUIPMENT	CAGW	1	0	1	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3913000	OFFICE EQUIPMENT	CN	0	0	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3913000	OFFICE EQUIPMENT	OR	0	0	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3913000	OFFICE EQUIPMENT	SO	71	1	18	5	10	33	4	0	0
4030000	DEPN EXPENSE-ELECT	3913000	OFFICE EQUIPMENT	UT	1	0	0	0	0	1	0	0	0
4030000	DEPN EXPENSE-ELECT	3913000	OFFICE EQUIPMENT	WYU	1	0	0	0	1	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3930000	STORES EQUIPMENT	CA	5	5	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3930000	STORES EQUIPMENT	CAGE	135	0	0	0	29	94	12	0	0
4030000	DEPN EXPENSE-ELECT	3930000	STORES EQUIPMENT	CAGW	7	0	5	2	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3930000	STORES EQUIPMENT	IDU	24	0	0	0	0	0	24	0	0
4030000	DEPN EXPENSE-ELECT	3930000	STORES EQUIPMENT	JBG	38	2	28	8	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3930000	STORES EQUIPMENT	OR	112	0	112	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3930000	STORES EQUIPMENT	SG	78	1	20	6	11	35	4	0	0
4030000	DEPN EXPENSE-ELECT	3930000	STORES EQUIPMENT	SO	9	0	2	1	1	4	1	0	0
4030000	DEPN EXPENSE-ELECT	3930000	STORES EQUIPMENT	UT	160	0	0	0	0	160	0	0	0
4030000	DEPN EXPENSE-ELECT	3930000	STORES EQUIPMENT	WA	27	0	0	27	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3930000	STORES EQUIPMENT	WYP	51	0	0	0	51	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3930000	STORES EQUIPMENT	WYU	0	0	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3940000	"TLS, SHOP, GAR EQUIPMENT"	CA	44	44	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3940000	"TLS, SHOP, GAR EQUIPMENT"	CAEE	4	0	0	0	1	3	0	0	0
4030000	DEPN EXPENSE-ELECT	3940000	"TLS, SHOP, GAR EQUIPMENT"	CAGE	619	0	0	0	131	431	57	0	0
4030000	DEPN EXPENSE-ELECT	3940000	"TLS, SHOP, GAR EQUIPMENT"	CAGW	31	1	23	7	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3940000	"TLS, SHOP, GAR EQUIPMENT"	IDU	93	0	0	0	0	0	93	0	0
4030000	DEPN EXPENSE-ELECT	3940000	"TLS, SHOP, GAR EQUIPMENT"	JBG	112	5	82	25	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3940000	"TLS, SHOP, GAR EQUIPMENT"	OR	462	0	462	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3940000	"TLS, SHOP, GAR EQUIPMENT"	SG	134	2	35	11	19	60	8	0	0
4030000	DEPN EXPENSE-ELECT	3940000	"TLS, SHOP, GAR EQUIPMENT"	SO	75	2	19	5	10	35	4	0	0
4030000	DEPN EXPENSE-ELECT	3940000	"TLS, SHOP, GAR EQUIPMENT"	UT	694	0	0	0	0	694	0	0	0
4030000	DEPN EXPENSE-ELECT	3940000	"TLS, SHOP, GAR EQUIPMENT"	WA	120	0	0	120	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3940000	"TLS, SHOP, GAR EQUIPMENT"	WYP	169	0	0	0	169	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3940000	"TLS, SHOP, GAR EQUIPMENT"	WYU	13	0	0	0	13	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3950000	LABORATORY EQUIPMENT	CA	29	29	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3950000	LABORATORY EQUIPMENT	CAEE	61	0	0	0	14	41	6	0	0
4030000	DEPN EXPENSE-ELECT	3950000	LABORATORY EQUIPMENT	CAGE	179	0	0	0	38	124	16	0	0
4030000	DEPN EXPENSE-ELECT	3950000	LABORATORY EQUIPMENT	CAGW	11	0	8	2	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3950000	LABORATORY EQUIPMENT	IDU	70	0	0	0	0	0	70	0	0
4030000	DEPN EXPENSE-ELECT	3950000	LABORATORY EQUIPMENT	JBG	25	1	19	6	0	0	0	0	0



**Depreciation Expense (Actuals)**

Twelve Months Ending - December 2022

Allocation Method - Factor WIJAM

(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	3950000	LABORATORY EQUIPMENT	OR	512	0	512	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3950000	LABORATORY EQUIPMENT	SG	133	2	35	11	19	60	8	0	0
4030000	DEPN EXPENSE-ELECT	3950000	LABORATORY EQUIPMENT	SO	263	5	67	19	36	121	16	0	0
4030000	DEPN EXPENSE-ELECT	3950000	LABORATORY EQUIPMENT	UT	423	0	0	0	0	423	0	0	0
4030000	DEPN EXPENSE-ELECT	3950000	LABORATORY EQUIPMENT	WA	73	0	0	73	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3950000	LABORATORY EQUIPMENT	WYP	146	0	0	0	146	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3950000	LABORATORY EQUIPMENT	WYU	5	0	0	0	5	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	CA	230	230	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	CAEE	12	0	0	0	3	8	1	0	0
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	CAGE	1,110	0	0	0	234	773	102	1	0
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	CAGW	85	4	63	19	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	CN	148	3	46	10	11	72	6	0	0
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	IDU	595	0	0	0	0	0	595	0	0
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	JBG	162	7	119	36	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	OR	2,561	0	2,561	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	SG	6,770	101	1,777	537	948	3,020	386	3	0
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	SO	4,078	84	1,033	289	554	1,876	241	1	0
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	UT	2,843	0	0	0	0	2,843	0	0	0
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	WA	515	0	0	515	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	WYP	1,128	0	0	0	1,128	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	WYU	260	0	0	0	260	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3972000	MOBILE RADIO EQUIPMENT	CA	29	29	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3972000	MOBILE RADIO EQUIPMENT	CAEE	7	0	0	0	2	5	1	0	0
4030000	DEPN EXPENSE-ELECT	3972000	MOBILE RADIO EQUIPMENT	CAGE	158	0	0	0	33	110	15	0	0
4030000	DEPN EXPENSE-ELECT	3972000	MOBILE RADIO EQUIPMENT	CAGW	2	0	2	1	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3972000	MOBILE RADIO EQUIPMENT	IDU	28	0	0	0	0	0	28	0	0
4030000	DEPN EXPENSE-ELECT	3972000	MOBILE RADIO EQUIPMENT	JBG	54	2	40	12	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3972000	MOBILE RADIO EQUIPMENT	OR	214	0	214	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3972000	MOBILE RADIO EQUIPMENT	SG	135	2	35	11	19	60	8	0	0
4030000	DEPN EXPENSE-ELECT	3972000	MOBILE RADIO EQUIPMENT	SO	17	0	4	1	2	8	1	0	0
4030000	DEPN EXPENSE-ELECT	3972000	MOBILE RADIO EQUIPMENT	UT	177	0	0	0	0	177	0	0	0
4030000	DEPN EXPENSE-ELECT	3972000	MOBILE RADIO EQUIPMENT	WA	43	0	0	43	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3972000	MOBILE RADIO EQUIPMENT	WYP	55	0	0	0	55	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3972000	MOBILE RADIO EQUIPMENT	WYU	11	0	0	0	11	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3980000	MISCELLANEOUS EQUIPMENT	CA	3	3	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3980000	MISCELLANEOUS EQUIPMENT	CAEE	0	0	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3980000	MISCELLANEOUS EQUIPMENT	CAGE	92	0	0	0	19	64	8	0	0
4030000	DEPN EXPENSE-ELECT	3980000	MISCELLANEOUS EQUIPMENT	CAGW	1	0	1	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3980000	MISCELLANEOUS EQUIPMENT	CN	4	0	1	0	0	2	0	0	0
4030000	DEPN EXPENSE-ELECT	3980000	MISCELLANEOUS EQUIPMENT	IDU	4	0	0	0	0	0	4	0	0
4030000	DEPN EXPENSE-ELECT	3980000	MISCELLANEOUS EQUIPMENT	JBG	13	1	10	3	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3980000	MISCELLANEOUS EQUIPMENT	OR	64	0	64	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3980000	MISCELLANEOUS EQUIPMENT	SG	40	1	10	3	6	18	2	0	0
4030000	DEPN EXPENSE-ELECT	3980000	MISCELLANEOUS EQUIPMENT	SO	102	2	26	7	14	47	6	0	0
4030000	DEPN EXPENSE-ELECT	3980000	MISCELLANEOUS EQUIPMENT	UT	74	0	0	0	0	74	0	0	0
4030000	DEPN EXPENSE-ELECT	3980000	MISCELLANEOUS EQUIPMENT	WA	9	0	0	9	0	0	0	0	0





**Depreciation Expense (Actuals)**

Twelve Months Ending - December 2022

Allocation Method - Factor WIJAM

(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	WYP	12	0	0	0	12	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3980000	MISCELLANEOUS EQUIPMENT	WYU	1	0	0	0	1	0	0	0	0
<b>4030000 Total</b>					<b>978,484</b>	<b>18,732</b>	<b>230,175</b>	<b>67,011</b>	<b>138,813</b>	<b>463,766</b>	<b>59,671</b>	<b>315</b>	<b>0</b>
4032000	DEPR - STEAM	565131	DEPR - PROD STEAM NOT CLASSIFIED	CAGE	1,458	0	0	0	308	1,015	134	1	0
4032000	DEPR - STEAM	565131	DEPR - PROD STEAM NOT CLASSIFIED	CAGW	252	10	186	55	0	0	0	0	0
4032000	DEPR - STEAM	565131	DEPR - PROD STEAM NOT CLASSIFIED	JBG	591	25	436	130	0	0	0	0	0
4032000	DEPR - STEAM	565131	DEPR - PROD STEAM NOT CLASSIFIED	SG	23	0	6	2	3	10	1	0	0
4032000	DEPR - STEAM	565247	Depr - Prod Steam UT STEP	OTHER	(6,749)	0	0	0	0	0	0	0	(6,749)
<b>4032000 Total</b>					<b>(4,426)</b>	<b>35</b>	<b>628</b>	<b>187</b>	<b>311</b>	<b>1,025</b>	<b>136</b>	<b>1</b>	<b>(6,749)</b>
4033000	DEPR - HYDRO	565133	DEPR - PROD HYDRO NOT CLASSIFIED	SG-P	(465)	(7)	(122)	(37)	(65)	(207)	(26)	(0)	0
4033000	DEPR - HYDRO	565133	DEPR - PROD HYDRO NOT CLASSIFIED	SG-U	398	6	104	32	56	177	23	0	0
<b>4033000 Total</b>					<b>(67)</b>	<b>(1)</b>	<b>(18)</b>	<b>(5)</b>	<b>(9)</b>	<b>(30)</b>	<b>(4)</b>	<b>(0)</b>	<b>0</b>
4034000	DEPR - OTHER	565134	DEPR - PROD OTHER NOT CLASSIFIED	CAGE	103	0	0	0	22	72	9	0	0
4034000	DEPR - OTHER	565134	DEPR - PROD OTHER NOT CLASSIFIED	CAGW	119	5	88	26	0	0	0	0	0
4034000	DEPR - OTHER	565134	DEPR - PROD OTHER NOT CLASSIFIED	SG	128	2	34	10	18	57	7	0	0
4034000	DEPR - OTHER	565134	DEPR - PROD OTHER NOT CLASSIFIED	SG-W	5	0	1	0	1	2	0	0	0
<b>4034000 Total</b>					<b>355</b>	<b>7</b>	<b>123</b>	<b>37</b>	<b>40</b>	<b>131</b>	<b>17</b>	<b>0</b>	<b>0</b>
4035000	DEPR-TRANSMISSION	565141	DEPR - TRANS ASSETS NOT CLASSIFIED	SG	3,998	60	1,050	317	560	1,783	228	2	0
<b>4035000 Total</b>					<b>3,998</b>	<b>60</b>	<b>1,050</b>	<b>317</b>	<b>560</b>	<b>1,783</b>	<b>228</b>	<b>2</b>	<b>0</b>
4036000	DEPR-DISTRIBUTION	565161	DEPR - DIST ASSETS NOT CLASSIFIED	CA	170	170	0	0	0	0	0	0	0
4036000	DEPR-DISTRIBUTION	565161	DEPR - DIST ASSETS NOT CLASSIFIED	IDU	133	0	0	0	0	0	133	0	0
4036000	DEPR-DISTRIBUTION	565161	DEPR - DIST ASSETS NOT CLASSIFIED	OR	670	0	670	0	0	0	0	0	0
4036000	DEPR-DISTRIBUTION	565161	DEPR - DIST ASSETS NOT CLASSIFIED	UT	1,168	0	0	0	0	1,168	0	0	0
4036000	DEPR-DISTRIBUTION	565161	DEPR - DIST ASSETS NOT CLASSIFIED	WA	218	0	0	218	0	0	0	0	0
4036000	DEPR-DISTRIBUTION	565161	DEPR - DIST ASSETS NOT CLASSIFIED	WYP	295	0	0	0	295	0	0	0	0
<b>4036000 Total</b>					<b>2,652</b>	<b>170</b>	<b>670</b>	<b>218</b>	<b>295</b>	<b>1,168</b>	<b>133</b>	<b>0</b>	<b>0</b>
4037000	DEPR - GENERAL	565201	DEPR - GEN ASSETS NOT CLASSIFIED	CAGE	1,732	0	0	0	366	1,205	159	1	0
4037000	DEPR - GENERAL	565201	DEPR - GEN ASSETS NOT CLASSIFIED	CAGW	914	38	674	201	0	0	0	0	0
<b>4037000 Total</b>					<b>2,646</b>	<b>38</b>	<b>674</b>	<b>201</b>	<b>366</b>	<b>1,205</b>	<b>159</b>	<b>1</b>	<b>0</b>
4039999	DEPR EXP-ELEC, OTH	565970	DEPRECIATION-JOINT OWNER BILLED-CREDIT	CAGE	(256)	0	0	0	(54)	(178)	(24)	(0)	0
<b>4039999 Total</b>					<b>(256)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(54)</b>	<b>(178)</b>	<b>(24)</b>	<b>(0)</b>	<b>0</b>
<b>Grand Total</b>					<b>983,386</b>	<b>19,041</b>	<b>233,302</b>	<b>67,966</b>	<b>140,322</b>	<b>468,870</b>	<b>60,316</b>	<b>318</b>	<b>(6,749)</b>

# **B4. AMORTIZATION EXPENSE**



**Amortization Expense (Actuals)**  
 Twelve Months Ending - December 2022  
 Allocation Method - Factor WIJAM  
 (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	0	0	0	0	0	20	0	0
4040000	AMOR LTD TRM PLNT	3020000	FRANCHISES AND CONSENTS	SG	678	10	178	54	95	302	39	0	0
4040000	AMOR LTD TRM PLNT	3020000	FRANCHISES AND CONSENTS	SG-P	2,682	40	704	213	375	1,196	153	1	0
4040000	AMOR LTD TRM PLNT	3020000	FRANCHISES AND CONSENTS	SG-U	336	5	88	27	47	150	19	0	0
4040000	AMOR LTD TRM PLNT	3031040	INTANGIBLE PLANT	CAGE	0	0	0	0	0	0	0	0	0
4040000	AMOR LTD TRM PLNT	3031040	INTANGIBLE PLANT	CAGW	2	0	1	0	0	0	0	0	0
4040000	AMOR LTD TRM PLNT	3031040	INTANGIBLE PLANT	OR	9	0	9	0	0	0	0	0	0
4040000	AMOR LTD TRM PLNT	3031040	INTANGIBLE PLANT	SG	1,013	15	266	80	142	452	58	0	0
4040000	AMOR LTD TRM PLNT	3031040	INTANGIBLE PLANT	UT	48	0	0	0	0	48	0	0	0
4040000	AMOR LTD TRM PLNT	3031040	INTANGIBLE PLANT	WYP	59	0	0	0	59	0	0	0	0
4040000	AMOR LTD TRM PLNT	3031050	RWT - RCMS WORK TRACKING	SO	89	2	23	6	12	41	5	0	0
4040000	AMOR LTD TRM PLNT	3031680	CADOPS - COMPUTER-ASSISTED DISTRIBUTION	SO	922	19	234	65	125	424	54	0	0
4040000	AMOR LTD TRM PLNT	3031830	CUSTOMER SERVICE SYSTEM	CN	6,749	154	2,094	453	480	3,283	285	0	0
4040000	AMOR LTD TRM PLNT	3032040	SAP	SO	5,381	110	1,364	381	732	2,475	318	2	0
4040000	AMOR LTD TRM PLNT	3032130	NODAL PRICING SOFTWARE	SG	639	10	168	51	89	285	36	0	0
4040000	AMOR LTD TRM PLNT	3032140	ESM-IRP	SO	554	11	140	39	75	255	33	0	0
4040000	AMOR LTD TRM PLNT	3032150	CELONIS	SO	845	17	214	60	115	389	50	0	0
4040000	AMOR LTD TRM PLNT	3032160	ARCOS	SO	623	13	158	44	85	286	37	0	0
4040000	AMOR LTD TRM PLNT	3032170	AZURE B2C - IDENTITY MGT	SO	286	6	72	20	39	131	17	0	0
4040000	AMOR LTD TRM PLNT	3032180	IAM - SCHEDULING/TAGGING SYSTEM	SO	273	6	69	19	37	126	16	0	0
4040000	AMOR LTD TRM PLNT	3032190	4040000/3032190	SO	154	3	39	11	21	71	9	0	0
4040000	AMOR LTD TRM PLNT	3032200	ITOA	SO	855	18	217	61	116	393	51	0	0
4040000	AMOR LTD TRM PLNT	3032210	FACILITY INSPECTION REPORTING SYS	SO	307	6	78	22	42	141	18	0	0
4040000	AMOR LTD TRM PLNT	3032340	FACILITY INSPECTION REPORTING SYSTEM	SO	9	0	2	1	1	4	1	0	0
4040000	AMOR LTD TRM PLNT	3032450	MID OFFICE IMPROVEMENT PROJECT	SO	4	0	1	0	0	2	0	0	0
4040000	AMOR LTD TRM PLNT	3032530	POLE ATTACHMENT MGMT SYSTEM	SO	7	0	2	0	1	3	0	0	0
4040000	AMOR LTD TRM PLNT	3032600	SINGLE PERSON SCHEDULING	SO	184	4	47	13	25	85	11	0	0
4040000	AMOR LTD TRM PLNT	3032640	TIBCO SOFTWARE	SO	206	4	52	15	28	95	12	0	0
4040000	AMOR LTD TRM PLNT	3032690	UTILITY INTERNATIONAL FORECASTING MODEL	SO	1,531	31	388	108	208	704	90	0	0
4040000	AMOR LTD TRM PLNT	3032710	ROUGE RIVER HYDRO INTANGIBLES	SG	7	0	2	1	1	3	0	0	0
4040000	AMOR LTD TRM PLNT	3032740	GADSBY INTANGIBLE ASSETS	CAGE	4	0	0	0	1	2	0	0	0
4040000	AMOR LTD TRM PLNT	3032760	SWIFT 2 IMPROVEMENTS	SG	432	6	113	34	60	193	25	0	0
4040000	AMOR LTD TRM PLNT	3032770	NORTH UMPQUA - SETTLEMENT AGREEMENT	SG	24	0	6	2	3	11	1	0	0
4040000	AMOR LTD TRM PLNT	3032780	BEAR RIVER-SETTLEMENT AGREEMENT	SG	2	0	1	0	0	1	0	0	0
4040000	AMOR LTD TRM PLNT	3032780	BEAR RIVER-SETTLEMENT AGREEMENT	SG-U	1	0	0	0	0	0	0	0	0
4040000	AMOR LTD TRM PLNT	3032830	VCPRO - XEROX CUST STMT FRMTR ENHANCE -	SO	28	1	7	2	4	13	2	0	0
4040000	AMOR LTD TRM PLNT	3032860	WEB SOFTWARE	SO	1,870	38	474	132	254	860	110	1	0
4040000	AMOR LTD TRM PLNT	3032900	IDAHO TRANSMISSION CUSTOMER-OWNED ASSETS	CAGE	26	0	0	0	5	18	2	0	0
4040000	AMOR LTD TRM PLNT	3032900	IDAHO TRANSMISSION CUSTOMER-OWNED ASSETS	SG	334	5	88	26	47	149	19	0	0
4040000	AMOR LTD TRM PLNT	3032990	P8DM - FILENET P8 DOCUMENT MANAGEMENT (E	SO	483	10	122	34	66	222	29	0	0
4040000	AMOR LTD TRM PLNT	3033090	STEAM PLANT INTANGIBLE ASSETS	CAGE	1,727	0	0	0	365	1,202	159	1	0
4040000	AMOR LTD TRM PLNT	3033090	STEAM PLANT INTANGIBLE ASSETS	CAGW	370	15	273	81	0	0	0	0	0
4040000	AMOR LTD TRM PLNT	3033090	STEAM PLANT INTANGIBLE ASSETS	JBG	98	4	72	22	0	0	0	0	0
4040000	AMOR LTD TRM PLNT	3033090	STEAM PLANT INTANGIBLE ASSETS	SG	200	3	52	16	28	89	11	0	0
4040000	AMOR LTD TRM PLNT	3033220	MONARCH EMS/SCADA	SO	3,540	73	897	251	481	1,628	209	1	0
4040000	AMOR LTD TRM PLNT	3033240	IEE - Itron Enterprise Addition	CN	487	11	151	33	35	237	21	0	0



**Amortization Expense (Actuals)**  
 Twelve Months Ending - December 2022  
 Allocation Method - Factor WIJAM  
 (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	3033250	AMI Metering Software	CN	5,622	128	1,744	377	400	2,735	238	0	0
4040000	AMOR LTD TRM PLNT	3033260	Big Data & Analytics	SO	2,196	45	557	155	299	1,010	130	1	0
4040000	AMOR LTD TRM PLNT	3033270	CES - Customer Experience System	CN	2,129	48	661	143	152	1,036	90	0	0
4040000	AMOR LTD TRM PLNT	3033280	MAPAPPS - Mapping Systems Application	SO	1,785	37	452	126	243	821	105	1	0
4040000	AMOR LTD TRM PLNT	3033290	CUSTOMER CONTACTS	CN	781	18	242	52	56	380	33	0	0
4040000	AMOR LTD TRM PLNT	3033310	C&T - ENERGY TRADING SYSTEM	SO	331	7	84	23	45	152	20	0	0
4040000	AMOR LTD TRM PLNT	3033320	CAS - CONTROL AREA SCHEDULING (TRANSM)	SO	54	1	14	4	7	25	3	0	0
4040000	AMOR LTD TRM PLNT	3033370	DISTRIBUTION INTANGIBLES	WYP	119	0	0	0	119	0	0	0	0
4040000	AMOR LTD TRM PLNT	3033410	M365	SO	742	15	188	53	101	341	44	0	0
4040000	AMOR LTD TRM PLNT	3033420	SUBSTATION RELIABILITY SOFTWARE	SO	131	3	33	9	18	60	8	0	0
4040000	AMOR LTD TRM PLNT	3033430	DEPLOY DISTRIBUTION MGMT SYSTEM	SO	286	6	72	20	39	131	17	0	0
4040000	AMOR LTD TRM PLNT	3033440	DISTRIBUTION ENGINEERING COSTS	SO	185	4	47	13	25	85	11	0	0
4040000	AMOR LTD TRM PLNT	3033450	MAXIMO	SO	812	17	206	58	110	374	48	0	0
4040000	AMOR LTD TRM PLNT	3033460	AURORA	SO	143	3	36	10	19	66	8	0	0
4040000	AMOR LTD TRM PLNT	3033470	AUGMENTED REALITY	SO	92	2	23	7	13	43	5	0	0
4040000	AMOR LTD TRM PLNT	3033480	CXP	CN	38	1	12	3	3	18	2	0	0
4040000	AMOR LTD TRM PLNT	3034900	MISC - MISCELLANEOUS	CA	2	2	0	0	0	0	0	0	0
4040000	AMOR LTD TRM PLNT	3034900	MISC - MISCELLANEOUS	CAEE	2	0	0	0	0	1	0	0	0
4040000	AMOR LTD TRM PLNT	3034900	MISC - MISCELLANEOUS	CAGE	889	0	0	0	188	619	82	1	0
4040000	AMOR LTD TRM PLNT	3034900	MISC - MISCELLANEOUS	CAGW	96	4	71	21	0	0	0	0	0
4040000	AMOR LTD TRM PLNT	3034900	MISC - MISCELLANEOUS	IDU	3	0	0	0	0	0	3	0	0
4040000	AMOR LTD TRM PLNT	3034900	MISC - MISCELLANEOUS	JBG	209	9	154	46	0	0	0	0	0
4040000	AMOR LTD TRM PLNT	3034900	MISC - MISCELLANEOUS	OR	3	0	3	0	0	0	0	0	0
4040000	AMOR LTD TRM PLNT	3034900	MISC - MISCELLANEOUS	SG	8,044	120	2,111	637	1,126	3,588	458	3	0
4040000	AMOR LTD TRM PLNT	3034900	MISC - MISCELLANEOUS	SO	500	10	127	35	68	230	30	0	0
4040000	AMOR LTD TRM PLNT	3034900	MISC - MISCELLANEOUS	UT	1	0	0	0	0	1	0	0	0
4040000	AMOR LTD TRM PLNT	3034900	MISC - MISCELLANEOUS	WA	3	0	0	3	0	0	0	0	0
4040000	AMOR LTD TRM PLNT	3034900	MISC - MISCELLANEOUS	WYP	57	0	0	0	57	0	0	0	0
4040000	AMOR LTD TRM PLNT	3035320	HYDRO PLANT INTANGIBLES	SG	196	3	52	16	27	88	11	0	0
4040000	AMOR LTD TRM PLNT	3035320	HYDRO PLANT INTANGIBLES	SG-P	15	0	4	1	2	7	1	0	0
4040000	AMOR LTD TRM PLNT	3035330	OATI-OASIS INTERFACE	SO	69	1	18	5	9	32	4	0	0
4040000	AMOR LTD TRM PLNT	3316000	STRUCTURES - LEASE IMPROVEMENTS	SG-P	313	5	82	25	44	139	18	0	0
4040000	AMOR LTD TRM PLNT	3456000	Electric Equipment - Leasehold Improveme	OR	41	0	41	0	0	0	0	0	0
4040000	AMOR LTD TRM PLNT	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	OR	144	0	144	0	0	0	0	0	0
4040000	AMOR LTD TRM PLNT	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	SO	108	2	27	8	15	50	6	0	0
4040000	AMOR LTD TRM PLNT	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	WA	96	0	0	96	0	0	0	0	0
4040000	AMOR LTD TRM PLNT	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	WYP	84	0	0	0	84	0	0	0	0
<b>4040000 Total</b>					<b>60,417</b>	<b>1,142</b>	<b>16,071</b>	<b>4,323</b>	<b>7,569</b>	<b>28,002</b>	<b>3,295</b>	<b>15</b>	<b>0</b>
4049000	AMR LTD TRM PLNT-OTH	566201	Amort Exp - Hydro - UT Klamath Adj	OTHER	4,210	0	0	0	0	0	0	0	4,210
4049000	AMR LTD TRM PLNT-OTH	566970	AMORTIZATION JO BILL CREDIT	CAGE	(477)	0	0	0	(101)	(332)	(44)	(0)	0
<b>4049000 Total</b>					<b>3,733</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(101)</b>	<b>(332)</b>	<b>(44)</b>	<b>(0)</b>	<b>4,210</b>
4061000	EL PLNT ACQ ADJ-CM	566920	AMORT ELEC PLANT ACQ ADJ	CAGE	800	0	0	0	169	557	74	0	0
4061000	EL PLNT ACQ ADJ-CM	566920	AMORT ELEC PLANT ACQ ADJ	UT	302	0	0	0	0	302	0	0	0
<b>4061000 Total</b>					<b>1,102</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>169</b>	<b>859</b>	<b>74</b>	<b>0</b>	<b>0</b>
4073000	REGULATORY DEBITS	566940	AMORT OF REG ASSETS - DEBITS	CAGW	27	1	20	6	0	0	0	0	0
4073000	REGULATORY DEBITS	566982	Amortz Reg A-Unrcvrd Plt/Decom Csts-ID	IDU	66	0	0	0	0	0	66	0	0



**Amortization Expense (Actuals)**

Twelve Months Ending - December 2022

Allocation Method - Factor WIJAM

(Allocated in Thousands)

Primary Account	Primary Account Name	Secondary Account	Secondary Account Name	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4073000	REGULATORY DEBITS	566983	Amortz Reg A-Unrcvrd Plt/Decom Csts-OR	OR	179	0	179	0	0	0	0	0	0
4073000	REGULATORY DEBITS	566984	Amortz Reg A-Unrcvrd Plt/Decom Csts-UT	UT	2,994	0	0	0	0	2,994	0	0	0
4073000	REGULATORY DEBITS	566986	Amortz Reg A-Unrcvrd Plt/Decom Csts-WY	WYP	4,716	0	0	0	4,716	0	0	0	0
4073000	REGULATORY DEBITS	566992	OR Meters Replaced by AMI Amortization	OTHER	2,916	0	0	0	0	0	0	0	2,916
4073000	REGULATORY DEBITS	586902	Preferred Stock Repurchase Loss Amort	OTHER	124	0	0	0	0	0	0	0	124
<b>4073000 Total</b>					<b>11,022</b>	<b>1</b>	<b>199</b>	<b>6</b>	<b>4,716</b>	<b>2,994</b>	<b>66</b>	<b>0</b>	<b>3,040</b>
4074100	Reg Credits-BPA Exch	301101	BPA Reg Bill Bal Acct - Residential	IDU	7,499	0	0	0	0	0	7,499	0	0
4074100	Reg Credits-BPA Exch	301101	BPA Reg Bill Bal Acct - Residential	OR	56,674	0	56,674	0	0	0	0	0	0
4074100	Reg Credits-BPA Exch	301101	BPA Reg Bill Bal Acct - Residential	WA	16,148	0	0	16,148	0	0	0	0	0
4074100	Reg Credits-BPA Exch	301201	BPA Reg Bill Bal Acct - Commercial	IDU	419	0	0	0	0	0	419	0	0
4074100	Reg Credits-BPA Exch	301201	BPA Reg Bill Bal Acct - Commercial	OR	1,404	0	1,404	0	0	0	0	0	0
4074100	Reg Credits-BPA Exch	301201	BPA Reg Bill Bal Acct - Commercial	WA	637	0	0	637	0	0	0	0	0
4074100	Reg Credits-BPA Exch	301301	BPA Reg Bill Bal Acct - Industrial	IDU	37	0	0	0	0	0	37	0	0
4074100	Reg Credits-BPA Exch	301301	BPA Reg Bill Bal Acct - Industrial	OR	2	0	2	0	0	0	0	0	0
4074100	Reg Credits-BPA Exch	301301	BPA Reg Bill Bal Acct - Industrial	WA	16	0	0	16	0	0	0	0	0
4074100	Reg Credits-BPA Exch	301451	BPA Reg Bill Bal Acct - Irrigation	IDU	2,232	0	0	0	0	0	2,232	0	0
4074100	Reg Credits-BPA Exch	301451	BPA Reg Bill Bal Acct - Irrigation	OR	837	0	837	0	0	0	0	0	0
4074100	Reg Credits-BPA Exch	301451	BPA Reg Bill Bal Acct - Irrigation	WA	718	0	0	718	0	0	0	0	0
4074100	Reg Credits-BPA Exch	301601	BPA Reg Bill Bal Acct - St/Hwy Lighting	OR	0	0	0	0	0	0	0	0	0
<b>4074100 Total</b>					<b>86,624</b>	<b>0</b>	<b>58,916</b>	<b>17,520</b>	<b>0</b>	<b>0</b>	<b>10,187</b>	<b>0</b>	<b>0</b>
4074200	Reg Credits-BPA Exch	505201	Regional Bill Intchg Rec/Del-OR (PP)	OR	(58,916)	0	(58,916)	0	0	0	0	0	0
4074200	Reg Credits-BPA Exch	505202	Regional Bill Intchg Rec/Del-WA (PP)	WA	(17,520)	0	0	(17,520)	0	0	0	0	0
4074200	Reg Credits-BPA Exch	505204	Regional Bill Intchg Rec/Del-ID (RMP)	IDU	(10,187)	0	0	0	0	0	(10,187)	0	0
<b>4074200 Total</b>					<b>(86,624)</b>	<b>0</b>	<b>(58,916)</b>	<b>(17,520)</b>	<b>0</b>	<b>0</b>	<b>(10,187)</b>	<b>0</b>	<b>0</b>
<b>Grand Total</b>					<b>76,274</b>	<b>1,143</b>	<b>16,270</b>	<b>4,329</b>	<b>12,354</b>	<b>31,522</b>	<b>3,390</b>	<b>15</b>	<b>7,250</b>

# **B5. TAXES OTHER THAN INCOME**



**Taxes Other Than Income (Actuals)**

Twelve Months Ending - December 2022

Allocation Method - Factor WIJAM

(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	584960	Taxes Other Non-Income - Credit	SO	(483)	(10)	(122)	(34)	(66)	(222)	(29)	(0)	0
<b>4081000 Total</b>					<b>(483)</b>	<b>(10)</b>	<b>(122)</b>	<b>(34)</b>	<b>(66)</b>	<b>(222)</b>	<b>(29)</b>	<b>(0)</b>	<b>0</b>
4081500	PROPERTY TAXES	579000	PROPERTY TAX	GPS	142,570	2,927	36,127	10,094	19,382	65,576	8,422	41	0
<b>4081500 Total</b>					<b>142,570</b>	<b>2,927</b>	<b>36,127</b>	<b>10,094</b>	<b>19,382</b>	<b>65,576</b>	<b>8,422</b>	<b>41</b>	<b>0</b>
4081800	FRANCHISE TAXES	578000	FRANCHISE & OCCUPATION TAXES	CA	1,534	1,534	0	0	0	0	0	0	0
4081800	FRANCHISE TAXES	578000	FRANCHISE & OCCUPATION TAXES	OR	28,407	0	28,407	0	0	0	0	0	0
4081800	FRANCHISE TAXES	578000	FRANCHISE & OCCUPATION TAXES	UT	8	0	0	0	0	8	0	0	0
4081800	FRANCHISE TAXES	578000	FRANCHISE & OCCUPATION TAXES	WA	1	0	0	1	0	0	0	0	0
4081800	FRANCHISE TAXES	578000	FRANCHISE & OCCUPATION TAXES	WYP	1,864	0	0	0	1,864	0	0	0	0
<b>4081800 Total</b>					<b>31,814</b>	<b>1,534</b>	<b>28,407</b>	<b>1</b>	<b>1,864</b>	<b>8</b>	<b>0</b>	<b>0</b>	<b>0</b>
4081990	MISC TAXES - OTHER	583260	PUBLIC UTILITY TAX	WA	15,481	0	0	15,481	0	0	0	0	0
4081990	MISC TAXES - OTHER	583261	OREGON ENERGY RESOURCE SUPPLIER TAX	OR	1,617	0	1,617	0	0	0	0	0	0
4081990	MISC TAXES - OTHER	583263	MONTANA ENERGY TAX	SE	379	6	94	28	60	168	24	0	0
4081990	MISC TAXES - OTHER	583265	WASHINGTON GROSS REVENUE TAX - SERVICES	WA	19	0	0	19	0	0	0	0	0
4081990	MISC TAXES - OTHER	583266	IDAHO KILOWATT HOUR TAX	SE	40	1	10	3	6	18	3	0	0
4081990	MISC TAXES - OTHER	583267	WYOMING ANNUAL CORPORATION FEE (TAX)	WYP	105	0	0	0	105	0	0	0	0
4081990	MISC TAXES - OTHER	583269	MONTANA WHOLESALE ENERGY TAX	SE	274	4	68	21	43	121	17	0	0
4081990	MISC TAXES - OTHER	583273	Wyoming Wind Generation Tax	CAGE	2,229	0	0	0	471	1,552	205	1	0
4081990	MISC TAXES - OTHER	583274	Nevada Commerce Tax	SO	16	0	4	1	2	7	1	0	0
4081990	MISC TAXES - OTHER	584100	GOVERNMENT ROYALTIES	SE	483	7	120	36	76	214	30	0	0
<b>4081990 Total</b>					<b>20,644</b>	<b>17</b>	<b>1,912</b>	<b>15,590</b>	<b>763</b>	<b>2,080</b>	<b>280</b>	<b>2</b>	<b>0</b>
<b>Grand Total</b>					<b>194,545</b>	<b>4,468</b>	<b>66,325</b>	<b>25,650</b>	<b>21,944</b>	<b>67,442</b>	<b>8,674</b>	<b>43</b>	<b>0</b>

# **B6. FEDERAL INCOME TAXES**





### Interest Expense & Renewable Energy Tax Credits

Twelve Months Ending - December 2022

Allocation Method - Factor WIJAM

(Allocated in Thousands)

Primary Account	Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	
4091000	INC TX UTIL OP INC	310310	Renewable Electricity Production Tax Cre	SG	(185,185)	(2,768)	(48,610)	(14,675)	(25,918)	(82,596)	(10,545)	(72)	0
4091000	INC TX UTIL OP INC	600600	Fuel Tax Credit	JBE	(15)	(1)	(11)	(3)	0	0	0	0	0
4091000	INC TX UTIL OP INC	900900	Foreign Tax Credit	SO	(43)	(1)	(11)	(3)	(6)	(20)	(3)	(0)	0
<b>4091000 Total</b>					<b>(185,243)</b>	<b>(2,770)</b>	<b>(48,632)</b>	<b>(14,681)</b>	<b>(25,924)</b>	<b>(82,616)</b>	<b>(10,547)</b>	<b>(72)</b>	<b>0</b>
4191000	AFUDC - OTHER	0	AFUDC - EQUITY	SNP	(70,977)	(1,334)	(17,503)	(4,875)	(9,606)	(33,448)	(4,187)	(21)	(2)
<b>4191000 Total</b>					<b>(70,977)</b>	<b>(1,334)</b>	<b>(17,503)</b>	<b>(4,875)</b>	<b>(9,606)</b>	<b>(33,448)</b>	<b>(4,187)</b>	<b>(21)</b>	<b>(2)</b>
4270000	INT ON LNG-TRM DBT	585001	INTEREST EXPENSE - LONG-TERM DEBT - FMBS	SNP	375,029	7,049	92,481	25,757	50,758	176,734	22,124	113	12
4270000	INT ON LNG-TRM DBT	585002	INTEREST EXPENSE - LONG-TERM DEBT - MTNS	SNP	25,850	486	6,375	1,775	3,499	12,182	1,525	8	1
4270000	INT ON LNG-TRM DBT	585004	INTEREST EXPENSE - LT DEBT - PCRBS VARIA	SNP	2,741	52	676	188	371	1,292	162	1	0
4270000	INT ON LNG-TRM DBT	585005	INTEREST EXPENSE - LT DEBT - PCRB FEES &	SNP	700	13	173	48	95	330	41	0	0
<b>4270000 Total</b>					<b>404,321</b>	<b>7,600</b>	<b>99,705</b>	<b>27,768</b>	<b>54,723</b>	<b>190,538</b>	<b>23,853</b>	<b>121</b>	<b>13</b>
4280000	AMT DBT DISC & EXP	586160	AMORTIZATION - DEBT DISCOUNT	SNP	1,286	24	317	88	174	606	76	0	0
4280000	AMT DBT DISC & EXP	586170	AMORTIZATION - DEBT ISSUANCE EXP	SNP	3,171	60	782	218	429	1,495	187	1	0
<b>4280000 Total</b>					<b>4,457</b>	<b>84</b>	<b>1,099</b>	<b>306</b>	<b>603</b>	<b>2,100</b>	<b>263</b>	<b>1</b>	<b>0</b>
4281000	AMORTZN OF LOSS	586190	AMORTIZATION - LOSS ON REQACQUIRED DEBT	SNP	444	8	109	30	60	209	26	0	0
<b>4281000 Total</b>					<b>444</b>	<b>8</b>	<b>109</b>	<b>30</b>	<b>60</b>	<b>209</b>	<b>26</b>	<b>0</b>	<b>0</b>
4290000	AMT PREM ON DEBT	586180	AMORTIZATION - DEBT PREMIUM/GAIN	SNP	(3)	(0)	(1)	(0)	(0)	(1)	(0)	(0)	(0)
<b>4290000 Total</b>					<b>(3)</b>	<b>(0)</b>	<b>(1)</b>	<b>(0)</b>	<b>(0)</b>	<b>(1)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>
4310000	OTHER INTEREST EXP	0	4310000/0	SNP	17,237	324	4,251	1,184	2,333	8,123	1,017	5	1
4310000	OTHER INTEREST EXP	570019	Federal uncertain tax position int incom	SNP	(10)	(0)	(2)	(1)	(1)	(5)	(1)	(0)	(0)
4310000	OTHER INTEREST EXP	575039	State uncertain tax position int income	SNP	(2)	(0)	(0)	(0)	(0)	(1)	(0)	(0)	(0)
4310000	OTHER INTEREST EXP	575059	Current state tax interest income	SNP	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
<b>4310000 Total</b>					<b>17,225</b>	<b>324</b>	<b>4,248</b>	<b>1,183</b>	<b>2,331</b>	<b>8,117</b>	<b>1,016</b>	<b>5</b>	<b>1</b>
4313000	INT EXP ON REG LIAB	0	INTEREST EXPENSE ON REG LIABILITIES	SNP	3,031	57	747	208	410	1,428	179	1	0
<b>4313000 Total</b>					<b>3,031</b>	<b>57</b>	<b>747</b>	<b>208</b>	<b>410</b>	<b>1,428</b>	<b>179</b>	<b>1</b>	<b>0</b>
4320000	AFUDC - BORROWED	585800	INTEREST CAPITALIZED (SEE OTH INCOME)	SNP	(31,729)	(596)	(7,824)	(2,179)	(4,294)	(14,952)	(1,872)	(10)	(1)
4320000	AFUDC - BORROWED	585860	INTEREST EXPENSE - AFUDC MANUAL ADJ	SNP	367	7	91	25	50	173	22	0	0
<b>4320000 Total</b>					<b>(31,362)</b>	<b>(590)</b>	<b>(7,734)</b>	<b>(2,154)</b>	<b>(4,245)</b>	<b>(14,779)</b>	<b>(1,850)</b>	<b>(9)</b>	<b>(1)</b>
<b>Grand Total</b>					<b>141,893</b>	<b>3,379</b>	<b>32,039</b>	<b>7,786</b>	<b>18,353</b>	<b>71,548</b>	<b>8,752</b>	<b>26</b>	<b>11</b>



**Schedule M (Actuals)**

Twelve Months Ending - December 2022

Allocation Method - Factor WIJAM

(Allocated in Thousands)

FERC Account	FERC Secondary Acct	JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	
4098200	105127	Book Depr Allocated to Medicare and M&E	SCHMDEXP	143	3	34	10	20	68	9	0	(1)
4098200	130100	Non - Deductible Expenses	SO	659	14	167	47	90	303	39	0	0
4098200	130400	PMINondeductible Exp	JBE	0	0	0	0	0	0	0	0	0
4098200	130505	Executive Compensation 162(m)	SO	1,018	21	258	72	138	468	60	0	0
4098200	130750	Nondeductible Fringe Benefits	SO	157	3	40	11	21	72	9	0	0
4098200	130755	Nondeductible Parking Costs	SO	507	10	129	36	69	233	30	0	0
4098200	505505	Income Tax Interest	SO	0	0	0	0	0	0	0	0	0
4098200	610106	PMIFuel Tax Cr	JBE	15	1	11	3	0	0	0	0	0
4098200	610107	PMI Dividend Gross Up for Foreign Tax Cr	SO	43	1	11	3	6	20	3	0	0
<b>4098200 Total</b>				<b>2,541</b>	<b>52</b>	<b>649</b>	<b>182</b>	<b>344</b>	<b>1,164</b>	<b>150</b>	<b>1</b>	<b>(1)</b>
4098300	105100	Capitalized Labor Costs	SO	5,446	112	1,380	386	740	2,505	322	2	0
4098300	105120	Book Depreciation	SCHMDEXP	1,084,757	21,004	257,352	74,972	154,786	517,202	66,534	351	(7,445)
4098300	105121	PMIBook Depreciation	JBE	6,260	270	4,596	1,394	0	0	0	0	0
4098300	105130	CIAC	CIAC	127,757	4,276	34,732	7,973	12,786	61,513	6,477	0	0
4098300	105140	Highway relocation	SNPD	2,643	88	718	165	265	1,272	134	0	0
4098300	105142	Avoided Costs	SNP	61,931	1,164	15,272	4,253	8,382	29,185	3,654	19	2
4098300	105471	UT Kalamath Relicensing Costs	OTHER	(32,081)	0	0	0	0	0	0	0	(32,081)
4098300	210200	Prepaid Taxes-property taxes	GPS	(3,304)	(68)	(837)	(234)	(449)	(1,520)	(195)	(1)	0
4098300	220100	Bad Debts Allowance - Cash Basis	BADDEBT	696	15	301	94	40	235	11	0	0
4098300	415115	Reg Asset - UT STEP Pilot Programs Balan	OTHER	539	0	0	0	0	0	0	0	539
4098300	415251	Reg Asset - Low Carbon Energy Standards	OTHER	(582)	0	0	0	0	0	0	0	(582)
4098300	415252	Reg Asset - Distribution System Plan - O	OTHER	(995)	0	0	0	0	0	0	0	(995)
4098300	415261	Reg Asset-UT Wildland Fire Protection	OTHER	(5,829)	0	0	0	0	0	0	0	(5,829)
4098300	415262	Reg Asset -Wildfire Mitigation Account -	OTHER	(70,047)	0	0	0	0	0	0	0	(70,047)
4098300	415263	Reg Asset - Wildfire Damaged Asset - OR	OR	(71)	0	(71)	0	0	0	0	0	0
4098300	415264	Reg Asset - TB Flats - OR	OTHER	(5,737)	0	0	0	0	0	0	0	(5,737)
4098300	415270	Reg Asset - Electric Vehicle Charging In	OTHER	5,044	0	0	0	0	0	0	0	5,044
4098300	415301	Environmental Costs WA	WA	453	0	0	453	0	0	0	0	0
4098300	415305	Reg Asset - Cedar Springs II - OR	OTHER	(304)	0	0	0	0	0	0	0	(304)
4098300	415424	Contra Reg Asset - Deer Creek Abandonmen	CAEE	5,238	0	0	0	1,240	3,499	496	3	0
4098300	415426	Reg Asset - 2020 GRC - Meters Replaced b	OTHER	2,509	0	0	0	0	0	0	0	2,509
4098300	415430	Reg Asset - CA - Transportation Electri	OTHER	10	0	0	0	0	0	0	0	10
4098300	415702	Reg Asset - Lake Side Liq.	WYP	27	0	0	0	27	0	0	0	0
4098300	415703	Goodnoe Hills Liquidation Damages - WY	WYP	21	0	0	0	21	0	0	0	0
4098300	415710	Reg Liability - WA - Accelerated Depreci	WA	(17,418)	0	0	(17,418)	0	0	0	0	0
4098300	415728	Contra Reg Asset - Cholla U4 Closure - O	OR	(12)	0	(12)	0	0	0	0	0	0
4098300	415729	Contra Reg Asset - Cholla U4 Closure - U	UT	(0)	0	0	0	0	(0)	0	0	0
4098300	415730	Contra Reg Asset - Cholla U4 Closure - W	WYP	(0)	0	0	0	(0)	0	0	0	0
4098300	415734	Reg Asset - Cholla Unrecovered Plant - C	CA	241	241	0	0	0	0	0	0	0
4098300	415736	Reg Asset - Cholla Unrecovered Plant - W	WYP	3,810	0	0	0	3,810	0	0	0	0
4098300	415840	Reg Asset-Deferred OR Independent Evalua	OTHER	(2)	0	0	0	0	0	0	0	(2)
4098300	415841	Reg Asset - Emergency Service Programs -	OTHER	(376)	0	0	0	0	0	0	0	(376)
4098300	415842	Reg Asset-Arrearage Payment Program(CAPP	OTHER	(227)	0	0	0	0	0	0	0	(227)
4098300	415843	Reg Asset-Arrearage Payment Program(CAPP	OTHER	234	0	0	0	0	0	0	0	234
4098300	415855	CA - January 2010 Storm Costs	OTHER	354	0	0	0	0	0	0	0	354
4098300	415857	ID - Deferred Overburden Costs	OTHER	191	0	0	0	0	0	0	0	191



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FERC Account	FERC Secondary Acct	JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4098300	415858	WY - Deferred Overburden Costs	574	0	0	0	574	0	0	0	0
4098300	415868	Reg Asset - UT - Solar Incentive Program	(539)	0	0	0	0	0	0	0	(539)
4098300	415876	Deferred Excess Net PowerCosts - OR	(117,338)	0	0	0	0	0	0	0	(117,338)
4098300	415926	Reg Liability - Depreciation Decrease -	(2,566)	0	0	0	0	0	0	0	(2,566)
4098300	415942	Reg Liability - Steam Decommissioning -	3,570	0	0	0	754	2,485	329	2	0
4098300	425105	Reg Asset - OR Asset Sale Gain Giveback	(669)	0	0	0	0	0	0	0	(669)
4098300	425360	Hermiston Swap	172	7	127	38	0	0	0	0	0
4098300	425380	Idaho Customer Balancing Account	(1,008)	0	0	0	0	0	0	0	(1,008)
4098300	430100	Customer Service / Weatherization	(12,077)	0	0	0	0	0	0	0	(12,077)
4098300	505115	Sales & Use Tax Accrual	1,056	22	268	75	144	486	62	0	0
4098300	505125	ACCRUED ROYALTIES	612	0	0	0	145	409	58	0	0
4098300	505400	Bonus Liability	(95)	(2)	(24)	(7)	(13)	(44)	(6)	(0)	0
4098300	505450	Accrued Payroll Taxes	(12,550)	(258)	(3,180)	(888)	(1,706)	(5,772)	(741)	(4)	0
4098300	5054501	Accrued Payroll Taxes - PMI	(504)	(22)	(370)	(112)	0	0	0	0	0
4098300	505520	Bonus Accrual - PMI	37	2	27	8	0	0	0	0	0
4098300	505525	Accrued Severance -PMI	(1,150)	(50)	(844)	(256)	0	0	0	0	0
4098300	505600	Sick Leave Vacation & Personal Time	(431)	(9)	(109)	(30)	(59)	(198)	(25)	(0)	0
4098300	505601	Sick Leave Accrual - PMI	(14)	(1)	(10)	(3)	0	0	0	0	0
4098300	505700	Accrued Retention Bonus	27	1	7	2	4	12	2	0	0
4098300	605710	Reverse Accrued Final Reclamation	(320)	0	0	0	0	0	0	0	(320)
4098300	605715	Trapper Mine Contract Obligation	2,851	0	0	0	675	1,905	270	2	0
4098300	610141	WA Rate Refunds	(2,145)	0	0	0	0	0	0	0	(2,145)
4098300	610145	REG LIAB-DSM	1,048	0	0	0	0	0	0	0	1,048
4098300	610150	REG LIABILITY - BRIDGER MINE ACCELERATED	3,639	0	3,639	0	0	0	0	0	0
4098300	610155	Reg Liability - Plant Closure Cost - WA	1,356	0	0	1,356	0	0	0	0	0
4098300	705241	Reg Liability - CA California Alternativ	(594)	0	0	0	0	0	0	0	(594)
4098300	705245	REG LIABILITY - OR DIRECT ACCESS 5 YEAR	(1,594)	0	0	0	0	0	0	0	(1,594)
4098300	705263	Reg Liability - Sale of REC's-WA	79	0	0	0	0	0	0	0	79
4098300	705266	Reg Liability - Energy Savings Assistanc	(571)	0	0	0	0	0	0	0	(571)
4098300	705267	Reg Liability - WA Decoupling Mechanism	3,210	0	0	0	0	0	0	0	3,210
4098300	705336	Reg Liability - Sale of Renewable Energy	(283)	0	0	0	0	0	0	0	(283)
4098300	705340	Reg Liability - Excess Income Tax Deferr	(2,513)	0	0	0	0	0	0	0	(2,513)
4098300	705342	Reg Liability - Excess Income Tax Deferr	(6,596)	0	0	0	0	0	0	0	(6,596)
4098300	705344	Reg Liability - Excess Income Tax Deferr	(1,419)	0	0	0	0	0	0	0	(1,419)
4098300	705345	Reg Liability - Excess Income Tax Deferr	678	0	0	0	0	0	0	0	678
4098300	705352	Reg Liability - CA Klamath River Dams Re	(0)	(0)	0	0	0	0	0	0	0
4098300	705400	Reg Liability - OR Injuries & Damages Re	(9,262)	0	(9,262)	0	0	0	0	0	0
4098300	705410	Reg Liability - Cholla Decommissioning -	(23)	(23)	0	0	0	0	0	0	0
4098300	705411	Reg Liability - Cholla Decommissioning -	(88)	0	0	0	0	0	(88)	0	0
4098300	705412	Reg Liability - Cholla Decommissioning -	(387)	0	(387)	0	0	0	0	0	0
4098300	705413	Reg Liability - Cholla Decommissioning -	(654)	0	0	0	0	(654)	0	0	0
4098300	705414	Reg Liability - Cholla Decommissioning -	400	0	0	0	400	0	0	0	0
4098300	705420	Reg Liability - CA GHG Allowance Revenue	1,647	0	0	0	0	0	0	0	1,647
4098300	705425	Reg Liability - Bridger Mine Accelerated	2,549	0	0	2,549	0	0	0	0	0
4098300	705450	Reg Liability - Property Insurance Reser	(1,892)	(1,892)	0	0	0	0	0	0	0
4098300	705451	Reg Liability - OR Property Insurance Re	(8,990)	0	(8,990)	0	0	0	0	0	0



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FERC Account	FERC Secondary Acct	JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	
4098300	705452	Reg Liability - Property Insurance Reser	WA	(484)	0	0	(484)	0	0	0	0	
4098300	705455	Reg Liability - WY Property Insurance Re	WYP	13	0	0	0	13	0	0	0	
4098300	705511	Regulatory Liability - CA Deferred Exces	OTHER	(346)	0	0	0	0	0	0	(346)	
4098300	705515	Regulatory Liability - OR Deferred Exces	OTHER	(3,918)	0	0	0	0	0	0	(3,918)	
4098300	705519	Regulatory Liability - WA Deferred Exces	OTHER	(2,766)	0	0	0	0	0	0	(2,766)	
4098300	705531	Regulatory Liability - UT Solar Feed-in	OTHER	(53)	0	0	0	0	0	0	(53)	
4098300	715105	MCI FOG Wire Lease	SG	(0)	(0)	(0)	(0)	(0)	(0)	(0)	0	
4098300	715720	NW Power Act-WA	OTHER	(835)	0	0	0	0	0	0	(835)	
4098300	720300	Pension / Retirement (Accrued / Prepaid)	SO	(125)	(3)	(32)	(9)	(17)	(58)	(7)	(0)	
4098300	740100	Post Merger Loss-Reacquired Debt	SNP	444	8	109	30	60	209	26	0	
4098300	910245	Contra Receivable from Joint Owners	SO	(208)	(4)	(53)	(15)	(28)	(96)	(12)	(0)	
4098300	910905	Bridger Coal Company Underground Mine Co	JBE	(82)	(4)	(60)	(18)	0	0	0	0	
4098300	920110	PMIWIY Extraction Tax	JBE	(3,193)	(138)	(2,345)	(711)	0	0	0	0	
<b>4098300 Total</b>				<b>996,856</b>	<b>24,739</b>	<b>291,942</b>	<b>73,562</b>	<b>182,593</b>	<b>612,577</b>	<b>77,297</b>	<b>374</b>	<b>(266,229)</b>
4099200	1102051	TAX PERCENTAGE DEPLETION - DEDUCTION	OTHER	418	0	0	0	0	0	0	418	
4099200	120100	Preferred Dividend - PPL	SNP	108	2	27	7	15	51	6	0	
4099200	910900	PMIDepletion	JBE	3,622	156	2,659	806	0	0	0	0	
<b>4099200 Total</b>				<b>4,147</b>	<b>158</b>	<b>2,686</b>	<b>814</b>	<b>15</b>	<b>51</b>	<b>6</b>	<b>0</b>	<b>418</b>
4099300	105122	Repair Deduction	SG	174,459	2,608	45,794	13,825	24,417	77,812	9,934	68	
4099300	105125	Tax Depreciation	TAXDEPR	1,349,521	25,472	366,283	100,005	176,544	602,495	75,216	413	
4099300	105126	PMITax Depreciation	JBE	2,439	105	1,791	543	0	0	0	0	
4099300	105137	Capitalized Depreciation	SO	10,828	222	2,744	767	1,472	4,981	640	3	
4099300	1051411	AFUDC - DEBT	SNP	31,251	587	7,706	2,146	4,230	14,727	1,844	9	
4099300	1051412	AFUDC - Equity	SNP	70,727	1,329	17,441	4,857	9,573	33,330	4,172	21	
4099300	105143	Basis Intangible Difference	SNP	361	7	89	25	49	170	21	0	
4099300	105150	CWIP Adjustment ~ PMI	JBE	2,077	90	1,525	462	0	0	0	0	
4099300	105152	Gain/(Loss) on Prop Dispositions	GPS	53,397	1,096	13,531	3,780	7,259	24,560	3,154	16	
4099300	105175	Removal Cost (net of salvage)	GPS	73,737	1,514	18,685	5,220	10,025	33,916	4,356	21	
4099300	105470	Book Gain/Loss on Land Sales	GPS	1,323	27	335	94	180	608	78	0	
4099300	1102051	Tax Percentage Depletion - Deduction	OTHER	152	0	0	0	0	0	0	152	
4099300	205025	PMI - Fuel Cost Adjustment	JBE	1,844	80	1,354	410	0	0	0	0	
4099300	205200	Coal M&S Inventory Write-Off	SNPD	166	6	45	10	17	80	8	0	
4099300	205205	Inventory Reserve - PMI	JBE	2,316	100	1,700	516	0	0	0	0	
4099300	205411	PMISEC 263A Adjustment	JBE	1,725	74	1,267	384	0	0	0	0	
4099300	210100	Prepaid Taxes-OR PUC	OR	38	0	38	0	0	0	0	0	
4099300	210120	Prepaid Taxes-UT PUC	UT	(80)	0	0	0	0	(80)	0	0	
4099300	210130	Prepaid Taxes-ID PUC	IDU	9	0	0	0	0	0	9	0	
4099300	210175	Prepaid - FSA O&M - East	SG	507	8	133	40	71	226	29	0	
4099300	210180	OTHER PREPAIDS	SO	385	8	98	27	52	177	23	0	
4099300	210185	Prepaid Aircraft Maintenance Costs	SG	(16)	(0)	(4)	(1)	(2)	(7)	(1)	(0)	
4099300	210190	Prepaid Water Rights	CAGE	155	0	0	0	33	108	14	0	
4099300	320286	Reg Asset - Pension Settlement - OR	OTHER	6,661	0	0	0	0	0	0	6,661	
4099300	320287	Reg Asset - Pension Settlement - UT	OTHER	5,460	0	0	0	0	0	0	5,460	
4099300	320288	Reg Asset - Pension Settlement - WY	WYU	3,089	0	0	0	3,089	0	0	0	
4099300	415100	Reg Asset -WA Equity Advisory Group (CET	WA	381	0	0	381	0	0	0	0	
4099300	415110	Def Reg Asset-Transmission Srvc Deposit	SG	(1,344)	(20)	(353)	(107)	(188)	(600)	(77)	(1)	



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FERC Account	FERC Secondary Acct	JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4099300	415200	REG ASSET - OR TRANSPORTATION ELECTRIFIC	(5,141)	0	0	0	0	0	0	0	(5,141)
4099300	415255	Reg Asset-WY Wind Test Energy Deferral	(8)	0	0	0	0	0	0	0	(8)
4099300	415260	Reg Asset - Fire Risk Mitigation - CA	12,428	0	0	0	0	0	0	0	12,428
4099300	415300	Hazardous Waste Clean-up Costs	2,681	55	679	190	364	1,233	158	1	0
4099300	415410	Reg Asset - Energy West Mining	486	0	0	0	115	325	46	0	0
4099300	415411	ContraRA DeerCreekAband CA	(8)	(8)	0	0	0	0	0	0	0
4099300	415412	ContraRA DeerCreekAband ID	955	0	0	0	0	0	955	0	0
4099300	415413	ContraRA DeerCreekAband OR	3,469	0	3,469	0	0	0	0	0	0
4099300	415416	ContraRA DeerCreekAband WY	(347)	0	0	0	(347)	0	0	0	0
4099300	415431	Reg Asset - WA Transportation Electrific	203	0	0	0	0	0	0	0	203
4099300	415440	Reg Asset - Low Income Bill Discount - O	395	0	0	0	0	0	0	0	395
4099300	415441	Reg Asset - Utility Community Advisory G	84	0	0	0	0	0	0	0	84
4099300	415520	Reg Asset - WA Decoupling Mechanism	6,879	0	0	0	0	0	0	0	6,879
4099300	415655	CA GHG Allowance	2,551	0	0	0	0	0	0	0	2,551
4099300	415675	Reg Asset - UT - Deferred Stock Redempti	(83)	0	0	0	0	0	0	0	(83)
4099300	415676	Reg Asset - WY - Deferred Stock Redempti	(28)	0	0	0	0	0	0	0	(28)
4099300	415677	Reg Asset - Pref Stock Redemp Loss WA	(13)	0	0	0	0	0	0	0	(13)
4099300	415680	Deferred Intervenor Funding Grants-OR	487	0	0	0	0	0	0	0	487
4099300	415701	CA Deferred Intervenor Funding	13	0	0	0	0	0	0	0	13
4099300	415720	Reg Asset - Community Solar - OR	761	0	0	0	0	0	0	0	761
4099300	415815	Insurance Reserve	135,713	2,786	34,390	9,608	18,450	62,422	8,017	39	0
4099300	415833	Reg Asset - Pension Settlement - CA	508	0	0	0	0	0	0	0	508
4099300	415862	Reg Asset - CA Mobile Home Park Conversi	(10)	0	0	0	0	0	0	0	(10)
4099300	415863	Reg Asset - UT Subscriber Solar Program	(55)	0	0	0	0	(55)	0	0	0
4099300	415866	Reg Asset - OR Solar Feed-in Tariff	(435)	0	0	0	0	0	0	0	(435)
4099300	415870	CA Def Excess NPC	8,191	0	0	0	0	0	0	0	8,191
4099300	415874	Deferred Excess Net Power Costs - WY 08	63,618	0	0	0	0	0	0	0	63,618
4099300	415875	Deferred Excess Net Power Costs - UT	118,323	0	0	0	0	0	0	0	118,323
4099300	415878	REG ASSET - UT LIQUIDATED DAMAGES NAUGHT	(35)	0	0	0	0	(35)	0	0	0
4099300	415879	Reg Asset - WY Liquidation Damages N2	(6)	0	0	0	(6)	0	0	0	0
4099300	415882	Deferral of Renewable Energy Credit - WA	251	0	0	0	0	0	0	0	251
4099300	415885	Reg Asset - Noncurrent Reclass - Other	(350)	0	0	0	0	0	0	0	(350)
4099300	415892	Deferred Excess Net Power Costs - ID 09	17,374	0	0	0	0	0	0	0	17,374
4099300	415920	Reg Asset - Depreciation Increase - ID	(3,485)	0	0	0	0	0	(3,485)	0	0
4099300	415921	Reg Asset - Depreciation Increase - UT	(128)	0	0	0	0	(128)	0	0	0
4099300	415922	Reg Asset - Depreciation Increase - WY	(442)	0	0	0	(442)	0	0	0	0
4099300	415924	Reg Asset - Carbon Unrecovered Plant - U	4,969	0	0	0	0	4,969	0	0	0
4099300	415929	Reg Asset - Carbon Decommissioning - CA	(346)	(346)	0	0	0	0	0	0	0
4099300	415933	Reg Liability - Contra - Carbon Decommis	(2,775)	0	0	0	0	0	(2,775)	0	0
4099300	415934	Reg Liability - Contra - Carbon Decommis	(17,054)	0	0	0	0	(17,054)	0	0	0
4099300	415935	Reg Liability - Contra - Carbon Decommis	(5,669)	0	0	0	(5,669)	0	0	0	0
4099300	415936	REG ASSET - CARBON PLANT DECOMMISSIONING	(413)	0	0	0	(87)	(288)	(38)	(0)	0
4099300	415943	Reg Asset - Covid-19 Bill Assistance Pro	1,660	0	0	0	0	0	0	0	1,660
4099300	415944	Reg Asset - Covid-19 Bill Assistance Pro	95	0	0	0	0	0	0	0	95
4099300	425100	Deferred Regulatory Expense-IDU	40	0	0	0	0	0	40	0	0
4099300	425215	Unearned Joint Use Pole Contact Revenue	(255)	(9)	(69)	(16)	(26)	(123)	(13)	0	0



**Schedule M (Actuals)**

Twelve Months Ending - December 2022

Allocation Method - Factor WIJAM

(Allocated in Thousands)

FERC Account	FERC Secondary Acct	JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4099300	425400	UT Kalamath Relicensing Costs	(4,146)	0	0	0	0	0	0	0	(4,146)
4099300	430110	Reg Asset balance reclass	1,048	0	0	0	0	0	0	0	1,048
4099300	430112	Reg Asset - Other - Balance Reclass	6,414	0	0	0	0	0	0	0	6,414
4099300	505510	Vacation Accrual - PMI	64	3	47	14	0	0	0	0	0
4099300	610100	PMIDEVT COST AMORT	(336)	(14)	(247)	(75)	0	0	0	0	0
4099300	6101001	AMORT NOPAS 99-00 RAR	148	3	37	10	20	68	9	0	0
4099300	610111	Bridger Coal Company Gain/Loss on Assets	3,469	150	2,547	772	0	0	0	0	0
4099300	610114	PMI EITF Pre Stripping Costs	4,059	175	2,980	904	0	0	0	0	0
4099300	610146	OR Reg Asset/Liability Consolidation	5	0	5	0	0	0	0	0	0
4099300	705261	Reg Liability - Sale of Renewable Energy	(88)	0	0	0	0	0	0	0	(88)
4099300	705265	Reg Liab - OR Energy Conservation Charge	(3,219)	0	0	0	0	0	0	0	(3,219)
4099300	705337	Reg Liability - Sale of Renewable Energy	145	0	0	0	0	0	0	0	145
4099300	705454	Reg Liability - UT Property Insurance Re	1,110	0	0	0	0	1,110	0	0	0
4099300	705755	Reg Liability - Non current Reclass - Ot	350	0	0	0	0	0	0	0	350
4099300	715295	Reg Liability - Fly Ash - OR	(1,700)	0	0	0	0	0	0	0	(1,700)
4099300	720200	Deferred Comp Plan Benefits-PPL	2,043	42	518	145	278	939	121	1	0
4099300	720500	Severance Accrual	157	3	40	11	21	72	9	0	0
4099300	910530	Injuries and Damages Reserve	(177,652)	(3,647)	(45,017)	(12,577)	(24,152)	(81,712)	(10,495)	(52)	0
<b>4099300 Total</b>			<b>1,968,485</b>	<b>32,505</b>	<b>479,581</b>	<b>132,373</b>	<b>225,339</b>	<b>764,249</b>	<b>91,971</b>	<b>541</b>	<b>238,832</b>
<b>Grand Total</b>			<b>2,972,029</b>	<b>57,454</b>	<b>774,857</b>	<b>206,930</b>	<b>408,292</b>	<b>1,378,041</b>	<b>169,424</b>	<b>917</b>	<b>(26,980)</b>

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



**Deferred Income Tax Expense (Actuals)**

Twelve Months Ending - December 2022

Allocation Method - Factor WIJAM

(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	0	0	0	0	0	0	0	0	0
4101000	105101	Capitalized Labor Cost for Powertax Inpu	SO	0	0	0	0	0	0	0	0	0
4101000	105121	282PMI Book Depreciation	CAEW	0	0	0	0	0	0	0	0	0
4101000	105122	Repair Deduction	SG	42,893	641	11,259	3,399	6,003	19,131	2,442	17	0
4101000	105125	Tax Depreciation	TAXDEPR	331,801	6,263	90,057	24,588	43,406	148,133	18,493	101	0
4101000	105126	282DIT PMIDepreciation-Tax	JBE	600	26	440	134	0	0	0	0	0
4101000	105137	Capitalized Depreciation	SO	2,662	55	675	188	362	1,225	157	1	0
4101000	105141	AFUDC Debt	SNP	7,684	144	1,895	528	1,040	3,621	453	2	0
4101000	1051411	AFUDC Equity	SNP	17,389	327	4,288	1,194	2,354	8,195	1,026	5	1
4101000	105143	282Basis Intangible Difference	SNP	89	2	22	6	12	42	5	0	0
4101000	105147	Sec 1031 Like Kind Exchange	SO	0	0	0	0	0	0	0	0	0
4101000	105148	Mine Safety Sec. 179E Election - PPW	CAEE	0	0	0	0	0	0	0	0	0
4101000	105149	Mine Safety Sec. 179E Election - PMI	JBE	0	0	0	0	0	0	0	0	0
4101000	105150	CWIP Adjustment ~ PMI	JBE	511	22	375	114	0	0	0	0	0
4101000	105152	Gain / (Loss) on Prop. Disposition	GPS	13,129	270	3,327	929	1,785	6,039	776	4	0
4101000	105153	Contract Liability Basis Adjustment -Che	CAGW	0	0	0	0	0	0	0	0	0
4101000	105165	Coal Mine Development	SE	0	0	0	0	0	0	0	0	0
4101000	105170	Coal Mine Extension	SE	0	0	0	0	0	0	0	0	0
4101000	105171	PMI Coal Mine Extension Costs	JBE	0	0	0	0	0	0	0	0	0
4101000	105175	Cost of Removal	GPS	18,129	372	4,594	1,284	2,465	8,339	1,071	5	0
4101000	1052203	Cholla SHL NOPA (Lease Amortization)	CAGE	0	0	0	0	0	0	0	0	0
4101000	105470	282Book Gain/Loss on Land Sales	GPS	325	7	82	23	44	150	19	0	0
4101000	110200	IGC Tax Percentage Depletion Deduct	CAEE	0	0	0	0	0	0	0	0	0
4101000	110205	SRC Tax Percentage Depletion Deduct	CAEE	0	0	0	0	0	0	0	0	0
4101000	1102051	Tax Percentage Depletion - Deduction (BI	OTHER	37	0	0	0	0	0	0	0	37
4101000	120105	Willow Wind Account Receivable	WA	0	0	0	0	0	0	0	0	0
4101000	205025	PMI-Fuel Cost Adjustment	JBE	453	20	333	101	0	0	0	0	0
4101000	205200	M&S INVENTORY WRITE-OFF	SNPD	41	1	11	3	4	20	2	0	0
4101000	205205	Inventory Reserve - PMI	JBE	569	25	418	127	0	0	0	0	0
4101000	205411	190PMISec263A	JBE	424	18	311	94	0	0	0	0	0
4101000	210100	283OR PUC Prepaid Taxes	OR	9	0	9	0	0	0	0	0	0
4101000	210120	283UT PUC Prepaid Taxes	UT	(20)	0	0	0	0	(20)	0	0	0
4101000	210130	283ID PUC Prepaid Taxes	IDU	2	0	0	0	0	0	2	0	0
4101000	210140	283WY PSC Prepaid Taxes	WYP	0	0	0	0	0	0	0	0	0
4101000	210170	Prepaid - FSA O&M - West	SG	0	0	0	0	0	0	0	0	0
4101000	210175	Prepaid - FSA O&M - East	SG	125	2	33	10	17	56	7	0	0
4101000	210180	283Prepaid Membership Fees-EEI WSCC	SO	95	2	24	7	13	44	6	0	0
4101000	210185	Prepaid Aircraft Maintenance Costs	SG	(4)	(0)	(1)	(0)	(1)	(2)	(0)	(0)	0
4101000	210190	Prepaid Water Rights	CAGE	38	0	0	0	8	27	4	0	0
4101000	210195	Prepaid Surety Bond Costs	SO	0	0	0	0	0	0	0	0	0
4101000	287396	Regulatory Liabilities - Interim Provisi	OTHER	0	0	0	0	0	0	0	0	0
4101000	287616	Regulatory Assets - Interim Provisions	OTHER	0	0	0	0	0	0	0	0	0
4101000	320210	190R&E Expense Sec174 Deduction	SO	0	0	0	0	0	0	0	0	0
4101000	320286	Reg Asset - Pension Settlement - OR	OTHER	1,638	0	0	0	0	0	0	0	1,638





**Deferred Income Tax Expense (Actuals)**

Twelve Months Ending - December 2022

Allocation Method - Factor WIJAM

(Allocated in Thousands)

FERC Account	FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4101000	320287	Reg Asset - Pension Settlement - UT	OTHER	1,342	0	0	0	0	0	0	0	1,342
4101000	320288	Reg Asset - Pension Settlement - WY	WYU	759	0	0	0	759	0	0	0	0
4101000	320290	LT Prepaid IBEW 57 Pension Contribution	OTHER	0	0	0	0	0	0	0	0	0
4101000	320291	Prepaid IBEW 57 Pension Contribution - C	OTHER	0	0	0	0	0	0	0	0	0
4101000	415100	Reg Asset -WA Equity Advisory Group (CET	WA	94	0	0	94	0	0	0	0	0
4101000	415110	190DEF REG ASSET-TRANSM SVC DEPOSIT	SG	(331)	(5)	(87)	(26)	(46)	(147)	(19)	(0)	0
4101000	415120	190DEF REG ASSET-FOOTE CREEK CONTRACT	SG	0	0	0	0	0	0	0	0	0
4101000	415200	REG ASSET - OR TRANSPORTATION ELECTRICIFIC	OTHER	(1,264)	0	0	0	0	0	0	0	(1,264)
4101000	415255	Reg Asset-WY Wind Test Energy Deferral	OTHER	(2)	0	0	0	0	0	0	0	(2)
4101000	415260	Reg Asset - Fire Risk Mitigation - CA	OTHER	3,056	0	0	0	0	0	0	0	3,056
4101000	415300	283Hazardous Waste/Environmental Cleanup	SO	659	14	167	47	90	303	39	0	0
4101000	415406	Reg Asset Utah ECAM	OTHER	0	0	0	0	0	0	0	0	0
4101000	415410	Reg Asset - Energy West Mining	CAFE	120	0	0	0	28	80	11	0	0
4101000	415411	ContraRA DeerCreekAband CA	CA	(2)	(2)	0	0	0	0	0	0	0
4101000	415412	ContraRA DeerCreekAband ID	IDU	235	0	0	0	0	0	235	0	0
4101000	415413	ContraRA DeerCreekAband OR	OR	853	0	853	0	0	0	0	0	0
4101000	415414	ContraRA DeerCreekAband UT	UT	0	0	0	0	0	0	0	0	0
4101000	415416	ContraRA DeerCreekAband WY	WYU	(85)	0	0	0	(85)	0	0	0	0
4101000	415417	Contra RA UMWA Pension CA	OTHER	0	0	0	0	0	0	0	0	0
4101000	415418	Contra RA UMWA Pension ID	OTHER	0	0	0	0	0	0	0	0	0
4101000	415419	Contra RA UMWA Pension OR	OTHER	0	0	0	0	0	0	0	0	0
4101000	415420	Contra RA UMWA Pension UT	OTHER	0	0	0	0	0	0	0	0	0
4101000	415422	Contra RA UMWA Pension WY	OTHER	0	0	0	0	0	0	0	0	0
4101000	415431	Reg Asset - WA Transportation Electricific	OTHER	50	0	0	0	0	0	0	0	50
4101000	415440	Reg Asset - Low Income Bill Discount - O	OTHER	97	0	0	0	0	0	0	0	97
4101000	415441	Reg Asset - Utility Community Advisory G	OTHER	21	0	0	0	0	0	0	0	21
4101000	415501	Cholla Plt Transact Costs- APS Amort - I	IDU	0	0	0	0	0	0	0	0	0
4101000	415502	Cholla Plt Transact Costs- APS Amort - O	OR	0	0	0	0	0	0	0	0	0
4101000	415520	Reg Asset - WA Decoupling Mechanism	OTHER	1,691	0	0	0	0	0	0	0	1,691
4101000	415530	Reg Asset - ID 2017 Protocol - MSP Defer	IDU	0	0	0	0	0	0	0	0	0
4101000	415531	Reg Asset - UT 2017 Protocol - MSP Defer	UT	0	0	0	0	0	0	0	0	0
4101000	415532	Reg Asset - WY 2017 Protocol - MSP Defer	WYP	0	0	0	0	0	0	0	0	0
4101000	415545	Reg Asset - WA Schwin Project	OTHER	0	0	0	0	0	0	0	0	0
4101000	415585	Reg Asset - OR Sch 203 - Black Cap	OTHER	0	0	0	0	0	0	0	0	0
4101000	415655	CA GHG Allowance	OTHER	627	0	0	0	0	0	0	0	627
4101000	415675	Reg Asset - UT - Deferred Stock Redempti	OTHER	(20)	0	0	0	0	0	0	0	(20)
4101000	415676	Reg Asset - WY - Deferred Stock Redempti	OTHER	(7)	0	0	0	0	0	0	0	(7)
4101000	415677	Reg Asset - Pref Stock Redemp Loss WA	OTHER	(3)	0	0	0	0	0	0	0	(3)
4101000	415680	190Def Intervenor Funding Grants-OR	OTHER	120	0	0	0	0	0	0	0	120
4101000	415700	190Reg Liabs BPA balancing accounts-OR	OTHER	0	0	0	0	0	0	0	0	0
4101000	415701	CA Deferred Intervenor Funding	OTHER	3	0	0	0	0	0	0	0	3
4101000	415720	Reg Asset - Community Solar - OR	OTHER	187	0	0	0	0	0	0	0	187
4101000	415755	Reg Asset - Major Mtc Exp - Colstrip U4	WA	0	0	0	0	0	0	0	0	0
4101000	415815	Insurance Reserve	SO	33,367	685	8,455	2,362	4,536	15,347	1,971	10	0



### Deferred Income Tax Expense (Actuals)

Twelve Months Ending - December 2022

Allocation Method - Factor WIJAM

(Allocated in Thousands)

FERC Account	FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4101000	415821	Contra Pension Reg Asset MMT & CTG WY	WYP	0	0	0	0	0	0	0	0	0
4101000	415833	Reg Asset - Pension Settlement - CA	OTHER	125	0	0	0	0	0	0	0	125
4101000	415845	Reg Asset - OR Sch 94 Distribution Safet	OTHER	0	0	0	0	0	0	0	0	0
4101000	415850	Unrecovered Plant Powerdale	SG	0	0	0	0	0	0	0	0	0
4101000	415851	Powerdale Hydro Decom Reg Asset - CA	CA	0	0	0	0	0	0	0	0	0
4101000	415862	Reg Asset - CA Mobile Home Park Conversi	OTHER	(3)	0	0	0	0	0	0	0	(3)
4101000	415863	Reg Asset - UT Subscriber Solar Program	UT	(13)	0	0	0	0	(13)	0	0	0
4101000	415866	Reg Asset - OR Solar Feed-in Tariff	OTHER	(107)	0	0	0	0	0	0	0	(107)
4101000	415869	Reg Asset - CA Deferred Net Power Costs	OTHER	0	0	0	0	0	0	0	0	0
4101000	415870	Deferred Excess Net Power Costs CA	OTHER	2,014	0	0	0	0	0	0	0	2,014
4101000	415874	Deferred Excess Net Power Costs - WY 09	OTHER	15,642	0	0	0	0	0	0	0	15,642
4101000	415875	Deferred Excess Net Power Costs - UT	OTHER	29,092	0	0	0	0	0	0	0	29,092
4101000	415878	REG ASSET - UT LIQUIDATED DAMAGES NAUGHT	UT	(9)	0	0	0	0	(9)	0	0	0
4101000	415879	Reg Asset - WY Liquidation Damages N2	WYP	(1)	0	0	0	(1)	0	0	0	0
4101000	415882	Deferral of Renewable Energy Credit - WA	OTHER	62	0	0	0	0	0	0	0	62
4101000	415884	Reg Asset - Current Reclass - Other	OTHER	0	0	0	0	0	0	0	0	0
4101000	415885	Reg Asset - Noncurrent Reclass - Other	OTHER	(86)	0	0	0	0	0	0	0	(86)
4101000	415886	Reg Asset - ID Deferred Excess Net Power	OTHER	0	0	0	0	0	0	0	0	0
4101000	415888	Reg Asset - UT Deferred Excess Net Power	OTHER	0	0	0	0	0	0	0	0	0
4101000	415892	Deferred Excess Net Power Costs - ID 09	OTHER	4,272	0	0	0	0	0	0	0	4,272
4101000	415894	Reg Asset - REC Sales Deferral - CA - No	OTHER	0	0	0	0	0	0	0	0	0
4101000	415900	OR SB 408 Recovery	OTHER	0	0	0	0	0	0	0	0	0
4101000	415901	Reg Asset - WY Deferred Excess Net Power	OTHER	0	0	0	0	0	0	0	0	0
4101000	415903	Reg Asset - REC Sales Deferral - WA	OTHER	0	0	0	0	0	0	0	0	0
4101000	415904	Reg Asset - WY REC's in Rates - Current	OTHER	0	0	0	0	0	0	0	0	0
4101000	415905	Reg Asset - OR REC's in Rates - Current	OTHER	0	0	0	0	0	0	0	0	0
4101000	415906	Reg Asset - REC Sales Deferral - OR - No	OTHER	0	0	0	0	0	0	0	0	0
4101000	415907	Reg Asset - CA Solar Feed-in Tariff - Cu	OTHER	0	0	0	0	0	0	0	0	0
4101000	415908	Reg Asset - OR Solar Feed-In Tariff - Cu	OTHER	0	0	0	0	0	0	0	0	0
4101000	415910	Reg Asset - Naughton Unit #3 Costs	OTHER	0	0	0	0	0	0	0	0	0
4101000	415917	Reg Asset - Naughton Unit #3 Costs - CA	OTHER	0	0	0	0	0	0	0	0	0
4101000	415918	Reg Asset - RPS Compliance Purchases	OTHER	0	0	0	0	0	0	0	0	0
4101000	415920	Reg Asset - Depreciation Increase - ID	IDU	(857)	0	0	0	0	0	(857)	0	0
4101000	415921	Reg Asset - Depreciation Increase - UT	UT	(31)	0	0	0	0	(31)	0	0	0
4101000	415922	Reg Asset - Depreciation Increase - WY	WYP	(109)	0	0	0	(109)	0	0	0	0
4101000	415923	Reg Asset - Carbon Unrecovered Plant - I	IDU	0	0	0	0	0	0	0	0	0
4101000	415924	Reg Asset - Carbon Unrecovered Plant - U	UT	1,222	0	0	0	0	1,222	0	0	0
4101000	415925	Reg Asset - Carbon Unrecovered Plant - W	WYP	0	0	0	0	0	0	0	0	0
4101000	415929	Reg Asset - Carbon Decommissioning - CA	CA	(85)	(85)	0	0	0	0	0	0	0
4101000	415930	Reg Asset - Carbon Decommissioning - ID	IDU	0	0	0	0	0	0	0	0	0
4101000	415931	Reg Asset - Carbon Decommissioning - UT	UT	0	0	0	0	0	0	0	0	0
4101000	415932	Reg Asset - Carbon Decommissioning - WY	WYP	0	0	0	0	0	0	0	0	0
4101000	415933	Reg Liability - Contra - Carbon Decommis	IDU	(682)	0	0	0	0	0	(682)	0	0
4101000	415934	Reg Liability - Contra - Carbon Decommis	UT	(4,193)	0	0	0	0	(4,193)	0	0	0



**Deferred Income Tax Expense (Actuals)**

Twelve Months Ending - December 2022

Allocation Method - Factor WIJAM

(Allocated in Thousands)

FERC Account	FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4101000	415935	Reg Liability - Contra - Carbon Decommis	WYP	(1,394)	0	0	0	(1,394)	0	0	0	0
4101000	415936	REG ASSET - CARBON PLANT DECOMMISSIONING	CAGE	(102)	0	0	0	(21)	(71)	(9)	(0)	0
4101000	415943	Reg Asset - Covid-19 Bill Assistance Pro	OTHER	408	0	0	0	0	0	0	0	408
4101000	415944	Reg Asset - Covid-19 Bill Assistance Pro	OTHER	23	0	0	0	0	0	0	0	23
4101000	425100	190Deferred Regulatory Expense-IDU	IDU	10	0	0	0	0	0	10	0	0
4101000	425102	Reg Asset - CA GreenHouse Gas Allowance	OTHER	0	0	0	0	0	0	0	0	0
4101000	425103	Reg Asset - Other Regulatory Assets - Cu	OTHER	0	0	0	0	0	0	0	0	0
4101000	425104	Reg Asset - OR Asset Sale Gain Giveback	OTHER	0	0	0	0	0	0	0	0	0
4101000	425215	283Unearned Joint Use Pole Contact Revnu	SNPD	(63)	(2)	(17)	(4)	(6)	(30)	(3)	0	0
4101000	425225	Duke/Hermiston Contract Renegotiation	CAGW	0	0	0	0	0	0	0	0	0
4101000	425295	BPA Conservation Rate Credit	CAGW	0	0	0	0	0	0	0	0	0
4101000	425400	UT Kalamath Relicensing Costs	OTHER	(1,019)	0	0	0	0	0	0	0	(1,019)
4101000	430110	Reg Asset Balance Reclass	OTHER	258	0	0	0	0	0	0	0	258
4101000	430111	Reg Assets - SB 1149 Balance Reclass	OTHER	0	0	0	0	0	0	0	0	0
4101000	430112	Reg Asset - Other - Balance Reclass	OTHER	1,577	0	0	0	0	0	0	0	1,577
4101000	430113	Reg Asset - Def NPC Balance Reclass	OTHER	0	0	0	0	0	0	0	0	0
4101000	505510	190PMI Vacation/Bonus	JBE	16	1	12	4	0	0	0	0	0
4101000	505600	190Vacation Sickleave & PT Accrual	SO	0	0	0	0	0	0	0	0	0
4101000	605101	Trojan Decommissioning Costs - WA	WA	0	0	0	0	0	0	0	0	0
4101000	605102	Trojan Decommissioning Costs - OR	OR	0	0	0	0	0	0	0	0	0
4101000	610100	283PMI AMORT DEVELOPMENT	JBE	(83)	(4)	(61)	(18)	0	0	0	0	0
4101000	6101001	190NOPA 103-99-00 RAR	SO	36	1	9	3	5	17	2	0	0
4101000	610111	283PMI SALE OF ASSETS	JBE	853	37	626	190	0	0	0	0	0
4101000	610114	PMI EITF Pre stripping Cost	JBE	998	43	733	222	0	0	0	0	0
4101000	610146	190OR Reg Asset/Liability Consol	OR	1	0	1	0	0	0	0	0	0
4101000	705200	190OR Gain on Sale of Halsey-OR	OTHER	0	0	0	0	0	0	0	0	0
4101000	705210	190Property Insurance	SO	0	0	0	0	0	0	0	0	0
4101000	705261	Reg Liability - Sale of Renewable Energy	OTHER	(22)	0	0	0	0	0	0	0	(22)
4101000	705265	Reg Liab - OR Energy Conservation Charge	OTHER	(792)	0	0	0	0	0	0	0	(792)
4101000	705300	Reg. Liability - Deferred Benefit_Arch S	CAEE	0	0	0	0	0	0	0	0	0
4101000	705305	Reg Liability-CA Gain on Sale of Asset	CA	0	0	0	0	0	0	0	0	0
4101000	705337	Reg Liability - Sale of Renewable Energy	OTHER	36	0	0	0	0	0	0	0	36
4101000	705454	Reg Liability - UT Property Insurance Re	UT	273	0	0	0	0	273	0	0	0
4101000	705534	Regulatory Liability - OR Asset Sale Gai	OTHER	0	0	0	0	0	0	0	0	0
4101000	705537	Regulatory Liability - Other Reg Liabili	OTHER	0	0	0	0	0	0	0	0	0
4101000	705700	Reg Liability - Current Reclass - Other	OTHER	0	0	0	0	0	0	0	0	0
4101000	705755	Reg Liability - Non current Reclass - Ot	OTHER	86	0	0	0	0	0	0	0	86
4101000	715295	Reg Liability - Fly Ash - OR	OTHER	(418)	0	0	0	0	0	0	0	(418)
4101000	715800	190Redding Contract	CAGW	0	0	0	0	0	0	0	0	0
4101000	720200	190Deferred Compensation Payout	SO	502	10	127	36	68	231	30	0	0
4101000	720300	190Pension/Retirement (Accrued/Prepaid)	SO	0	0	0	0	0	0	0	0	0
4101000	720500	190Severance	SO	39	1	10	3	5	18	2	0	0
4101000	910530	190Injuries & Damages	SO	(43,678)	(897)	(11,068)	(3,092)	(5,938)	(20,090)	(2,580)	(13)	0
4101000	910560	283SMUD Revenue Imputation-UT Reg Liab	OTHER	0	0	0	0	0	0	0	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
<b>4101000 Total</b>				<b>483,983</b>	<b>7,992</b>	<b>117,913</b>	<b>32,546</b>	<b>55,403</b>	<b>187,903</b>	<b>22,612</b>	<b>133</b>	<b>58,721</b>
4111000	100105	283FAS 109 Def Tax Liab WA-NUTIL	OTHER	0	0	0	0	0	0	0	0	0
4111000	105100	190CAPITALIZED LABOR COSTS	SO	(1,339)	(27)	(339)	(95)	(182)	(616)	(79)	(0)	0
4111000	105112	Non-Protected PP&E EDIT - UT	UT	0	0	0	0	0	0	0	0	0
4111000	1051151	Depreciation Flow-Through - CA	CA	(296)	(296)	0	0	0	0	0	0	0
4111000	1051152	Depreciation Flow-Through - FERC	FERC	(227)	0	0	0	0	0	0	(227)	0
4111000	1051153	Depreciation Flow-Through - ID	IDU	(343)	0	0	0	0	0	(343)	0	0
4111000	1051154	Depreciation Flow-Through - OR	OR	(2,862)	0	(2,862)	0	0	0	0	0	0
4111000	1051155	Depreciation Flow-Through - OTHER	OTHER	(24)	0	0	0	0	0	0	0	(24)
4111000	1051156	Depreciation Flow-Through - UT	UT	(383)	0	0	0	0	(383)	0	0	0
4111000	1051157	Depreciation Flow-Through - WA	WA	307	0	0	307	0	0	0	0	0
4111000	1051158	Depreciation Flow-Through - WYP	WYP	(1,289)	0	0	0	(1,289)	0	0	0	0
4111000	1051159	Depreciation Flow-Through - WYU	WYU	(922)	0	0	0	(922)	0	0	0	0
4111000	1051171	Protected PP&E EDIT - PMI - CA - Fed Onl	CA	(3)	(3)	0	0	0	0	0	0	0
4111000	1051172	Protected PP&E EDIT - PMI - UFERC - Fed	FERC	(0)	0	0	0	0	0	0	(0)	0
4111000	1051173	Protected PP&E EDIT - PMI - ID - Fed Onl	IDU	(11)	0	0	0	0	0	(11)	0	0
4111000	1051174	Protected PP&E EDIT - PMI - OR - Fed Onl	OR	(42)	0	(42)	0	0	0	0	0	0
4111000	1051175	Protected PP&E EDIT - PMI - UT - Fed Onl	UT	(71)	0	0	0	0	(71)	0	0	0
4111000	1051176	Protected PP&E EDIT - PMI - WA - Fed Onl	WA	(38)	0	0	(38)	0	0	0	0	0
4111000	1051177	Protected PP&E EDIT - PMI - WYP - Fed On	WYP	(28)	0	0	0	(28)	0	0	0	0
4111000	105120	Book Depreciation	SCHMDEXP	(266,705)	(5,164)	(63,274)	(18,433)	(38,057)	(127,162)	(16,358)	(86)	1,830
4111000	105121	282DIT PMIDepreciation-Book	JBE	(1,539)	(66)	(1,130)	(343)	0	0	0	0	0
4111000	105123	Sec 481a Adj- Repair Deduction	SG	0	0	0	0	0	0	0	0	0
4111000	105130	CIAC	CIAC	(31,411)	(1,051)	(8,539)	(1,960)	(3,144)	(15,124)	(1,592)	0	0
4111000	105140	Highway Relocation	SNPD	(650)	(22)	(177)	(41)	(65)	(313)	(33)	0	0
4111000	105142	Avoided Costs	SNP	(15,227)	(286)	(3,755)	(1,046)	(2,061)	(7,176)	(898)	(5)	(1)
4111000	105146	Capitalization of Test Energy	SG	0	0	0	0	0	0	0	0	0
4111000	105220	282CHOLLA TAX LEASE	CAGE	0	0	0	0	0	0	0	0	0
4111000	105471	UT Kalamath Relicensing Costs	OTHER	7,888	0	0	0	0	0	0	0	7,888
4111000	110100	283BOOK COST DEPLETION ADDBACK	CAEE	0	0	0	0	0	0	0	0	0
4111000	205100	190COAL PILE INVENTORY	CAEE	0	0	0	0	0	0	0	0	0
4111000	205210	ERC (Emission Reduction Credit) Impairme	CAEE	0	0	0	0	0	0	0	0	0
4111000	210200	283Prepaid Taxes-Property Taxes	GPS	812	17	206	58	110	374	48	0	0
4111000	220100	190Bad Debt Allowance	BADDEBT	(171)	(4)	(74)	(23)	(10)	(58)	(3)	0	0
4111000	2874941	190Idaho ITC Credits	SO	0	0	0	0	0	0	0	0	0
4111000	320282	Reg Asset - Post-Retirement Settlement L	UT	0	0	0	0	0	0	0	0	0
4111000	320283	Reg Asset - Post-Retirement Settlement L	WYU	0	0	0	0	0	0	0	0	0
4111000	415115	Reg Asset - UT STEP Pilot Programs Balan	OTHER	(132)	0	0	0	0	0	0	0	(132)
4111000	415251	Reg Asset - Low Carbon Energy Standards	OTHER	143	0	0	0	0	0	0	0	143
4111000	415252	Reg Asset - Distribution System Plan - O	OTHER	245	0	0	0	0	0	0	0	245
4111000	415261	Reg Asset-UT Wildland Fire Protection	OTHER	1,433	0	0	0	0	0	0	0	1,433
4111000	415262	Reg Asset - Wildfire Mitigation Account -	OTHER	17,222	0	0	0	0	0	0	0	17,222
4111000	415263	Reg Asset - Wildfire Damaged Asset - OR	OR	17	0	17	0	0	0	0	0	0
4111000	415264	Reg Asset - TB Flats - OR	OTHER	1,410	0	0	0	0	0	0	0	1,410



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FERC Account	FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4111000	415270	Reg Asset - Electric Vehicle Charging In	OTHER	(1,240)	0	0	0	0	0	0	0	(1,240)
4111000	415301	190Hazardous Waste/Environmental-WA	WA	(111)	0	0	(111)	0	0	0	0	0
4111000	415305	Reg Asset - Cedar Springs II - OR	OTHER	75	0	0	0	0	0	0	0	75
4111000	415406	Reg Asset Utah ECAM	OTHER	0	0	0	0	0	0	0	0	0
4111000	415423	Contra PP&E Deer Creek	CAEE	0	0	0	0	0	0	0	0	0
4111000	415424	Contra Reg Asset - Deer Creek Abandonmen	CAEE	(1,288)	0	0	0	(305)	(860)	(122)	(1)	0
4111000	415425	Contra Reg Asset - UMWA Pension	OTHER	0	0	0	0	0	0	0	0	0
4111000	415426	Reg Asset - 2020 GRC - Meters Replaced b	OTHER	(617)	0	0	0	0	0	0	0	(617)
4111000	415430	Reg Asset - CA - Transportation Electri	OTHER	(2)	0	0	0	0	0	0	0	(2)
4111000	415500	283Cholla Pit Trans-APS Amort	CAGE	0	0	0	0	0	0	0	0	0
4111000	415510	283WA DISALLOWED COLSTRIP #3 WRITE-OFF	WA	0	0	0	0	0	0	0	0	0
4111000	415645	RA - OR OCAT Expense Deferral	OTHER	(200)	0	0	0	0	0	0	0	(200)
4111000	415702	REG ASSET - LAKE SIDE LIQ - WY	WYP	(7)	0	0	0	(7)	0	0	0	0
4111000	415703	Goodnoe Hills Liquidation Damages - WY	WYP	(5)	0	0	0	(5)	0	0	0	0
4111000	415704	Reg Liability - Tax Revenue Adjustment -	UT	0	0	0	0	0	0	0	0	0
4111000	415705	Reg Liability - Tax Revenue Adjustment -	WYP	0	0	0	0	0	0	0	0	0
4111000	415710	Reg Liability - WA - Accelerated Depreci	WA	4,283	0	0	4,283	0	0	0	0	0
4111000	415723	Reg Asset - Cholla U4 - O&M Depreciation	IDU	0	0	0	0	0	0	0	0	0
4111000	415724	Deferred Income Tax Expense ~ Cholla U4	CAGE	0	0	0	0	0	0	0	0	0
4111000	415728	Contra Reg Asset - Cholla U4 Closure - O	OR	3	0	0	3	0	0	0	0	0
4111000	415729	Contra Reg Asset - Cholla U4 Closure - U	UT	0	0	0	0	0	0	0	0	0
4111000	415730	Contra Reg Asset - Cholla U4 Closure - W	WYP	0	0	0	0	0	0	0	0	0
4111000	415734	Reg Asset - Cholla Unrecovered Plant - C	CA	(59)	(59)	0	0	0	0	0	0	0
4111000	415736	Reg Asset - Cholla Unrecovered Plant - W	WYP	(937)	0	0	0	(937)	0	0	0	0
4111000	415803	RTO Grid West N/R Writeoff WA	WA	0	0	0	0	0	0	0	0	0
4111000	415804	RTO Grid West Notes Receivable-OR	OR	0	0	0	0	0	0	0	0	0
4111000	415806	RTO Grid West N/R Writeoff ID	IDU	0	0	0	0	0	0	0	0	0
4111000	415822	Reg Asset - Pension MMT -UT	UT	0	0	0	0	0	0	0	0	0
4111000	415828	Reg Asset Post Retirement MMT - WY	WYP	0	0	0	0	0	0	0	0	0
4111000	415829	Reg Asset - Post - Ret MMT -UT	UT	0	0	0	0	0	0	0	0	0
4111000	415840	Reg Asset-Deferred OR Independent Evalua	OTHER	1	0	0	0	0	0	0	0	1
4111000	415841	Reg Asset - Emergency Service Programs -	OTHER	93	0	0	0	0	0	0	0	93
4111000	415842	Reg Asset-Arrearage Payment Program(CAPP	OTHER	56	0	0	0	0	0	0	0	56
4111000	415843	Reg Asset-Arrearage Payment Program(CAPP	OTHER	(58)	0	0	0	0	0	0	0	(58)
4111000	415852	Powerdale Decommissioning Reg Asset - ID	IDU	0	0	0	0	0	0	0	0	0
4111000	415853	Powerdale Decommissioning Reg Asset - OR	OR	0	0	0	0	0	0	0	0	0
4111000	415854	Powerdale Decommissioning Reg Asset - WA	WA	0	0	0	0	0	0	0	0	0
4111000	415855	CA - January 2010 Storm Costs	OTHER	(87)	0	0	0	0	0	0	0	(87)
4111000	415856	Powerdale Decommissioning Reg Asset - WY	WYP	0	0	0	0	0	0	0	0	0
4111000	415857	ID - Deferred Overburden Costs	OTHER	(47)	0	0	0	0	0	0	0	(47)
4111000	415858	WY - Deferred Overburden Costs	WYP	(141)	0	0	0	(141)	0	0	0	0
4111000	415859	WY - Deferred Advertising Costs	WYP	0	0	0	0	0	0	0	0	0
4111000	415865	Reg Asset - UT MPA	OTHER	0	0	0	0	0	0	0	0	0
4111000	415867	Reg Asset - CA Solar Feed-in Tariff	OTHER	0	0	0	0	0	0	0	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	415868	Reg Asset - UT - Solar Incentive Program	OTHER	132	0	0	0	0	0	0	0	132
4111000	415876	Deferred Excess Net PowerCosts - OR	OTHER	28,849	0	0	0	0	0	0	0	28,849
4111000	415881	Deferral of Renewable Energy Credit - UT	OTHER	0	0	0	0	0	0	0	0	0
4111000	415883	Deferral of Renewable Energy Credit - WY	OTHER	0	0	0	0	0	0	0	0	0
4111000	415890	ID MEHC 2006 Transition Costs	IDU	0	0	0	0	0	0	0	0	0
4111000	415891	WY - 2006 Transition Severance Costs	WYP	0	0	0	0	0	0	0	0	0
4111000	415893	OR - MEHC Transition Service Costs	OTHER	0	0	0	0	0	0	0	0	0
4111000	415895	OR_RCAC SEP-DEC 07 DEFERRED	OR	0	0	0	0	0	0	0	0	0
4111000	415896	WA - Chehalis Plant Revenue Requirement	WA	0	0	0	0	0	0	0	0	0
4111000	415897	Reg Asset MEHC Transition Service Costs	CA	0	0	0	0	0	0	0	0	0
4111000	415898	Deferred Coal Costs - Naughton Contract	CAEE	0	0	0	0	0	0	0	0	0
4111000	415902	Reg Asset - UT REC's in Rates - Current	OTHER	0	0	0	0	0	0	0	0	0
4111000	415911	Contra Reg Asset - Naughton Unit #3 - CA	CA	0	0	0	0	0	0	0	0	0
4111000	415912	Contra Reg Asset - Naughton Unit #3 - OR	OTHER	0	0	0	0	0	0	0	0	0
4111000	415913	Contra Reg Asset - Naughton Unit #3 - WA	OTHER	0	0	0	0	0	0	0	0	0
4111000	415914	Reg Asset - UT - Naughton U3 Costs	UT	0	0	0	0	0	0	0	0	0
4111000	415915	Reg Asset - WY - Naughton U3 Costs	WYP	0	0	0	0	0	0	0	0	0
4111000	415926	Reg Liability - Depreciation Decrease -	OTHER	631	0	0	0	0	0	0	0	631
4111000	415927	Reg Liability - Depreciation Decrease De	WA	0	0	0	0	0	0	0	0	0
4111000	415938	Reg Asset - Carbon Plant Decommissioning	CA	0	0	0	0	0	0	0	0	0
4111000	415939	Reg Asset - Carbon Plant Decommissioning	WYP	0	0	0	0	0	0	0	0	0
4111000	415942	Reg Liability - Steam Decommissioning -	CAGE	(878)	0	0	0	(185)	(611)	(81)	(1)	0
4111000	425105	Reg Asset - OR Asset Sale Gain Giveback	OTHER	164	0	0	0	0	0	0	0	164
4111000	425125	Deferred Coal Cost - Arch	CAEE	0	0	0	0	0	0	0	0	0
4111000	425215	283Unearned Joint Use Pole Contact Revnu	SNPD	0	0	0	0	0	0	0	0	0
4111000	425250	283TGS BUYOUT-SG	CAGE	0	0	0	0	0	0	0	0	0
4111000	425280	283JOSEPH SETTLEMENT-SG	OTHER	0	0	0	0	0	0	0	0	0
4111000	425360	190Hermiston Swap	CAGW	(42)	(2)	(31)	(9)	0	0	0	0	0
4111000	425380	190Idaho Customer Bal Acct	OTHER	248	0	0	0	0	0	0	0	248
4111000	430100	283Weatherization	OTHER	2,969	0	0	0	0	0	0	0	2,969
4111000	430117	Reg Asset - Current DSM	OTHER	0	0	0	0	0	0	0	0	0
4111000	505115	283Sales & Use Tax Audit	SO	(260)	(5)	(66)	(18)	(35)	(119)	(15)	(0)	0
4111000	505125	190Accrued Royalties	CAEE	(150)	0	0	0	(36)	(100)	(14)	(0)	0
4111000	505400	190Bonus Liability	SO	23	0	6	2	3	11	1	0	0
4111000	505450	Accrued Payroll Taxes	SO	3,086	63	782	218	419	1,419	182	1	0
4111000	5054501	Accrued Payroll Taxes - PMI	JBE	124	5	91	28	0	0	0	0	0
4111000	505520	Bonus Accrual - PMI	JBE	(9)	(0)	(7)	(2)	0	0	0	0	0
4111000	505525	Accrued Severance -PMI	JBE	283	12	208	63	0	0	0	0	0
4111000	505600	190Vacation Sickleave & PT Accrual	SO	106	2	27	7	14	49	6	0	0
4111000	505601	Sick Leave Accrual - PMI	JBE	3	0	3	1	0	0	0	0	0
4111000	505700	190Accrued Retention Bonus	SO	(7)	(0)	(2)	(0)	(1)	(3)	(0)	(0)	0
4111000	605710	REVERSE ACCRUED FINAL RECLAMATION	OTHER	79	0	0	0	0	0	0	0	79
4111000	605715	Trapper Mine Contract Obligation	CAEE	(701)	0	0	0	(166)	(468)	(66)	(0)	0
4111000	610000	283PMI Development Costs	JBE	0	0	0	0	0	0	0	0	0



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(Allocated in Thousands)

FERC Account	FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4111000	610141	190WA Rate Refunds	OTHER	527	0	0	0	0	0	0	0	527
4111000	610144	Reg Liability - CA California Alternativ	OTHER	0	0	0	0	0	0	0	0	0
4111000	610145	190REG LIAB_DSM	OTHER	(258)	0	0	0	0	0	0	0	(258)
4111000	610148	Reg Liability - Def NPC Balance Reclass	OTHER	0	0	0	0	0	0	0	0	0
4111000	610150	REG LIABILITY - BRIDGER MINE ACCELERATED	OR	(895)	0	(895)	0	0	0	0	0	0
4111000	610155	Reg Liability - Plant Closure Cost - WA	WA	(333)	0	0	(333)	0	0	0	0	0
4111000	705240	283CA Alternative Rate for Energy Progra	OTHER	0	0	0	0	0	0	0	0	0
4111000	705241	Reg Liability - CA California Alternativ	OTHER	146	0	0	0	0	0	0	0	146
4111000	705245	REG LIABILITY - OR DIRECT ACCESS 5 YEAR	OTHER	392	0	0	0	0	0	0	0	392
4111000	705262	Reg Liability - Sale of REC's-ID	OTHER	0	0	0	0	0	0	0	0	0
4111000	705263	Reg Liability - Sale of REC's-WA	OTHER	(19)	0	0	0	0	0	0	0	(19)
4111000	705266	Reg Liability - Energy Savings Assistanc	OTHER	140	0	0	0	0	0	0	0	140
4111000	705267	Reg Liability - WA Decoupling Mechanism	OTHER	(789)	0	0	0	0	0	0	0	(789)
4111000	705280	Non-Property EDIT - CA	CA	(279)	(279)	0	0	0	0	0	0	0
4111000	705281	Non-Property EDIT - ID	IDU	0	0	0	0	0	0	0	0	0
4111000	705283	Non-Property EDIT - UT	UT	0	0	0	0	0	0	0	0	0
4111000	705284	Non-Property EDIT - WA	WA	(200)	0	0	(200)	0	0	0	0	0
4111000	705285	Non-Property EDIT - WY	WYU	0	0	0	0	0	0	0	0	0
4111000	705286	Non-Property EDIT - FERC	FERC	0	0	0	0	0	0	0	0	0
4111000	705287	Protected PP&E EDIT - CA - Fed Only	CA	(1,016)	(1,016)	0	0	0	0	0	0	0
4111000	705288	Protected PP&E EDIT - ID - Fed Only	IDU	(2,797)	0	0	0	0	0	(2,797)	0	0
4111000	705289	Protected PP&E EDIT - OR - Fed Only	OR	(13,043)	0	(13,043)	0	0	0	0	0	0
4111000	705290	Protected PP&E EDIT - WA - Fed Only	WA	(6,274)	0	0	(6,274)	0	0	0	0	0
4111000	705291	Protected PP&E EDIT - WYP - Fed Only	WYP	(7,405)	0	0	0	(7,405)	0	0	0	0
4111000	7052911	Protected PP&E EDIT - WYU - Fed Only	WYU	0	0	0	0	0	0	0	0	0
4111000	705292	Protected PP&E EDIT - UT - Fed Only	UT	(21,016)	0	0	0	0	(21,016)	0	0	0
4111000	705293	Protected PP&E EDIT - UFERC - Fed Only	FERC	0	0	0	0	0	0	0	0	0
4111000	705294	Non-Protected PP&E EDIT - CA	CA	(1,057)	(1,057)	0	0	0	0	0	0	0
4111000	705295	Non-Protected PP&E EDIT - ID	IDU	0	0	0	0	0	0	0	0	0
4111000	705296	Non-Protected PP&E EDIT - WA	WA	(3,953)	0	0	(3,953)	0	0	0	0	0
4111000	705297	Non-Protected PP&E EDIT - WY Buydown - C	WYP	(10,580)	0	0	0	(10,580)	0	0	0	0
4111000	705298	Non-Protected PP&E EDIT - Utah Buydown -	UT	0	0	0	0	0	0	0	0	0
4111000	705299	Non-Protected PP&E EDIT - FERC	FERC	0	0	0	0	0	0	0	0	0
4111000	705301	Reg Liability - OR 2010 Protocol Def	OR	0	0	0	0	0	0	0	0	0
4111000	705336	Reg Liability - Sale of Renewable Energy	OTHER	70	0	0	0	0	0	0	0	70
4111000	705340	Reg Liability - Excess Income Tax Deferr	OTHER	618	0	0	0	0	0	0	0	618
4111000	705341	Reg Liability - Excess Income Tax Deferr	OTHER	0	0	0	0	0	0	0	0	0
4111000	705342	Reg Liability - Excess Income Tax Deferr	OTHER	1,622	0	0	0	0	0	0	0	1,622
4111000	705343	Reg Liability - Excess Income Tax Deferr	OTHER	0	0	0	0	0	0	0	0	0
4111000	705344	Reg Liability - Excess Income Tax Deferr	OTHER	349	0	0	0	0	0	0	0	349
4111000	705345	Reg Liability - Excess Income Tax Deferr	OTHER	(167)	0	0	0	0	0	0	0	(167)
4111000	705346	Deferral of Protected PP&E ARAM - CA	CA	(879)	(879)	0	0	0	0	0	0	0
4111000	705347	Deferral of Protected PP&E ARAM - ID	IDU	(3,194)	0	0	0	0	0	(3,194)	0	0
4111000	705348	Deferral of Protected PP&E ARAM - OR	OR	0	0	0	0	0	0	0	0	0



**Deferred Income Tax Expense (Actuals)**

Twelve Months Ending - December 2022

Allocation Method - Factor WIJAM

(Allocated in Thousands)

FERC Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4111000	705349	Deferral of Protected PP&E ARAM - UT	UT	(17,433)	0	0	0	(17,433)	0	0	0
4111000	705350	Deferral of Protected PP&E ARAM - WA	WA	(2,408)	0	0	(2,408)	0	0	0	0
4111000	705351	Deferral of Protected PP&E ARAM - WY	WYU	(10,390)	0	0	0	(10,390)	0	0	0
4111000	705352	Reg Liability - CA Klamath River Dams Re	CA	0	0	0	0	0	0	0	0
4111000	705400	Reg Liability - OR Injuries & Damages Re	OR	2,277	0	2,277	0	0	0	0	0
4111000	705410	Reg Liability - Cholla Decommissioning -	CA	6	6	0	0	0	0	0	0
4111000	705411	Reg Liability - Cholla Decommissioning -	IDU	22	0	0	0	0	22	0	0
4111000	705412	Reg Liability - Cholla Decommissioning -	OR	95	0	95	0	0	0	0	0
4111000	705413	Reg Liability - Cholla Decommissioning -	UT	161	0	0	0	161	0	0	0
4111000	705414	Reg Liability - Cholla Decommissioning -	WYP	(98)	0	0	0	(98)	0	0	0
4111000	705420	Reg Liability - CA GHG Allowance Revenue	OTHER	(405)	0	0	0	0	0	0	(405)
4111000	705425	Reg Liability - Bridger Mine Accelerated	WA	(627)	0	0	(627)	0	0	0	0
4111000	705450	Reg Liability - Property Insurance Reser	CA	465	465	0	0	0	0	0	0
4111000	705451	Reg Liability - OR Property Insurance Re	OR	2,210	0	2,210	0	0	0	0	0
4111000	705452	Reg Liability - Property Insurance Reser	WA	119	0	0	119	0	0	0	0
4111000	705453	Reg Liability - ID Property Insurance Re	IDU	0	0	0	0	0	0	0	0
4111000	705455	Reg Liability - WY Property Insurance Re	WYP	(3)	0	0	0	(3)	0	0	0
4111000	705500	Reg Liability - Powerdale Decommissionin	UT	0	0	0	0	0	0	0	0
4111000	705511	Regulatory Liability - CA Deferred Exces	OTHER	85	0	0	0	0	0	0	85
4111000	705514	Regulatory Liability - OR Deferred Exces	OTHER	0	0	0	0	0	0	0	0
4111000	705515	Regulatory Liability - OR Deferred Exces	OTHER	963	0	0	0	0	0	0	963
4111000	705517	Regulatory Liability - UT Deferred Exces	OTHER	0	0	0	0	0	0	0	0
4111000	705518	Regulatory Liability - WA Deferred Exces	OTHER	0	0	0	0	0	0	0	0
4111000	705519	Regulatory Liability - WA Deferred Exces	OTHER	680	0	0	0	0	0	0	680
4111000	705521	Regulatory Liability - WY Deferred Exces	OTHER	0	0	0	0	0	0	0	0
4111000	705522	Regulatory Liability - UT RECS in Rates	OTHER	0	0	0	0	0	0	0	0
4111000	705523	Regulatory Liability - WA RECS in Rates	OTHER	0	0	0	0	0	0	0	0
4111000	705525	REGULATORY LIABILITY - SALE OF REC - OR	OTHER	0	0	0	0	0	0	0	0
4111000	705526	Regulatory Liability - CA Solar Feed-in	OTHER	0	0	0	0	0	0	0	0
4111000	705527	Regulatory Liability - CA Solar Feed-in	OTHER	0	0	0	0	0	0	0	0
4111000	705530	Regulatory Liability - UT Solar Feed-in	OTHER	0	0	0	0	0	0	0	0
4111000	705531	Regulatory Liability - UT Solar Feed-in	OTHER	13	0	0	0	0	0	0	13
4111000	705536	Regulatory Liability - CA GreenHouse Gas	OTHER	0	0	0	0	0	0	0	0
4111000	705600	RegLiability - OR 2012 GRC Giveback	OTHER	0	0	0	0	0	0	0	0
4111000	705700	Reg Liability - Current Reclass - Other	OTHER	0	0	0	0	0	0	0	0
4111000	715105	MCI FOG Wire Lease	SG	0	0	0	0	0	0	0	0
4111000	715720	190NW Power Act(BPA Regional Crs)-WA	OTHER	205	0	0	0	0	0	0	205
4111000	715810	Chehalis WA EFSEC CO2 Mitigation Obligat	CAGW	0	0	0	0	0	0	0	0
4111000	720300	190Pension/Retirement (Accrued/Prepaid)	SO	31	1	8	2	4	14	2	0
4111000	720560	Pension Liability - UMWA Withdrawal Obli	CAEE	0	0	0	0	0	0	0	0
4111000	740100	283Post Merger Debt Loss	SNP	(109)	(2)	(27)	(7)	(15)	(51)	(6)	(0)
4111000	910245	Contra Receivable from Joint Owners	SO	51	1	13	4	7	24	3	0
4111000	910905	283PMI BCC Underground Mine Cost Deplet	JBE	20	1	15	4	0	0	0	0
4111000	920110	190PMIWyExtractionTax	JBE	785	34	576	175	0	0	0	0





**Deferred Income Tax Expense (Actuals)**

Twelve Months Ending - December 2022

Allocation Method - Factor WIJAM

(Allocated in Thousands)

FERC Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4111000	9301001	190OR BETC Credit	OTHER	0	0	0	0	0	0	0	0
4111000	999998	Deferred Income Tax Expense ~ Solar ITC	SG	19	0	5	1	3	8	1	0
<b>4111000 Total</b>				<b>(353,430)</b>	<b>(9,611)</b>	<b>(87,721)</b>	<b>(30,651)</b>	<b>(75,504)</b>	<b>(189,507)</b>	<b>(25,349)</b>	<b>(319)</b>
<b>Grand Total</b>				<b>130,554</b>	<b>(1,619)</b>	<b>30,191</b>	<b>1,895</b>	<b>(20,101)</b>	<b>(1,604)</b>	<b>(2,736)</b>	<b>(186)</b>



**Investment Tax Credit Amortization (Actuals)**

Twelve Months Ending - December 2022

Allocation Method - Factor WIJAM

(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	(1,056)	0	0	0	(34)	(906)	(116)	(1)	0
<b>4114000 Total</b>					<b>(1,056)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(34)</b>	<b>(906)</b>	<b>(116)</b>	<b>(1)</b>	<b>0</b>
<b>Grand Total</b>					<b>(1,056)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(34)</b>	<b>(906)</b>	<b>(116)</b>	<b>(1)</b>	<b>0</b>

## **B8. PLANT IN SERVICE**



**Electric Plant in Service with Unclassified Plant**  
 Average of Monthly Averages Ending - December 2022  
 Allocation Method - Factor W/JAM  
 (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	0	0	0	0	1,000	0	0
1010000	ELEC PLANT IN SERV 3020000	FRANCHISES AND CONSENTS	SG	13,160	197	3,454	1,043	1,842	5,870	749	5
1010000	ELEC PLANT IN SERV 3020000	FRANCHISES AND CONSENTS	SG-P	174,479	2,608	45,800	13,827	24,419	77,821	9,935	68
1010000	ELEC PLANT IN SERV 3020000	FRANCHISES AND CONSENTS	SG-U	10,500	157	2,756	832	1,470	4,683	598	4
1010000	ELEC PLANT IN SERV 3020000	FRANCHISES AND CONSENTS	UT	(30,744)	0	0	0	0	(30,744)	0	0
1010000	ELEC PLANT IN SERV 3031040	TRANSMISSION INTANGIBLE ASSETS	CAGE	11	0	0	0	2	8	1	0
1010000	ELEC PLANT IN SERV 3031040	TRANSMISSION INTANGIBLE ASSETS	CAGW	3,404	142	2,512	750	0	0	0	0
1010000	ELEC PLANT IN SERV 3031040	TRANSMISSION INTANGIBLE ASSETS	OR	531	0	531	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3031040	TRANSMISSION INTANGIBLE ASSETS	SG	47,752	714	12,535	3,784	6,683	21,298	2,719	19
1010000	ELEC PLANT IN SERV 3031040	TRANSMISSION INTANGIBLE ASSETS	UT	1,955	0	0	0	0	1,955	0	0
1010000	ELEC PLANT IN SERV 3031040	TRANSMISSION INTANGIBLE ASSETS	WYP	4,229	0	0	0	4,229	0	0	0
1010000	ELEC PLANT IN SERV 3031050	RCMS - REGION CONSTRUCTION MGMT SYSTEM	SO	11,249	231	2,851	796	1,529	5,174	665	3
1010000	ELEC PLANT IN SERV 3031080	FUEL MANAGEMENT SYSTEM	SO	3,293	68	834	233	448	1,514	195	1
1010000	ELEC PLANT IN SERV 3031230	AFPR - AUTOMATED FACILITY POINT RECORDS	SO	4,410	91	1,117	312	600	2,028	261	1
1010000	ELEC PLANT IN SERV 3031680	CADOPS - COMPUTER-ASSISTED DISTRIBUTION	SO	16,733	343	4,240	1,185	2,275	7,696	989	5
1010000	ELEC PLANT IN SERV 3031830	CUSTOMER SERVICE SYSTEM (CSS)	CN	147,995	3,371	45,919	9,926	10,535	71,992	6,252	0
1010000	ELEC PLANT IN SERV 3032040	S A P	SO	183,160	3,760	46,413	12,967	24,901	84,246	10,820	53
1010000	ELEC PLANT IN SERV 3032130	NODAL PRICING SOFTWARE	SG	3,176	47	834	252	444	1,416	181	1
1010000	ELEC PLANT IN SERV 3032140	ESM-TRP	SO	2,623	54	665	186	357	1,206	155	1
1010000	ELEC PLANT IN SERV 3032150	CELONIS	SO	4,359	89	1,105	309	593	2,005	258	1
1010000	ELEC PLANT IN SERV 3032160	ARCOS	SO	3,083	63	781	218	419	1,418	182	1
1010000	ELEC PLANT IN SERV 3032170	AZURE B2C - IDENTITY MGT	SO	1,429	29	362	101	194	657	84	0
1010000	ELEC PLANT IN SERV 3032180	IAM - SCHEDULING/TAGGING SYSTEM	SO	1,342	28	340	95	183	617	79	0
1010000	ELEC PLANT IN SERV 3032190	PCI GenTrader	SO	1,627	33	412	115	221	748	96	0
1010000	ELEC PLANT IN SERV 3032200	ITOA	SO	4,264	88	1,080	302	580	1,961	252	1
1010000	ELEC PLANT IN SERV 3032210	TSSA - TrueSight Server Automation	SO	1,337	27	339	95	182	615	79	0
1010000	ELEC PLANT IN SERV 3032220	COGNOS - EDW REPORTING TOOL	SO	486	10	123	34	66	223	29	0
1010000	ELEC PLANT IN SERV 3032270	ENTERPRISE DATA WAREHOUSE	SO	5,877	121	1,489	416	799	2,703	347	2
1010000	ELEC PLANT IN SERV 3032330	FIELDNET PRO METER READING SYST -HRP REP	SO	2,908	60	737	206	395	1,337	172	1
1010000	ELEC PLANT IN SERV 3032340	FACILITY INSPECTION REPORTING SYSTEM	SO	2,020	41	512	143	275	929	119	1
1010000	ELEC PLANT IN SERV 3032360	2002 GRID NET POWER COST MODELING	SO	8,999	185	2,280	637	1,223	4,139	532	3
1010000	ELEC PLANT IN SERV 3032450	MID OFFICE IMPROVEMENT PROJECT	SO	10,574	217	2,679	749	1,437	4,863	625	3
1010000	ELEC PLANT IN SERV 3032510	OPERATIONS MAPPING SYSTEM	SO	10,386	213	2,632	735	1,412	4,777	614	3
1010000	ELEC PLANT IN SERV 3032530	POLE ATTACHMENT MGMT SYSTEM	SO	1,915	39	485	136	260	881	113	1
1010000	ELEC PLANT IN SERV 3032590	SUBSTATION/CIRCUIT HISTORY OF OPERATIONS	SO	2,416	50	612	171	328	1,111	143	1
1010000	ELEC PLANT IN SERV 3032600	SINGLE PERSON SCHEDULING	SO	13,486	277	3,417	955	1,833	6,203	797	4
1010000	ELEC PLANT IN SERV 3032640	TIBCO SOFTWARE	SO	6,869	141	1,741	486	934	3,160	406	2
1010000	ELEC PLANT IN SERV 3032680	TRANSMISSION WHOLESALE BILLING SYSTEM	SG	1,600	24	420	127	224	713	91	1
1010000	ELEC PLANT IN SERV 3032690	UTILITY INTERNATIONAL FORECASTING MODEL	SO	7,501	154	1,901	531	1,020	3,450	443	2
1010000	ELEC PLANT IN SERV 3032710	ROUGE RIVER HYDRO INTANGIBLES	SG	207	3	54	16	29	92	12	0
1010000	ELEC PLANT IN SERV 3032740	GADSBY INTANGIBLE ASSETS	CAGE	51	0	0	0	11	36	5	0
1010000	ELEC PLANT IN SERV 3032760	SWIFT 2 IMPROVEMENTS	SG	23,200	347	6,090	1,839	3,247	10,348	1,321	9
1010000	ELEC PLANT IN SERV 3032770	NORTH UMPQUA - SETTLEMENT AGREEMENT	SG	652	10	171	52	91	291	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	666	186	357	1,209	155	1
1010000	ELEC PLANT IN SERV 3032860	WEB SOFTWARE	SO	12,006	246	3,042	850	1,632	5,522	709	3
1010000	ELEC PLANT IN SERV 3032900	IDAHO TRANSMISSION CUSTOMER-OWNED ASSETS	CAGE	617	0	0	0	130	429	57	0
1010000	ELEC PLANT IN SERV 3032900	IDAHO TRANSMISSION CUSTOMER-OWNED ASSETS	SG	8,157	122	2,141	646	1,142	3,638	464	3
1010000	ELEC PLANT IN SERV 3032910	WYOMING VHF (VPC) SPECTRUM	WYP	1,039	0	0	0	1,039	0	0	0
1010000	ELEC PLANT IN SERV 3032920	IDAHO VHF (VPC) SPECTRUM	IDU	3,357	0	0	0	0	0	3,357	0
1010000	ELEC PLANT IN SERV 3032930	UTAH VHF (VPC) SPECTRUM	UT	4,287	0	0	0	0	4,287	0	0
1010000	ELEC PLANT IN SERV 3032990	P8DM - FILENET P8	SO	7,015	144	1,778	497	954	3,226	414	2



**Electric Plant in Service with Unclassified Plant**  
 Average of Monthly Averages Ending - December 2022  
 Allocation Method - Factor W/JAM  
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1010000	ELEC PLANT IN SERV 3033090	STEAM PLANT INTANGIBLE ASSETS	CAGE	61,717	0	0	13,035	42,964	5,681	36	0
1010000	ELEC PLANT IN SERV 3033090	STEAM PLANT INTANGIBLE ASSETS	CAGW	15,262	636	11,263	3,363	0	0	0	0
1010000	ELEC PLANT IN SERV 3033090	STEAM PLANT INTANGIBLE ASSETS	JBG	1,544	64	1,140	340	0	0	0	0
1010000	ELEC PLANT IN SERV 3033090	STEAM PLANT INTANGIBLE ASSETS	SG	10,703	160	2,809	848	1,498	4,774	609	4
1010000	ELEC PLANT IN SERV 3033190	ITRON METER READING SOFTWARE	CN	5,868	134	1,821	394	418	2,855	248	0
1010000	ELEC PLANT IN SERV 3033210	ArcFM Software	SO	3,978	82	1,008	282	541	1,830	235	1
1010000	ELEC PLANT IN SERV 3033220	MONARCH EMS/SCADA	SO	31,488	646	7,979	2,229	4,281	14,483	1,860	9
1010000	ELEC PLANT IN SERV 3033240	IEE - Itron Enterprise Addition	CN	4,934	112	1,531	331	351	2,400	208	0
1010000	ELEC PLANT IN SERV 3033250	AMI Metering Software	CN	46,938	1,069	14,564	3,148	3,341	22,833	1,983	0
1010000	ELEC PLANT IN SERV 3033260	Big Data & Analytics	SO	5,175	106	1,311	366	704	2,380	306	2
1010000	ELEC PLANT IN SERV 3033270	CES - Customer Experience System	CN	10,515	239	3,263	705	749	5,115	444	0
1010000	ELEC PLANT IN SERV 3033280	MAPAPPS - Mapping Systems Application	SO	7,529	155	1,908	533	1,024	3,463	445	2
1010000	ELEC PLANT IN SERV 3033290	CUSTOMER CONTACTS	CN	3,903	89	1,211	262	278	1,899	165	0
1010000	ELEC PLANT IN SERV 3033300	SECID - CUST SECURE WEB LOGIN	CN	1,085	25	337	73	77	528	46	0
1010000	ELEC PLANT IN SERV 3033310	C&T - Energy Trading System	SO	19,936	409	5,052	1,411	2,710	9,170	1,178	6
1010000	ELEC PLANT IN SERV 3033320	CAS - CONTROL AREA SCHEDULING (TRANSM)	CAGW	10,126	422	7,472	2,231	0	0	0	0
1010000	ELEC PLANT IN SERV 3033330	OR VHF (VPC) SPECTRUM	OR	4,071	0	4,071	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3033340	WA VHF (VPC) SPECTRUM	WA	2,021	0	0	2,021	0	0	0	0
1010000	ELEC PLANT IN SERV 3033350	CA VHF (VPC) SPECTRUM	CA	472	472	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3033370	DISTRIBUTION INTANGIBLES	WYP	151	0	0	0	151	0	0	0
1010000	ELEC PLANT IN SERV 3033380	GAS PLANT INTANGIBLES	CAGE	1,601	0	0	0	338	1,115	147	1
1010000	ELEC PLANT IN SERV 3033390	CYME GATEWAY	SO	923	19	234	65	126	425	55	0
1010000	ELEC PLANT IN SERV 3033410	M365	SO	3,712	76	941	263	505	1,707	219	1
1010000	ELEC PLANT IN SERV 3033420	SUBSTATION RELIABILITY SOFTWARE	SO	266	5	68	19	36	123	16	0
1010000	ELEC PLANT IN SERV 3033430	DEPLOY DISTRIBUTION MGMT SYSTEM	SO	1,350	28	342	96	184	621	80	0
1010000	ELEC PLANT IN SERV 3033440	DISTRIBUTION ENGINEERING COSTS	SO	1,312	27	332	93	178	603	77	0
1010000	ELEC PLANT IN SERV 3033450	MAXIMO	SO	7,343	151	1,861	520	998	3,377	434	2
1010000	ELEC PLANT IN SERV 3033460	AURORA	SO	714	15	181	51	97	328	42	0
1010000	ELEC PLANT IN SERV 3033470	AUGMENTED REALITY	SO	407	8	103	29	55	187	24	0
1010000	ELEC PLANT IN SERV 3033480	CXP	CN	370	8	115	25	26	180	16	0
1010000	ELEC PLANT IN SERV 3034900	MISC - MISCELLANEOUS	CA	9	9	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3034900	MISC - MISCELLANEOUS	CAEE	9	0	0	0	2	6	1	0
1010000	ELEC PLANT IN SERV 3034900	MISC - MISCELLANEOUS	CAGE	5,471	0	0	0	1,156	3,809	504	3
1010000	ELEC PLANT IN SERV 3034900	MISC - MISCELLANEOUS	CAGW	501	21	370	110	0	0	0	0
1010000	ELEC PLANT IN SERV 3034900	MISC - MISCELLANEOUS	IDU	13	0	0	0	0	0	13	0
1010000	ELEC PLANT IN SERV 3034900	MISC - MISCELLANEOUS	JBG	1,090	45	804	240	0	0	0	0
1010000	ELEC PLANT IN SERV 3034900	MISC - MISCELLANEOUS	OR	14	0	14	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3034900	MISC - MISCELLANEOUS	SG	467	7	123	37	65	208	27	0
1010000	ELEC PLANT IN SERV 3034900	MISC - MISCELLANEOUS	SO	41,792	858	10,590	2,959	5,682	19,222	2,469	12
1010000	ELEC PLANT IN SERV 3034900	MISC - MISCELLANEOUS	UT	7	0	0	0	0	7	0	0
1010000	ELEC PLANT IN SERV 3034900	MISC - MISCELLANEOUS	WA	16	0	0	0	16	0	0	0
1010000	ELEC PLANT IN SERV 3034900	MISC - MISCELLANEOUS	WYP	287	0	0	0	287	0	0	0
1010000	ELEC PLANT IN SERV 3035320	HYDRO PLANT INTANGIBLES	SG	1,985	30	521	157	278	885	113	1
1010000	ELEC PLANT IN SERV 3035322	ACD-Call Center Automated Call Distribut	CN	4,132	94	1,282	277	294	2,010	175	0
1010000	ELEC PLANT IN SERV 3035330	OATI-OASIS INTERFACE	SO	1,447	30	367	102	197	665	85	0
1010000	ELEC PLANT IN SERV 3100000	LAND & LAND RIGHTS	CAGE	1,306	0	0	0	276	909	120	1
1010000	ELEC PLANT IN SERV 3101000	LAND OWNED IN FEE	CAGE	10,143	0	0	0	2,142	7,061	934	6
1010000	ELEC PLANT IN SERV 3101000	LAND OWNED IN FEE	CAGW	1,789	75	1,320	394	0	0	0	0
1010000	ELEC PLANT IN SERV 3101000	LAND OWNED IN FEE	JBG	741	31	547	163	0	0	0	0
1010000	ELEC PLANT IN SERV 3101000	LAND OWNED IN FEE	SG	177	3	46	14	25	79	10	0
1010000	ELEC PLANT IN SERV 3102000	LAND RIGHTS	CAGE	526	0	0	0	111	366	48	0
1010000	ELEC PLANT IN SERV 3102000	LAND RIGHTS	JBG	281	12	207	62	0	0	0	0



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1010000	ELEC PLANT IN SERV 3102000	LAND RIGHTS	SG	40,982	613	10,758	3,248	5,736	18,279	2,334	16	0
1010000	ELEC PLANT IN SERV 3103000	WATER RIGHTS	CAGE	35,467	0	0	0	7,491	24,690	3,264	21	0
1010000	ELEC PLANT IN SERV 3103000	WATER RIGHTS	JBG	171	7	126	38	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3108000	FEE LAND - LEASED	SG	37	1	10	3	5	16	2	0	0
1010000	ELEC PLANT IN SERV 3110000	STRUCTURES AND IMPROVEMENTS	CAGE	775,094	0	0	0	163,707	539,586	71,342	458	0
1010000	ELEC PLANT IN SERV 3110000	STRUCTURES AND IMPROVEMENTS	CAGW	69,870	2,913	51,562	15,395	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3110000	STRUCTURES AND IMPROVEMENTS	JBG	151,013	6,296	111,444	33,274	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3110000	STRUCTURES AND IMPROVEMENTS	SG	8,518	127	2,236	675	1,192	3,799	485	3	0
1010000	ELEC PLANT IN SERV 3120000	BOILER PLANT EQUIPMENT	CAGE	3,180,001	0	0	0	671,647	2,213,778	292,697	1,880	0
1010000	ELEC PLANT IN SERV 3120000	BOILER PLANT EQUIPMENT	CAGW	124,561	5,193	91,923	27,445	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3120000	BOILER PLANT EQUIPMENT	JBG	1,019,568	42,505	752,415	224,648	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3120000	BOILER PLANT EQUIPMENT	SG	60,908	911	15,988	4,827	8,524	27,166	3,468	24	0
1010000	ELEC PLANT IN SERV 3140000	TURBOGENERATOR UNITS	CAGE	674,903	0	0	0	142,546	469,838	62,120	399	0
1010000	ELEC PLANT IN SERV 3140000	TURBOGENERATOR UNITS	CAGW	40,249	1,678	29,703	8,868	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3140000	TURBOGENERATOR UNITS	JBG	208,233	8,681	153,671	45,881	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3140000	TURBOGENERATOR UNITS	SG	35,685	533	9,367	2,828	4,994	15,916	2,032	14	0
1010000	ELEC PLANT IN SERV 3150000	ACCESSORY ELECTRIC EQUIPMENT	CAGE	344,721	0	0	0	72,808	239,979	31,729	204	0
1010000	ELEC PLANT IN SERV 3150000	ACCESSORY ELECTRIC EQUIPMENT	CAGW	9,864	411	7,280	2,173	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3150000	ACCESSORY ELECTRIC EQUIPMENT	JBG	62,254	2,595	45,942	13,717	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3150000	ACCESSORY ELECTRIC EQUIPMENT	SG	8,555	128	2,246	678	1,197	3,816	487	3	0
1010000	ELEC PLANT IN SERV 3157000	ACCESSORY ELECTRIC EQUIP-SUPV & ALARM	JBG	49	2	36	11	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3160000	MISCELLANEOUS POWER PLANT EQUIPMENT	CAGE	24,051	0	0	0	5,080	16,743	2,214	14	0
1010000	ELEC PLANT IN SERV 3160000	MISCELLANEOUS POWER PLANT EQUIPMENT	CAGW	470	20	347	104	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3160000	MISCELLANEOUS POWER PLANT EQUIPMENT	JBG	5,942	248	4,385	1,309	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3160000	MISCELLANEOUS POWER PLANT EQUIPMENT	SG	1,420	21	373	113	199	633	81	1	0
1010000	ELEC PLANT IN SERV 3300000	LAND AND LAND RIGHTS	SG-U	172	3	45	14	24	77	10	0	0
1010000	ELEC PLANT IN SERV 3301000	LAND OWNED IN FEE	SG-P	23,562	352	6,185	1,867	3,298	10,509	1,342	9	0
1010000	ELEC PLANT IN SERV 3301000	LAND OWNED IN FEE	SG-U	5,779	86	1,517	458	809	2,578	329	2	0
1010000	ELEC PLANT IN SERV 3302000	LAND RIGHTS	SG-P	8,034	120	2,109	637	1,124	3,583	457	3	0
1010000	ELEC PLANT IN SERV 3302000	LAND RIGHTS	SG-U	379	6	100	30	53	169	22	0	0
1010000	ELEC PLANT IN SERV 3303000	WATER RIGHTS	SG-P	21	0	5	2	3	9	1	0	0
1010000	ELEC PLANT IN SERV 3303000	WATER RIGHTS	SG-U	140	2	37	11	20	62	8	0	0
1010000	ELEC PLANT IN SERV 3304000	FLOOD RIGHTS	SG-P	407	6	107	32	57	182	23	0	0
1010000	ELEC PLANT IN SERV 3304000	FLOOD RIGHTS	SG-U	129	2	34	10	18	57	7	0	0
1010000	ELEC PLANT IN SERV 3305000	LAND RIGHTS - FISH/WILDLIFE	SG-P	310	5	81	25	43	138	18	0	0
1010000	ELEC PLANT IN SERV 3310000	STRUCTURES AND IMPROVE	SG-P	386	6	101	31	54	172	22	0	0
1010000	ELEC PLANT IN SERV 3310000	STRUCTURES AND IMPROVE	SG-U	8,857	132	2,325	702	1,240	3,950	504	3	0
1010000	ELEC PLANT IN SERV 3311000	STRUCTURES AND IMPROVE-PRODUCTION	SG-P	73,468	1,098	19,285	5,822	10,282	32,768	4,183	29	0
1010000	ELEC PLANT IN SERV 3311000	STRUCTURES AND IMPROVE-PRODUCTION	SG-U	9,520	142	2,499	754	1,332	4,246	542	4	0
1010000	ELEC PLANT IN SERV 3312000	STRUCTURES AND IMPROVE-FISH/WILDLIFE	SG-P	161,740	2,418	42,456	12,817	22,637	72,140	9,210	63	0
1010000	ELEC PLANT IN SERV 3312000	STRUCTURES AND IMPROVE-FISH/WILDLIFE	SG-U	364	5	95	29	51	162	21	0	0
1010000	ELEC PLANT IN SERV 3313000	STRUCTURES AND IMPROVE-RECREATION	SG-P	23,559	352	6,184	1,867	3,297	10,508	1,341	9	0
1010000	ELEC PLANT IN SERV 3313000	STRUCTURES AND IMPROVE-RECREATION	SG-U	2,050	31	538	162	287	915	117	1	0
1010000	ELEC PLANT IN SERV 3316000	STRUCTURES - LEASE IMPROVEMENTS	SG-P	14,711	220	3,861	1,166	2,059	6,561	838	6	0
1010000	ELEC PLANT IN SERV 3320000	"RESERVOIRS, DAMS & WATERWAYS"	SG-P	7,323	109	1,922	580	1,025	3,266	417	3	0
1010000	ELEC PLANT IN SERV 3320000	"RESERVOIRS, DAMS & WATERWAYS"	SG-U	28,828	431	7,567	2,284	4,035	12,858	1,642	11	0
1010000	ELEC PLANT IN SERV 3321000	"RESERVOIRS, DAMS, & WTRWYS-PRODUCTION"	SG-P	406,382	6,075	106,673	32,204	56,876	181,255	23,141	159	0
1010000	ELEC PLANT IN SERV 3321000	"RESERVOIRS, DAMS, & WTRWYS-PRODUCTION"	SG-U	73,524	1,099	19,300	5,826	10,290	32,793	4,187	29	0
1010000	ELEC PLANT IN SERV 3322000	"RESERVOIRS, DAMS, & WTRWYS-FISH/WILDLIF	SG-P	24,013	359	6,303	1,903	3,361	10,710	1,367	9	0
1010000	ELEC PLANT IN SERV 3322000	"RESERVOIRS, DAMS, & WTRWYS-FISH/WILDLIF	SG-U	411	6	108	33	57	183	23	0	0
1010000	ELEC PLANT IN SERV 3323000	"RESERVOIRS, DAMS, & WTRWYS-RECREATION"	SG-P	188	3	49	15	26	84	11	0	0
1010000	ELEC PLANT IN SERV 3323000	"RESERVOIRS, DAMS, & WTRWYS-RECREATION"	SG-U	63	1	17	5	9	28	4	0	0



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1010000	ELEC PLANT IN SERV 3330000	"WATER WHEELS, TURB & GENERATORS"	SG-P	96,189	1,438	25,249	7,623	13,462	42,902	5,477	38	0
1010000	ELEC PLANT IN SERV 3330000	"WATER WHEELS, TURB & GENERATORS"	SG-U	50,970	762	13,379	4,039	7,134	22,733	2,902	20	0
1010000	ELEC PLANT IN SERV 3340000	ACCESSORY ELECTRIC EQUIPMENT	SG-P	69,777	1,043	18,316	5,530	9,766	31,122	3,973	27	0
1010000	ELEC PLANT IN SERV 3340000	ACCESSORY ELECTRIC EQUIPMENT	SG-U	14,585	218	3,828	1,156	2,041	6,505	831	6	0
1010000	ELEC PLANT IN SERV 3347000	ACCESSORY ELECT EQUIP - SUPV & ALARM	SG-P	2,845	43	747	225	398	1,269	162	1	0
1010000	ELEC PLANT IN SERV 3347000	ACCESSORY ELECT EQUIP - SUPV & ALARM	SG-U	64	1	17	5	9	28	4	0	0
1010000	ELEC PLANT IN SERV 3350000	MISC POWER PLANT EQUIP	SG-U	172	3	45	14	24	77	10	0	0
1010000	ELEC PLANT IN SERV 3351000	MISC POWER PLANT EQUIP - PRODUCTION	SG-P	2,451	37	643	194	343	1,093	140	1	0
1010000	ELEC PLANT IN SERV 3360000	"ROADS, RAILROADS & BRIDGES"	SG-P	23,484	351	6,164	1,861	3,287	10,474	1,337	9	0
1010000	ELEC PLANT IN SERV 3360000	"ROADS, RAILROADS & BRIDGES"	SG-U	3,202	48	841	254	448	1,428	182	1	0
1010000	ELEC PLANT IN SERV 3401000	LAND OWNED IN FEE	CAGE	3,778	0	0	0	798	2,630	348	2	0
1010000	ELEC PLANT IN SERV 3401000	LAND OWNED IN FEE	CAGW	2,771	116	2,045	610	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3401000	LAND OWNED IN FEE	OR	75	0	75	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3401000	LAND OWNED IN FEE	SG-W	6,727	101	1,766	533	942	3,001	383	3	0
1010000	ELEC PLANT IN SERV 3402000	LAND RIGHTS	SG-W	5,728	86	1,504	454	802	2,555	326	2	0
1010000	ELEC PLANT IN SERV 3403000	WATER RIGHTS - OTHER PRODUCTION	CAGE	30,953	0	0	0	6,537	21,548	2,849	18	0
1010000	ELEC PLANT IN SERV 3403000	WATER RIGHTS - OTHER PRODUCTION	CAGW	1,757	73	1,296	387	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3403000	WATER RIGHTS - OTHER PRODUCTION	SG-W	0	0	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3410000	STRUCTURES & IMPROVEMENTS	CAGE	137,777	0	0	0	29,100	95,915	12,681	81	0
1010000	ELEC PLANT IN SERV 3410000	STRUCTURES & IMPROVEMENTS	CAGW	37,445	1,561	27,634	8,251	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3410000	STRUCTURES & IMPROVEMENTS	OR	4	0	4	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3410000	STRUCTURES & IMPROVEMENTS	SG-W	98,227	1,468	25,784	7,784	13,748	43,811	5,593	38	0
1010000	ELEC PLANT IN SERV 3410000	STRUCTURES & IMPROVEMENTS	UT	69	0	0	0	0	69	0	0	0
1010000	ELEC PLANT IN SERV 3420000	"FUEL HOLDERS, PRODUCERS, ACCES"	CAGE	14,595	0	0	0	3,083	10,161	1,343	9	0
1010000	ELEC PLANT IN SERV 3420000	"FUEL HOLDERS, PRODUCERS, ACCES"	CAGW	1,817	76	1,341	400	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3430000	PRIME MOVERS	CAGE	806,005	0	0	0	170,236	561,105	74,187	477	0
1010000	ELEC PLANT IN SERV 3430000	PRIME MOVERS	CAGW	335,035	13,967	247,247	73,820	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3430000	PRIME MOVERS	SG-W	2,888,206	43,178	758,137	228,878	404,222	1,288,200	164,463	1,129	0
1010000	ELEC PLANT IN SERV 3440000	GENERATORS	CAGE	311,183	0	0	0	65,725	216,632	28,642	184	0
1010000	ELEC PLANT IN SERV 3440000	GENERATORS	CAGW	114,937	4,792	84,820	25,325	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3440000	GENERATORS	SG	117	2	31	9	16	52	7	0	0
1010000	ELEC PLANT IN SERV 3440000	GENERATORS	SG-W	165,414	2,473	43,420	13,108	23,151	73,778	9,419	65	0
1010000	ELEC PLANT IN SERV 3440000	GENERATORS	UT	285	0	0	0	0	285	0	0	0
1010000	ELEC PLANT IN SERV 3450000	ACCESSORY ELECTRIC EQUIPMENT	CAGE	166,118	0	0	0	35,086	115,644	15,290	98	0
1010000	ELEC PLANT IN SERV 3450000	ACCESSORY ELECTRIC EQUIPMENT	CAGW	48,342	2,015	35,675	10,652	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3450000	ACCESSORY ELECTRIC EQUIPMENT	SG-W	242,821	3,630	63,739	19,243	33,984	108,303	13,827	95	0
1010000	ELEC PLANT IN SERV 3450000	ACCESSORY ELECTRIC EQUIPMENT	UT	81	0	0	0	0	81	0	0	0
1010000	ELEC PLANT IN SERV 3456000	Electric Equipment - Leasehold Improve	OR	294	0	294	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3460000	MISCELLANEOUS PWR PLANT EQUIP	CAGE	9,284	0	0	0	1,961	6,463	855	5	0
1010000	ELEC PLANT IN SERV 3460000	MISCELLANEOUS PWR PLANT EQUIP	CAGW	3,496	146	2,580	770	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3460000	MISCELLANEOUS PWR PLANT EQUIP	SG-W	11,843	177	3,109	939	1,658	5,282	674	5	0
1010000	ELEC PLANT IN SERV 3500000	LAND AND LAND RIGHTS	SG	841	13	221	67	118	375	48	0	0
1010000	ELEC PLANT IN SERV 3501000	LAND OWNED IN FEE	SG	62,925	941	16,517	4,987	8,807	28,066	3,583	25	0
1010000	ELEC PLANT IN SERV 3502000	LAND RIGHTS	SG	269,525	4,029	70,749	21,359	37,722	120,214	15,347	105	0
1010000	ELEC PLANT IN SERV 3520000	STRUCTURES & IMPROVEMENTS	SG	369,946	5,531	97,108	29,317	51,776	165,003	21,066	145	0
1010000	ELEC PLANT IN SERV 3530000	STATION EQUIPMENT	SG	2,419,986	36,178	635,232	191,773	338,692	1,079,364	137,801	946	0
1010000	ELEC PLANT IN SERV 3534000	STATION EQUIPMENT, STEP-UP TRANSFORMERS	CAGW	2,057	86	1,518	453	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3534000	STATION EQUIPMENT, STEP-UP TRANSFORMERS	SG	175,054	2,617	45,951	13,872	24,500	78,078	9,968	68	0
1010000	ELEC PLANT IN SERV 3537000	STATION EQUIPMENT-SUPERVISORY & ALARM	SG	25,346	379	6,653	2,009	3,547	11,305	1,443	10	0
1010000	ELEC PLANT IN SERV 3540000	TOWERS AND FIXTURES	SG	1,507,816	22,542	395,792	119,488	211,028	672,517	85,859	589	0
1010000	ELEC PLANT IN SERV 3550000	POLES AND FIXTURES	SG	1,240,401	18,544	325,598	98,296	173,602	553,245	70,632	485	0
1010000	ELEC PLANT IN SERV 3560000	OVERHEAD CONDUCTORS & DEVICES	SG	1,630,255	24,372	427,932	129,191	228,164	727,128	92,831	637	0



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1010000	ELEC PLANT IN SERV 3570000	UNDERGROUND CONDUIT	SG	3,860	58	1,013	306	540	1,722	220	2	0
1010000	ELEC PLANT IN SERV 3580000	UNDERGROUND CONDUCTORS & DEVICES	SG	9,081	136	2,384	720	1,271	4,050	517	4	0
1010000	ELEC PLANT IN SERV 3590000	ROADS AND TRAILS	SG	12,141	182	3,187	962	1,699	5,415	691	5	0
1010000	ELEC PLANT IN SERV 3600000	LAND AND LAND RIGHTS	IDU	1	0	0	0	0	0	1	0	0
1010000	ELEC PLANT IN SERV 3600000	LAND AND LAND RIGHTS	OR	8	0	8	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3600000	LAND AND LAND RIGHTS	UT	168	0	0	0	0	168	0	0	0
1010000	ELEC PLANT IN SERV 3600000	LAND AND LAND RIGHTS	WYP	4	0	0	0	4	0	0	0	0
1010000	ELEC PLANT IN SERV 3600000	LAND AND LAND RIGHTS	WYU	2	0	0	0	2	0	0	0	0
1010000	ELEC PLANT IN SERV 3601000	LAND OWNED IN FEE	CA	912	912	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3601000	LAND OWNED IN FEE	IDU	502	0	0	0	0	0	502	0	0
1010000	ELEC PLANT IN SERV 3601000	LAND OWNED IN FEE	OR	9,025	0	9,025	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3601000	LAND OWNED IN FEE	UT	26,579	0	0	0	0	26,579	0	0	0
1010000	ELEC PLANT IN SERV 3601000	LAND OWNED IN FEE	WA	1,719	0	0	1,719	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3601000	LAND OWNED IN FEE	WYP	847	0	0	0	847	0	0	0	0
1010000	ELEC PLANT IN SERV 3601000	LAND OWNED IN FEE	WYU	564	0	0	0	564	0	0	0	0
1010000	ELEC PLANT IN SERV 3602000	LAND RIGHTS	CA	1,170	1,170	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3602000	LAND RIGHTS	IDU	1,635	0	0	0	0	0	1,635	0	0
1010000	ELEC PLANT IN SERV 3602000	LAND RIGHTS	OR	5,850	0	5,850	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3602000	LAND RIGHTS	UT	12,073	0	0	0	0	12,073	0	0	0
1010000	ELEC PLANT IN SERV 3602000	LAND RIGHTS	WA	527	0	0	527	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3602000	LAND RIGHTS	WYP	4,612	0	0	0	4,612	0	0	0	0
1010000	ELEC PLANT IN SERV 3602000	LAND RIGHTS	WYU	5,916	0	0	0	5,916	0	0	0	0
1010000	ELEC PLANT IN SERV 3610000	STRUCTURES & IMPROVEMENTS	CA	5,287	5,287	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3610000	STRUCTURES & IMPROVEMENTS	IDU	4,265	0	0	0	0	0	4,265	0	0
1010000	ELEC PLANT IN SERV 3610000	STRUCTURES & IMPROVEMENTS	OR	34,120	0	34,120	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3610000	STRUCTURES & IMPROVEMENTS	UT	65,495	0	0	0	0	65,495	0	0	0
1010000	ELEC PLANT IN SERV 3610000	STRUCTURES & IMPROVEMENTS	WA	8,497	0	0	8,497	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3610000	STRUCTURES & IMPROVEMENTS	WYP	18,073	0	0	0	18,073	0	0	0	0
1010000	ELEC PLANT IN SERV 3610000	STRUCTURES & IMPROVEMENTS	WYU	5,025	0	0	0	5,025	0	0	0	0
1010000	ELEC PLANT IN SERV 3620000	STATION EQUIPMENT	CA	31,090	31,090	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3620000	STATION EQUIPMENT	IDU	45,603	0	0	0	0	0	45,603	0	0
1010000	ELEC PLANT IN SERV 3620000	STATION EQUIPMENT	OR	280,464	0	280,464	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3620000	STATION EQUIPMENT	UT	545,939	0	0	0	0	545,939	0	0	0
1010000	ELEC PLANT IN SERV 3620000	STATION EQUIPMENT	WA	85,174	0	0	85,174	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3620000	STATION EQUIPMENT	WYP	137,573	0	0	0	137,573	0	0	0	0
1010000	ELEC PLANT IN SERV 3620000	STATION EQUIPMENT	WYU	20,012	0	0	0	20,012	0	0	0	0
1010000	ELEC PLANT IN SERV 3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	CA	503	503	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	IDU	602	0	0	0	0	0	602	0	0
1010000	ELEC PLANT IN SERV 3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	OR	4,508	0	4,508	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	UT	7,542	0	0	0	0	7,542	0	0	0
1010000	ELEC PLANT IN SERV 3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WA	1,565	0	0	1,565	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WYP	2,141	0	0	0	2,141	0	0	0	0
1010000	ELEC PLANT IN SERV 3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WYU	339	0	0	0	339	0	0	0	0
1010000	ELEC PLANT IN SERV 3640000	"POLES, TOWERS AND FIXTURES"	CA	90,706	90,706	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3640000	"POLES, TOWERS AND FIXTURES"	IDU	103,835	0	0	0	0	0	103,835	0	0
1010000	ELEC PLANT IN SERV 3640000	"POLES, TOWERS AND FIXTURES"	OR	486,544	0	486,544	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3640000	"POLES, TOWERS AND FIXTURES"	UT	455,201	0	0	0	0	455,201	0	0	0
1010000	ELEC PLANT IN SERV 3640000	"POLES, TOWERS AND FIXTURES"	WA	123,059	0	0	123,059	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3640000	"POLES, TOWERS AND FIXTURES"	WYP	154,650	0	0	0	154,650	0	0	0	0
1010000	ELEC PLANT IN SERV 3640000	"POLES, TOWERS AND FIXTURES"	WYU	30,633	0	0	0	30,633	0	0	0	0
1010000	ELEC PLANT IN SERV 3650000	OVERHEAD CONDUCTORS & DEVICES	CA	45,640	45,640	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3650000	OVERHEAD CONDUCTORS & DEVICES	IDU	44,977	0	0	0	0	0	44,977	0	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 3650000	OR	312,471	0	312,471	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3650000	UT	281,050	0	0	0	0	281,050	0	0	0
1010000	ELEC PLANT IN SERV 3650000	WA	87,683	0	0	87,683	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3650000	WYP	116,714	0	0	0	116,714	0	0	0	0
1010000	ELEC PLANT IN SERV 3650000	WYU	15,219	0	0	0	15,219	0	0	0	0
1010000	ELEC PLANT IN SERV 3660000	CA	19,247	19,247	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3660000	IDU	13,112	0	0	0	0	0	13,112	0	0
1010000	ELEC PLANT IN SERV 3660000	OR	113,815	0	113,815	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3660000	UT	251,330	0	0	0	0	251,330	0	0	0
1010000	ELEC PLANT IN SERV 3660000	WA	22,861	0	0	22,861	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3660000	WYP	29,226	0	0	0	29,226	0	0	0	0
1010000	ELEC PLANT IN SERV 3660000	WYU	5,400	0	0	0	5,400	0	0	0	0
1010000	ELEC PLANT IN SERV 3670000	CA	21,691	21,691	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3670000	IDU	34,405	0	0	0	0	0	34,405	0	0
1010000	ELEC PLANT IN SERV 3670000	OR	221,200	0	221,200	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3670000	UT	664,427	0	0	0	0	664,427	0	0	0
1010000	ELEC PLANT IN SERV 3670000	WA	35,295	0	0	35,295	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3670000	WYP	51,623	0	0	0	51,623	0	0	0	0
1010000	ELEC PLANT IN SERV 3670000	WYU	19,352	0	0	0	19,352	0	0	0	0
1010000	ELEC PLANT IN SERV 3680000	CA	58,950	58,950	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3680000	IDU	91,165	0	0	0	0	0	91,165	0	0
1010000	ELEC PLANT IN SERV 3680000	OR	516,325	0	516,325	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3680000	UT	633,815	0	0	0	0	633,815	0	0	0
1010000	ELEC PLANT IN SERV 3680000	WA	126,586	0	0	126,586	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3680000	WYP	118,266	0	0	0	118,266	0	0	0	0
1010000	ELEC PLANT IN SERV 3680000	WYU	16,562	0	0	0	16,562	0	0	0	0
1010000	ELEC PLANT IN SERV 3691000	CA	11,557	11,557	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3691000	IDU	10,064	0	0	0	0	0	10,064	0	0
1010000	ELEC PLANT IN SERV 3691000	OR	111,213	0	111,213	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3691000	UT	104,814	0	0	0	0	104,814	0	0	0
1010000	ELEC PLANT IN SERV 3691000	WA	27,317	0	0	27,317	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3691000	WYP	19,979	0	0	0	19,979	0	0	0	0
1010000	ELEC PLANT IN SERV 3691000	WYU	4,419	0	0	0	4,419	0	0	0	0
1010000	ELEC PLANT IN SERV 3692000	CA	17,832	17,832	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3692000	IDU	41,340	0	0	0	0	0	41,340	0	0
1010000	ELEC PLANT IN SERV 3692000	OR	230,022	0	230,022	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3692000	UT	301,876	0	0	0	0	301,876	0	0	0
1010000	ELEC PLANT IN SERV 3692000	WA	49,365	0	0	49,365	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3692000	WYP	39,289	0	0	0	39,289	0	0	0	0
1010000	ELEC PLANT IN SERV 3692000	WYU	13,331	0	0	0	13,331	0	0	0	0
1010000	ELEC PLANT IN SERV 3700000	CA	8,958	8,958	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3700000	IDU	17,882	0	0	0	0	0	17,882	0	0
1010000	ELEC PLANT IN SERV 3700000	OR	101,031	0	101,031	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3700000	UT	111,197	0	0	0	0	111,197	0	0	0
1010000	ELEC PLANT IN SERV 3700000	WA	15,165	0	0	15,165	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3700000	WYP	14,876	0	0	0	14,876	0	0	0	0
1010000	ELEC PLANT IN SERV 3700000	WYU	2,850	0	0	0	2,850	0	0	0	0
1010000	ELEC PLANT IN SERV 3710000	CA	284	284	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3710000	IDU	171	0	0	0	0	0	171	0	0
1010000	ELEC PLANT IN SERV 3710000	OR	2,663	0	2,663	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3710000	UT	4,170	0	0	0	0	4,170	0	0	0
1010000	ELEC PLANT IN SERV 3710000	WA	524	0	0	524	0	0	0	0	0



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Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1010000	ELEC PLANT IN SERV 3710000	INSTALL ON CUSTOMERS PREMISES	WYP	840	0	0	0	840	0	0	0
1010000	ELEC PLANT IN SERV 3710000	INSTALL ON CUSTOMERS PREMISES	WYU	153	0	0	0	153	0	0	0
1010000	ELEC PLANT IN SERV 3730000	STREET LIGHTING & SIGNAL SYSTEMS	CA	788	788	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3730000	STREET LIGHTING & SIGNAL SYSTEMS	IDU	854	0	0	0	0	854	0	0
1010000	ELEC PLANT IN SERV 3730000	STREET LIGHTING & SIGNAL SYSTEMS	OR	24,859	0	24,859	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3730000	STREET LIGHTING & SIGNAL SYSTEMS	UT	21,382	0	0	0	21,382	0	0	0
1010000	ELEC PLANT IN SERV 3730000	STREET LIGHTING & SIGNAL SYSTEMS	WA	4,043	0	0	4,043	0	0	0	0
1010000	ELEC PLANT IN SERV 3730000	STREET LIGHTING & SIGNAL SYSTEMS	WYP	8,690	0	0	0	8,690	0	0	0
1010000	ELEC PLANT IN SERV 3730000	STREET LIGHTING & SIGNAL SYSTEMS	WYU	2,294	0	0	0	2,294	0	0	0
1010000	ELEC PLANT IN SERV 3890000	LAND AND LAND RIGHTS	IDU	89	0	0	0	0	89	0	0
1010000	ELEC PLANT IN SERV 3890000	LAND AND LAND RIGHTS	OR	228	0	228	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3890000	LAND AND LAND RIGHTS	UT	1,327	0	0	0	1,327	0	0	0
1010000	ELEC PLANT IN SERV 3890000	LAND AND LAND RIGHTS	WYU	434	0	0	0	434	0	0	0
1010000	ELEC PLANT IN SERV 3891000	LAND OWNED IN FEE	CA	997	997	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3891000	LAND OWNED IN FEE	CAGE	0	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3891000	LAND OWNED IN FEE	CN	1,129	26	350	76	80	549	48	0
1010000	ELEC PLANT IN SERV 3891000	LAND OWNED IN FEE	IDU	100	0	0	0	0	100	0	0
1010000	ELEC PLANT IN SERV 3891000	LAND OWNED IN FEE	OR	5,887	0	5,887	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3891000	LAND OWNED IN FEE	SO	7,516	154	1,905	532	1,022	3,457	444	2
1010000	ELEC PLANT IN SERV 3891000	LAND OWNED IN FEE	UT	2,670	0	0	0	0	2,670	0	0
1010000	ELEC PLANT IN SERV 3891000	LAND OWNED IN FEE	WA	1,099	0	0	1,099	0	0	0	0
1010000	ELEC PLANT IN SERV 3891000	LAND OWNED IN FEE	WYP	1,915	0	0	0	1,915	0	0	0
1010000	ELEC PLANT IN SERV 3891000	LAND OWNED IN FEE	WYU	221	0	0	0	221	0	0	0
1010000	ELEC PLANT IN SERV 3892000	LAND RIGHTS	IDU	5	0	0	0	0	5	0	0
1010000	ELEC PLANT IN SERV 3892000	LAND RIGHTS	OR	1	0	1	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3892000	LAND RIGHTS	SG	1	0	0	0	0	1	0	0
1010000	ELEC PLANT IN SERV 3892000	LAND RIGHTS	SO	95	2	24	7	13	44	6	0
1010000	ELEC PLANT IN SERV 3892000	LAND RIGHTS	UT	86	0	0	0	0	86	0	0
1010000	ELEC PLANT IN SERV 3892000	LAND RIGHTS	WYP	52	0	0	0	52	0	0	0
1010000	ELEC PLANT IN SERV 3892000	LAND RIGHTS	WYU	22	0	0	0	22	0	0	0
1010000	ELEC PLANT IN SERV 3900000	STRUCTURES AND IMPROVEMENTS	CA	3,830	3,830	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3900000	STRUCTURES AND IMPROVEMENTS	CAEE	909	0	0	0	215	607	86	1
1010000	ELEC PLANT IN SERV 3900000	STRUCTURES AND IMPROVEMENTS	CAGE	498	0	0	0	105	347	46	0
1010000	ELEC PLANT IN SERV 3900000	STRUCTURES AND IMPROVEMENTS	CAGW	11	0	8	2	0	0	0	0
1010000	ELEC PLANT IN SERV 3900000	STRUCTURES AND IMPROVEMENTS	CN	8,212	187	2,548	551	585	3,995	347	0
1010000	ELEC PLANT IN SERV 3900000	STRUCTURES AND IMPROVEMENTS	IDU	12,146	0	0	0	0	0	12,146	0
1010000	ELEC PLANT IN SERV 3900000	STRUCTURES AND IMPROVEMENTS	OR	37,968	0	37,968	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3900000	STRUCTURES AND IMPROVEMENTS	SG	11,450	171	3,005	907	1,602	5,107	652	4
1010000	ELEC PLANT IN SERV 3900000	STRUCTURES AND IMPROVEMENTS	SO	105,234	2,160	26,666	7,450	14,307	48,403	6,217	31
1010000	ELEC PLANT IN SERV 3900000	STRUCTURES AND IMPROVEMENTS	UT	46,959	0	0	0	0	46,959	0	0
1010000	ELEC PLANT IN SERV 3900000	STRUCTURES AND IMPROVEMENTS	WA	11,770	0	0	11,770	0	0	0	0
1010000	ELEC PLANT IN SERV 3900000	STRUCTURES AND IMPROVEMENTS	WYP	12,207	0	0	0	12,207	0	0	0
1010000	ELEC PLANT IN SERV 3900000	STRUCTURES AND IMPROVEMENTS	WYU	4,190	0	0	0	4,190	0	0	0
1010000	ELEC PLANT IN SERV 3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	CA	506	506	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	IDU	334	0	0	0	0	0	334	0
1010000	ELEC PLANT IN SERV 3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	OR	5,655	0	5,655	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	SO	1,815	37	460	129	247	835	107	1
1010000	ELEC PLANT IN SERV 3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	UT	33	0	0	0	0	33	0	0
1010000	ELEC PLANT IN SERV 3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	WA	2,533	0	0	2,533	0	0	0	0
1010000	ELEC PLANT IN SERV 3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	WYP	4,629	0	0	0	4,629	0	0	0
1010000	ELEC PLANT IN SERV 3910000	OFFICE FURNITURE	CA	110	110	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3910000	OFFICE FURNITURE	CAEE	4	0	0	0	1	3	0	0



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Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	
1010000	ELEC PLANT IN SERV 3910000	OFFICE FURNITURE	CAGE	1,250	0	0	0	264	870	115	1	0
1010000	ELEC PLANT IN SERV 3910000	OFFICE FURNITURE	CAGW	49	2	36	11	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3910000	OFFICE FURNITURE	CN	960	22	298	64	68	467	41	0	0
1010000	ELEC PLANT IN SERV 3910000	OFFICE FURNITURE	IDU	81	0	0	0	0	0	81	0	0
1010000	ELEC PLANT IN SERV 3910000	OFFICE FURNITURE	JBG	152	6	112	34	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3910000	OFFICE FURNITURE	OR	1,329	0	1,329	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3910000	OFFICE FURNITURE	SG	282	4	74	22	39	126	16	0	0
1010000	ELEC PLANT IN SERV 3910000	OFFICE FURNITURE	SO	14,526	298	3,681	1,028	1,975	6,681	858	4	0
1010000	ELEC PLANT IN SERV 3910000	OFFICE FURNITURE	UT	978	0	0	0	0	978	0	0	0
1010000	ELEC PLANT IN SERV 3910000	OFFICE FURNITURE	WA	60	0	0	60	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3910000	OFFICE FURNITURE	WYP	512	0	0	0	512	0	0	0	0
1010000	ELEC PLANT IN SERV 3910000	OFFICE FURNITURE	WYU	46	0	0	0	46	0	0	0	0
1010000	ELEC PLANT IN SERV 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CA	52	52	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CAEE	27	0	0	0	7	18	3	0	0
1010000	ELEC PLANT IN SERV 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CAGE	1,588	0	0	0	335	1,106	146	1	0
1010000	ELEC PLANT IN SERV 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CAGW	182	8	134	40	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CN	2,767	63	858	186	197	1,346	117	0	0
1010000	ELEC PLANT IN SERV 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	IDU	410	0	0	0	0	0	410	0	0
1010000	ELEC PLANT IN SERV 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	JBG	128	5	94	28	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	OR	946	0	946	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SG	826	12	217	65	116	368	47	0	0
1010000	ELEC PLANT IN SERV 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SO	58,791	1,207	14,898	4,162	7,993	27,041	3,473	17	0
1010000	ELEC PLANT IN SERV 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	UT	713	0	0	0	0	713	0	0	0
1010000	ELEC PLANT IN SERV 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WA	343	0	0	343	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WYP	1,581	0	0	0	1,581	0	0	0	0
1010000	ELEC PLANT IN SERV 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WYU	76	0	0	0	76	0	0	0	0
1010000	ELEC PLANT IN SERV 3913000	OFFICE EQUIPMENT	CAGE	28	0	0	0	6	20	3	0	0
1010000	ELEC PLANT IN SERV 3913000	OFFICE EQUIPMENT	CAGW	9	0	7	2	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3913000	OFFICE EQUIPMENT	CN	0	0	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3913000	OFFICE EQUIPMENT	OR	2	0	2	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3913000	OFFICE EQUIPMENT	SO	573	12	145	41	78	264	34	0	0
1010000	ELEC PLANT IN SERV 3913000	OFFICE EQUIPMENT	UT	9	0	0	0	0	9	0	0	0
1010000	ELEC PLANT IN SERV 3913000	OFFICE EQUIPMENT	WYU	8	0	0	0	8	0	0	0	0
1010000	ELEC PLANT IN SERV 3920100	1/4 TON MINI-PICKUPS AND VANS	CA	41	41	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3920100	1/4 TON MINI-PICKUPS AND VANS	CAEE	25	0	0	0	6	17	2	0	0
1010000	ELEC PLANT IN SERV 3920100	1/4 TON MINI-PICKUPS AND VANS	CAGE	255	0	0	0	54	178	24	0	0
1010000	ELEC PLANT IN SERV 3920100	1/4 TON MINI-PICKUPS AND VANS	CAGW	4	0	3	1	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3920100	1/4 TON MINI-PICKUPS AND VANS	IDU	301	0	0	0	0	0	301	0	0
1010000	ELEC PLANT IN SERV 3920100	1/4 TON MINI-PICKUPS AND VANS	JBG	41	2	30	9	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3920100	1/4 TON MINI-PICKUPS AND VANS	OR	1,927	0	1,927	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3920100	1/4 TON MINI-PICKUPS AND VANS	SG	240	4	63	19	34	107	14	0	0
1010000	ELEC PLANT IN SERV 3920100	1/4 TON MINI-PICKUPS AND VANS	SO	673	14	171	48	92	310	40	0	0
1010000	ELEC PLANT IN SERV 3920100	1/4 TON MINI-PICKUPS AND VANS	UT	3,229	0	0	0	0	3,229	0	0	0
1010000	ELEC PLANT IN SERV 3920100	1/4 TON MINI-PICKUPS AND VANS	WA	236	0	0	236	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3920100	1/4 TON MINI-PICKUPS AND VANS	WYP	694	0	0	0	694	0	0	0	0
1010000	ELEC PLANT IN SERV 3920200	MID AND FULL SIZE AUTOMOBILES	OR	280	0	280	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3920200	MID AND FULL SIZE AUTOMOBILES	SO	250	5	63	18	34	115	15	0	0
1010000	ELEC PLANT IN SERV 3920200	MID AND FULL SIZE AUTOMOBILES	UT	674	0	0	0	0	674	0	0	0
1010000	ELEC PLANT IN SERV 3920200	MID AND FULL SIZE AUTOMOBILES	WA	9	0	0	9	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3920200	MID AND FULL SIZE AUTOMOBILES	WYP	19	0	0	0	19	0	0	0	0
1010000	ELEC PLANT IN SERV 3920400	*1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	CA	422	422	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3920400	*1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	CAEE	71	0	0	0	17	47	7	0	0



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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 3920400	*1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	CAGE	3,776	0	0	0	798	2,629	348	2	0
1010000	ELEC PLANT IN SERV 3920400	*1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	CAGW	156	6	115	34	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3920400	*1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	IDU	1,953	0	0	0	0	0	1,953	0	0
1010000	ELEC PLANT IN SERV 3920400	*1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	JBG	793	33	585	175	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3920400	*1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	OR	5,762	0	5,762	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3920400	*1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	SG	3,941	59	1,035	312	552	1,758	224	2	0
1010000	ELEC PLANT IN SERV 3920400	*1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	SO	1,328	27	337	94	181	611	78	0	0
1010000	ELEC PLANT IN SERV 3920400	*1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	UT	8,590	0	0	0	0	8,590	0	0	0
1010000	ELEC PLANT IN SERV 3920400	*1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	WA	1,344	0	0	1,344	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3920400	*1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	WYP	2,328	0	0	0	2,328	0	0	0	0
1010000	ELEC PLANT IN SERV 3920400	*1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	WYU	392	0	0	0	392	0	0	0	0
1010000	ELEC PLANT IN SERV 3920500	*1 TON AND ABOVE, TWO-AXLE TRUCKS*	CA	1,515	1,515	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3920500	*1 TON AND ABOVE, TWO-AXLE TRUCKS*	CAEE	181	0	0	0	43	121	17	0	0
1010000	ELEC PLANT IN SERV 3920500	*1 TON AND ABOVE, TWO-AXLE TRUCKS*	CAGE	1,936	0	0	0	409	1,348	178	1	0
1010000	ELEC PLANT IN SERV 3920500	*1 TON AND ABOVE, TWO-AXLE TRUCKS*	CAGW	11	0	8	3	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3920500	*1 TON AND ABOVE, TWO-AXLE TRUCKS*	IDU	4,463	0	0	0	0	0	4,463	0	0
1010000	ELEC PLANT IN SERV 3920500	*1 TON AND ABOVE, TWO-AXLE TRUCKS*	JBG	637	27	470	140	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3920500	*1 TON AND ABOVE, TWO-AXLE TRUCKS*	OR	14,504	0	14,504	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3920500	*1 TON AND ABOVE, TWO-AXLE TRUCKS*	SG	4,821	72	1,265	382	675	2,150	275	2	0
1010000	ELEC PLANT IN SERV 3920500	*1 TON AND ABOVE, TWO-AXLE TRUCKS*	SO	335	7	85	24	46	154	20	0	0
1010000	ELEC PLANT IN SERV 3920500	*1 TON AND ABOVE, TWO-AXLE TRUCKS*	UT	22,528	0	0	0	0	22,528	0	0	0
1010000	ELEC PLANT IN SERV 3920500	*1 TON AND ABOVE, TWO-AXLE TRUCKS*	WA	3,233	0	0	3,233	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3920500	*1 TON AND ABOVE, TWO-AXLE TRUCKS*	WYP	5,597	0	0	0	5,597	0	0	0	0
1010000	ELEC PLANT IN SERV 3920500	*1 TON AND ABOVE, TWO-AXLE TRUCKS*	WYU	1,302	0	0	0	1,302	0	0	0	0
1010000	ELEC PLANT IN SERV 3920600	DUMP TRUCKS	CAEE	4	0	0	0	1	2	0	0	0
1010000	ELEC PLANT IN SERV 3920600	DUMP TRUCKS	CAGE	1,502	0	0	0	317	1,046	138	1	0
1010000	ELEC PLANT IN SERV 3920600	DUMP TRUCKS	CAGW	10	0	8	2	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3920600	DUMP TRUCKS	JBG	1,108	46	818	244	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3920600	DUMP TRUCKS	OR	342	0	342	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3920600	DUMP TRUCKS	SG	1,237	18	325	98	173	552	70	0	0
1010000	ELEC PLANT IN SERV 3920600	DUMP TRUCKS	UT	201	0	0	0	0	201	0	0	0
1010000	ELEC PLANT IN SERV 3920900	TRAILERS	CA	638	638	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3920900	TRAILERS	CAEE	42	0	0	0	10	28	4	0	0
1010000	ELEC PLANT IN SERV 3920900	TRAILERS	CAGE	682	0	0	0	144	475	63	0	0
1010000	ELEC PLANT IN SERV 3920900	TRAILERS	CAGW	8	0	6	2	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3920900	TRAILERS	IDU	2,505	0	0	0	0	0	2,505	0	0
1010000	ELEC PLANT IN SERV 3920900	TRAILERS	JBG	105	4	78	23	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3920900	TRAILERS	OR	5,215	0	5,215	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3920900	TRAILERS	SG	1,108	17	291	88	155	494	63	0	0
1010000	ELEC PLANT IN SERV 3920900	TRAILERS	SO	1,197	25	303	85	163	550	71	0	0
1010000	ELEC PLANT IN SERV 3920900	TRAILERS	UT	11,989	0	0	0	0	11,989	0	0	0
1010000	ELEC PLANT IN SERV 3920900	TRAILERS	WA	1,167	0	0	1,167	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3920900	TRAILERS	WYP	4,330	0	0	0	4,330	0	0	0	0
1010000	ELEC PLANT IN SERV 3920900	TRAILERS	WYU	1,176	0	0	0	1,176	0	0	0	0
1010000	ELEC PLANT IN SERV 3921400	*SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	CA	329	329	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3921400	*SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	CAEE	6	0	0	0	1	4	1	0	0
1010000	ELEC PLANT IN SERV 3921400	*SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	CAGE	675	0	0	0	143	470	62	0	0
1010000	ELEC PLANT IN SERV 3921400	*SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	CAGW	22	1	16	5	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3921400	*SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	IDU	249	0	0	0	0	0	249	0	0
1010000	ELEC PLANT IN SERV 3921400	*SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	JBG	49	2	36	11	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3921400	*SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	OR	746	0	746	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3921400	*SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	SG	682	10	179	54	96	304	39	0	0



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Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	
1010000	ELEC PLANT IN SERV 3921400	*SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	SO	81	2	20	6	11	37	5	0	0
1010000	ELEC PLANT IN SERV 3921400	*SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	UT	550	0	0	0	0	550	0	0	0
1010000	ELEC PLANT IN SERV 3921400	*SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	WA	164	0	0	164	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3921400	*SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	WYP	469	0	0	0	469	0	0	0	0
1010000	ELEC PLANT IN SERV 3921400	*SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	WYU	92	0	0	0	92	0	0	0	0
1010000	ELEC PLANT IN SERV 3921900	OVER-THE-ROAD SEMI-TRACTORS	CAGE	339	0	0	0	72	236	31	0	0
1010000	ELEC PLANT IN SERV 3921900	OVER-THE-ROAD SEMI-TRACTORS	CAGW	2	0	2	1	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3921900	OVER-THE-ROAD SEMI-TRACTORS	JBG	101	4	74	22	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3921900	OVER-THE-ROAD SEMI-TRACTORS	OR	317	0	317	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3921900	OVER-THE-ROAD SEMI-TRACTORS	SG	203	3	53	16	28	91	12	0	0
1010000	ELEC PLANT IN SERV 3921900	OVER-THE-ROAD SEMI-TRACTORS	SO	215	4	54	15	29	99	13	0	0
1010000	ELEC PLANT IN SERV 3921900	OVER-THE-ROAD SEMI-TRACTORS	UT	1,644	0	0	0	0	1,644	0	0	0
1010000	ELEC PLANT IN SERV 3921900	OVER-THE-ROAD SEMI-TRACTORS	WA	170	0	0	170	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3921900	OVER-THE-ROAD SEMI-TRACTORS	WYP	86	0	0	0	86	0	0	0	0
1010000	ELEC PLANT IN SERV 3923000	TRANSPORTATION EQUIPMENT	SO	2,993	61	758	212	407	1,377	177	1	0
1010000	ELEC PLANT IN SERV 3930000	STORES EQUIPMENT	CA	157	157	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3930000	STORES EQUIPMENT	CAGE	3,385	0	0	0	715	2,356	312	2	0
1010000	ELEC PLANT IN SERV 3930000	STORES EQUIPMENT	CAGW	188	8	138	41	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3930000	STORES EQUIPMENT	IDU	599	0	0	0	0	0	599	0	0
1010000	ELEC PLANT IN SERV 3930000	STORES EQUIPMENT	JBG	962	40	710	212	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3930000	STORES EQUIPMENT	OR	2,836	0	2,836	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3930000	STORES EQUIPMENT	SG	1,937	29	509	154	271	864	110	1	0
1010000	ELEC PLANT IN SERV 3930000	STORES EQUIPMENT	SO	219	5	56	16	30	101	13	0	0
1010000	ELEC PLANT IN SERV 3930000	STORES EQUIPMENT	UT	4,050	0	0	0	0	4,050	0	0	0
1010000	ELEC PLANT IN SERV 3930000	STORES EQUIPMENT	WA	709	0	0	709	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3930000	STORES EQUIPMENT	WYP	1,297	0	0	0	1,297	0	0	0	0
1010000	ELEC PLANT IN SERV 3930000	STORES EQUIPMENT	WYU	1	0	0	0	1	0	0	0	0
1010000	ELEC PLANT IN SERV 3940000	"TLS, SHOP, GAR EQUIPMENT"	CA	1,040	1,040	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3940000	"TLS, SHOP, GAR EQUIPMENT"	CAEE	126	0	0	0	30	84	12	0	0
1010000	ELEC PLANT IN SERV 3940000	"TLS, SHOP, GAR EQUIPMENT"	CAGE	15,123	0	0	0	3,194	10,528	1,392	9	0
1010000	ELEC PLANT IN SERV 3940000	"TLS, SHOP, GAR EQUIPMENT"	CAGW	739	31	545	163	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3940000	"TLS, SHOP, GAR EQUIPMENT"	IDU	2,263	0	0	0	0	0	2,263	0	0
1010000	ELEC PLANT IN SERV 3940000	"TLS, SHOP, GAR EQUIPMENT"	JBG	2,766	115	2,041	609	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3940000	"TLS, SHOP, GAR EQUIPMENT"	OR	11,123	0	11,123	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3940000	"TLS, SHOP, GAR EQUIPMENT"	SG	3,297	49	865	261	461	1,470	188	1	0
1010000	ELEC PLANT IN SERV 3940000	"TLS, SHOP, GAR EQUIPMENT"	SO	1,867	38	473	132	254	859	110	1	0
1010000	ELEC PLANT IN SERV 3940000	"TLS, SHOP, GAR EQUIPMENT"	UT	16,669	0	0	0	0	16,669	0	0	0
1010000	ELEC PLANT IN SERV 3940000	"TLS, SHOP, GAR EQUIPMENT"	WA	2,858	0	0	2,858	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3940000	"TLS, SHOP, GAR EQUIPMENT"	WYP	4,137	0	0	0	4,137	0	0	0	0
1010000	ELEC PLANT IN SERV 3940000	"TLS, SHOP, GAR EQUIPMENT"	WYU	335	0	0	0	335	0	0	0	0
1010000	ELEC PLANT IN SERV 3950000	LABORATORY EQUIPMENT	CA	571	571	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3950000	LABORATORY EQUIPMENT	CAEE	1,326	0	0	0	314	886	125	1	0
1010000	ELEC PLANT IN SERV 3950000	LABORATORY EQUIPMENT	CAGE	3,582	0	0	0	757	2,494	330	2	0
1010000	ELEC PLANT IN SERV 3950000	LABORATORY EQUIPMENT	CAGW	221	9	163	49	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3950000	LABORATORY EQUIPMENT	IDU	1,406	0	0	0	0	0	1,406	0	0
1010000	ELEC PLANT IN SERV 3950000	LABORATORY EQUIPMENT	JBG	501	21	370	110	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3950000	LABORATORY EQUIPMENT	OR	10,236	0	10,236	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3950000	LABORATORY EQUIPMENT	SG	2,671	40	701	212	374	1,191	152	1	0
1010000	ELEC PLANT IN SERV 3950000	LABORATORY EQUIPMENT	SO	5,222	107	1,323	370	710	2,402	308	2	0
1010000	ELEC PLANT IN SERV 3950000	LABORATORY EQUIPMENT	UT	8,454	0	0	0	0	8,454	0	0	0
1010000	ELEC PLANT IN SERV 3950000	LABORATORY EQUIPMENT	WA	1,461	0	0	1,461	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3950000	LABORATORY EQUIPMENT	WYP	2,882	0	0	0	2,882	0	0	0	0



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Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1010000	ELEC PLANT IN SERV 3950000	LABORATORY EQUIPMENT	WYU	106							
1010000	ELEC PLANT IN SERV 3960300	*AERIAL LIFT PB TRUCKS, 10000#-16000# GV	CA	2,197	2,197	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3960300	*AERIAL LIFT PB TRUCKS, 10000#-16000# GV	CAGE	84	0	0	0	18	59	8	0
1010000	ELEC PLANT IN SERV 3960300	*AERIAL LIFT PB TRUCKS, 10000#-16000# GV	IDU	3,791	0	0	0	0	0	3,791	0
1010000	ELEC PLANT IN SERV 3960300	*AERIAL LIFT PB TRUCKS, 10000#-16000# GV	OR	15,168	0	15,168	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3960300	*AERIAL LIFT PB TRUCKS, 10000#-16000# GV	SG	197	3	52	16	28	88	11	0
1010000	ELEC PLANT IN SERV 3960300	*AERIAL LIFT PB TRUCKS, 10000#-16000# GV	SO	859	18	218	61	117	395	51	0
1010000	ELEC PLANT IN SERV 3960300	*AERIAL LIFT PB TRUCKS, 10000#-16000# GV	UT	15,534	0	0	0	0	15,534	0	0
1010000	ELEC PLANT IN SERV 3960300	*AERIAL LIFT PB TRUCKS, 10000#-16000# GV	WA	3,087	0	0	3,087	0	0	0	0
1010000	ELEC PLANT IN SERV 3960300	*AERIAL LIFT PB TRUCKS, 10000#-16000# GV	WYP	6,085	0	0	0	6,085	0	0	0
1010000	ELEC PLANT IN SERV 3960300	*AERIAL LIFT PB TRUCKS, 10000#-16000# GV	WYU	976	0	0	0	976	0	0	0
1010000	ELEC PLANT IN SERV 3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	IDU	561	0	0	0	0	561	0	0
1010000	ELEC PLANT IN SERV 3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	OR	1,066	0	1,066	0	0	0	0	0
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	974	0	0	0	0	974	0	0
1010000	ELEC PLANT IN SERV 3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	WYU	210	0	0	0	210	0	0	0
1010000	ELEC PLANT IN SERV 3960800	*AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	CA	1,665	1,665	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3960800	*AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	CAGE	60	0	0	0	13	42	6	0
1010000	ELEC PLANT IN SERV 3960800	*AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	IDU	4,653	0	0	0	0	0	4,653	0
1010000	ELEC PLANT IN SERV 3960800	*AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	JBG	69	3	51	15	0	0	0	0
1010000	ELEC PLANT IN SERV 3960800	*AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	OR	15,547	0	15,547	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3960800	*AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	SG	1,102	16	289	87	154	492	63	0
1010000	ELEC PLANT IN SERV 3960800	*AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	SO	1,205	25	305	85	164	554	71	0
1010000	ELEC PLANT IN SERV 3960800	*AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	UT	17,033	0	0	0	0	17,033	0	0
1010000	ELEC PLANT IN SERV 3960800	*AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	WA	2,992	0	0	2,992	0	0	0	0
1010000	ELEC PLANT IN SERV 3960800	*AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	WYP	8,184	0	0	0	8,184	0	0	0
1010000	ELEC PLANT IN SERV 3960800	*AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	WYU	1,041	0	0	0	1,041	0	0	0
1010000	ELEC PLANT IN SERV 3961000	CRANES	CAGE	1,433	0	0	0	303	998	132	1
1010000	ELEC PLANT IN SERV 3961000	CRANES	CAGW	10	0	7	2	0	0	0	0
1010000	ELEC PLANT IN SERV 3961000	CRANES	JBG	890	37	657	196	0	0	0	0
1010000	ELEC PLANT IN SERV 3961000	CRANES	OR	1,427	0	1,427	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3961000	CRANES	SG	685	10	180	54	96	305	39	0
1010000	ELEC PLANT IN SERV 3961000	CRANES	UT	400	0	0	0	0	400	0	0
1010000	ELEC PLANT IN SERV 3961000	CRANES	WYP	215	0	0	0	215	0	0	0
1010000	ELEC PLANT IN SERV 3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	CAGE	25,199	0	0	0	5,322	17,543	2,319	15
1010000	ELEC PLANT IN SERV 3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	CAGW	74	3	54	16	0	0	0	0
1010000	ELEC PLANT IN SERV 3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	JBG	8,118	338	5,991	1,789	0	0	0	0
1010000	ELEC PLANT IN SERV 3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	OR	1,217	0	1,217	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	SG	1,469	22	386	116	206	655	84	1
1010000	ELEC PLANT IN SERV 3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	SO	1,182	24	299	84	161	544	70	0
1010000	ELEC PLANT IN SERV 3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	UT	2,437	0	0	0	0	2,437	0	0
1010000	ELEC PLANT IN SERV 3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	WYP	900	0	0	0	900	0	0	0
1010000	ELEC PLANT IN SERV 3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	CA	1,676	1,676	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	IDU	3,966	0	0	0	0	0	3,966	0
1010000	ELEC PLANT IN SERV 3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	OR	11,410	0	11,410	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	SG	325	5	85	26	46	145	19	0
1010000	ELEC PLANT IN SERV 3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	SO	1,138	23	288	81	155	523	67	0
1010000	ELEC PLANT IN SERV 3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	UT	17,703	0	0	0	0	17,703	0	0
1010000	ELEC PLANT IN SERV 3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	WA	2,192	0	0	2,192	0	0	0	0
1010000	ELEC PLANT IN SERV 3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	WYP	4,919	0	0	0	4,919	0	0	0
1010000	ELEC PLANT IN SERV 3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	WYU	1,658	0	0	0	1,658	0	0	0
1010000	ELEC PLANT IN SERV 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWER	CA	720	720	0	0	0	0	0	0



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1010000	ELEC PLANT IN SERV 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR CAEE	237	0	0	0	56	158	22	0	0
1010000	ELEC PLANT IN SERV 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR CAGE	2,219	0	0	0	469	1,545	204	1	0
1010000	ELEC PLANT IN SERV 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR CAGW	108	5	80	24	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR IDU	2,435	0	0	0	0	0	2,435	0	0
1010000	ELEC PLANT IN SERV 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR JBG	1,384	58	1,021	305	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR OR	3,711	0	3,711	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR SG	3,095	46	812	245	433	1,380	176	1	0
1010000	ELEC PLANT IN SERV 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR SO	682	14	173	48	93	314	40	0	0
1010000	ELEC PLANT IN SERV 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR UT	9,639	0	0	0	0	9,639	0	0	0
1010000	ELEC PLANT IN SERV 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR WA	1,325	0	0	1,325	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR WYP	3,195	0	0	0	3,195	0	0	0	0
1010000	ELEC PLANT IN SERV 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR WYU	805	0	0	0	805	0	0	0	0
1010000	ELEC PLANT IN SERV 3970000	COMMUNICATION EQUIPMENT CA	5,700	5,700	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3970000	COMMUNICATION EQUIPMENT CAEE	280	0	0	0	66	187	26	0	0
1010000	ELEC PLANT IN SERV 3970000	COMMUNICATION EQUIPMENT CAGE	25,648	0	0	0	5,417	17,855	2,361	15	0
1010000	ELEC PLANT IN SERV 3970000	COMMUNICATION EQUIPMENT CAGW	1,063	44	785	234	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3970000	COMMUNICATION EQUIPMENT CN	3,451	79	1,071	231	246	1,679	146	0	0
1010000	ELEC PLANT IN SERV 3970000	COMMUNICATION EQUIPMENT IDU	13,898	0	0	0	0	0	13,898	0	0
1010000	ELEC PLANT IN SERV 3970000	COMMUNICATION EQUIPMENT JBG	3,751	156	2,768	826	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3970000	COMMUNICATION EQUIPMENT OR	59,434	0	59,434	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3970000	COMMUNICATION EQUIPMENT SG	157,801	2,359	41,422	12,505	22,085	70,383	8,986	62	0
1010000	ELEC PLANT IN SERV 3970000	COMMUNICATION EQUIPMENT SO	93,957	1,929	23,809	6,652	12,773	43,216	5,551	27	0
1010000	ELEC PLANT IN SERV 3970000	COMMUNICATION EQUIPMENT UT	65,463	0	0	0	0	65,463	0	0	0
1010000	ELEC PLANT IN SERV 3970000	COMMUNICATION EQUIPMENT WA	12,473	0	0	12,473	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3970000	COMMUNICATION EQUIPMENT WYP	26,283	0	0	0	26,283	0	0	0	0
1010000	ELEC PLANT IN SERV 3970000	COMMUNICATION EQUIPMENT WYU	6,059	0	0	0	6,059	0	0	0	0
1010000	ELEC PLANT IN SERV 3972000	MOBILE RADIO EQUIPMENT CA	322	322	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3972000	MOBILE RADIO EQUIPMENT CAEE	82	0	0	0	19	55	8	0	0
1010000	ELEC PLANT IN SERV 3972000	MOBILE RADIO EQUIPMENT CAGE	1,736	0	0	0	367	1,209	160	1	0
1010000	ELEC PLANT IN SERV 3972000	MOBILE RADIO EQUIPMENT CAGW	26	1	19	6	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3972000	MOBILE RADIO EQUIPMENT IDU	312	0	0	0	0	0	312	0	0
1010000	ELEC PLANT IN SERV 3972000	MOBILE RADIO EQUIPMENT JBG	593	25	438	131	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3972000	MOBILE RADIO EQUIPMENT OR	2,365	0	2,365	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3972000	MOBILE RADIO EQUIPMENT SG	1,679	25	441	133	235	749	96	1	0
1010000	ELEC PLANT IN SERV 3972000	MOBILE RADIO EQUIPMENT SO	186	4	47	13	25	86	11	0	0
1010000	ELEC PLANT IN SERV 3972000	MOBILE RADIO EQUIPMENT UT	1,754	0	0	0	0	1,754	0	0	0
1010000	ELEC PLANT IN SERV 3972000	MOBILE RADIO EQUIPMENT WA	478	0	0	478	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3972000	MOBILE RADIO EQUIPMENT WYP	607	0	0	0	607	0	0	0	0
1010000	ELEC PLANT IN SERV 3972000	MOBILE RADIO EQUIPMENT WYU	118	0	0	0	118	0	0	0	0
1010000	ELEC PLANT IN SERV 3980000	MISCELLANEOUS EQUIPMENT CA	55	55	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3980000	MISCELLANEOUS EQUIPMENT CAEE	4	0	0	0	1	3	0	0	0
1010000	ELEC PLANT IN SERV 3980000	MISCELLANEOUS EQUIPMENT CAGE	1,836	0	0	0	388	1,278	169	1	0
1010000	ELEC PLANT IN SERV 3980000	MISCELLANEOUS EQUIPMENT CAGW	24	1	18	5	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3980000	MISCELLANEOUS EQUIPMENT CN	78	2	24	5	6	38	3	0	0
1010000	ELEC PLANT IN SERV 3980000	MISCELLANEOUS EQUIPMENT IDU	78	0	0	0	0	0	78	0	0
1010000	ELEC PLANT IN SERV 3980000	MISCELLANEOUS EQUIPMENT JBG	266	11	197	59	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3980000	MISCELLANEOUS EQUIPMENT OR	1,274	0	1,274	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3980000	MISCELLANEOUS EQUIPMENT SG	803	12	211	64	112	358	46	0	0
1010000	ELEC PLANT IN SERV 3980000	MISCELLANEOUS EQUIPMENT SO	2,091	43	530	148	284	962	124	1	0
1010000	ELEC PLANT IN SERV 3980000	MISCELLANEOUS EQUIPMENT UT	1,479	0	0	0	0	1,479	0	0	0
1010000	ELEC PLANT IN SERV 3980000	MISCELLANEOUS EQUIPMENT WA	185	0	0	185	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3980000	MISCELLANEOUS EQUIPMENT WYP	249	0	0	0	249	0	0	0	0



**Electric Plant in Service with Unclassified Plant**  
 Average of Monthly Averages Ending - December 2022  
 Allocation Method - Factor WIJAM  
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other		
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	WYU	17	0	0	17	0	0	0		
1010000	ELEC PLANT IN SERV	3992100	LAND OWNED IN FEE	CAEE	1,823	0	0	431	1,218	172	1		
<b>1010000 Total</b>					<b>31,769,971</b>	<b>648,159</b>	<b>8,039,355</b>	<b>2,243,709</b>	<b>4,323,587</b>	<b>14,626,332</b>	<b>1,879,592</b>	<b>9,237</b>	<b>0</b>
1019000	ELEC PLT IN SERV-OTH	140109	Land-Non-Rec	CAGE	(19)	0	0	(4)	(13)	(2)	(0)	0	
1019000	ELEC PLT IN SERV-OTH	140109	Land-Non-Rec	CAGW	(15)	(1)	(11)	(3)	0	0	0	0	
1019000	ELEC PLT IN SERV-OTH	140129	ELECTRIC PLANT IN SERVICE - OTHER	SO	(1,119)	(23)	(284)	(79)	(152)	(515)	(66)	(0)	
1019000	ELEC PLT IN SERV-OTH	140139	PRODUCTION PLANT-NON-RECONCILED	CAGE	(23,675)	0	0	0	(5,000)	(16,482)	(2,179)	(14)	
1019000	ELEC PLT IN SERV-OTH	140149	TRANS PLANT NON-RECONCILED	SG	(3,424)	(51)	(899)	(271)	(479)	(1,527)	(195)	(1)	
1019000	ELEC PLT IN SERV-OTH	140169	DISTRIBN- NON-RECONCILED	CA	(486)	(486)	0	0	0	0	0	0	
1019000	ELEC PLT IN SERV-OTH	140169	DISTRIBN- NON-RECONCILED	IDU	(630)	0	0	0	0	0	(630)	0	
1019000	ELEC PLT IN SERV-OTH	140169	DISTRIBN- NON-RECONCILED	OR	(1,309)	0	(1,309)	0	0	0	0	0	
1019000	ELEC PLT IN SERV-OTH	140169	DISTRIBN- NON-RECONCILED	UT	(2,025)	0	0	0	0	(2,025)	0	0	
1019000	ELEC PLT IN SERV-OTH	140169	DISTRIBN- NON-RECONCILED	WA	(349)	0	0	(349)	0	0	0	0	
1019000	ELEC PLT IN SERV-OTH	140169	DISTRIBN- NON-RECONCILED	WYU	(666)	0	0	0	(666)	0	0	0	
1019000	ELEC PLT IN SERV-OTH	140189	MOTOR VEH/MOBILE PLANT - IN SERVICE-NON-	SO	(25)	(1)	(6)	(2)	(3)	(11)	(1)	(0)	
<b>1019000 Total</b>					<b>(33,743)</b>	<b>(562)</b>	<b>(2,509)</b>	<b>(704)</b>	<b>(6,305)</b>	<b>(20,573)</b>	<b>(3,074)</b>	<b>(16)</b>	<b>0</b>
1020000	ELEC PL PUR OR SLD	0	ELECTRIC PLANT PURCHASED OR SOLD	CAGW	(553)	(23)	(408)	(122)	0	0	0	0	
1020000	ELEC PL PUR OR SLD	140708	CONTRA ELEC PLANT PURCH OR SOLD - LOSS	CAGW	553	23	408	122	0	0	0	0	
<b>1020000 Total</b>					<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
1061000	DIST COMP CONST NOT	0	DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF	CA	7,641	7,641	0	0	0	0	0	0	
1061000	DIST COMP CONST NOT	0	DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF	IDU	5,073	0	0	0	0	5,073	0	0	
1061000	DIST COMP CONST NOT	0	DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF	OR	28,732	0	28,732	0	0	0	0	0	
1061000	DIST COMP CONST NOT	0	DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF	UT	43,238	0	0	0	0	43,238	0	0	
1061000	DIST COMP CONST NOT	0	DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF	WA	8,682	0	0	8,682	0	0	0	0	
1061000	DIST COMP CONST NOT	0	DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF	WYU	10,181	0	0	0	10,181	0	0	0	
<b>1061000 Total</b>					<b>103,545</b>	<b>7,641</b>	<b>28,732</b>	<b>8,682</b>	<b>10,181</b>	<b>43,238</b>	<b>5,073</b>	<b>0</b>	
1062000	TRAN COMP CONST NOT	0	TRANSM COMPLETED CONSTRUCTN NOT CLASSIFI	SG	222,718	3,330	58,462	17,649	31,171	99,337	12,682	87	
<b>1062000 Total</b>					<b>222,718</b>	<b>3,330</b>	<b>58,462</b>	<b>17,649</b>	<b>31,171</b>	<b>99,337</b>	<b>12,682</b>	<b>87</b>	
1063000	PROD COMP CONST NOT	0	PROD COMPLETED CONSTRUCTN NOT CLASSIFIED	SG	69,931	1,045	18,356	5,542	9,787	31,191	3,982	27	
<b>1063000 Total</b>					<b>69,931</b>	<b>1,045</b>	<b>18,356</b>	<b>5,542</b>	<b>9,787</b>	<b>31,191</b>	<b>3,982</b>	<b>27</b>	
1064000	GEN COMP CONST NOT	0	GENERAL COMPLETED CONSTRUCTN NOT CLASSIF	SO	59,881	1,229	15,174	4,239	8,141	27,543	3,538	17	
<b>1064000 Total</b>					<b>59,881</b>	<b>1,229</b>	<b>15,174</b>	<b>4,239</b>	<b>8,141</b>	<b>27,543</b>	<b>3,538</b>	<b>17</b>	
<b>Grand Total</b>					<b>32,192,304</b>	<b>660,842</b>	<b>8,157,570</b>	<b>2,279,117</b>	<b>4,376,562</b>	<b>14,807,067</b>	<b>1,901,792</b>	<b>9,353</b>	<b>0</b>



# **B9. CAPITAL LEASE PLANT**



### Capital Lease (Actuals)

Average of Monthly Averages Ending - December 2022  
 Allocation Method - Factor WIJAM  
 (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	0	2,714	0	0	0	0
1011000	PRPTY UND CPTL LSS	3908230	(FINANCE LEASES-GAS)	CAGE	8,583	0	0	0	1,813	5,975	790
1011000	PRPTY UND CPTL LSS	3908230	(FINANCE LEASES-GAS)	CAGW	3,576	149	2,639	788	0	0	0
<b>1011000 Total</b>					<b>14,874</b>	<b>149</b>	<b>5,354</b>	<b>788</b>	<b>1,813</b>	<b>5,975</b>	<b>790</b>
1011500	CAP LEASES-ACCM AMRT	3908220	(FINANCE LEASES-BLDGS)	OR	(1,562)	0	(1,562)	0	0	0	0
1011500	CAP LEASES-ACCM AMRT	3908230	(FINANCE LEASES-GAS)	CAGE	(1,849)	0	0	0	(390)	(1,287)	(170)
1011500	CAP LEASES-ACCM AMRT	3908230	(FINANCE LEASES-GAS)	CAGW	(1,341)	(56)	(990)	(296)	0	0	0
<b>1011500 Total</b>					<b>(4,752)</b>	<b>(56)</b>	<b>(2,552)</b>	<b>(296)</b>	<b>(390)</b>	<b>(1,287)</b>	<b>(170)</b>
1011900	PRPTY UND CPTL LSS-O	142785	FINANCE LEASE ROU ASSETS (COST) - PPAS	UT	6,345	0	0	0	0	6,345	0
1011900	PRPTY UND CPTL LSS-O	142794	FIN LEASE ROU ASSETS (COST)-OTHER-TEMP	CAGE	3,829	0	0	0	809	2,666	352
1011900	PRPTY UND CPTL LSS-O	142794	FIN LEASE ROU ASSETS (COST)-OTHER-TEMP	CAGW	964	40	711	212	0	0	0
1011900	PRPTY UND CPTL LSS-O	142794	FIN LEASE ROU ASSETS (COST)-OTHER-TEMP	OR	3,146	0	3,146	0	0	0	0
<b>1011900 Total</b>					<b>14,284</b>	<b>40</b>	<b>3,857</b>	<b>212</b>	<b>809</b>	<b>9,011</b>	<b>352</b>
1011950	CAP LEASES-ACCM AMRT	142885	Finance Lease ROU Assets (A/D) - PPAs	UT	(6,330)	0	0	0	0	(6,330)	0
1011950	CAP LEASES-ACCM AMRT	142894	Fin Lease ROU Assets (A/D)-Other-Temp	CAGE	(3,829)	0	0	0	(809)	(2,666)	(352)
1011950	CAP LEASES-ACCM AMRT	142894	Fin Lease ROU Assets (A/D)-Other-Temp	CAGW	(964)	(40)	(711)	(212)	0	0	0
1011950	CAP LEASES-ACCM AMRT	142894	Fin Lease ROU Assets (A/D)-Other-Temp	OR	(3,146)	0	(3,146)	0	0	0	0
<b>1011950 Total</b>					<b>(14,269)</b>	<b>(40)</b>	<b>(3,857)</b>	<b>(212)</b>	<b>(809)</b>	<b>(8,995)</b>	<b>(352)</b>
<b>Grand Total</b>					<b>10,137</b>	<b>93</b>	<b>2,801</b>	<b>493</b>	<b>1,422</b>	<b>4,703</b>	<b>620</b>

# **B10.PLANT HELD FOR FUTURE USE**



**Plant Held for Future Use**

Average of Monthly Averages Ending - December 2022

Allocation Method - Factor WIJAM

(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1050000	EL PLT HLD FTR USE	3501000	LAND OWNED IN FEE	SG	1,234	18	324	98	173	550	70	0	0
1050000	EL PLT HLD FTR USE	3502000	LAND RIGHTS	SG	755	11	198	60	106	337	43	0	0
1050000	EL PLT HLD FTR USE	3601000	LAND OWNED IN FEE	CA	655	655	0	0	0	0	0	0	0
1050000	EL PLT HLD FTR USE	3601000	LAND OWNED IN FEE	OR	3,912	0	3,912	0	0	0	0	0	0
1050000	EL PLT HLD FTR USE	3601000	LAND OWNED IN FEE	UT	5,693	0	0	0	0	5,693	0	0	0
1050000	EL PLT HLD FTR USE	3601000	LAND OWNED IN FEE	WYP	1	0	0	0	1	0	0	0	0
1050000	EL PLT HLD FTR USE	3891000	LAND OWNED IN FEE	OR	2,981	0	2,981	0	0	0	0	0	0
<b>1050000 Total</b>					<b>15,230</b>	<b>685</b>	<b>7,416</b>	<b>158</b>	<b>279</b>	<b>6,580</b>	<b>113</b>	<b>1</b>	<b>0</b>
<b>Grand Total</b>					<b>15,230</b>	<b>685</b>	<b>7,416</b>	<b>158</b>	<b>279</b>	<b>6,580</b>	<b>113</b>	<b>1</b>	<b>0</b>

# **B11. MISC. DEFERRED DEBITS**



**Deferred Debits**

Average of Monthly Averages Ending - December 2022

Allocation Method - Factor WIJAM

(Allocated in Thousands)

Primary Account	Secondary 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	0	0	0	555	1,568	222	1	0
1861000	MS DEF DB-OTH WIP	185017	ERCs - Impairment Reserve	CAEE	(2,040)	0	0	0	(483)	(1,363)	(193)	(1)	0
<b>1861000 Total</b>					<b>307</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>73</b>	<b>205</b>	<b>29</b>	<b>0</b>	<b>0</b>
1861200	FINANCING COSTS DEFR	185025	FINANCING COST DEFERRED	SO	100	2	25	7	14	46	6	0	0
1861200	FINANCING COSTS DEFR	185026	DEFERRED - S-3 SHELF REGISTRATION COSTS	SO	37	1	9	3	5	17	2	0	0
1861200	FINANCING COSTS DEFR	185027	UNAMORTIZED CREDIT AGREEMENT COSTS	OTHER	1,593	0	0	0	0	0	0	0	1,593
1861200	FINANCING COSTS DEFR	185029	UNAMORTIZED PCRB MADE CONVERSION COSTS	OTHER	187	0	0	0	0	0	0	0	187
1861200	FINANCING COSTS DEFR	185030	UNAMORTIZED '94 SERIES RESTRUCTURING COS	OTHER	137	0	0	0	0	0	0	0	137
<b>1861200 Total</b>					<b>2,054</b>	<b>3</b>	<b>35</b>	<b>10</b>	<b>19</b>	<b>63</b>	<b>8</b>	<b>0</b>	<b>1,917</b>
1865000	DEF COAL MINE COSTS	184414	DEFERRED COAL COSTS - WYODAK SETTLEMENT	CAEE	168	0	0	0	40	112	16	0	0
<b>1865000 Total</b>					<b>168</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>40</b>	<b>112</b>	<b>16</b>	<b>0</b>	<b>0</b>
1867000	MSC DF DR-BAL TRAN	134300	DEFERRED CHARGES	CAEE	0	0	0	0	0	0	0	0	0
1867000	MSC DF DR-BAL TRAN	134300	DEFERRED CHARGES	JBE	1	0	1	0	0	0	0	0	0
<b>1867000 Total</b>					<b>1</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1868000	MISC DF DR-OTH-CST	134305	Oth Def Chrg - IT Licenses/Maintenance	OTHER	108	0	0	0	0	0	0	0	108
1868000	MISC DF DR-OTH-CST	185313	MEAD-PHOENIX-AVAILABILITY & TRANS CHARGE	SG	23	0	6	2	3	10	1	0	0
1868000	MISC DF DR-OTH-CST	185335	LACOMB IRRIGATION	SG	0	0	0	0	0	0	0	0	0
1868000	MISC DF DR-OTH-CST	185336	BOGUS CREEK	SG	726	11	191	58	102	324	41	0	0
1868000	MISC DF DR-OTH-CST	185337	POINT-TO-POINT TRANS RESERVATIONS	SG	1,877	28	493	149	263	837	107	1	0
1868000	MISC DF DR-OTH-CST	185359	LT Lake Side 2 Maint. Prepayment	CAGE	27,422	0	0	0	5,792	19,090	2,524	16	0
1868000	MISC DF DR-OTH-CST	185360	LT LAKE SIDE MAINT PREPAYMENT	CAGE	17,476	0	0	0	3,691	12,166	1,609	10	0
1868000	MISC DF DR-OTH-CST	185361	LT CHEHALIS CSA MAINT. PREPAYMENT	CAGW	15,766	657	11,635	3,474	0	0	0	0	0
1868000	MISC DF DR-OTH-CST	185362	LT Currant Creek CSA Maint Prepayment	CAGE	4,149	0	0	0	876	2,888	382	2	0
1868000	MISC DF DR-OTH-CST	185371	LT Chehalis CSA Prepaid O&M	CAGW	1,338	56	987	295	0	0	0	0	0
1868000	MISC DF DR-OTH-CST	185372	LT Currant Creek CSA Prepaid O&M	CAGE	198	0	0	0	42	138	18	0	0
1868000	MISC DF DR-OTH-CST	185400	Trans Readiness Security - Due to ESM	SG	1,168	17	307	93	163	521	66	0	0
1868000	MISC DF DR-OTH-CST	185401	Trans Readiness Security - ESM Rec	SG	(1,168)	(17)	(307)	(93)	(163)	(521)	(66)	(0)	0
1868000	MISC DF DR-OTH-CST	185402	Trans Sec - Site Control - Due to ESM	SG	1	0	0	0	0	1	0	0	0
1868000	MISC DF DR-OTH-CST	185403	Trans Sec - Site Control - ESM Rec	SG	(1)	(0)	(0)	(0)	(0)	(1)	(0)	(0)	0
1868000	MISC DF DR-OTH-CST	185551	LT Prepaid-FSA Capital - Dunlap	SG	3,048	46	800	242	427	1,359	174	1	0
1868000	MISC DF DR-OTH-CST	185552	LT Prepaid-FSA Capital - Ekola Flats	SG	2,340	35	614	185	328	1,044	133	1	0
1868000	MISC DF DR-OTH-CST	185554	LT Prepaid-FSA Capital - Foote Creek	SG	551	8	145	44	77	246	31	0	0
1868000	MISC DF DR-OTH-CST	185557	LT Prepaid-FSA Capital - Glenrock I	SG	3,719	56	976	295	520	1,659	212	1	0
1868000	MISC DF DR-OTH-CST	185558	LT Prepaid-FSA Capital - Glenrock III	SG	1,411	21	370	112	197	629	80	1	0
1868000	MISC DF DR-OTH-CST	185561	LT Prepaid-FSA Capital - Goodnoe Hills	SG	2,802	42	735	222	392	1,250	160	1	0
1868000	MISC DF DR-OTH-CST	185564	LT Prepaid-FSA Capital - High Plains	SG	3,117	47	818	247	436	1,390	177	1	0
1868000	MISC DF DR-OTH-CST	185567	LT Prepaid-FSA Capital - Leaning Juniper	SG	3,733	56	980	296	522	1,665	213	1	0
1868000	MISC DF DR-OTH-CST	185570	LT Prepaid-FSA Capital - Marengo I	SG	4,100	61	1,076	325	574	1,829	233	2	0
1868000	MISC DF DR-OTH-CST	185571	LT Prepaid-FSA Capital - Marengo II	SG	2,036	30	534	161	285	908	116	1	0
1868000	MISC DF DR-OTH-CST	185574	LT Prepaid-FSA Capital - McFadden Ridge	SG	1,058	16	278	84	148	472	60	0	0
1868000	MISC DF DR-OTH-CST	185576	LT Prepaid-FSA Capital - Pryor Mtn	SG	3,384	51	888	268	474	1,509	193	1	0
1868000	MISC DF DR-OTH-CST	185577	LT Prepaid-FSA Capital - Rolling Hills	SG	3,742	56	982	297	524	1,669	213	1	0
1868000	MISC DF DR-OTH-CST	185580	LT Prepaid-FSA Capital - Seven Mile I	SG	3,918	59	1,028	310	548	1,748	223	2	0
1868000	MISC DF DR-OTH-CST	185581	LT Prepaid-FSA Capital - Seven Mile II	SG	622	9	163	49	87	278	35	0	0
1868000	MISC DF DR-OTH-CST	185584	LT Prepaid-FSA Capital - TB Flats I	SG	1,125	17	295	89	157	502	64	0	0



**Deferred Debits**

Average of Monthly Averages Ending - December 2022

Allocation Method - Factor WIJAM

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other		
1868000	MISC DF DR-OTH-CST	185585	LT Prepaid-FSA Capital - TB Flats II	SG	1,170	17	307	93	164	522	67	0	0
<b>1868000 Total</b>					<b>110,956</b>	<b>1,378</b>	<b>24,303</b>	<b>7,295</b>	<b>16,629</b>	<b>54,130</b>	<b>7,067</b>	<b>47</b>	<b>108</b>
1869000	MISC DF DR-OTH-NC	185334	HERMISTON SWAP	CAGW	2,418	101	1,784	533	0	0	0	0	0
<b>1869000 Total</b>					<b>2,418</b>	<b>101</b>	<b>1,784</b>	<b>533</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Grand Total</b>					<b>115,903</b>	<b>1,482</b>	<b>26,123</b>	<b>7,838</b>	<b>16,760</b>	<b>54,510</b>	<b>7,120</b>	<b>47</b>	<b>2,025</b>

# **B12. BLANK**



# **B13. MATERIALS & SUPPLIES**



**Material & Supplies**

Average of Monthly Averages Ending - December 2022

Allocation Method - Factor WIJAM

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	
1511120	COAL INVNTY-HUNTER	0		CAEE	35,610	0	0	8,429	23,790	3,369	22	0
<b>1511120 Total</b>			<b>35,610</b>		<b>0</b>	<b>0</b>	<b>8,429</b>	<b>23,790</b>	<b>3,369</b>	<b>22</b>	<b>0</b>	
1511130	COAL INVNTY-HTG	0		CAEE	20,631	0	0	4,883	13,783	1,952	13	0
<b>1511130 Total</b>			<b>20,631</b>		<b>0</b>	<b>0</b>	<b>4,883</b>	<b>13,783</b>	<b>1,952</b>	<b>13</b>	<b>0</b>	
1511140	COAL INVNTY-JB	0		JBE	38,186	1,648	28,036	8,502	0	0	0	0
<b>1511140 Total</b>			<b>38,186</b>	<b>1,648</b>	<b>28,036</b>	<b>8,502</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
1511160	COAL INVNTY-NAU	0		CAEE	19,623	0	0	4,645	13,110	1,857	12	0
<b>1511160 Total</b>			<b>19,623</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,645</b>	<b>13,110</b>	<b>1,857</b>	<b>12</b>	<b>0</b>	
1511300	COAL INVNTY-COLSTRI	0		CAEW	2,088	90	1,533	465	0	0	0	0
<b>1511300 Total</b>			<b>2,088</b>	<b>90</b>	<b>1,533</b>	<b>465</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
1511400	COAL INVNTY-CRAIG	0		CAEE	2,048	0	0	485	1,368	194	1	0
<b>1511400 Total</b>			<b>2,048</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>485</b>	<b>1,368</b>	<b>194</b>	<b>1</b>	<b>0</b>	
1511600	COAL INVNTY-DJ	0		CAEE	14,972	0	0	3,544	10,003	1,417	9	0
<b>1511600 Total</b>			<b>14,972</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,544</b>	<b>10,003</b>	<b>1,417</b>	<b>9</b>	<b>0</b>	
1511700	COAL INVNTY-RG	0		CAEE	26,209	0	0	6,204	17,510	2,480	16	0
<b>1511700 Total</b>			<b>26,209</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6,204</b>	<b>17,510</b>	<b>2,480</b>	<b>16</b>	<b>0</b>	
1511900	COAL INVNTY-HAYDEN	0		CAEE	2,586	0	0	612	1,728	245	2	0
<b>1511900 Total</b>			<b>2,586</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>612</b>	<b>1,728</b>	<b>245</b>	<b>2</b>	<b>0</b>	
1512180	NATURAL GAS-CLAY BAS	0		CAEE	3,451	0	0	817	2,305	326	2	0
<b>1512180 Total</b>			<b>3,451</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>817</b>	<b>2,305</b>	<b>326</b>	<b>2</b>	<b>0</b>	
1514000	FUEL STK-FUEL OIL	0		CAEE	1,613	0	0	382	1,078	153	1	0
1514000	FUEL STK-FUEL OIL	0		JBE	1,116	48	819	248	0	0	0	0
<b>1514000 Total</b>			<b>2,729</b>	<b>48</b>	<b>819</b>	<b>248</b>	<b>382</b>	<b>1,078</b>	<b>153</b>	<b>1</b>	<b>0</b>	
1514300	OIL INVNTY-COLSTRIP	0		CAEW	132	6	97	29	0	0	0	0
<b>1514300 Total</b>			<b>132</b>	<b>6</b>	<b>97</b>	<b>29</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
1514400	OIL INVNTY-CRAIG	0		CAEE	66	0	0	16	44	6	0	0
<b>1514400 Total</b>			<b>66</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>16</b>	<b>44</b>	<b>6</b>	<b>0</b>	<b>0</b>	
1514900	OIL INVNTY-HAYDEN	0		CAEE	49	0	0	12	33	5	0	0
<b>1514900 Total</b>			<b>49</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>12</b>	<b>33</b>	<b>5</b>	<b>0</b>	<b>0</b>	
1541000	PLNT M&S STK CNTRL	0		SO	(148)	(3)	(38)	(10)	(20)	(68)	(9)	(0)
1541000	PLNT M&S STK CNTRL	1510	JIM BRIDGER STORE ROOM	CAGE	15,102	0	0	3,190	10,513	1,390	9	0
1541000	PLNT M&S STK CNTRL	1510	JIM BRIDGER STORE ROOM	JBG	9,842	410	7,263	2,168	0	0	0	0
1541000	PLNT M&S STK CNTRL	1515	DAVE JOHNSTON STORE ROOM	CAGE	19,512	0	0	4,121	13,583	1,796	12	0
1541000	PLNT M&S STK CNTRL	1520	WYODAK STORE ROOM	CAGE	6,599	0	0	1,394	4,594	607	4	0
1541000	PLNT M&S STK CNTRL	1525	GADSBY STORE ROOM	CAGE	4,403	0	0	930	3,065	405	3	0
1541000	PLNT M&S STK CNTRL	1530	CARBON STORE ROOM	CAGE	1	0	0	0	1	0	0	0
1541000	PLNT M&S STK CNTRL	1535	NAUGHTON STORE ROOM	CAGE	13,228	0	0	2,794	9,209	1,218	8	0
1541000	PLNT M&S STK CNTRL	1540	HUNTINGTON STORE ROOM	CAGE	19,456	0	0	4,109	13,545	1,791	12	0
1541000	PLNT M&S STK CNTRL	1545	HUNTER STORE ROOM	CAGE	27,889	0	0	5,890	19,415	2,567	16	0
1541000	PLNT M&S STK CNTRL	1550	BLUNDELL STORE ROOM	CAGE	697	0	0	147	485	64	0	0
1541000	PLNT M&S STK CNTRL	1550	BLUNDELL STORE ROOM	SG	492	7	129	39	69	220	28	0
1541000	PLNT M&S STK CNTRL	1565	CURRANT CREEK PLANT	CAGE	4,001	0	0	845	2,785	368	2	0
1541000	PLNT M&S STK CNTRL	1570	LAKESIDE PLANT	CAGE	6,675	0	0	1,410	4,647	614	4	0
1541000	PLNT M&S STK CNTRL	1580	CHEHALIS PLANT	CAGW	3,793	158	2,799	836	0	0	0	0
1541000	PLNT M&S STK CNTRL	1605	HYDRO NORTH - LEWIS RIVER	CAGW	(8)	(0)	(6)	(2)	0	0	0	0



**Material & Supplies**

Average of Monthly Averages Ending - December 2022

Allocation Method - Factor WIJAM

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1541000	PLNT M&S STK CNTRL 1605	HYDRO NORTH - LEWIS RIVER	SG	8	0	2	1	1	4	0	0
1541000	PLNT M&S STK CNTRL 1675	HYDRO EAST - UTAH	CAGE	7	0	0	0	1	5	1	0
1541000	PLNT M&S STK CNTRL 1680	HYDRO EAST - IDAHO	CAGE	6	0	0	0	1	4	1	0
1541000	PLNT M&S STK CNTRL 1700	LEANING JUNIPER STOREROOM	CAGW	229	10	169	51	0	0	0	0
1541000	PLNT M&S STK CNTRL 1705	GOODNOE HILLS WIND	CAGW	116	5	86	26	0	0	0	0
1541000	PLNT M&S STK CNTRL 1715	MARENGO WIND	CAGW	315	13	233	69	0	0	0	0
1541000	PLNT M&S STK CNTRL 1720	Foote Creek	CAGE	4	0	0	0	1	3	0	0
1541000	PLNT M&S STK CNTRL 1725	Glenrock/Rolling Hills	CAGE	983	0	0	0	208	684	90	1
1541000	PLNT M&S STK CNTRL 1730	Seven Mile Hill	CAGE	608	0	0	0	128	423	56	0
1541000	PLNT M&S STK CNTRL 1735	Ekola Flats	SG	5	0	1	0	1	2	0	0
1541000	PLNT M&S STK CNTRL 1740	High Plains/McFadden	CAGE	446	0	0	0	94	311	41	0
1541000	PLNT M&S STK CNTRL 1745	Dunlap Wind Project	CAGE	568	0	0	0	120	395	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	149	2	39	12	21	67	8	0
1541000	PLNT M&S STK CNTRL 1765	Pryor Mountain	SG	8	0	2	1	1	3	0	0
1541000	PLNT M&S STK CNTRL 2005	CASPER STORE ROOM	WYP	818	0	0	0	818	0	0	0
1541000	PLNT M&S STK CNTRL 2010	BUFFALO STORE ROOM	WYP	163	0	0	0	163	0	0	0
1541000	PLNT M&S STK CNTRL 2015	DOUGLAS STORE ROOM	WYP	244	0	0	0	244	0	0	0
1541000	PLNT M&S STK CNTRL 2020	CODY STORE ROOM	WYP	862	0	0	0	862	0	0	0
1541000	PLNT M&S STK CNTRL 2030	WORLAND STORE ROOM	WYP	826	0	0	0	826	0	0	0
1541000	PLNT M&S STK CNTRL 2035	RIVERTON STORE ROOM	WYP	545	0	0	0	545	0	0	0
1541000	PLNT M&S STK CNTRL 2040	EVANSTON STORE ROOM	WYU	1,016	0	0	0	1,016	0	0	0
1541000	PLNT M&S STK CNTRL 2045	KEMMERER STORE ROOM	WYU	13	0	0	0	13	0	0	0
1541000	PLNT M&S STK CNTRL 2050	PINEDALE STORE ROOM	WYU	775	0	0	0	775	0	0	0
1541000	PLNT M&S STK CNTRL 2060	ROCK SPRINGS STORE ROOM	WYP	1,470	0	0	0	1,470	0	0	0
1541000	PLNT M&S STK CNTRL 2065	RAWLINS STORE ROOM	WYP	516	0	0	0	516	0	0	0
1541000	PLNT M&S STK CNTRL 2070	LARAMIE STORE ROOM	WYP	514	0	0	0	514	0	0	0
1541000	PLNT M&S STK CNTRL 2075	REXBERG STORE ROOM	IDU	2,435	0	0	0	0	2,435	0	0
1541000	PLNT M&S STK CNTRL 2080	MUDLAKE STORE ROOM	IDU	1	0	0	0	0	1	0	0
1541000	PLNT M&S STK CNTRL 2085	SHELLY STORE ROOM	IDU	1,054	0	0	0	0	1,054	0	0
1541000	PLNT M&S STK CNTRL 2090	PRESTON STORE ROOM	IDU	75	0	0	0	0	75	0	0
1541000	PLNT M&S STK CNTRL 2095	LAVA HOT SPRINGS STORE ROOM	IDU	181	0	0	0	0	181	0	0
1541000	PLNT M&S STK CNTRL 2100	MONTPELIER STORE ROOM	IDU	300	0	0	0	0	300	0	0
1541000	PLNT M&S STK CNTRL 2110	BRIDGERLAND STORE ROOM	UT	787	0	0	0	787	0	0	0
1541000	PLNT M&S STK CNTRL 2205	TREMONTON STORE ROOM	UT	383	0	0	0	383	0	0	0
1541000	PLNT M&S STK CNTRL 2210	OGDEN STORE ROOM	UT	2,560	0	0	0	2,560	0	0	0
1541000	PLNT M&S STK CNTRL 2215	LAYTON STORE ROOM	UT	1,725	0	0	0	1,725	0	0	0
1541000	PLNT M&S STK CNTRL 2220	SALT LAKE METRO STORE ROOM	UT	9,847	0	0	0	9,847	0	0	0
1541000	PLNT M&S STK CNTRL 2230	JORDAN VALLEY STORE ROOM	UT	1,172	0	0	0	1,172	0	0	0
1541000	PLNT M&S STK CNTRL 2235	PARK CITY STORE ROOM	UT	2,455	0	0	0	2,455	0	0	0
1541000	PLNT M&S STK CNTRL 2240	TOOELE STORE ROOM	UT	819	0	0	0	819	0	0	0
1541000	PLNT M&S STK CNTRL 2245	WASATCH RESTORATION CENTER	UT	1,031	0	0	0	1,031	0	0	0
1541000	PLNT M&S STK CNTRL 2400	PLNT M&S STK CNTRL EAGLE MOUNTAIN	UT	756	0	0	0	756	0	0	0
1541000	PLNT M&S STK CNTRL 2405	AMERICAN FORK STORE ROOM	UT	2,260	0	0	0	2,260	0	0	0
1541000	PLNT M&S STK CNTRL 2410	SANTAQUIN STORE ROOM	UT	718	0	0	0	718	0	0	0
1541000	PLNT M&S STK CNTRL 2415	DELTA STORE ROOM	UT	474	0	0	0	474	0	0	0



**Material & Supplies**

Average of Monthly Averages Ending - December 2022

Allocation Method - Factor WIJAM

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1541000	PLNT M&S STK CNTRL 2420	UT	846	0	0	0	0	846	0	0	0
1541000	PLNT M&S STK CNTRL 2425	UT	855	0	0	0	0	855	0	0	0
1541000	PLNT M&S STK CNTRL 2430	UT	1,164	0	0	0	0	1,164	0	0	0
1541000	PLNT M&S STK CNTRL 2435	UT	117	0	0	0	0	117	0	0	0
1541000	PLNT M&S STK CNTRL 2445	UT	129	0	0	0	0	129	0	0	0
1541000	PLNT M&S STK CNTRL 2450	UT	2,281	0	0	0	0	2,281	0	0	0
1541000	PLNT M&S STK CNTRL 2455	UT	119	0	0	0	0	119	0	0	0
1541000	PLNT M&S STK CNTRL 2460	UT	748	0	0	0	0	748	0	0	0
1541000	PLNT M&S STK CNTRL 2620	CAGW	2,324	97	1,715	512	0	0	0	0	0
1541000	PLNT M&S STK CNTRL 2625	WA	0	0	0	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL 2630	CAGW	210	9	155	46	0	0	0	0	0
1541000	PLNT M&S STK CNTRL 2630	WA	187	0	0	187	0	0	0	0	0
1541000	PLNT M&S STK CNTRL 2635	OR	234	0	234	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL 2640	OR	1,054	0	1,054	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL 2650	OR	564	0	564	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL 2655	OR	15,264	0	15,264	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL 2660	OR	1,393	0	1,393	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL 2665	OR	95	0	95	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL 2670	OR	1	0	1	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL 2675	OR	2,868	0	2,868	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL 2805	OR	269	0	269	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL 2810	OR	245	0	245	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL 2830	OR	4,439	0	4,439	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL 2835	OR	968	0	968	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL 2840	OR	1,525	0	1,525	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL 2845	OR	892	0	892	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL 2850	OR	3,943	0	3,943	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL 2855	OR	148	0	148	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL 2860	CA	104	104	0	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL 2865	CA	347	347	0	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL 2870	CA	1,823	1,823	0	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL 2875	CA	513	513	0	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL 5005	SO	146	3	37	10	20	67	9	0	0
1541000	PLNT M&S STK CNTRL 5110	OR	0	0	0	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL 5115	SNPD	83	3	23	5	8	40	4	0	0
1541000	PLNT M&S STK CNTRL 5120	OR	98	0	98	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL 5125	OR	13,607	0	13,607	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL 5130	OR	16,344	0	16,344	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL 5135	WA	10,848	0	0	10,848	0	0	0	0	0
1541000	PLNT M&S STK CNTRL 5140	IDU	5,036	0	0	0	0	0	5,036	0	0
1541000	PLNT M&S STK CNTRL 5150	UT	7,195	0	0	0	0	7,195	0	0	0
1541000	PLNT M&S STK CNTRL 5155	WYP	6,788	0	0	0	6,788	0	0	0	0
1541000	PLNT M&S STK CNTRL 5160	UT	38,297	0	0	0	0	38,297	0	0	0
1541000	PLNT M&S STK CNTRL 5300	UT	3	0	0	0	0	3	0	0	0
<b>1541000 Total</b>			<b>315,899</b>	<b>3,502</b>	<b>76,562</b>	<b>14,800</b>	<b>40,035</b>	<b>160,745</b>	<b>20,185</b>	<b>71</b>	<b>0</b>
1541500	OTHER M&S 120001	SO	(17)	(0)	(4)	(1)	(2)	(8)	(1)	(0)	0



**Material & Supplies**

Average of Monthly Averages Ending - December 2022

Allocation Method - Factor WIJAM

(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
<b>1541500 Total</b>					<b>(17)</b>	<b>(0)</b>	<b>(4)</b>	<b>(1)</b>	<b>(2)</b>	<b>(8)</b>	<b>(1)</b>	<b>(0)</b>	<b>0</b>
1541900	PLNT M&S GEN JV CUT	120005	JV CUTBACK MATERIAL & SUPPLIES INVENTORY	CAGE	(581)	0	0	0	(123)	(405)	(53)	(0)	0
1541900	PLNT M&S GEN JV CUT	120005	JV CUTBACK MATERIAL & SUPPLIES INVENTORY	CAGW	763	32	563	168	0	0	0	0	0
1541900	PLNT M&S GEN JV CUT	120005	JV CUTBACK MATERIAL & SUPPLIES INVENTORY	JBG	(8,314)	(347)	(6,136)	(1,832)	0	0	0	0	0
1541900	PLNT M&S GEN JV CUT	120005	JV CUTBACK MATERIAL & SUPPLIES INVENTORY	SG	1,380	21	362	109	193	615	79	1	0
1541900	PLNT M&S GEN JV CUT	120005	JV CUTBACK MATERIAL & SUPPLIES INVENTORY	SO	(1,380)	(28)	(350)	(98)	(188)	(635)	(82)	(0)	0
1541900	PLNT M&S GEN JV CUT	120010	Minority Owned Plant M&S Inventory	CAGE	1,784	0	0	0	377	1,242	164	1	0
1541900	PLNT M&S GEN JV CUT	120010	Minority Owned Plant M&S Inventory	CAGW	1,915	80	1,413	422	0	0	0	0	0
<b>1541900 Total</b>					<b>(4,434)</b>	<b>(243)</b>	<b>(4,147)</b>	<b>(1,230)</b>	<b>260</b>	<b>818</b>	<b>108</b>	<b>1</b>	<b>0</b>
1549900	CR-OBSOL&SURPL INV	102930	SB Asset # 120930	SO	(27)	(1)	(7)	(2)	(4)	(13)	(2)	(0)	0
1549900	CR-OBSOL&SURPL INV	120930	INVENTORY RESERVE POWER SUPPLY	SG	(115)	(2)	(30)	(9)	(16)	(51)	(7)	(0)	0
1549900	CR-OBSOL&SURPL INV	120930	INVENTORY RESERVE POWER SUPPLY	SO	(12)	(0)	(3)	(1)	(2)	(6)	(1)	(0)	0
1549900	CR-OBSOL&SURPL INV	120932	Inventory Reserve - RMP (T&D)	SNPD	(902)	(30)	(245)	(56)	(90)	(434)	(46)	0	0
1549900	CR-OBSOL&SURPL INV	120933	Inventory Reserve - PP (T&D)	SNPD	(641)	(21)	(174)	(40)	(64)	(309)	(32)	0	0
<b>1549900 Total</b>					<b>(1,697)</b>	<b>(54)</b>	<b>(460)</b>	<b>(108)</b>	<b>(176)</b>	<b>(812)</b>	<b>(87)</b>	<b>(0)</b>	<b>0</b>
2531600	WORK CAP DEP-UAMPS	289920	WORKING CAPITAL DEPOSIT - UAMPS	CAEE	(3,133)	0	0	0	(742)	(2,093)	(296)	(2)	0
<b>2531600 Total</b>					<b>(3,133)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(742)</b>	<b>(2,093)</b>	<b>(296)</b>	<b>(2)</b>	<b>0</b>
2531700	WORKG CAP DEP-DG&T	289921	OTH DEF CR - WORKING CAPITAL DEPOS-DG&T	CAEE	(2,602)	0	0	0	(616)	(1,739)	(246)	(2)	0
<b>2531700 Total</b>					<b>(2,602)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(616)</b>	<b>(1,739)</b>	<b>(246)</b>	<b>(2)</b>	<b>0</b>
2531800	WCD-PROVO-PLNT M&S	289922	OTH DEF CR - WCD - PROVO - PLANT M&S	CAGE	(273)	0	0	0	(58)	(190)	(25)	(0)	0
<b>2531800 Total</b>					<b>(273)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(58)</b>	<b>(190)</b>	<b>(25)</b>	<b>(0)</b>	<b>0</b>
<b>Grand Total</b>					<b>472,122</b>	<b>4,996</b>	<b>102,436</b>	<b>22,705</b>	<b>68,729</b>	<b>241,471</b>	<b>31,640</b>	<b>145</b>	<b>0</b>

# **B14. CASH WORKING CAPITAL**



**Cash Working Capital**

Average of Monthly Averages Ending - December 2022

Allocation Method - Factor WIJAM

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other		
1430000	OTHER ACCTS REC	0											
<b>1430000 Total</b>			<b>1,336</b>	<b>27</b>	<b>339</b>	<b>95</b>	<b>182</b>	<b>615</b>	<b>79</b>	<b>0</b>	<b>0</b>		
1431000	EMP ACCOUNTS REC	0											
<b>1431000 Total</b>			<b>4,636</b>	<b>95</b>	<b>1,175</b>	<b>328</b>	<b>630</b>	<b>2,133</b>	<b>274</b>	<b>1</b>	<b>0</b>		
1431500	INC TAXES RECEIVABLE	0											
1431500	INC TAXES RECEIVABLE	116133	InterCo State Tax Rec-(Even Years)- MEHC	SO	(70)	(1)	(18)	(5)	(10)	(32)	(4)	(0)	0
1431500	INC TAXES RECEIVABLE	116134	InterCo State Tax Rec -(Odd Years)- MEHC	SO	254	5	64	18	34	117	15	0	0
<b>1431500 Total</b>			<b>(7)</b>	<b>(0)</b>	<b>(2)</b>	<b>(0)</b>	<b>(1)</b>	<b>(3)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>0</b>	
1433000	JOINT OWNER REC	0											
<b>1433000 Total</b>			<b>8,560</b>	<b>176</b>	<b>2,169</b>	<b>606</b>	<b>1,164</b>	<b>3,937</b>	<b>506</b>	<b>2</b>	<b>0</b>		
1436000	OTH ACCT REC	0											
<b>1436000 Total</b>			<b>37,770</b>	<b>775</b>	<b>9,571</b>	<b>2,674</b>	<b>5,135</b>	<b>17,373</b>	<b>2,231</b>	<b>11</b>	<b>0</b>		
1437000	CSS OAR BILLINGS	0											
<b>1437000 Total</b>			<b>8,388</b>	<b>172</b>	<b>2,126</b>	<b>594</b>	<b>1,140</b>	<b>3,858</b>	<b>496</b>	<b>2</b>	<b>0</b>		
1437100	CSS OAR BILLINGS-WOR	0											
<b>1437100 Total</b>			<b>(9,895)</b>	<b>(203)</b>	<b>(2,507)</b>	<b>(701)</b>	<b>(1,345)</b>	<b>(4,551)</b>	<b>(585)</b>	<b>(3)</b>	<b>0</b>		
2300000	ASSET RETIREMENT OBL	284915	ARO LIAB - DEER CREEK MINE RECLAMATION	OTHER	(2,186)	0	0	0	0	0	0	(2,186)	
<b>2300000 Total</b>			<b>(2,186)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(2,186)</b>		
2320000	ACCOUNTS PAYABLE	210460	JOINT OWNER RECEIVABLES - CREDIT	CAEE	(497)	0	0	0	(118)	(332)	(47)	(0)	0
2320000	ACCOUNTS PAYABLE	210677	Bronco Utah Operations LLC - Coal	CAEE	(1,491)	0	0	0	(353)	(996)	(141)	(1)	0
2320000	ACCOUNTS PAYABLE	211108	UNION DUES/CONTRIBUTIONS WITHHOLDING	SO	1	0	0	0	0	0	0	0	0
2320000	ACCOUNTS PAYABLE	211109	MET PAY HOME & AUTO WITHHOLDINGS	SO	(2)	(0)	(1)	(0)	(0)	(1)	(0)	(0)	0
2320000	ACCOUNTS PAYABLE	211115	Allstate Voluntary Benefit Withholdings	SO	0	0	0	0	0	0	0	0	0
2320000	ACCOUNTS PAYABLE	211116	DEPENDENT SUPPORT/LEVY WITHHOLDINGS	SO	(2)	(0)	(0)	(0)	(0)	(1)	(0)	(0)	0
2320000	ACCOUNTS PAYABLE	215077	K-PLUS EMPLOYER CONTRIBUTIONS - ENHANCED	SO	(647)	(13)	(164)	(46)	(88)	(298)	(38)	(0)	0
2320000	ACCOUNTS PAYABLE	215078	K-Plus Employer Contributions - Fixed	SO	(353)	(7)	(89)	(25)	(48)	(162)	(21)	(0)	0
2320000	ACCOUNTS PAYABLE	215080	METLIFE MEDICAL INSURANCE	SO	(3,714)	(76)	(941)	(263)	(505)	(1,708)	(219)	(1)	0
2320000	ACCOUNTS PAYABLE	215082	METLIFE DENTAL INSURANCE	SO	(62)	(1)	(16)	(4)	(8)	(29)	(4)	(0)	0
2320000	ACCOUNTS PAYABLE	215084	METLIFE VISION INSURANCE	SO	(93)	(2)	(24)	(7)	(13)	(43)	(5)	(0)	0
2320000	ACCOUNTS PAYABLE	215085	Western Utilities Dental Payable	SO	46	1	12	3	6	21	3	0	0
2320000	ACCOUNTS PAYABLE	215086	Western Utilities Vision Payable	SO	6	0	2	0	1	3	0	0	0
2320000	ACCOUNTS PAYABLE	215088	UWUA Health & Welfare Payable	SO	4	0	1	0	1	2	0	0	0
2320000	ACCOUNTS PAYABLE	215095	HMO HEALTH PLAN	SO	(35)	(1)	(9)	(3)	(5)	(16)	(2)	(0)	0
2320000	ACCOUNTS PAYABLE	215112	Minnesota Life Insurance	SO	(26)	(1)	(7)	(2)	(4)	(12)	(2)	(0)	0
2320000	ACCOUNTS PAYABLE	215116	IBEW 57 MEDICAL INSURANCE	SO	(231)	(5)	(58)	(16)	(31)	(106)	(14)	(0)	0
2320000	ACCOUNTS PAYABLE	215350	"IBEW 57 HEALTH REIMBURSEMENT, CURRENT Y	SO	14	0	4	1	2	6	1	0	0
2320000	ACCOUNTS PAYABLE	215351	"IBEW 57 DEPENDENT CARE REIMBURSEMENT, C	SO	0	0	0	0	0	0	0	0	0
2320000	ACCOUNTS PAYABLE	215356	"HEALTH REIMBURSEMENT, CURRENT YEAR"	SO	(31)	(1)	(8)	(2)	(4)	(14)	(2)	(0)	0
2320000	ACCOUNTS PAYABLE	215357	"DEPENDENT CARE REIMBURSEMENT, CURRENT Y	SO	(19)	(0)	(5)	(1)	(3)	(9)	(1)	(0)	0
2320000	ACCOUNTS PAYABLE	215425	OR DOE Cool School Program	OTHER	(20)	0	0	0	0	0	0	0	(20)
2320000	ACCOUNTS PAYABLE	215439	Cal ISO Trans Payable	SG	(3,513)	(53)	(922)	(278)	(492)	(1,567)	(200)	(1)	0
2320000	ACCOUNTS PAYABLE	215850	Subscription Fee - OR Community Solar	OTHER	(2)	0	0	0	0	0	0	0	(2)
2320000	ACCOUNTS PAYABLE	215851	Participation Fee - OR Community Solar	OTHER	(0)	0	0	0	0	0	0	0	(0)
2320000	ACCOUNTS PAYABLE	235230	ACCRUAL - ROYALTIES	CAEE	(59)	0	0	0	(14)	(40)	(6)	(0)	0
2320000	ACCOUNTS PAYABLE	235599	Safety Award	SO	(1,008)	(21)	(255)	(71)	(137)	(463)	(60)	(0)	0
2320000	ACCOUNTS PAYABLE	240330	PROVISION FOR WORKERS' COMPENSATION	SO	(36)	(1)	(9)	(3)	(5)	(16)	(2)	(0)	0
<b>2320000 Total</b>			<b>(11,768)</b>	<b>(179)</b>	<b>(2,489)</b>	<b>(716)</b>	<b>(1,817)</b>	<b>(5,779)</b>	<b>(759)</b>	<b>(4)</b>	<b>(23)</b>		
2533000	O DEF CR-MISC PPL	289517	TRAPPER MINE FINAL RECLAMATION	CAGE	(9,566)	0	0	0	(2,020)	(6,659)	(880)	(6)	0
<b>2533000 Total</b>			<b>(9,566)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(2,020)</b>	<b>(6,659)</b>	<b>(880)</b>	<b>(6)</b>	<b>0</b>	
<b>Grand Total</b>			<b>27,454</b>	<b>867</b>	<b>10,427</b>	<b>2,892</b>	<b>3,092</b>	<b>11,007</b>	<b>1,372</b>	<b>5</b>	<b>(2,208)</b>		

# **B15. MISC. RATE BASE**





**Miscellaneous Rate Base**

Average of Monthly Averages Ending - December 2022

Allocation Method - Factor WIJAM

(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	0	0	0	29,820	98,288	12,995	83	0
1140000	EL PLT ACQUIST ADJ	1140000	ELECTRIC PLANT ACQUISITION ADJUSTMENTS	SG	1,982	30	520	157	277	884	113	1	0
1140000	EL PLT ACQUIST ADJ	1140000	ELECTRIC PLANT ACQUISITION ADJUSTMENTS	UT	11,764	0	0	0	0	11,764	0	0	0
<b>1140000 Total</b>					<b>154,932</b>	<b>30</b>	<b>520</b>	<b>157</b>	<b>30,097</b>	<b>110,935</b>	<b>13,108</b>	<b>84</b>	<b>0</b>
1150000	Ac Prov El Pt Acq Ad	1140000	ACCUM PROV ELECTRIC PLANT ACQUISITION AD	CAGE	(140,936)	0	0	0	(29,767)	(98,114)	(12,972)	(83)	0
1150000	Ac Prov El Pt Acq Ad	1140000	ACCUM PROV ELECTRIC PLANT ACQUISITION AD	SG	(552)	(8)	(145)	(44)	(77)	(246)	(31)	(0)	0
1150000	Ac Prov El Pt Acq Ad	1140000	ACCUM PROV ELECTRIC PLANT ACQUISITION AD	UT	(2,199)	0	0	0	0	(2,199)	0	0	0
<b>1150000 Total</b>					<b>(143,688)</b>	<b>(8)</b>	<b>(145)</b>	<b>(44)</b>	<b>(29,844)</b>	<b>(100,559)</b>	<b>(13,004)</b>	<b>(84)</b>	<b>0</b>
1156000	ACCUM PROV-CRAIG/HAY	0	ACCUM PROV FOR ASSET ACQ ADJ - CRAIG/HAY	UT	(129)	0	0	0	0	(129)	0	0	0
<b>1156000 Total</b>					<b>(129)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(129)</b>	<b>0</b>	<b>0</b>	<b>0</b>
1651000	PREPAY-INSURANCE	132008	PREPAID INSURANCE - PUBLIC LIABILITY & P	SO	15,523	319	3,934	1,099	2,110	7,140	917	5	0
1651000	PREPAY-INSURANCE	132012	PREPAID INSURANCE - ALLPURPOSE INSURANCE	SO	2,064	42	523	146	281	949	122	1	0
1651000	PREPAY-INSURANCE	132016	PREPAID INS-MINORITY OWNED PLANTS	SO	450	9	114	32	61	207	27	0	0
1651000	PREPAY-INSURANCE	132045	PREPAID WORKERS COMPENSATION	SO	166	3	42	12	23	76	10	0	0
1651000	PREPAY-INSURANCE	132055	PREPAID EMPLOYEE BENEFIT COSTS	SO	200	4	51	14	27	92	12	0	0
<b>1651000 Total</b>					<b>18,402</b>	<b>378</b>	<b>4,663</b>	<b>1,303</b>	<b>2,502</b>	<b>8,464</b>	<b>1,087</b>	<b>5</b>	<b>0</b>
1652000	PREPAY-TAXES	132101	PREPAID PROPERTY TAX	GPS	8,170	168	2,070	578	1,111	3,758	483	2	0
1652000	PREPAY-TAXES	132109	UTE-PREPAID POSSESSORY INTEREST	GPS	1	0	0	0	0	0	0	0	0
1652000	PREPAY-TAXES	132110	SHO-BAN-PREPAID POSSESSORY INTEREST	GPS	75	2	19	5	10	34	4	0	0
1652000	PREPAY-TAXES	132111	Goshute - Prepaid Possessory Interest	GPS	8	0	2	1	1	4	0	0	0
1652000	PREPAY-TAXES	132200	"Prepaid Taxes (Federal, State, Local)"	SO	29	1	7	2	4	13	2	0	0
1652000	PREPAY-TAXES	132924	OTH PREPAY-OREGON DOE FEE	SO	846	17	214	60	115	389	50	0	0
<b>1652000 Total</b>					<b>9,129</b>	<b>187</b>	<b>2,313</b>	<b>646</b>	<b>1,241</b>	<b>4,199</b>	<b>539</b>	<b>3</b>	<b>0</b>
1652100	PREPAY - OTHER	132095	PREPAID EMISSIONS PERMIT FEES (UT)	CAGE	434	0	0	0	92	302	40	0	0
1652100	PREPAY - OTHER	132097	Prepaid CA GHG Cap & Trade Allowances	OTHER	11,375	0	0	0	0	0	0	0	11,375
1652100	PREPAY - OTHER	132098	Prepaid - CA GHG Wholesale	OTHER	6,319	0	0	0	0	0	0	0	6,319
1652100	PREPAY - OTHER	132310	PREPAID RATING AGENCY	SO	77	2	20	5	11	36	5	0	0
1652100	PREPAY - OTHER	132548	Prepaid-FSA O&M - Cedar Springs II	SG	87	1	23	7	12	39	5	0	0
1652100	PREPAY - OTHER	132551	Prepaid-FSA O&M - Dunlap	SG	217	3	57	17	30	97	12	0	0
1652100	PREPAY - OTHER	132552	Prepaid-FSA O&M - Ekola Flats	SG	131	2	34	10	18	59	7	0	0
1652100	PREPAY - OTHER	132554	Prepaid-FSA O&M - Foote Creek	SG	25	0	7	2	4	11	1	0	0
1652100	PREPAY - OTHER	132557	Prepaid-FSA O&M - Glenrock I	SG	232	3	61	18	32	103	13	0	0
1652100	PREPAY - OTHER	132558	Prepaid-FSA O&M - Glenrock III	SG	76	1	20	6	11	34	4	0	0
1652100	PREPAY - OTHER	132561	Prepaid-FSA O&M - Goodnoe Hills	SG	94	1	25	7	13	42	5	0	0
1652100	PREPAY - OTHER	132564	Prepaid-FSA O&M - High Plains	SG	325	5	85	26	45	145	18	0	0
1652100	PREPAY - OTHER	132567	Prepaid-FSA O&M - Leaning Juniper	SG	282	4	74	22	40	126	16	0	0
1652100	PREPAY - OTHER	132570	Prepaid-FSA O&M - Marengo I	SG	175	3	46	14	25	78	10	0	0
1652100	PREPAY - OTHER	132571	Prepaid-FSA O&M - Marengo II	SG	88	1	23	7	12	39	5	0	0
1652100	PREPAY - OTHER	132574	Prepaid-FSA O&M - McFadden Ridge	SG	47	1	12	4	7	21	3	0	0
1652100	PREPAY - OTHER	132576	Prepaid-FSA O&M - Pryor Mtn	SG	225	3	59	18	32	101	13	0	0
1652100	PREPAY - OTHER	132577	Prepaid-FSA O&M - Rolling Hills	SG	232	3	61	18	32	103	13	0	0
1652100	PREPAY - OTHER	132580	Prepaid-FSA O&M - Seven Mile I	SG	232	3	61	18	32	103	13	0	0
1652100	PREPAY - OTHER	132581	Prepaid-FSA O&M - Seven Mile II	SG	46	1	12	4	6	20	3	0	0
1652100	PREPAY - OTHER	132584	Prepaid-FSA O&M - TB Flats I	SG	76	1	20	6	11	34	4	0	0
1652100	PREPAY - OTHER	132585	Prepaid-FSA O&M - TB Flats II	SG	79	1	21	6	11	35	5	0	0
1652100	PREPAY - OTHER	132604	OTH PREPAY - FERC HYDRO ADMIN FEE	SG	22	0	6	2	3	10	1	0	0
1652100	PREPAY - OTHER	132608	Prepaid - Records Management Costs	SG	32	0	8	3	5	14	2	0	0
1652100	PREPAY - OTHER	132620	PREPAYMENTS - WATER RIGHTS LEASE	SG	2,378	36	624	188	333	1,061	135	1	0
1652100	PREPAY - OTHER	132621	Prepayments - Water Rights (Ferron Canal)	CAGE	242	0	0	0	51	168	22	0	0
1652100	PREPAY - OTHER	132622	Prepayments - Water Rights (Hntgtn-Clev)	CAGE	275	0	0	0	58	192	25	0	0
1652100	PREPAY - OTHER	132650	PREPAID DUES	SO	2,165	44	549	153	294	996	128	1	0
1652100	PREPAY - OTHER	132700	PREPAID RENT	GPS	33	1	8	2	5	15	2	0	0



**Miscellaneous Rate Base**

Average of Monthly Averages Ending - December 2022

Allocation Method - Factor WIJAM

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other		
1652100	PREPAY - OTHER	132705	Prepaid Pole Contact	SG	224	3	59	18	31	100	13	0	0
1652100	PREPAY - OTHER	132740	PREPAID O&M WIND	SG	89	1	23	7	12	40	5	0	0
1652100	PREPAY - OTHER	132755	Prepaid Aircraft Maintenance Costs	SG	135	2	35	11	19	60	8	0	0
1652100	PREPAY - OTHER	132900	PREPAYMENTS - OTHER	CAEE	72	0	0	0	17	48	7	0	0
1652100	PREPAY - OTHER	132900	PREPAYMENTS - OTHER	SO	1,781	37	451	126	242	819	105	1	0
1652100	PREPAY - OTHER	132901	PRE FEES - OREGON PUB UTIL COMMISSION	OR	3,210	0	3,210	0	0	0	0	0	0
1652100	PREPAY - OTHER	132903	PREP FEES-UTAH PUBLIC SERVICE COMMISSION	UT	3,689	0	0	0	0	3,689	0	0	0
1652100	PREPAY - OTHER	132904	PREP FEES-IDAHO PUB UTIL COMMISSION	IDU	218	0	0	0	0	0	218	0	0
1652100	PREPAY - OTHER	132905	PREP FEES-WYO PUBLIC SERVICE COMMISSION	WYP	144	0	0	0	144	0	0	0	0
1652100	PREPAY - OTHER	132910	Prepayments - Hardware & Software	SO	18,459	379	4,677	1,307	2,509	8,490	1,090	5	0
1652100	PREPAY - OTHER	132998	PREPAID INSURANCE	CAEE	(7)	0	0	0	(2)	(5)	(1)	(0)	0
1652100	PREPAY - OTHER	132999	PREPAY - RECLASS TO LT	SO	(9,737)	(200)	(2,467)	(689)	(1,324)	(4,479)	(575)	(3)	0
1652100	PREPAY - OTHER	134000	L/T PREPAY RECLASS	SO	9,744	200	2,469	690	1,325	4,482	576	3	0
1652100	PREPAY - OTHER	134100	Prepaid CA GHG Retail - Non-Current	OTHER	4,758	0	0	0	0	0	0	0	4,758
1652100	PREPAY - OTHER	134101	Prepaid CA GHG Wholesale - Non-Current	OTHER	2,014	0	0	0	0	0	0	0	2,014
1652100	PREPAY - OTHER	182600	PREPAYMENT-OTHER	CAEE	(4)	0	0	0	(1)	(3)	(0)	(0)	0
1652100	PREPAY - OTHER	182600	PREPAYMENT-OTHER	CAEW	4	0	3	1	0	0	0	0	0
<b>1652100 Total</b>					<b>60,813</b>	<b>545</b>	<b>10,376</b>	<b>2,035</b>	<b>4,198</b>	<b>17,226</b>	<b>1,958</b>	<b>9</b>	<b>24,465</b>
1655000	PREPAY-COAL MIN EX	132400	PREPAID - TAXES	CAEE	281	0	0	0	67	188	27	0	0
<b>1655000 Total</b>					<b>281</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>67</b>	<b>188</b>	<b>27</b>	<b>0</b>	<b>0</b>
2281000	ACC PROV-PROP INS	288711	Reg Liab - CA Property Insurance Reserve	CA	(300)	(300)	0	0	0	0	0	0	0
2281000	ACC PROV-PROP INS	288712	Reg Liab - OR Property Insurance Reserve	OR	26,248	0	26,248	0	0	0	0	0	0
2281000	ACC PROV-PROP INS	288713	Reg Liab - WA Property Insurance Reserve	WA	55	0	0	55	0	0	0	0	0
2281000	ACC PROV-PROP INS	288714	Reg Liab - ID Property Insurance Reserve	IDU	(1,117)	0	0	0	0	0	(1,117)	0	0
2281000	ACC PROV-PROP INS	288715	Reg Liab - UT Property Insurance Reserve	UT	(933)	0	0	0	0	(933)	0	0	0
2281000	ACC PROV-PROP INS	288716	Reg Liab - WY Property Insurance Reserve	WYP	(931)	0	0	0	(931)	0	0	0	0
2281000	ACC PROV-PROP INS	288747	RegL-CA Insurance Reserves-Recl to Asst	OTHER	(317)	0	0	0	0	0	0	0	(317)
2281000	ACC PROV-PROP INS	288748	RegL-WA Insurance Reserves-Recl to Asst	OTHER	(89)	0	0	0	0	0	0	0	(89)
2281000	ACC PROV-PROP INS	288749	RegL - Insurance Reserves - Reclass	OTHER	(26,248)	0	0	0	0	0	0	0	(26,248)
<b>2281000 Total</b>					<b>(3,632)</b>	<b>(300)</b>	<b>26,248</b>	<b>55</b>	<b>(931)</b>	<b>(933)</b>	<b>(1,117)</b>	<b>0</b>	<b>(26,654)</b>
2281200	ACC PRV-INS-T&D LN	280307	Accum Prov For Prop Ins - Pac Power T&D	SO	(3,167)	(65)	(802)	(224)	(431)	(1,457)	(187)	(1)	0
<b>2281200 Total</b>					<b>(3,167)</b>	<b>(65)</b>	<b>(802)</b>	<b>(224)</b>	<b>(431)</b>	<b>(1,457)</b>	<b>(187)</b>	<b>(1)</b>	<b>0</b>
2282100	ACC PRV IN & DAMAG	280310	Prov for Injuries & Damages - General	SO	(232)	(5)	(59)	(16)	(31)	(107)	(14)	(0)	0
2282100	ACC PRV IN & DAMAG	280311	ACC. PROV. I & D - EXCL. AUTO	SO	(370,873)	(7,613)	(93,980)	(26,257)	(50,420)	(170,585)	(21,910)	(108)	0
<b>2282100 Total</b>					<b>(371,104)</b>	<b>(7,618)</b>	<b>(94,038)</b>	<b>(26,273)</b>	<b>(50,452)</b>	<b>(170,692)</b>	<b>(21,923)</b>	<b>(108)</b>	<b>0</b>
2282400	ACCUM PRV FR I&D-OR	288700	Reg Liab - OR Injuries & Damages Reserve	OR	(12,170)	0	(12,170)	0	0	0	0	0	0
2282400	ACCUM PRV FR I&D-OR	288701	Contra Reg Liab - OR Injuries & Damages	OR	(408)	0	(408)	0	0	0	0	0	0
<b>2282400 Total</b>					<b>(12,578)</b>	<b>0</b>	<b>(12,578)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
2282500	Acc Prov I&D-Insur	116925	Insurance Reimbursements Receivable I&D	SO	8,875	182	2,249	628	1,207	4,082	524	3	0
2282500	Acc Prov I&D-Insur	116926	I&D Insurance Reim for Legal Fees	SO	50	1	13	4	7	23	3	0	0
2282500	Acc Prov I&D-Insur	156909	Insurance Reim Receivable (I&D)-NonCurr	SO	192,088	3,943	48,675	13,599	26,114	88,352	11,348	56	0
<b>2282500 Total</b>					<b>201,012</b>	<b>4,126</b>	<b>50,937</b>	<b>14,231</b>	<b>27,328</b>	<b>92,457</b>	<b>11,875</b>	<b>58</b>	<b>0</b>
2283000	PEN/BENFT-SICK	280349	SUPPL. PENSION BENEFITS (RETIRE ALLOW)	SO	(1,470)	(30)	(373)	(104)	(200)	(676)	(87)	(0)	0
<b>2283000 Total</b>					<b>(1,470)</b>	<b>(30)</b>	<b>(373)</b>	<b>(104)</b>	<b>(200)</b>	<b>(676)</b>	<b>(87)</b>	<b>(0)</b>	<b>0</b>
2283500	PENSIONS	280350	Pension - Local 57	SO	(511)	(10)	(129)	(36)	(69)	(235)	(30)	(0)	0
<b>2283500 Total</b>					<b>(511)</b>	<b>(10)</b>	<b>(129)</b>	<b>(36)</b>	<b>(69)</b>	<b>(235)</b>	<b>(30)</b>	<b>(0)</b>	<b>0</b>
2284100	AC MIS OP PR-OTHER	289320	CHEHALIS WA EFSEC C02 MITIGATION OBLIG	CAGW	(235)	(10)	(173)	(52)	0	0	0	0	0
<b>2284100 Total</b>					<b>(235)</b>	<b>(10)</b>	<b>(173)</b>	<b>(52)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
2530000	OTHER DEF CREDITS	289005	UNEARNED JOINT USE POLE CONTACT REVENUE	CA	(231)	(231)	0	0	0	0	0	0	0
2530000	OTHER DEF CREDITS	289005	UNEARNED JOINT USE POLE CONTACT REVENUE	IDU	(59)	0	0	0	0	0	(59)	0	0
2530000	OTHER DEF CREDITS	289005	UNEARNED JOINT USE POLE CONTACT REVENUE	OR	(1,548)	0	(1,548)	0	0	0	0	0	0
2530000	OTHER DEF CREDITS	289005	UNEARNED JOINT USE POLE CONTACT REVENUE	UT	(1,066)	0	0	0	0	(1,066)	0	0	0



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(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	
2530000	OTHER DEF CREDITS	289005	UNEARNED JOINT USE POLE CONTACT REVENUE	WA	(346)	0	0	(346)	0	0	0	
2530000	OTHER DEF CREDITS	289005	UNEARNED JOINT USE POLE CONTACT REVENUE	WYP	(142)	0	0	0	0	0	0	
<b>2530000 Total</b>					<b>(3,393)</b>	<b>(231)</b>	<b>(1,548)</b>	<b>(346)</b>	<b>(142)</b>	<b>(1,066)</b>	<b>(59)</b>	<b>0</b>
2533500	OTH DEF CR-PEN & BEN	280370	PENSION LIAB-UMWA WITHDRAWAL OBLIG	CAEE	(115,119)	0	0	0	(27,249)	(76,908)	(10,892)	(70)
<b>2533500 Total</b>					<b>(115,119)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(27,249)</b>	<b>(76,908)</b>	<b>(10,892)</b>	<b>(70)</b>
2539900	OTH DEF CR - OTHER	0	Fossil Rock Fuels Entries	CAEE	(5,006)	0	0	0	(1,185)	(3,345)	(474)	(3)
2539900	OTH DEF CR - OTHER	230155	EMPLOYEE HOUSING SECURITY DEPOSITS	CA	(22)	(22)	0	0	0	0	0	0
2539900	OTH DEF CR - OTHER	284902	IT Software Licenses	SO	(1,103)	(23)	(280)	(78)	(150)	(507)	(65)	(0)
2539900	OTH DEF CR - OTHER	289341	Accrued Royalties-Reg Rcvry-Noncurrent	CAEE	(15,161)	0	0	0	(3,589)	(10,129)	(1,434)	(9)
2539900	OTH DEF CR - OTHER	289523	Govt Coal Lease Bonus Payment Liability	CAEE	5,006	0	0	0	1,185	3,345	474	3
2539900	OTH DEF CR - OTHER	289913	MCI - F.O.G. WIRE LEASE	SG	(769)	(12)	(202)	(61)	(108)	(343)	(44)	(0)
2539900	OTH DEF CR - OTHER	289914	TRANSMISSION SERVICE DEPOSITS - THIRD PA	SG	(2,078)	(31)	(545)	(165)	(291)	(927)	(118)	(1)
2539900	OTH DEF CR - OTHER	289923	Transmission Cluster Study Deposits	SG	(10,273)	(154)	(2,697)	(814)	(1,438)	(4,582)	(585)	(4)
2539900	OTH DEF CR - OTHER	289925	TRANSM CONST SECURITY DEPOSITS	SG	(28,363)	(424)	(7,445)	(2,248)	(3,970)	(12,651)	(1,615)	(11)
2539900	OTH DEF CR - OTHER	289927	Transm Deposit - Readiness Fin Security	SG	(90,576)	(1,354)	(23,776)	(7,178)	(12,677)	(40,399)	(5,158)	(35)
2539900	OTH DEF CR - OTHER	289928	Transmission Deposits-Site Control	SG	(1,052)	(16)	(276)	(83)	(147)	(469)	(60)	(0)
2539900	OTH DEF CR - OTHER	289955	Accrued Right-of-Way Obligations	CAGE	(1,919)	0	0	0	(405)	(1,336)	(177)	(1)
2539900	OTH DEF CR - OTHER	289993	LT Acc- Misc Exp - Reclass from Current	OTHER	(358)	0	0	0	0	0	0	(358)
2539900	OTH DEF CR - OTHER	289994	Long-Term Trade AP - Recl from Current	OTHER	(2,505)	0	0	0	0	0	0	(2,505)
<b>2539900 Total</b>					<b>(154,178)</b>	<b>(2,034)</b>	<b>(35,220)</b>	<b>(10,627)</b>	<b>(22,774)</b>	<b>(71,342)</b>	<b>(9,256)</b>	<b>(63)</b>
2540000	REGULATORY LIAB	231010	Reg Liab Current - Blue Sky	OTHER	(8,546)	0	0	0	0	0	0	(8,546)
2540000	REGULATORY LIAB	231020	Reg Liab Current - DSM	OTHER	(3,359)	0	0	0	0	0	0	(3,359)
2540000	REGULATORY LIAB	231045	Reg Liab Current - GHG Allowances	OTHER	(480)	0	0	0	0	0	0	(480)
2540000	REGULATORY LIAB	231050	Reg Liab Current - Def Net Power Costs	OTHER	(5,940)	0	0	0	0	0	0	(5,940)
2540000	REGULATORY LIAB	231060	Reg Liab Current - BPA Balancing Accts	OTHER	(293)	0	0	0	0	0	0	(293)
2540000	REGULATORY LIAB	231075	Reg Liab Current - GRC Givebacks	OTHER	(2,017)	0	0	0	0	0	0	(2,017)
2540000	REGULATORY LIAB	231080	Reg Liab Current - REC Sales	OTHER	(3,950)	0	0	0	0	0	0	(3,950)
2540000	REGULATORY LIAB	231090	Reg Liab Current - Solar Feed-In	OTHER	(3,023)	0	0	0	0	0	0	(3,023)
2540000	REGULATORY LIAB	231095	Reg Liab Current - Income Tax Related	OTHER	(72,357)	0	0	0	0	0	0	(72,357)
2540000	REGULATORY LIAB	231100	Reg Liab Current - Other	OTHER	(11,611)	0	0	0	0	0	0	(11,611)
2540000	REGULATORY LIAB	288001	Reg Liab - Excess Def Inc Taxes - CA	CA	(269)	(269)	0	0	0	0	0	0
2540000	REGULATORY LIAB	288002	Reg Liab - Excess Def Inc Taxes - ID	IDU	0	0	0	0	0	0	0	0
2540000	REGULATORY LIAB	288005	Reg Liab - Excess Def Inc Taxes - WA	WA	(963)	0	0	(963)	0	0	0	0
2540000	REGULATORY LIAB	288006	Reg Liab - Excess Def Inc Taxes - WY	WYU	(0)	0	0	0	(0)	0	0	0
2540000	REGULATORY LIAB	288059	RegL-Wildland Fire Mitigat-Recl to Asst	OTHER	(1,225)	0	0	0	0	0	0	(1,225)
2540000	REGULATORY LIAB	288060	Reg L-WA Decoupling Mech Jul19-Jun20	OTHER	1,904	0	0	0	0	0	0	1,904
2540000	REGULATORY LIAB	288061	Reg L-WA Decoupling Mech Jul20-Jun21	OTHER	6,717	0	0	0	0	0	0	6,717
2540000	REGULATORY LIAB	288062	Reg L-WA Decoupling Mech Jan22-Dec22	OTHER	(2,169)	0	0	0	0	0	0	(2,169)
2540000	REGULATORY LIAB	288071	Contra Reg L-WA Decoupling Jul20-Jun21	OTHER	(2,384)	0	0	0	0	0	0	(2,384)
2540000	REGULATORY LIAB	288072	Contra Reg A-WA Decoupling Jan22-Dec22	OTHER	(714)	0	0	0	0	0	0	(714)
2540000	REGULATORY LIAB	288079	RegL-WA Decoupling Mech - Recl to Curr	OTHER	49	0	0	0	0	0	0	49
2540000	REGULATORY LIAB	288081	Reg Liab - Cholla Decomm - CA	CA	62	62	0	0	0	0	0	0
2540000	REGULATORY LIAB	288082	Reg Liab - Cholla Decomm - ID	IDU	(2,474)	0	0	0	0	0	(2,474)	0
2540000	REGULATORY LIAB	288083	Reg Liab - Cholla Decomm - OR	OR	(8,161)	0	(8,161)	0	0	0	0	0
2540000	REGULATORY LIAB	288084	Reg Liab - Cholla Decomm - UT	UT	(18,716)	0	0	0	0	(18,716)	0	0
2540000	REGULATORY LIAB	288086	Reg Liab - Cholla Decomm - WY	WYP	(43)	0	0	0	(43)	0	0	0
2540000	REGULATORY LIAB	288099	RegL-Depr/Amortz Deferral-Bal Reclass	OTHER	(81)	0	0	0	0	0	0	(81)
2540000	REGULATORY LIAB	288108	FAS 109 - WA Flowthrough	WA	(0)	0	0	(0)	0	0	0	0
2540000	REGULATORY LIAB	288114	REG LIABILITY - OR GAIN-SALE EPU D ASSETS	OTHER	1	0	0	0	0	0	0	1
2540000	REGULATORY LIAB	288116	Calif Alternative Rate for Energy (CARE)	OTHER	(278)	0	0	0	0	0	0	(278)
2540000	REGULATORY LIAB	288159	RegL - Blue Sky - Recl to Curr	OTHER	8,546	0	0	0	0	0	0	8,546
2540000	REGULATORY LIAB	288161	RL-Energy Savings Assistance (ESA)-CA	OTHER	(396)	0	0	0	0	0	0	(396)



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Allocation Method - Factor WIJAM

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
2540000	REGULATORY LIAB 288162	Reg Liab-CA Klamath River Dams Removal	CA	(261)	(261)	0	0	0	0	0	0
2540000	REGULATORY LIAB 288165	Reg Liab - OR Enrgy	OTHER	(5,385)	0	0	0	0	0	0	(5,385)
2540000	REGULATORY LIAB 288174	RegL - OR Asset Sale Gain-Balance Recl	OTHER	(2,403)	0	0	0	0	0	0	(2,403)
2540000	REGULATORY LIAB 288191	RegL - OR Pryor Mtn REC	OTHER	(273)	0	0	0	0	0	0	(273)
2540000	REGULATORY LIAB 288211	Reg Liab - Non-Prot PP&E EDIT - CA	CA	(1,021)	(1,021)	0	0	0	0	0	0
2540000	REGULATORY LIAB 288212	Reg Liab - Non-Prot PP&E EDIT - ID	IDU	(0)	0	0	0	0	(0)	0	0
2540000	REGULATORY LIAB 288214	Reg Liab - Non-Prot PP&E EDIT - WA	WA	(19,030)	0	0	(19,030)	0	0	0	0
2540000	REGULATORY LIAB 288215	Reg Liab - Non-Prot PP&E EDIT - WY	WYP	(30,920)	0	0	0	(30,920)	0	0	0
2540000	REGULATORY LIAB 288232	Reg Liab - OR 2017 FERC Rate True-Up	OTHER	(5,990)	0	0	0	0	0	0	(5,990)
2540000	REGULATORY LIAB 288240	Reg Liab - WA PCAM - CY 2016	OTHER	(1,182)	0	0	0	0	0	0	(1,182)
2540000	REGULATORY LIAB 288243	Reg Liability - WA PCAM CY2018	OTHER	13,614	0	0	0	0	0	0	13,614
2540000	REGULATORY LIAB 288246	Reg Liability - WA PCAM CY2019	OTHER	(1,824)	0	0	0	0	0	0	(1,824)
2540000	REGULATORY LIAB 288248	Reg Liability - WA PCAM CY2020	OTHER	(13,661)	0	0	0	0	0	0	(13,661)
2540000	REGULATORY LIAB 288260	Reg Liability - WA PCAM CY2021	OTHER	32,190	0	0	0	0	0	0	32,190
2540000	REGULATORY LIAB 288261	Contra Reg Liability - WA PCAM CY2021	OTHER	(11,091)	0	0	0	0	0	0	(11,091)
2540000	REGULATORY LIAB 288262	Reg Liability - WA PCAM CY2022	OTHER	9,592	0	0	0	0	0	0	9,592
2540000	REGULATORY LIAB 288263	Contra Reg Liability - WA PCAM CY2022	OTHER	(492)	0	0	0	0	0	0	(492)
2540000	REGULATORY LIAB 288264	Reg Liability - WA PCAM PTC CY2021	OTHER	1,666	0	0	0	0	0	0	1,666
2540000	REGULATORY LIAB 288281	Reg Liab-Excess Income Tax Deferral-CA	OTHER	(1,561)	0	0	0	0	0	0	(1,561)
2540000	REGULATORY LIAB 288283	Reg Liab-Excess Income Tax Deferral-OR	OTHER	(3,312)	0	0	0	0	0	0	(3,312)
2540000	REGULATORY LIAB 288285	Reg Liab-Excess Income Tax Deferral-WA	OTHER	(8,247)	0	0	0	0	0	0	(8,247)
2540000	REGULATORY LIAB 288286	Reg Liab-Excess Income Tax Deferral-WY	OTHER	(1,264)	0	0	0	0	0	0	(1,264)
2540000	REGULATORY LIAB 288295	RegL - BPA Balancing Accts - Recl to Curr	OTHER	293	0	0	0	0	0	0	293
2540000	REGULATORY LIAB 288404	Reg Liab - OR Fly Ash	OTHER	(496)	0	0	0	0	0	0	(496)
2540000	REGULATORY LIAB 288405	Reg Liab-OR Direct Access 5 yr Opt Out	OTHER	(6,015)	0	0	0	0	0	0	(6,015)
2540000	REGULATORY LIAB 288406	Reg L-OR-Bridger Mine Accel Depr&Reclm	OR	(5,459)	0	(5,459)	0	0	0	0	0
2540000	REGULATORY LIAB 288409	Reg Liab-WA-Plant Closure Cost Deferral	WA	(2,034)	0	0	(2,034)	0	0	0	0
2540000	REGULATORY LIAB 288410	Reg Liab-WA-Bridger Mine Accel Depr	WA	(3,824)	0	0	(3,824)	0	0	0	0
2540000	REGULATORY LIAB 288411	Reg Liab - WA-Accel Depr 2015 GRC	WA	(26,127)	0	0	(26,127)	0	0	0	0
2540000	REGULATORY LIAB 288412	Reg Liab - Depr Decrease Deferral - OR	OTHER	(4,121)	0	0	0	0	0	0	(4,121)
2540000	REGULATORY LIAB 288420	Reg Liab - CA GHG Allowance Revenues	OTHER	(2,367)	0	0	0	0	0	0	(2,367)
2540000	REGULATORY LIAB 288422	Reg Liab - CA Solar (SOMAH)-GHG Funds	OTHER	(6,878)	0	0	0	0	0	0	(6,878)
2540000	REGULATORY LIAB 288423	RegL - CA GHG Allowances - Recl to Curr	OTHER	480	0	0	0	0	0	0	480
2540000	REGULATORY LIAB 288424	RegL - CA GHG Allowances - Balance Recl	OTHER	2,367	0	0	0	0	0	0	2,367
2540000	REGULATORY LIAB 288443	RegL - OR RECs in Rates - Recl to Curr	OTHER	2,892	0	0	0	0	0	0	2,892
2540000	REGULATORY LIAB 288444	RegL - UT RECs in Rates - Recl to Curr	OTHER	739	0	0	0	0	0	0	739
2540000	REGULATORY LIAB 288445	RegL - WA RECs in Rates - Recl to Curr	OTHER	24	0	0	0	0	0	0	24
2540000	REGULATORY LIAB 288446	RegL - WY RECs in Rates - Recl to Curr	OTHER	295	0	0	0	0	0	0	295
2540000	REGULATORY LIAB 288451	RegL - WA Pryor Mtn REC	OTHER	(75)	0	0	0	0	0	0	(75)
2540000	REGULATORY LIAB 288453	RegL - OR RECs in Rates - Balance Recl	OTHER	(318)	0	0	0	0	0	0	(318)
2540000	REGULATORY LIAB 288454	RegL - UT RECs in Rates - Balance Recl	OTHER	(1,514)	0	0	0	0	0	0	(1,514)
2540000	REGULATORY LIAB 288456	RegL - WY RECs in Rates - Balance Recl	OTHER	(576)	0	0	0	0	0	0	(576)
2540000	REGULATORY LIAB 288459	Reg Liab - Def RECs in Rates - Reclass	OTHER	(146)	0	0	0	0	0	0	(146)
2540000	REGULATORY LIAB 288461	RegL - CA Def Exc NPC - Recl to Curr	OTHER	2,283	0	0	0	0	0	0	2,283
2540000	REGULATORY LIAB 288463	RegL - OR Def Exc NPC - Recl to Curr	OTHER	3,121	0	0	0	0	0	0	3,121
2540000	REGULATORY LIAB 288465	RegL - WA Def Exc NPC - Recl to Curr	OTHER	535	0	0	0	0	0	0	535
2540000	REGULATORY LIAB 288470	Reg L-WA Decoupling Mechanism-Reclass	OTHER	(4,834)	0	0	0	0	0	0	(4,834)
2540000	REGULATORY LIAB 288471	RegL - CA Def Exc NPC - Balance Reclass	OTHER	(2,037)	0	0	0	0	0	0	(2,037)
2540000	REGULATORY LIAB 288475	RegL - WA Def Exc NPC - Balance Reclass	OTHER	(29,413)	0	0	0	0	0	0	(29,413)
2540000	REGULATORY LIAB 288484	RegL - UT Solar Feed-In - Recl to Curr	OTHER	3,023	0	0	0	0	0	0	3,023
2540000	REGULATORY LIAB 288494	RegL - UT Solar Feed-In - Balance Recl	OTHER	(12,440)	0	0	0	0	0	0	(12,440)
2540000	REGULATORY LIAB 288799	RegL - GRC Givebacks - Recl to Curr	OTHER	2,017	0	0	0	0	0	0	2,017



**Miscellaneous Rate Base**

Average of Monthly Averages Ending - December 2022

Allocation Method - Factor WIJAM

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other		
2540000	REGULATORY LIAB	288819	Reg Liab - DSM - CA - Balance Reclass	OTHER	(39)	0	0	0	0	0	(39)		
2540000	REGULATORY LIAB	288827	RegL - DSM - ID - Reclass to Current	OTHER	592	0	0	0	0	0	592		
2540000	REGULATORY LIAB	288829	Reg Liab - DSM - ID - Balance Reclass	OTHER	(656)	0	0	0	0	0	(656)		
2540000	REGULATORY LIAB	288839	Reg Liab - DSM - OR - Balance Reclass	OTHER	(1)	0	0	0	0	0	(1)		
2540000	REGULATORY LIAB	288857	RegL - DSM - WA - Reclass to Current	OTHER	2,767	0	0	0	0	0	2,767		
2540000	REGULATORY LIAB	288859	Reg Liab - DSM - WA - Balance Reclass	OTHER	(2,867)	0	0	0	0	0	(2,867)		
2540000	REGULATORY LIAB	288931	Reg Liab - Protected PP&E EDIT - CA	CA	(32,012)	(32,012)	0	0	0	0	0		
2540000	REGULATORY LIAB	288932	Reg Liab - Protected PP&E EDIT - ID	IDU	(81,979)	0	0	0	(81,979)	0	0		
2540000	REGULATORY LIAB	288933	Reg Liab - Protected PP&E EDIT - OR	OR	(358,466)	0	(358,466)	0	0	0	0		
2540000	REGULATORY LIAB	288934	Reg Liab - Protected PP&E EDIT - WA	WA	(82,116)	0	0	(82,116)	0	0	0		
2540000	REGULATORY LIAB	288935	Reg Liab - Protected PP&E EDIT - WY	WYP	(203,390)	0	0	0	(203,390)	0	0		
2540000	REGULATORY LIAB	288936	Reg Liab - Protected PP&E EDIT - UT	UT	(634,259)	0	0	0	(634,259)	0	0		
2540000	REGULATORY LIAB	288941	Reg Liab - Protected PP&E ARAM - CA	CA	(1,554)	(1,554)	0	0	0	0	0		
2540000	REGULATORY LIAB	288942	Reg Liab - Protected PP&E ARAM - ID	IDU	(6,905)	0	0	0	0	(6,905)	0		
2540000	REGULATORY LIAB	288943	Reg Liab - Protected PP&E ARAM - OR	OR	(2)	0	(2)	0	0	0	0		
2540000	REGULATORY LIAB	288944	Reg Liab - Protected PP&E ARAM - UT	UT	(14,571)	0	0	0	(14,571)	0	0		
2540000	REGULATORY LIAB	288945	Reg Liab - Protected PP&E ARAM - WA	WA	(11,591)	0	0	(11,591)	0	0	0		
2540000	REGULATORY LIAB	288946	Reg Liab - Protected PP&E ARAM - WY	WYU	(29,349)	0	0	0	(29,349)	0	0		
2540000	REGULATORY LIAB	288948	RegL - Income Tax Related - Recl to Asset	OTHER	(22)	0	0	0	0	0	(22)		
2540000	REGULATORY LIAB	288949	RegL - EDIT Deferral - Recl to Curr	OTHER	72,357	0	0	0	0	0	72,357		
2540000	REGULATORY LIAB	288995	RegL - Other - Recl to Curr	OTHER	11,562	0	0	0	0	0	11,562		
<b>2540000 Total</b>					<b>(1,646,131)</b>	<b>(35,056)</b>	<b>(372,088)</b>	<b>(145,686)</b>	<b>(263,702)</b>	<b>(667,546)</b>	<b>(91,358)</b>	<b>0</b>	<b>(70,694)</b>
<b>Grand Total</b>					<b>(2,010,766)</b>	<b>(40,097)</b>	<b>(422,038)</b>	<b>(164,965)</b>	<b>(330,363)</b>	<b>(858,073)</b>	<b>(119,319)</b>	<b>(165)</b>	<b>(75,746)</b>

# **B16. REGULATORY ASSETS**



### Regulatory Assets

Average of Monthly Averages Ending - December 2022

Allocation Method - Factor WIJAM

(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	764	0	0	0	0	0	764
1242000	PAC PWR-INT FREE LN	0	INT FREE-PPL	WA	7	0	0	7	0	0	0
<b>1242000 Total</b>					<b>771</b>	<b>0</b>	<b>0</b>	<b>7</b>	<b>0</b>	<b>0</b>	<b>764</b>
1247100	CSS/ELI SYSTEM LOANS	0	CSS/ELI SYSTEM	OTHER	1	0	0	0	0	0	1
<b>1247100 Total</b>					<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>
1249000	RESV UNCOLL ESC&WZ	0	ESC - RESERVE	OTHER	(194)	0	0	0	0	0	(194)
1249000	RESV UNCOLL ESC&WZ	0	ESC - RESERVE	UT	0	0	0	0	0	0	0
1249000	RESV UNCOLL ESC&WZ	0	ESC - RESERVE	WA	(4)	0	0	(4)	0	0	0
<b>1249000 Total</b>					<b>(197)</b>	<b>0</b>	<b>0</b>	<b>(4)</b>	<b>0</b>	<b>0</b>	<b>(194)</b>
1823000	DSR REGULATORY ASSET	0	DSR REGULATORY ASSETS	OTHER	(88,126)	0	0	0	0	0	(88,126)
<b>1823000 Total</b>					<b>(88,126)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(88,126)</b>
1823700	OTH REGA-ENERGY WEST	186817	Contra RA-DCM PP&E-Amortz & Oth Adjs	CA	298	298	0	0	0	0	0
1823700	OTH REGA-ENERGY WEST	186817	Contra RA-DCM PP&E-Amortz & Oth Adjs	CAEE	(2,176)	0	0	(515)	(1,454)	(206)	(1)
1823700	OTH REGA-ENERGY WEST	186817	Contra RA-DCM PP&E-Amortz & Oth Adjs	OR	404	0	404	0	0	0	0
1823700	OTH REGA-ENERGY WEST	186817	Contra RA-DCM PP&E-Amortz & Oth Adjs	UT	35	0	0	0	35	0	0
1823700	OTH REGA-ENERGY WEST	186817	Contra RA-DCM PP&E-Amortz & Oth Adjs	WYU	102	0	0	0	102	0	0
1823700	OTH REGA-ENERGY WEST	186820	Reg Asset-Deer Creek Mine ARO	CAEE	6,589	0	0	1,560	4,402	623	4
1823700	OTH REGA-ENERGY WEST	186825	Reg Asset-Deer Creek Mine M&S	CAEE	4,492	0	0	1,063	3,001	425	3
1823700	OTH REGA-ENERGY WEST	186826	Reg Asset-Deer Creek-Prepaid Royalties	CAEE	843	0	0	200	563	80	1
1823700	OTH REGA-ENERGY WEST	186828	Reg Asset-Deer Creek-Recovery Royalties	CAEE	15,161	0	0	3,589	10,129	1,434	9
1823700	OTH REGA-ENERGY WEST	186829	Contra RA-DCM Closure-Royalties Amortz	IDU	(173)	0	0	0	0	(173)	0
1823700	OTH REGA-ENERGY WEST	186829	Contra RA-DCM Closure-Royalties Amortz	WYU	(2,929)	0	0	(2,929)	0	0	0
1823700	OTH REGA-ENERGY WEST	186830	Reg Asset-Deer Creek-Union Suppl Ben	CAEE	1,612	0	0	382	1,077	153	1
1823700	OTH REGA-ENERGY WEST	186833	Reg Asset-Deer Creek-Nonunion Severance	CAEE	2,770	0	0	656	1,851	262	2
1823700	OTH REGA-ENERGY WEST	186835	Reg Asset-Deer Creek-Misc Closure Costs	CAEE	45,112	0	0	10,678	30,138	4,268	27
1823700	OTH REGA-ENERGY WEST	186836	Contra RA-DCM Closure-To Joint Owners	CAEE	(3,161)	0	0	(748)	(2,112)	(299)	(2)
1823700	OTH REGA-ENERGY WEST	186837	Contra RA-DCM Closure-Amortz & Oth Adjs	IDU	(632)	0	0	0	0	(632)	0
1823700	OTH REGA-ENERGY WEST	186837	Contra RA-DCM Closure-Amortz & Oth Adjs	OTHER	(7,033)	0	0	0	0	0	(7,033)
1823700	OTH REGA-ENERGY WEST	186837	Contra RA-DCM Closure-Amortz & Oth Adjs	UT	(26,234)	0	0	0	(26,234)	0	0
1823700	OTH REGA-ENERGY WEST	186837	Contra RA-DCM Closure-Amortz & Oth Adjs	WYU	(10,671)	0	0	(10,671)	0	0	0
1823700	OTH REGA-ENERGY WEST	186839	Reg Asset-Deer Creek-Tax Flow-Through	CAEE	2,979	0	0	705	1,990	282	2
1823700	OTH REGA-ENERGY WEST	186851	Contra Reg Asset-Deer Creek Closure-CA	CA	(1,268)	(1,268)	0	0	0	0	0
1823700	OTH REGA-ENERGY WEST	186852	CONTRA REG ASSET-DEER CREEK CLOSURE-ID	IDU	(2,227)	0	0	0	0	(2,227)	0
1823700	OTH REGA-ENERGY WEST	186853	Contra Reg Asset-Deer Creek Closure-OR	OR	(5,636)	0	(5,636)	0	0	0	0
1823700	OTH REGA-ENERGY WEST	186860	RA-Deer Creek-ROR Offset-Assets Sold	UT	13	0	0	0	13	0	0
1823700	OTH REGA-ENERGY WEST	186860	RA-Deer Creek-ROR Offset-Assets Sold	WYU	(13)	0	0	(13)	0	0	0
1823700	OTH REGA-ENERGY WEST	186861	RA-Deer Creek-ROR Offset-Fuel Inventory	IDU	(1,669)	0	0	0	0	(1,669)	0
1823700	OTH REGA-ENERGY WEST	186861	RA-Deer Creek-ROR Offset-Fuel Inventory	UT	(8,931)	0	0	0	(8,931)	0	0
1823700	OTH REGA-ENERGY WEST	186861	RA-Deer Creek-ROR Offset-Fuel Inventory	WYU	(419)	0	0	(419)	0	0	0
1823700	OTH REGA-ENERGY WEST	186862	RA-Deer Creek-ROR Offset-Fossil Rock	UT	43	0	0	0	43	0	0
1823700	OTH REGA-ENERGY WEST	186862	RA-Deer Creek-ROR Offset-Fossil Rock	WYU	(43)	0	0	(43)	0	0	0
1823700	OTH REGA-ENERGY WEST	186863	RA-Deer Creek-ROR Offset-Note Intrst-ID	IDU	(191)	0	0	0	0	(191)	0
1823700	OTH REGA-ENERGY WEST	186870	RA-DC ROR Offset-Assets Sold-Amortz	UT	(13)	0	0	0	(13)	0	0
1823700	OTH REGA-ENERGY WEST	186870	RA-DC ROR Offset-Assets Sold-Amortz	WYP	13	0	0	13	0	0	0
1823700	OTH REGA-ENERGY WEST	186871	RA-DC ROR Offset-Fuel Inventory-Amortz	IDU	278	0	0	0	0	278	0
1823700	OTH REGA-ENERGY WEST	186871	RA-DC ROR Offset-Fuel Inventory-Amortz	UT	8,931	0	0	0	8,931	0	0
1823700	OTH REGA-ENERGY WEST	186871	RA-DC ROR Offset-Fuel Inventory-Amortz	WYP	419	0	0	0	419	0	0



### Regulatory Assets

Average of Monthly Averages Ending - December 2022

Allocation Method - Factor WIJAM

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other		
1823700	OTH REGA-ENERGY WEST	186872	RA-DC ROR Offset-Fossil Rock-Amortz	UT	(43)	0	0	0	(43)	0	0		
1823700	OTH REGA-ENERGY WEST	186872	RA-DC ROR Offset-Fossil Rock-Amortz	WYP	43	0	0	43	0	0	0		
1823700	OTH REGA-ENERGY WEST	186873	RA-DC ROR Offset-Note Interest-Amortz	IDU	32	0	0	0	32	0	0		
1823700	OTH REGA-ENERGY WEST	186881	Reg Asset-UMWA Pension Trust Oblig	CAEE	115,119	0	0	27,249	76,908	10,892	70		
1823700	OTH REGA-ENERGY WEST	186886	Contra RA-UMWA Pens W/D-To Joint Owners	OTHER	(4,753)	0	0	0	0	0	(4,753)		
<b>1823700 Total</b>					<b>127,073</b>	<b>(970)</b>	<b>(5,232)</b>	<b>0</b>	<b>31,320</b>	<b>100,294</b>	<b>13,332</b>	<b>115</b>	<b>(11,785)</b>
1823750	OTHER REG A-CHLA U4	185831	Reg Asset - Cholla Unrec Plant - CA	CA	4,167	4,167	0	0	0	0	0		
1823750	OTHER REG A-CHLA U4	185836	Reg Asset - Cholla Unrec Plant - WY	WYP	38,099	0	0	38,099	0	0	0		
1823750	OTHER REG A-CHLA U4	185864	Reg Asset-Cholla U4-Property Taxes-OR	OTHER	634	0	0	0	0	0	634		
1823750	OTHER REG A-CHLA U4	185866	Reg Asset-Cholla U4-Nonunion Severance	CAGE	2,541	0	0	537	1,769	234	2		
1823750	OTHER REG A-CHLA U4	185867	Reg Asset-Cholla U4-Safe Harbor Lease	CAGE	107	0	0	23	74	10	0		
1823750	OTHER REG A-CHLA U4	185873	Contra Reg Asset-Cholla U4 Closure-OR	OR	(732)	0	(732)	0	0	0	0		
1823750	OTHER REG A-CHLA U4	185874	Contra Reg Asset-Cholla U4 Closure-UT	UT	(1,238)	0	0	0	(1,238)	0	0		
1823750	OTHER REG A-CHLA U4	185876	Contra Reg Asset-Cholla U4 Closure-WY	WYP	(411)	0	0	0	(411)	0	0		
<b>1823750 Total</b>					<b>43,166</b>	<b>4,167</b>	<b>(732)</b>	<b>0</b>	<b>38,246</b>	<b>605</b>	<b>244</b>	<b>2</b>	<b>634</b>
1823870	DEFERRED PENSION	187608	Reg Asset - Pension Settlement - CA	OTHER	799	0	0	0	0	0	799		
1823870	DEFERRED PENSION	187611	Reg Asset - Pension Settlement - OR	OTHER	4,538	0	0	0	0	0	4,538		
1823870	DEFERRED PENSION	187612	Reg Asset - Pension Settlement - UT	OTHER	1,848	0	0	0	0	0	1,848		
1823870	DEFERRED PENSION	187613	Reg Asset - Pension Settlement - WY	WYU	2,084	0	0	2,084	0	0	0		
1823870	DEFERRED PENSION	187629	Reg Asset - Post-Ret - Settlement Loss	OTHER	(881)	0	0	0	0	0	(881)		
<b>1823870 Total</b>					<b>8,389</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,084</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6,305</b>
1823920	DSR COSTS AMORTIZED	0	DSR COST AMORT	OTHER	341,964	0	0	0	0	0	341,964		
1823920	DSR COSTS AMORTIZED	102030	ENERGY FINANSWER - WASHINGTON	OTHER	5,065	0	0	0	0	0	5,065		
1823920	DSR COSTS AMORTIZED	102032	INDUSTRIAL FINANSWER - WASHINGTON	OTHER	26,337	0	0	0	0	0	26,337		
1823920	DSR COSTS AMORTIZED	102033	LOW INCOME - WASHINGTON	OTHER	10,718	0	0	0	0	0	10,718		
1823920	DSR COSTS AMORTIZED	102034	SELF AUDIT - WASHINGTON	OTHER	14	0	0	0	0	0	14		
1823920	DSR COSTS AMORTIZED	102036	COMMERCIAL SMALL RETROFIT - WASHINGTON	OTHER	788	0	0	0	0	0	788		
1823920	DSR COSTS AMORTIZED	102037	INDUSTRIAL SMALL RETROFIT - WASHINGTON	OTHER	13	0	0	0	0	0	13		
1823920	DSR COSTS AMORTIZED	102038	COMMERCIAL RETROFIT LIGHTING - WASHINGTO	OTHER	624	0	0	0	0	0	624		
1823920	DSR COSTS AMORTIZED	102039	INDUSTRIAL RETROFIT LIGHTING-WA	OTHER	88	0	0	0	0	0	88		
1823920	DSR COSTS AMORTIZED	102040	NEEA - WASHINGTON	OTHER	11,185	0	0	0	0	0	11,185		
1823920	DSR COSTS AMORTIZED	102043	ENERGY CODE DEVELOPMENT	OTHER	2	0	0	0	0	0	2		
1823920	DSR COSTS AMORTIZED	102044	HOME COMFORT - WASHINGTON	OTHER	162	0	0	0	0	0	162		
1823920	DSR COSTS AMORTIZED	102045	WEATHERIZATION - WASHINGTON	OTHER	22	0	0	0	0	0	22		
1823920	DSR COSTS AMORTIZED	102046	HASSLE FREE	OTHER	41	0	0	0	0	0	41		
1823920	DSR COSTS AMORTIZED	102072	COMPACT FLUORESCENT LAMPS - WASHINGTON	OTHER	1,183	0	0	0	0	0	1,183		
1823920	DSR COSTS AMORTIZED	102127	RESIDENTIAL PROGRAM RESEARCH - WA	OTHER	24	0	0	0	0	0	24		
1823920	DSR COSTS AMORTIZED	102128	WA REVENUE RECOVERY - SBC OFFSET	OTHER	(114,872)	0	0	0	0	0	(114,872)		
1823920	DSR COSTS AMORTIZED	102131	ENERGY FINANSWER - UTAH 2001/2002	OTHER	1,280	0	0	0	0	0	1,280		
1823920	DSR COSTS AMORTIZED	102133	INDUSTRIAL FINANSWER - UTAH 2001/2002	OTHER	1,353	0	0	0	0	0	1,353		
1823920	DSR COSTS AMORTIZED	102138	COMPACT FLUOR LAMPS (CFL) UT 2001/2002	OTHER	4,202	0	0	0	0	0	4,202		
1823920	DSR COSTS AMORTIZED	102147	COMMERCIAL SMALL RETROFIT - UT 2001/2002	OTHER	848	0	0	0	0	0	848		
1823920	DSR COSTS AMORTIZED	102148	INDUSTRIAL SMALL RETROFIT - UT 2002	OTHER	0	0	0	0	0	0	0		
1823920	DSR COSTS AMORTIZED	102149	COMMERCIAL RETROFIT LIGHTING - UT 2001/2	OTHER	498	0	0	0	0	0	498		
1823920	DSR COSTS AMORTIZED	102150	INDUSTRIAL RETROFIT LIGHTING - UT 2001/2	OTHER	82	0	0	0	0	0	82		
1823920	DSR COSTS AMORTIZED	102185	WEB AUDIT PILOT - WA	OTHER	527	0	0	0	0	0	527		
1823920	DSR COSTS AMORTIZED	102186	APPLIANCE REBATE - WA	OTHER	18	0	0	0	0	0	18		





### Regulatory Assets

Average of Monthly Averages Ending - December 2022

Allocation Method - Factor WIJAM

(Allocated in Thousands)

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	0	0	0	0	0	0	71
1823920	DSR COSTS AMORTIZED 102196	POWER FORWARD UT 2002	OTHER	115	0	0	0	0	0	0	115
1823920	DSR COSTS AMORTIZED 102205	A/C LOAD CONTROL PGM - RESIDENTIAL - UT	OTHER	28	0	0	0	0	0	0	28
1823920	DSR COSTS AMORTIZED 102206	SCHOOL ENERGY EDUCATION - WA	OTHER	3,807	0	0	0	0	0	0	3,807
1823920	DSR COSTS AMORTIZED 102209	AIR CONDITIONING - UT 2002	OTHER	24	0	0	0	0	0	0	24
1823920	DSR COSTS AMORTIZED 102213	REFRIGERATOR RECYCLING PGM - UT 2003	OTHER	1,509	0	0	0	0	0	0	1,509
1823920	DSR COSTS AMORTIZED 102214	REFRIGERATOR RECYCLING PGM - WA	OTHER	3,675	0	0	0	0	0	0	3,675
1823920	DSR COSTS AMORTIZED 102223	A/C LOAD CONTROL - RESIDENTIAL UT 2003	OTHER	460	0	0	0	0	0	0	460
1823920	DSR COSTS AMORTIZED 102225	AIR CONDITIONING - UT 2003	OTHER	2,564	0	0	0	0	0	0	2,564
1823920	DSR COSTS AMORTIZED 102226	COMMERCIAL RETROFIT LIGHTING - UT 2003	OTHER	1,187	0	0	0	0	0	0	1,187
1823920	DSR COSTS AMORTIZED 102227	COMMERCIAL SMALL RETROFIT - UT 2003	OTHER	895	0	0	0	0	0	0	895
1823920	DSR COSTS AMORTIZED 102228	COMPACT FLOURESCENT LAMP (CFL) - UT 2002	OTHER	13	0	0	0	0	0	0	13
1823920	DSR COSTS AMORTIZED 102229	ENERGY FINANSWER - UT 2003	OTHER	1,542	0	0	0	0	0	0	1,542
1823920	DSR COSTS AMORTIZED 102230	INDUSTRIAL FINANSWER - UT 2003	OTHER	1,658	0	0	0	0	0	0	1,658
1823920	DSR COSTS AMORTIZED 102231	INDUSTRIAL RETROFIT LIGHTING - UT 2003	OTHER	191	0	0	0	0	0	0	191
1823920	DSR COSTS AMORTIZED 102232	INDUSTRIAL SMALL RETROFIT - UTAH - 2003	OTHER	14	0	0	0	0	0	0	14
1823920	DSR COSTS AMORTIZED 102233	POWER FORWARD - UT 2003	OTHER	(27)	0	0	0	0	0	0	(27)
1823920	DSR COSTS AMORTIZED 102245	CA REVENUE RECOVERY - BALANCING ACCT	OTHER	(0)	0	0	0	0	0	0	(0)
1823920	DSR COSTS AMORTIZED 102327	COMMERCIAL SELF-DIRECT UT 2003	OTHER	4	0	0	0	0	0	0	4
1823920	DSR COSTS AMORTIZED 102328	INDUSTRIAL SELF-DIRECT UT 2003	OTHER	7	0	0	0	0	0	0	7
1823920	DSR COSTS AMORTIZED 102336	LOW INCOME - UTAH - 2004	OTHER	22	0	0	0	0	0	0	22
1823920	DSR COSTS AMORTIZED 102337	REFRIGERATOR RECYCLING PGM - UT 2004	OTHER	3,581	0	0	0	0	0	0	3,581
1823920	DSR COSTS AMORTIZED 102338	AC LOAD CONTROL - RESIDENTIAL UT 2004	OTHER	2,910	0	0	0	0	0	0	2,910
1823920	DSR COSTS AMORTIZED 102339	AIR CONDITIONING - UT 2004	OTHER	3,026	0	0	0	0	0	0	3,026
1823920	DSR COSTS AMORTIZED 102340	COMMERCIAL RETROFIT LIGHTING - UT 2004	OTHER	1,547	0	0	0	0	0	0	1,547
1823920	DSR COSTS AMORTIZED 102341	COMMERCIAL SMALL RETROFIT - UT 2004	OTHER	285	0	0	0	0	0	0	285
1823920	DSR COSTS AMORTIZED 102342	COMPACT FLOURESCENT LAMPS (CFL) UT 2004	OTHER	(1)	0	0	0	0	0	0	(1)
1823920	DSR COSTS AMORTIZED 102343	ENERGY FINANSWER - UT 2004	OTHER	1,227	0	0	0	0	0	0	1,227
1823920	DSR COSTS AMORTIZED 102344	INDUSTRIAL FINANSWER - UT 2004	OTHER	2,562	0	0	0	0	0	0	2,562
1823920	DSR COSTS AMORTIZED 102345	INDUSTRIAL RETROFIT - UT 2004	OTHER	230	0	0	0	0	0	0	230
1823920	DSR COSTS AMORTIZED 102346	INDUSTRIAL SMALL RETROFIT - UT 2004	OTHER	51	0	0	0	0	0	0	51
1823920	DSR COSTS AMORTIZED 102347	POWER FORWARD - UT 2004	OTHER	54	0	0	0	0	0	0	54
1823920	DSR COSTS AMORTIZED 102348	COMMERCIAL SELF-DIRECT - UT 2004	OTHER	89	0	0	0	0	0	0	89
1823920	DSR COSTS AMORTIZED 102349	INDUSTRIAL SELF-DIRECT - UT 2004	OTHER	129	0	0	0	0	0	0	129
1823920	DSR COSTS AMORTIZED 102443	ESIDENTIAL NEW CONSTRUCTION - WASHINGTON	OTHER	561	0	0	0	0	0	0	561
1823920	DSR COSTS AMORTIZED 102444	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	76	0	0	0	0	0	0	76
1823920	DSR COSTS AMORTIZED 102458	COMMERCIAL FINANSWER EXPRESS - WASHINGTO	OTHER	9,257	0	0	0	0	0	0	9,257
1823920	DSR COSTS AMORTIZED 102459	INDUSTRIAL FINANSWER EXPRESS - WASHINGTO	OTHER	3,275	0	0	0	0	0	0	3,275
1823920	DSR COSTS AMORTIZED 102460	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	OTHER	446	0	0	0	0	0	0	446
1823920	DSR COSTS AMORTIZED 102461	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	146	0	0	0	0	0	0	146
1823920	DSR COSTS AMORTIZED 102462	UTAH REVENUE RECOVERY - SBC OFFSET	OTHER	(587,832)	0	0	0	0	0	0	(587,832)
1823920	DSR COSTS AMORTIZED 102502	RETROFIT COMMISSIONING PROGRAM - UTAH	OTHER	2	0	0	0	0	0	0	2
1823920	DSR COSTS AMORTIZED 102503	C&I LIGHTING LOAD CONTROL - UTAH - 2004	OTHER	23	0	0	0	0	0	0	23
1823920	DSR COSTS AMORTIZED 102532	LOW INCOME - UTAH - 2005	OTHER	48	0	0	0	0	0	0	48
1823920	DSR COSTS AMORTIZED 102533	REFRIGERATOR RECYCLING PGM- UTAH - 2005	OTHER	3,306	0	0	0	0	0	0	3,306
1823920	DSR COSTS AMORTIZED 102534	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	OTHER	3,060	0	0	0	0	0	0	3,060
1823920	DSR COSTS AMORTIZED 102535	AIR CONDITIONING - UTAH - 2005	OTHER	2,347	0	0	0	0	0	0	2,347
1823920	DSR COSTS AMORTIZED 102536	COMMERCIAL RETROFIT LIGHTING - UTAH - 20	OTHER	65	0	0	0	0	0	0	65



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(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823920	DSR COSTS AMORTIZED 102537	COMMERCIAL SMALL RETROFIT - UTAH - 2005	OTHER	223	0	0	0	0	0	0	223
1823920	DSR COSTS AMORTIZED 102539	ENERGY FINANSWER - UTAH - 2005	OTHER	1,476	0	0	0	0	0	0	1,476
1823920	DSR COSTS AMORTIZED 102540	INDUSTRIAL FINANSWER - UTAH - 2005	OTHER	3,485	0	0	0	0	0	0	3,485
1823920	DSR COSTS AMORTIZED 102541	INDUSTRIAL RETROFIT LIGHTING - UTAH - 20	OTHER	60	0	0	0	0	0	0	60
1823920	DSR COSTS AMORTIZED 102543	POWER FORWARD - UTAH - 2005	OTHER	50	0	0	0	0	0	0	50
1823920	DSR COSTS AMORTIZED 102544	COMMERCIAL SELF-DIRECT - UTAH - 2005	OTHER	67	0	0	0	0	0	0	67
1823920	DSR COSTS AMORTIZED 102545	INDUSTRIAL SELF-DIRECT - UTAH - 2005	OTHER	103	0	0	0	0	0	0	103
1823920	DSR COSTS AMORTIZED 102546	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	944	0	0	0	0	0	0	944
1823920	DSR COSTS AMORTIZED 102547	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	OTHER	1,967	0	0	0	0	0	0	1,967
1823920	DSR COSTS AMORTIZED 102548	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	421	0	0	0	0	0	0	421
1823920	DSR COSTS AMORTIZED 102549	RETROFIT COMMISSIONING PROGRAM - UTAH -	OTHER	105	0	0	0	0	0	0	105
1823920	DSR COSTS AMORTIZED 102550	C&I LIGHTING LOAD CONTROL - UTAH - 2005	OTHER	36	0	0	0	0	0	0	36
1823920	DSR COSTS AMORTIZED 102556	1823920/102556	OTHER	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED 102562	APPLIANCE INCENTIVE - WASHWISE - WASHING	OTHER	53	0	0	0	0	0	0	53
1823920	DSR COSTS AMORTIZED 102586	IRRIGATION LOAD CONTROL - UTAH - 2005	OTHER	3	0	0	0	0	0	0	3
1823920	DSR COSTS AMORTIZED 102706	LOW INCOME-UTAH-2006	OTHER	119	0	0	0	0	0	0	119
1823920	DSR COSTS AMORTIZED 102707	REFRIGERATOR RECYCLING PGM-UTAH-2006	OTHER	3,752	0	0	0	0	0	0	3,752
1823920	DSR COSTS AMORTIZED 102708	A/C LOAD CONTROL-RESIDENTIAL/UTAH-2006	OTHER	8,624	0	0	0	0	0	0	8,624
1823920	DSR COSTS AMORTIZED 102709	AIR CONDITIONING-UTAH-2006	OTHER	1,499	0	0	0	0	0	0	1,499
1823920	DSR COSTS AMORTIZED 102712	ENERGY FINANSWER-UTAH-2006	OTHER	2,187	0	0	0	0	0	0	2,187
1823920	DSR COSTS AMORTIZED 102713	INDUSTRIAL FINANSWER-WYOMING-UTAH-2006	OTHER	2,748	0	0	0	0	0	0	2,748
1823920	DSR COSTS AMORTIZED 102717	COMMERCIAL SELF-DIRECT-UTAH-2006	OTHER	65	0	0	0	0	0	0	65
1823920	DSR COSTS AMORTIZED 102718	INDUSTRIAL SELF-DIRECT-UTAH-2006	OTHER	122	0	0	0	0	0	0	122
1823920	DSR COSTS AMORTIZED 102719	RESIDENTIAL NEW CONSTRUCTION-UTAH-2006	OTHER	1,848	0	0	0	0	0	0	1,848
1823920	DSR COSTS AMORTIZED 102720	COMMERCIAL FINANSWER EXPRESS-UTAH-2006	OTHER	2,469	0	0	0	0	0	0	2,469
1823920	DSR COSTS AMORTIZED 102721	INDUSTRIAL FINANSWER-UTAH-2006	OTHER	536	0	0	0	0	0	0	536
1823920	DSR COSTS AMORTIZED 102722	RETROFIT COMMISSIONING PROGRAM -UTAH-200	OTHER	211	0	0	0	0	0	0	211
1823920	DSR COSTS AMORTIZED 102723	C&I LIGHTING LOAD CONTROL -UTAH-2006	OTHER	8	0	0	0	0	0	0	8
1823920	DSR COSTS AMORTIZED 102725	CALIFORNIA DSM EXPENSE-2006	OTHER	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED 102759	HOME ENERGY EFF INCENTIVE PROG-UTAH-2006	OTHER	241	0	0	0	0	0	0	241
1823920	DSR COSTS AMORTIZED 102760	HOME ENERGY EFF INCENTIVE PROG-WA-2006	OTHER	15,240	0	0	0	0	0	0	15,240
1823920	DSR COSTS AMORTIZED 102767	DSR COSTS BEING AMORTIZED	OTHER	(44,183)	0	0	0	0	0	0	(44,183)
1823920	DSR COSTS AMORTIZED 102796	DSR COSTS BEING AMORTIZED	OTHER	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED 102819	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	OTHER	5,982	0	0	0	0	0	0	5,982
1823920	DSR COSTS AMORTIZED 102820	AIR CONDITIONING - UTAH - 2007	OTHER	883	0	0	0	0	0	0	883
1823920	DSR COSTS AMORTIZED 102821	ENERGY FINANSWER - UTAH - 2007	OTHER	1,952	0	0	0	0	0	0	1,952
1823920	DSR COSTS AMORTIZED 102822	INDUSTRIAL FINANSWER - UTAH - 2007	OTHER	3,369	0	0	0	0	0	0	3,369
1823920	DSR COSTS AMORTIZED 102823	LOW INCOME - UTAH - 2007	OTHER	117	0	0	0	0	0	0	117
1823920	DSR COSTS AMORTIZED 102824	POWER FORWARD - UTAH - 2007	OTHER	50	0	0	0	0	0	0	50
1823920	DSR COSTS AMORTIZED 102825	REFRIGERATOR RECYCLING PGM- UTAH - 2007	OTHER	3,399	0	0	0	0	0	0	3,399
1823920	DSR COSTS AMORTIZED 102826	COMMERCIAL SELF-DIRECT - UTAH - 2007	OTHER	61	0	0	0	0	0	0	61
1823920	DSR COSTS AMORTIZED 102827	INDUSTRIAL SELF-DIRECT - UTAH - 2007	OTHER	108	0	0	0	0	0	0	108
1823920	DSR COSTS AMORTIZED 102828	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	1,936	0	0	0	0	0	0	1,936
1823920	DSR COSTS AMORTIZED 102829	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	OTHER	3,277	0	0	0	0	0	0	3,277
1823920	DSR COSTS AMORTIZED 102830	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	968	0	0	0	0	0	0	968
1823920	DSR COSTS AMORTIZED 102831	RETROFIT COMMISSIONING PROGRAM - UTAH -	OTHER	187	0	0	0	0	0	0	187
1823920	DSR COSTS AMORTIZED 102833	IRRIGATION LOAD CONTROL - UTAH - 2007	OTHER	277	0	0	0	0	0	0	277
1823920	DSR COSTS AMORTIZED 102834	HOME ENERGY EFF INCENTIVE PROG - UT 2007	OTHER	3,034	0	0	0	0	0	0	3,034



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1823920	DSR COSTS AMORTIZED 102883 CALIFORNIA DSM EXPENSE - 2008	OTHER	0	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED 102906 AC LOAD CONTROL - RESIDENTIAL - UTAH 200	OTHER	7,175	0	0	0	0	0	0	0	7,175
1823920	DSR COSTS AMORTIZED 102907 AIR CONDITIONING - UTAH 2008	OTHER	526	0	0	0	0	0	0	0	526
1823920	DSR COSTS AMORTIZED 102908 ENERGY FINANSWER - UTAH - 2008	OTHER	3,466	0	0	0	0	0	0	0	3,466
1823920	DSR COSTS AMORTIZED 102909 INDUSTRIAL FINANSWER - UTAH - 2008	OTHER	4,289	0	0	0	0	0	0	0	4,289
1823920	DSR COSTS AMORTIZED 102910 LOW INCOME - UTAH 2008	OTHER	127	0	0	0	0	0	0	0	127
1823920	DSR COSTS AMORTIZED 102911 POWER FORWARD - UTAH - 2008	OTHER	50	0	0	0	0	0	0	0	50
1823920	DSR COSTS AMORTIZED 102912 REFRIGERATOR RECYCLING - UTAH - 2008	OTHER	2,570	0	0	0	0	0	0	0	2,570
1823920	DSR COSTS AMORTIZED 102913 COMMERCIAL SELF DIRECT - UTAH - 2008	OTHER	83	0	0	0	0	0	0	0	83
1823920	DSR COSTS AMORTIZED 102914 INDUSTRIAL SELF DIRECT - UTAH - 2008	OTHER	126	0	0	0	0	0	0	0	126
1823920	DSR COSTS AMORTIZED 102915 RESIDENTIAL NEW CONSTRUCTION - UTAH 2008	OTHER	1,664	0	0	0	0	0	0	0	1,664
1823920	DSR COSTS AMORTIZED 102916 COMMERCIAL FINANSWER EXPRESS - UTAH 2008	OTHER	3,791	0	0	0	0	0	0	0	3,791
1823920	DSR COSTS AMORTIZED 102917 INDUSTRIAL FINANSWER EXPRESS - UTAH 2008	OTHER	1,133	0	0	0	0	0	0	0	1,133
1823920	DSR COSTS AMORTIZED 102918 RETROFIT COMMISSIONING PROGRAM - UTAH -	OTHER	1,053	0	0	0	0	0	0	0	1,053
1823920	DSR COSTS AMORTIZED 102919 C&I LIGHTING LOAD CONTROL - UTAH - 2008	OTHER	4	0	0	0	0	0	0	0	4
1823920	DSR COSTS AMORTIZED 102920 IRRIGATION LOAD CONTROL - UTAH	OTHER	762	0	0	0	0	0	0	0	762
1823920	DSR COSTS AMORTIZED 102921 HOME ENERGY EFF INCENTIVE PROGRAM - UTAH	OTHER	7,817	0	0	0	0	0	0	0	7,817
1823920	DSR COSTS AMORTIZED 102964 CALIFORNIA DSM EXPENSE - 2009	OTHER	0	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED 102976 A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	OTHER	9,817	0	0	0	0	0	0	0	9,817
1823920	DSR COSTS AMORTIZED 102977 AIR CONDITIONING - UTAH - 2009	OTHER	500	0	0	0	0	0	0	0	500
1823920	DSR COSTS AMORTIZED 102978 ENERGY FINANSWER - UTAH - 2009	OTHER	2,532	0	0	0	0	0	0	0	2,532
1823920	DSR COSTS AMORTIZED 102979 INDUSTRIAL FINANSWER - UTAH - 2009	OTHER	5,215	0	0	0	0	0	0	0	5,215
1823920	DSR COSTS AMORTIZED 102980 LOW INCOME - UTAH - 2009	OTHER	162	0	0	0	0	0	0	0	162
1823920	DSR COSTS AMORTIZED 102981 POWER FORWARD - UTAH - 2009	OTHER	50	0	0	0	0	0	0	0	50
1823920	DSR COSTS AMORTIZED 102982 REFRIGERATOR RECYCLING PGM- UTAH - 2009	OTHER	2,339	0	0	0	0	0	0	0	2,339
1823920	DSR COSTS AMORTIZED 102983 COMMERCIAL SELF-DIRECT - UTAH - 2009	OTHER	53	0	0	0	0	0	0	0	53
1823920	DSR COSTS AMORTIZED 102984 INDUSTRIAL SELF-DIRECT - UTAH - 2009	OTHER	72	0	0	0	0	0	0	0	72
1823920	DSR COSTS AMORTIZED 102985 RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	1,446	0	0	0	0	0	0	0	1,446
1823920	DSR COSTS AMORTIZED 102986 COMMERCIAL FINANSWER EXPRESS - UTAH - 20	OTHER	3,258	0	0	0	0	0	0	0	3,258
1823920	DSR COSTS AMORTIZED 102987 INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	776	0	0	0	0	0	0	0	776
1823920	DSR COSTS AMORTIZED 102988 RETROFIT COMMISSIONING PROGRAM - UTAH -	OTHER	947	0	0	0	0	0	0	0	947
1823920	DSR COSTS AMORTIZED 102990 IRRIGATION LOAD CONTROL - UTAH - 2009	OTHER	2,732	0	0	0	0	0	0	0	2,732
1823920	DSR COSTS AMORTIZED 102991 HOME ENERGY EFF INCENTIVE PROG - UT 2009	OTHER	25,439	0	0	0	0	0	0	0	25,439
1823920	DSR COSTS AMORTIZED 102992 ENERGY FINANSWER - WYOMING PPL - 2009	OTHER	21	0	0	0	0	0	0	0	21
1823920	DSR COSTS AMORTIZED 102993 INDUSTRIAL FINANSWER-WYOMING - PPL 2009	OTHER	96	0	0	0	0	0	0	0	96
1823920	DSR COSTS AMORTIZED 102995 REFRIGERATOR RECYCLING - PPL WYOMING - 2	OTHER	140	0	0	0	0	0	0	0	140
1823920	DSR COSTS AMORTIZED 102996 HOME ENERGY EFF INCENTIVE PRO - PPL WYOM	OTHER	439	0	0	0	0	0	0	0	439
1823920	DSR COSTS AMORTIZED 102997 LOW-INCOME WEATHERIZATION - WYOMING PPL	OTHER	86	0	0	0	0	0	0	0	86
1823920	DSR COSTS AMORTIZED 102998 COMMERCIAL FINANSWER EXPRESS - WY - 2009	OTHER	139	0	0	0	0	0	0	0	139
1823920	DSR COSTS AMORTIZED 102999 INDUSTRIAL FINANSWER EXPRESS - WY - 2009	OTHER	59	0	0	0	0	0	0	0	59
1823920	DSR COSTS AMORTIZED 103000 SELF DIRECT - COMMERCIAL - WY - 2009	OTHER	5	0	0	0	0	0	0	0	5
1823920	DSR COSTS AMORTIZED 103001 SELF DIRECT - INDUSTRIAL - WY - 2009	OTHER	12	0	0	0	0	0	0	0	12
1823920	DSR COSTS AMORTIZED 103003 MAIN CHECK DISB-WIRES/ACH IN CLEAR ACCT	OTHER	2	0	0	0	0	0	0	0	2
1823920	DSR COSTS AMORTIZED 103004 MAIN CHECK DISB-WIRES/ACH OUT CLEAR ACCT	OTHER	2	0	0	0	0	0	0	0	2
1823920	DSR COSTS AMORTIZED 103005 COMMERCIAL FINANSWER EXPRESS Cat 2- WY -	OTHER	236	0	0	0	0	0	0	0	236
1823920	DSR COSTS AMORTIZED 103006 INDUSTRIAL FINANSWER EXPRESS Cat 2- WY -	OTHER	34	0	0	0	0	0	0	0	34
1823920	DSR COSTS AMORTIZED 103007 ENERGY FINANSWER Cat 2 - WY 2009	OTHER	40	0	0	0	0	0	0	0	40
1823920	DSR COSTS AMORTIZED 103008 INDUSTRIAL FINANSWER Cat 2 -WY 2009	OTHER	34	0	0	0	0	0	0	0	34



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1823920	DSR COSTS AMORTIZED 103012	WYOMING REV RECOVERY - SBC OFFSET CAT 1	OTHER	(10,759)	0	0	0	0	0	0	(10,759)
1823920	DSR COSTS AMORTIZED 103013	WYOMING REV RECOVERY - SBC OFFSET CAT 2	OTHER	(10,609)	0	0	0	0	0	0	(10,609)
1823920	DSR COSTS AMORTIZED 103014	WYOMING REV RECOVERY - SBC OFFSET CAT 3	OTHER	(10,192)	0	0	0	0	0	0	(10,192)
1823920	DSR COSTS AMORTIZED 103031	OUTREACH and COMMUNICATIONS - UT 2009	OTHER	571	0	0	0	0	0	0	571
1823920	DSR COSTS AMORTIZED 103059	CALIFORNIA DSM EXPENSE - 2010	OTHER	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED 103071	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	OTHER	4,836	0	0	0	0	0	0	4,836
1823920	DSR COSTS AMORTIZED 103072	AIR CONDITIONING - UTAH - 2010	OTHER	1,490	0	0	0	0	0	0	1,490
1823920	DSR COSTS AMORTIZED 103073	ENERGY FINANSWER - UTAH - 2010	OTHER	3,246	0	0	0	0	0	0	3,246
1823920	DSR COSTS AMORTIZED 103074	INDUSTRIAL FINANSWER - UTAH - 2010	OTHER	4,524	0	0	0	0	0	0	4,524
1823920	DSR COSTS AMORTIZED 103075	LOW INCOME - UTAH - 2010	OTHER	258	0	0	0	0	0	0	258
1823920	DSR COSTS AMORTIZED 103076	POWER FORWARD - UTAH # 2010	OTHER	50	0	0	0	0	0	0	50
1823920	DSR COSTS AMORTIZED 103077	REFRIGERATOR RECYCLING PGM- UTAH - 2010	OTHER	2,370	0	0	0	0	0	0	2,370
1823920	DSR COSTS AMORTIZED 103078	COMMERCIAL SELF-DIRECT - UTAH - 2010	OTHER	187	0	0	0	0	0	0	187
1823920	DSR COSTS AMORTIZED 103079	INDUSTRIAL SELF-DIRECT - UTAH - 2010	OTHER	330	0	0	0	0	0	0	330
1823920	DSR COSTS AMORTIZED 103080	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	2,605	0	0	0	0	0	0	2,605
1823920	DSR COSTS AMORTIZED 103081	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	OTHER	4,107	0	0	0	0	0	0	4,107
1823920	DSR COSTS AMORTIZED 103082	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	1,019	0	0	0	0	0	0	1,019
1823920	DSR COSTS AMORTIZED 103083	RETROFIT COMMISSIONING PROGRAM - UTAH -	OTHER	986	0	0	0	0	0	0	986
1823920	DSR COSTS AMORTIZED 103085	IRRIGATION LOAD CONTROL - UTAH - 2010	OTHER	2,513	0	0	0	0	0	0	2,513
1823920	DSR COSTS AMORTIZED 103086	HOME ENERGY EFF INCENTIVE PROG - UT 2010	OTHER	16,876	0	0	0	0	0	0	16,876
1823920	DSR COSTS AMORTIZED 103087	OUTREACH and COMMUNICATIONS - UT 2010	OTHER	1,485	0	0	0	0	0	0	1,485
1823920	DSR COSTS AMORTIZED 103089	ENERGY FINANSWER-WY-2010 CAT3	OTHER	11	0	0	0	0	0	0	11
1823920	DSR COSTS AMORTIZED 103090	INDUSTRIAL FINANSWER-WY-2010 CAT3	OTHER	669	0	0	0	0	0	0	669
1823920	DSR COSTS AMORTIZED 103092	REFRIGERATOR RECYCLING-WY -2010 CAT1	OTHER	176	0	0	0	0	0	0	176
1823920	DSR COSTS AMORTIZED 103093	HOME ENERGY EFF INCENT PROG Y-2010 CAT1	OTHER	740	0	0	0	0	0	0	740
1823920	DSR COSTS AMORTIZED 103094	LOW-INCOME WEATHERZTN - WY 2010 CAT1	OTHER	49	0	0	0	0	0	0	49
1823920	DSR COSTS AMORTIZED 103095	COMMERCIAL FINANSWER EXP WY-2010 CAT3	OTHER	65	0	0	0	0	0	0	65
1823920	DSR COSTS AMORTIZED 103096	INDUSTRIAL FINANSWER EXP WY-2010 CAT3	OTHER	127	0	0	0	0	0	0	127
1823920	DSR COSTS AMORTIZED 103097	SELF DIRECT - COMMERCIAL -WY-2010 CAT3	OTHER	3	0	0	0	0	0	0	3
1823920	DSR COSTS AMORTIZED 103098	SELF DIRECT -INDUSTRIAL -WY-2010 CAT3	OTHER	12	0	0	0	0	0	0	12
1823920	DSR COSTS AMORTIZED 103099	COMMERCIAL FINANSWER EXP- WY-2010 CAT2	OTHER	587	0	0	0	0	0	0	587
1823920	DSR COSTS AMORTIZED 103100	INDUSTRIAL FINAN EXPRESS WY-2010 CAT2	OTHER	55	0	0	0	0	0	0	55
1823920	DSR COSTS AMORTIZED 103101	ENERGY FINANSWER -WY 2010 CAT2	OTHER	186	0	0	0	0	0	0	186
1823920	DSR COSTS AMORTIZED 103102	INDUSTRIAL FINANSWER -WY 2010 CAT2	OTHER	125	0	0	0	0	0	0	125
1823920	DSR COSTS AMORTIZED 103103	Check Disb-Wires/ACH In Clearing - BT	OTHER	1	0	0	0	0	0	0	1
1823920	DSR COSTS AMORTIZED 103104	Check Disb-Wires/ACH Out Clearing - BT	OTHER	3	0	0	0	0	0	0	3
1823920	DSR COSTS AMORTIZED 103137	Company Initiatives DEI Study- Washingto	OTHER	724	0	0	0	0	0	0	724
1823920	DSR COSTS AMORTIZED 103163	Commercial Direct Install - Utah - 2011	OTHER	3	0	0	0	0	0	0	3
1823920	DSR COSTS AMORTIZED 103164	Commercial Curtailment - Utah - 2011	OTHER	30	0	0	0	0	0	0	30
1823920	DSR COSTS AMORTIZED 103165	Commercial Direct Install - Washington	OTHER	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED 103168	CALIFORNIA DSM EXPENSE - 2011	OTHER	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED 103169	Commercial Curtailment - Oregon	OTHER	27	0	0	0	0	0	0	27
1823920	DSR COSTS AMORTIZED 103181	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	OTHER	6,498	0	0	0	0	0	0	6,498
1823920	DSR COSTS AMORTIZED 103182	AIR CONDITIONING - UTAH - 2011	OTHER	1,305	0	0	0	0	0	0	1,305
1823920	DSR COSTS AMORTIZED 103183	ENERGY FINANSWER - UTAH - 2011	OTHER	3,647	0	0	0	0	0	0	3,647
1823920	DSR COSTS AMORTIZED 103184	INDUSTRIAL FINANSWER - UTAH - 2011	OTHER	5,016	0	0	0	0	0	0	5,016
1823920	DSR COSTS AMORTIZED 103185	LOW INCOME - UTAH - 2011	OTHER	255	0	0	0	0	0	0	255
1823920	DSR COSTS AMORTIZED 103186	Power Forward - Utah - 2011	OTHER	0	0	0	0	0	0	0	0



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Allocation Method - Factor WIJAM

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823920	DSR COSTS AMORTIZED 103187	REFRIGERATOR RECYCLING PGM- UTAH - 2011	OTHER	1,880	0	0	0	0	0	0	1,880
1823920	DSR COSTS AMORTIZED 103188	COMMERCIAL SELF-DIRECT - UTAH - 2011	OTHER	126	0	0	0	0	0	0	126
1823920	DSR COSTS AMORTIZED 103189	INDUSTRIAL SELF-DIRECT - UTAH - 2011	OTHER	240	0	0	0	0	0	0	240
1823920	DSR COSTS AMORTIZED 103190	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	3,071	0	0	0	0	0	0	3,071
1823920	DSR COSTS AMORTIZED 103191	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	OTHER	4,607	0	0	0	0	0	0	4,607
1823920	DSR COSTS AMORTIZED 103192	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	1,233	0	0	0	0	0	0	1,233
1823920	DSR COSTS AMORTIZED 103193	RETROFIT COMMISSIONING PROGRAM - UTAH -	OTHER	411	0	0	0	0	0	0	411
1823920	DSR COSTS AMORTIZED 103195	IRRIGATION LOAD CONTROL - UTAH - 2011	OTHER	2,513	0	0	0	0	0	0	2,513
1823920	DSR COSTS AMORTIZED 103196	HOME ENERGY EFF INCENTIVE PROG - UT 2011	OTHER	11,360	0	0	0	0	0	0	11,360
1823920	DSR COSTS AMORTIZED 103197	OUTREACH and COMMUNICATIONS - UT 2011	OTHER	1,437	0	0	0	0	0	0	1,437
1823920	DSR COSTS AMORTIZED 103199	ENERGY FINANSWER-WY-2011 CAT3	OTHER	30	0	0	0	0	0	0	30
1823920	DSR COSTS AMORTIZED 103200	INDUSTRIAL FINANSWER-WY-2011 CAT3	OTHER	433	0	0	0	0	0	0	433
1823920	DSR COSTS AMORTIZED 103202	REFRIGERATOR RECYCLING-WY -2011 CAT1	OTHER	183	0	0	0	0	0	0	183
1823920	DSR COSTS AMORTIZED 103203	HOME ENERGY EFF INCENT PROG Y-2011 CAT1	OTHER	1,070	0	0	0	0	0	0	1,070
1823920	DSR COSTS AMORTIZED 103204	Low-Income Weatherztn - Wy 2011 CAT1	OTHER	42	0	0	0	0	0	0	42
1823920	DSR COSTS AMORTIZED 103205	COMMERCIAL FINANSWER EXP WY-2011 CAT3	OTHER	102	0	0	0	0	0	0	102
1823920	DSR COSTS AMORTIZED 103206	INDUSTRIAL FINANSWER EXP WY-2011 CAT3	OTHER	168	0	0	0	0	0	0	168
1823920	DSR COSTS AMORTIZED 103207	Self Direct - Commercial -Wy-2011 CAT3	OTHER	6	0	0	0	0	0	0	6
1823920	DSR COSTS AMORTIZED 103208	Self Direct -Industrial -Wy-2011 CAT3	OTHER	268	0	0	0	0	0	0	268
1823920	DSR COSTS AMORTIZED 103209	COMMERCIAL FINANSWER EXP- WY-2011 CAT2	OTHER	894	0	0	0	0	0	0	894
1823920	DSR COSTS AMORTIZED 103210	INDUSTRIAL FINAN EXPRESS WY-2011 CAT2	OTHER	55	0	0	0	0	0	0	55
1823920	DSR COSTS AMORTIZED 103211	ENERGY FINANSWER -WY 2011 CAT2	OTHER	51	0	0	0	0	0	0	51
1823920	DSR COSTS AMORTIZED 103212	INDUSTRIAL FINANSWER -WY 2011 CAT2	OTHER	98	0	0	0	0	0	0	98
1823920	DSR COSTS AMORTIZED 103213	Self Direct - Commercial Wy-2011 CAT2	OTHER	3	0	0	0	0	0	0	3
1823920	DSR COSTS AMORTIZED 103214	Self Direct- Industrial Wy-2011 CAT2	OTHER	11	0	0	0	0	0	0	11
1823920	DSR COSTS AMORTIZED 103277	OUTREACH & COMM- WATTSMART - EVALUATION	OTHER	1,308	0	0	0	0	0	0	1,308
1823920	DSR COSTS AMORTIZED 103280	COMPANY INITIATIVES -PRODUCTION EFFICIEN	OTHER	388	0	0	0	0	0	0	388
1823920	DSR COSTS AMORTIZED 103291	Portfolio -WY-2011 Cat4	OTHER	266	0	0	0	0	0	0	266
1823920	DSR COSTS AMORTIZED 103292	Portfolio - Washington	OTHER	3,296	0	0	0	0	0	0	3,296
1823920	DSR COSTS AMORTIZED 103293	Energy Storage Demonstration Project -UT	OTHER	7	0	0	0	0	0	0	7
1823920	DSR COSTS AMORTIZED 103295	Outreach And Communication-WY-2011	OTHER	1	0	0	0	0	0	0	1
1823920	DSR COSTS AMORTIZED 103299	AGRICULTURAL FINANSWER EXPRESS - UTAH - 2	OTHER	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED 103300	AGRICULTURAL FINANSWER EXPRESS - WASHING	OTHER	75	0	0	0	0	0	0	75
1823920	DSR COSTS AMORTIZED 103301	PORTFOLIO -WY-2011 CAT2	OTHER	74	0	0	0	0	0	0	74
1823920	DSR COSTS AMORTIZED 103302	PORTFOLIO -WY-2011 CAT3	OTHER	110	0	0	0	0	0	0	110
1823920	DSR COSTS AMORTIZED 103308	Home Energy Reporting -OPower -WA 2011	OTHER	1,292	0	0	0	0	0	0	1,292
1823920	DSR COSTS AMORTIZED 103311	CALIFORNIA DSM EXPENSE - 2012	OTHER	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED 103324	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	OTHER	5,794	0	0	0	0	0	0	5,794
1823920	DSR COSTS AMORTIZED 103325	AIR CONDITIONING - UTAH - 2012	OTHER	1,470	0	0	0	0	0	0	1,470
1823920	DSR COSTS AMORTIZED 103326	ENERGY FINANSWER - UTAH - 2012	OTHER	6,899	0	0	0	0	0	0	6,899
1823920	DSR COSTS AMORTIZED 103327	INDUSTRIAL FINANSWER - UTAH - 2012	OTHER	2,935	0	0	0	0	0	0	2,935
1823920	DSR COSTS AMORTIZED 103328	LOW INCOME - UTAH - 2012	OTHER	177	0	0	0	0	0	0	177
1823920	DSR COSTS AMORTIZED 103330	REFRIGERATOR RECYCLING PGM- UTAH - 2012	OTHER	1,474	0	0	0	0	0	0	1,474
1823920	DSR COSTS AMORTIZED 103331	COMMERCIAL SELF-DIRECT - UTAH - 2012	OTHER	172	0	0	0	0	0	0	172
1823920	DSR COSTS AMORTIZED 103332	INDUSTRIAL SELF-DIRECT - UTAH - 2012	OTHER	429	0	0	0	0	0	0	429
1823920	DSR COSTS AMORTIZED 103333	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	1,943	0	0	0	0	0	0	1,943
1823920	DSR COSTS AMORTIZED 103334	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	OTHER	6,221	0	0	0	0	0	0	6,221
1823920	DSR COSTS AMORTIZED 103335	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	1,280	0	0	0	0	0	0	1,280



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(Allocated in Thousands)

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1823920	DSR COSTS AMORTIZED 103336	OTHER	460	0	0	0	0	0	0	0	460
1823920	DSR COSTS AMORTIZED 103337	OTHER	2,097	0	0	0	0	0	0	0	2,097
1823920	DSR COSTS AMORTIZED 103338	OTHER	11,113	0	0	0	0	0	0	0	11,113
1823920	DSR COSTS AMORTIZED 103339	OTHER	1,836	0	0	0	0	0	0	0	1,836
1823920	DSR COSTS AMORTIZED 103340	OTHER	0	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED 103341	OTHER	(30)	0	0	0	0	0	0	0	(30)
1823920	DSR COSTS AMORTIZED 103342	OTHER	6	0	0	0	0	0	0	0	6
1823920	DSR COSTS AMORTIZED 103343	OTHER	21	0	0	0	0	0	0	0	21
1823920	DSR COSTS AMORTIZED 103346	OTHER	534	0	0	0	0	0	0	0	534
1823920	DSR COSTS AMORTIZED 103347	OTHER	20	0	0	0	0	0	0	0	20
1823920	DSR COSTS AMORTIZED 103348	OTHER	606	0	0	0	0	0	0	0	606
1823920	DSR COSTS AMORTIZED 103349	OTHER	169	0	0	0	0	0	0	0	169
1823920	DSR COSTS AMORTIZED 103350	OTHER	904	0	0	0	0	0	0	0	904
1823920	DSR COSTS AMORTIZED 103351	OTHER	31	0	0	0	0	0	0	0	31
1823920	DSR COSTS AMORTIZED 103352	OTHER	143	0	0	0	0	0	0	0	143
1823920	DSR COSTS AMORTIZED 103353	OTHER	170	0	0	0	0	0	0	0	170
1823920	DSR COSTS AMORTIZED 103354	OTHER	4	0	0	0	0	0	0	0	4
1823920	DSR COSTS AMORTIZED 103355	OTHER	60	0	0	0	0	0	0	0	60
1823920	DSR COSTS AMORTIZED 103356	OTHER	1,203	0	0	0	0	0	0	0	1,203
1823920	DSR COSTS AMORTIZED 103357	OTHER	58	0	0	0	0	0	0	0	58
1823920	DSR COSTS AMORTIZED 103358	OTHER	59	0	0	0	0	0	0	0	59
1823920	DSR COSTS AMORTIZED 103359	OTHER	205	0	0	0	0	0	0	0	205
1823920	DSR COSTS AMORTIZED 103360	OTHER	1	0	0	0	0	0	0	0	1
1823920	DSR COSTS AMORTIZED 103361	OTHER	1	0	0	0	0	0	0	0	1
1823920	DSR COSTS AMORTIZED 103363	OTHER	33	0	0	0	0	0	0	0	33
1823920	DSR COSTS AMORTIZED 103364	OTHER	155	0	0	0	0	0	0	0	155
1823920	DSR COSTS AMORTIZED 103365	OTHER	1	0	0	0	0	0	0	0	1
1823920	DSR COSTS AMORTIZED 103366	OTHER	0	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED 103367	OTHER	35	0	0	0	0	0	0	0	35
1823920	DSR COSTS AMORTIZED 103368	OTHER	30	0	0	0	0	0	0	0	30
1823920	DSR COSTS AMORTIZED 103369	OTHER	(27)	0	0	0	0	0	0	0	(27)
1823920	DSR COSTS AMORTIZED 103493	OTHER	8	0	0	0	0	0	0	0	8
1823920	DSR COSTS AMORTIZED 103496	OTHER	2	0	0	0	0	0	0	0	2
1823920	DSR COSTS AMORTIZED 103497	OTHER	42	0	0	0	0	0	0	0	42
1823920	DSR COSTS AMORTIZED 103623	OTHER	0	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED 103646	OTHER	38	0	0	0	0	0	0	0	38
1823920	DSR COSTS AMORTIZED 103647	OTHER	10,293	0	0	0	0	0	0	0	10,293
1823920	DSR COSTS AMORTIZED 103648	OTHER	66	0	0	0	0	0	0	0	66
1823920	DSR COSTS AMORTIZED 103649	OTHER	1,445	0	0	0	0	0	0	0	1,445
1823920	DSR COSTS AMORTIZED 103650	OTHER	2,168	0	0	0	0	0	0	0	2,168
1823920	DSR COSTS AMORTIZED 103651	OTHER	120	0	0	0	0	0	0	0	120
1823920	DSR COSTS AMORTIZED 103653	OTHER	1,544	0	0	0	0	0	0	0	1,544
1823920	DSR COSTS AMORTIZED 103654	OTHER	116	0	0	0	0	0	0	0	116
1823920	DSR COSTS AMORTIZED 103655	OTHER	319	0	0	0	0	0	0	0	319
1823920	DSR COSTS AMORTIZED 103656	OTHER	1,314	0	0	0	0	0	0	0	1,314
1823920	DSR COSTS AMORTIZED 103657	OTHER	8,290	0	0	0	0	0	0	0	8,290
1823920	DSR COSTS AMORTIZED 103658	OTHER	1,444	0	0	0	0	0	0	0	1,444
1823920	DSR COSTS AMORTIZED 103660	OTHER	807	0	0	0	0	0	0	0	807



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1823920	DSR COSTS AMORTIZED 103661	OTHER	20,269	0	0	0	0	0	0	0	20,269
1823920	DSR COSTS AMORTIZED 103662	OTHER	1,406	0	0	0	0	0	0	0	1,406
1823920	DSR COSTS AMORTIZED 103666	OTHER	70	0	0	0	0	0	0	0	70
1823920	DSR COSTS AMORTIZED 103671	OTHER	765	0	0	0	0	0	0	0	765
1823920	DSR COSTS AMORTIZED 103673	OTHER	135	0	0	0	0	0	0	0	135
1823920	DSR COSTS AMORTIZED 103675	OTHER	27	0	0	0	0	0	0	0	27
1823920	DSR COSTS AMORTIZED 103676	OTHER	985	0	0	0	0	0	0	0	985
1823920	DSR COSTS AMORTIZED 103677	OTHER	130	0	0	0	0	0	0	0	130
1823920	DSR COSTS AMORTIZED 103678	OTHER	884	0	0	0	0	0	0	0	884
1823920	DSR COSTS AMORTIZED 103679	OTHER	41	0	0	0	0	0	0	0	41
1823920	DSR COSTS AMORTIZED 103680	OTHER	424	0	0	0	0	0	0	0	424
1823920	DSR COSTS AMORTIZED 103681	OTHER	169	0	0	0	0	0	0	0	169
1823920	DSR COSTS AMORTIZED 103682	OTHER	2	0	0	0	0	0	0	0	2
1823920	DSR COSTS AMORTIZED 103683	OTHER	9	0	0	0	0	0	0	0	9
1823920	DSR COSTS AMORTIZED 103684	OTHER	1,234	0	0	0	0	0	0	0	1,234
1823920	DSR COSTS AMORTIZED 103685	OTHER	85	0	0	0	0	0	0	0	85
1823920	DSR COSTS AMORTIZED 103686	OTHER	26	0	0	0	0	0	0	0	26
1823920	DSR COSTS AMORTIZED 103687	OTHER	58	0	0	0	0	0	0	0	58
1823920	DSR COSTS AMORTIZED 103688	OTHER	2	0	0	0	0	0	0	0	2
1823920	DSR COSTS AMORTIZED 103689	OTHER	8	0	0	0	0	0	0	0	8
1823920	DSR COSTS AMORTIZED 103690	OTHER	130	0	0	0	0	0	0	0	130
1823920	DSR COSTS AMORTIZED 103691	OTHER	178	0	0	0	0	0	0	0	178
1823920	DSR COSTS AMORTIZED 103692	OTHER	10	0	0	0	0	0	0	0	10
1823920	DSR COSTS AMORTIZED 103693	OTHER	0	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED 103694	OTHER	38	0	0	0	0	0	0	0	38
1823920	DSR COSTS AMORTIZED 103695	OTHER	26	0	0	0	0	0	0	0	26
1823920	DSR COSTS AMORTIZED 103700	OTHER	435	0	0	0	0	0	0	0	435
1823920	DSR COSTS AMORTIZED 103701	OTHER	2	0	0	0	0	0	0	0	2
1823920	DSR COSTS AMORTIZED 103732	OTHER	0	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED 103734	OTHER	0	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED 103735	OTHER	12	0	0	0	0	0	0	0	12
1823920	DSR COSTS AMORTIZED 103740	OTHER	5,435	0	0	0	0	0	0	0	5,435
1823920	DSR COSTS AMORTIZED 103741	OTHER	6,233	0	0	0	0	0	0	0	6,233
1823920	DSR COSTS AMORTIZED 103742	OTHER	4,049	0	0	0	0	0	0	0	4,049
1823920	DSR COSTS AMORTIZED 103743	OTHER	306	0	0	0	0	0	0	0	306
1823920	DSR COSTS AMORTIZED 103745	OTHER	0	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED 103754	OTHER	30	0	0	0	0	0	0	0	30
1823920	DSR COSTS AMORTIZED 103756	OTHER	24,564	0	0	0	0	0	0	0	24,564
1823920	DSR COSTS AMORTIZED 103757	OTHER	1	0	0	0	0	0	0	0	1
1823920	DSR COSTS AMORTIZED 103758	OTHER	1	0	0	0	0	0	0	0	1
1823920	DSR COSTS AMORTIZED 103759	OTHER	401	0	0	0	0	0	0	0	401
1823920	DSR COSTS AMORTIZED 103760	OTHER	37	0	0	0	0	0	0	0	37
1823920	DSR COSTS AMORTIZED 103761	OTHER	24,908	0	0	0	0	0	0	0	24,908
1823920	DSR COSTS AMORTIZED 103762	OTHER	1,630	0	0	0	0	0	0	0	1,630
1823920	DSR COSTS AMORTIZED 103763	OTHER	60	0	0	0	0	0	0	0	60
1823920	DSR COSTS AMORTIZED 103764	OTHER	144	0	0	0	0	0	0	0	144
1823920	DSR COSTS AMORTIZED 103765	OTHER	597	0	0	0	0	0	0	0	597
1823920	DSR COSTS AMORTIZED 103766	OTHER	170	0	0	0	0	0	0	0	170



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1823920	DSR COSTS AMORTIZED 103767	OTHER	1,585	0	0	0	0	0	0	0	1,585
1823920	DSR COSTS AMORTIZED 103768	OTHER	242	0	0	0	0	0	0	0	242
1823920	DSR COSTS AMORTIZED 103769	OTHER	1,762	0	0	0	0	0	0	0	1,762
1823920	DSR COSTS AMORTIZED 103770	OTHER	1,203	0	0	0	0	0	0	0	1,203
1823920	DSR COSTS AMORTIZED 103771	OTHER	1	0	0	0	0	0	0	0	1
1823920	DSR COSTS AMORTIZED 103772	OTHER	29	0	0	0	0	0	0	0	29
1823920	DSR COSTS AMORTIZED 103773	OTHER	53	0	0	0	0	0	0	0	53
1823920	DSR COSTS AMORTIZED 103774	OTHER	12,239	0	0	0	0	0	0	0	12,239
1823920	DSR COSTS AMORTIZED 103775	OTHER	6,640	0	0	0	0	0	0	0	6,640
1823920	DSR COSTS AMORTIZED 103776	OTHER	3,636	0	0	0	0	0	0	0	3,636
1823920	DSR COSTS AMORTIZED 103777	OTHER	161	0	0	0	0	0	0	0	161
1823920	DSR COSTS AMORTIZED 103778	OTHER	5	0	0	0	0	0	0	0	5
1823920	DSR COSTS AMORTIZED 103779	OTHER	4	0	0	0	0	0	0	0	4
1823920	DSR COSTS AMORTIZED 103780	OTHER	0	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED 103781	OTHER	1,178	0	0	0	0	0	0	0	1,178
1823920	DSR COSTS AMORTIZED 103782	OTHER	255	0	0	0	0	0	0	0	255
1823920	DSR COSTS AMORTIZED 103783	OTHER	32	0	0	0	0	0	0	0	32
1823920	DSR COSTS AMORTIZED 103784	OTHER	71	0	0	0	0	0	0	0	71
1823920	DSR COSTS AMORTIZED 103785	OTHER	1,183	0	0	0	0	0	0	0	1,183
1823920	DSR COSTS AMORTIZED 103786	OTHER	95	0	0	0	0	0	0	0	95
1823920	DSR COSTS AMORTIZED 103787	OTHER	356	0	0	0	0	0	0	0	356
1823920	DSR COSTS AMORTIZED 103788	OTHER	136	0	0	0	0	0	0	0	136
1823920	DSR COSTS AMORTIZED 103789	OTHER	203	0	0	0	0	0	0	0	203
1823920	DSR COSTS AMORTIZED 103790	OTHER	30	0	0	0	0	0	0	0	30
1823920	DSR COSTS AMORTIZED 103791	OTHER	157	0	0	0	0	0	0	0	157
1823920	DSR COSTS AMORTIZED 103792	OTHER	63	0	0	0	0	0	0	0	63
1823920	DSR COSTS AMORTIZED 103793	OTHER	147	0	0	0	0	0	0	0	147
1823920	DSR COSTS AMORTIZED 103794	OTHER	258	0	0	0	0	0	0	0	258
1823920	DSR COSTS AMORTIZED 103795	OTHER	159	0	0	0	0	0	0	0	159
1823920	DSR COSTS AMORTIZED 103796	OTHER	2	0	0	0	0	0	0	0	2
1823920	DSR COSTS AMORTIZED 103797	OTHER	2	0	0	0	0	0	0	0	2
1823920	DSR COSTS AMORTIZED 103798	OTHER	2	0	0	0	0	0	0	0	2
1823920	DSR COSTS AMORTIZED 103799	OTHER	198	0	0	0	0	0	0	0	198
1823920	DSR COSTS AMORTIZED 103805	OTHER	0	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED 103808	OTHER	32	0	0	0	0	0	0	0	32
1823920	DSR COSTS AMORTIZED 103809	OTHER	11	0	0	0	0	0	0	0	11
1823920	DSR COSTS AMORTIZED 103810	OTHER	8	0	0	0	0	0	0	0	8
1823920	DSR COSTS AMORTIZED 103811	OTHER	26	0	0	0	0	0	0	0	26
1823920	DSR COSTS AMORTIZED 103812	OTHER	7	0	0	0	0	0	0	0	7
1823920	DSR COSTS AMORTIZED 103813	OTHER	5	0	0	0	0	0	0	0	5
1823920	DSR COSTS AMORTIZED 103814	OTHER	1,635	0	0	0	0	0	0	0	1,635
1823920	DSR COSTS AMORTIZED 103815	OTHER	23	0	0	0	0	0	0	0	23
1823920	DSR COSTS AMORTIZED 103816	OTHER	557	0	0	0	0	0	0	0	557
1823920	DSR COSTS AMORTIZED 103817	OTHER	46	0	0	0	0	0	0	0	46
1823920	DSR COSTS AMORTIZED 103834	OTHER	20	0	0	0	0	0	0	0	20
1823920	DSR COSTS AMORTIZED 103835	OTHER	23	0	0	0	0	0	0	0	23
1823920	DSR COSTS AMORTIZED 103845	OTHER	1	0	0	0	0	0	0	0	1
1823920	DSR COSTS AMORTIZED 103856	OTHER	0	0	0	0	0	0	0	0	0





### Regulatory Assets

Average of Monthly Averages Ending - December 2022

Allocation Method - Factor WIJAM

(Allocated in Thousands)

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



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(Allocated in Thousands)

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1823920	DSR COSTS AMORTIZED 103930	WBS- Wattsmart Business Ind -WY Cat2-201	OTHER	286	0	0	0	0	0	0	286
1823920	DSR COSTS AMORTIZED 103931	HOME ENERGY REPORTING - WY 2015	OTHER	139	0	0	0	0	0	0	139
1823920	DSR COSTS AMORTIZED 103932	WSB- Wattsmart Business- WY Cat 3- 2015	OTHER	178	0	0	0	0	0	0	178
1823920	DSR COSTS AMORTIZED 103933	REFRIG RECYCLE COMM -WY 2015 CAT2	OTHER	1	0	0	0	0	0	0	1
1823920	DSR COSTS AMORTIZED 103934	REFRIG RECYCLE COMM -WY 2015 CAT3	OTHER	1	0	0	0	0	0	0	1
1823920	DSR COSTS AMORTIZED 103935	WSB Wattsmart Business Comm- WY Cat3 -20	OTHER	381	0	0	0	0	0	0	381
1823920	DSR COSTS AMORTIZED 103936	WBS- Wattsmart Bus Ind- WY Cat3-2015	OTHER	1,487	0	0	0	0	0	0	1,487
1823920	DSR COSTS AMORTIZED 103937	WSB- Wattsmart Business Agric- WY Cat2 -	OTHER	18	0	0	0	0	0	0	18
1823920	DSR COSTS AMORTIZED 103938	WSB- Wattsmart Business Agric- WY Cat3 -	OTHER	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED 103959	COMMERCIAL ENERGY REPORTS-SMB -UT 2015	OTHER	3	0	0	0	0	0	0	3
1823920	DSR COSTS AMORTIZED 103962	Portfolio - EM&V C&I - ID- 2015	OTHER	2	0	0	0	0	0	0	2
1823920	DSR COSTS AMORTIZED 103963	Portfolio - EM&V RES - ID- 2015	OTHER	41	0	0	0	0	0	0	41
1823920	DSR COSTS AMORTIZED 104013	CALIFORNIA DSM EXPENSE - 2016	OTHER	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED 104015	HOME ENERGY REPORTING - ID 2016	OTHER	94	0	0	0	0	0	0	94
1823920	DSR COSTS AMORTIZED 104018	OUTREACH AND COMMUNICATION ID-2016	OTHER	98	0	0	0	0	0	0	98
1823920	DSR COSTS AMORTIZED 104019	PORTFOLIO - IDAHO 2016	OTHER	6	0	0	0	0	0	0	6
1823920	DSR COSTS AMORTIZED 104020	Portfolio - EM&V C&I - ID- 2016	OTHER	166	0	0	0	0	0	0	166
1823920	DSR COSTS AMORTIZED 104021	Portfolio - EM&V RES - ID- 2016	OTHER	165	0	0	0	0	0	0	165
1823920	DSR COSTS AMORTIZED 104023	WSB Small Business Comm - ID-2016	OTHER	1,392	0	0	0	0	0	0	1,392
1823920	DSR COSTS AMORTIZED 104024	WSB Small Business Ind - ID 2016	OTHER	220	0	0	0	0	0	0	220
1823920	DSR COSTS AMORTIZED 104025	WSB - WATTSMART BUSINESS - ID- 2016	OTHER	607	0	0	0	0	0	0	607
1823920	DSR COSTS AMORTIZED 104026	WSB Wattsmart Business Agric - ID-2016	OTHER	311	0	0	0	0	0	0	311
1823920	DSR COSTS AMORTIZED 104027	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	OTHER	4,957	0	0	0	0	0	0	4,957
1823920	DSR COSTS AMORTIZED 104029	HOME ENERGY EFF INCENTIVE PROG - UT 2016	OTHER	12,572	0	0	0	0	0	0	12,572
1823920	DSR COSTS AMORTIZED 104030	HOME ENERGY REPORTING - UT 2016	OTHER	2,335	0	0	0	0	0	0	2,335
1823920	DSR COSTS AMORTIZED 104031	IRRIGATION LOAD CONTROL - UTAH - 2016	OTHER	430	0	0	0	0	0	0	430
1823920	DSR COSTS AMORTIZED 104032	LOW INCOME - UTAH - 2016	OTHER	59	0	0	0	0	0	0	59
1823920	DSR COSTS AMORTIZED 104033	OUTREACH and COMMUNICATIONS - UT 2016	OTHER	1,313	0	0	0	0	0	0	1,313
1823920	DSR COSTS AMORTIZED 104034	PORTFOLIO - UTAH 2016	OTHER	164	0	0	0	0	0	0	164
1823920	DSR COSTS AMORTIZED 104035	REFRIGERATOR RECYCLING PGM- UTAH - 2016	OTHER	182	0	0	0	0	0	0	182
1823920	DSR COSTS AMORTIZED 104036	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	1,565	0	0	0	0	0	0	1,565
1823920	DSR COSTS AMORTIZED 104037	COMMERCIAL (WSB) WATTSMART BUS - UT- 201	OTHER	20,226	0	0	0	0	0	0	20,226
1823920	DSR COSTS AMORTIZED 104038	INDUSTRIAL (WSB) WATTSMART BUS- UT- 2016	OTHER	10,333	0	0	0	0	0	0	10,333
1823920	DSR COSTS AMORTIZED 104039	WSB Small Business Comm- UT-2016	OTHER	114	0	0	0	0	0	0	114
1823920	DSR COSTS AMORTIZED 104041	WSB - WATTSMART BUS- UT- 2016	OTHER	5,308	0	0	0	0	0	0	5,308
1823920	DSR COSTS AMORTIZED 104042	AGRICULTURAL (WSB) WATTSMART BUS- UT- 20	OTHER	1,099	0	0	0	0	0	0	1,099
1823920	DSR COSTS AMORTIZED 104043	U. of Utah Student Energy Sponsorship- UT	OTHER	5	0	0	0	0	0	0	5
1823920	DSR COSTS AMORTIZED 104044	HOME ENERGY REPORTING - WY 2016	OTHER	94	0	0	0	0	0	0	94
1823920	DSR COSTS AMORTIZED 104045	HOME ENERGY EFF INCENT PROG Y-2016 CAT1	OTHER	659	0	0	0	0	0	0	659
1823920	DSR COSTS AMORTIZED 104046	LOW-INCOME WEATHERZTN - WY 2016 CAT1	OTHER	14	0	0	0	0	0	0	14
1823920	DSR COSTS AMORTIZED 104047	OUTREACH AND COMMUNICATION WATTSMT WY-2	OTHER	79	0	0	0	0	0	0	79
1823920	DSR COSTS AMORTIZED 104048	PORTFOLIO WY-2016 CAT1	OTHER	131	0	0	0	0	0	0	131
1823920	DSR COSTS AMORTIZED 104049	PORTFOLIO WY-2016 CAT2	OTHER	37	0	0	0	0	0	0	37
1823920	DSR COSTS AMORTIZED 104050	PORTFOLIO WY-2016 CAT3	OTHER	45	0	0	0	0	0	0	45
1823920	DSR COSTS AMORTIZED 104051	REFRIGERATOR RECYCLING-WY -2016 CAT1	OTHER	16	0	0	0	0	0	0	16
1823920	DSR COSTS AMORTIZED 104052	REFRIG RECYCLE COMM -WY 2016 CAT2	OTHER	1	0	0	0	0	0	0	1
1823920	DSR COSTS AMORTIZED 104053	REFRIG RECYCLE COMM -WY 2016 CAT3	OTHER	(1)	0	0	0	0	0	0	(1)
1823920	DSR COSTS AMORTIZED 104054	WSB- Wattsmart Bus Comm- WY Cat2 -2016	OTHER	1,449	0	0	0	0	0	0	1,449



**Regulatory Assets**

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1823920	DSR COSTS AMORTIZED 104055	WBS- Wattsmart Business Ind -WY Cat2-201	OTHER	193	0	0	0	0	0	0	193
1823920	DSR COSTS AMORTIZED 104056	WSB - Wattsmart Business - WY Cat 2- 201	OTHER	912	0	0	0	0	0	0	912
1823920	DSR COSTS AMORTIZED 104057	WSB Wattsmart Business Comm- WY Cat3 -20	OTHER	467	0	0	0	0	0	0	467
1823920	DSR COSTS AMORTIZED 104058	WBS- Wattsmart Bus Ind- WY Cat3-2016	OTHER	1,239	0	0	0	0	0	0	1,239
1823920	DSR COSTS AMORTIZED 104059	WSB- Wattsmart Business Agric- WY Cat2 -	OTHER	4	0	0	0	0	0	0	4
1823920	DSR COSTS AMORTIZED 104060	WSB- Wattsmart Business Agric- WY Cat3 -	OTHER	2	0	0	0	0	0	0	2
1823920	DSR COSTS AMORTIZED 104061	WSB- Wattsmart Business- WY Cat 3- 2016	OTHER	602	0	0	0	0	0	0	602
1823920	DSR COSTS AMORTIZED 104080	OUTREACH & COMM WATTSMT WY-2016 CAT2	OTHER	44	0	0	0	0	0	0	44
1823920	DSR COSTS AMORTIZED 104081	OUTREACH & COMM WATTSMT WY-2016 CAT3	OTHER	42	0	0	0	0	0	0	42
1823920	DSR COSTS AMORTIZED 104109	WA DSM - 186055 Clear Acct Balance	OTHER	(841)	0	0	0	0	0	0	(841)
1823920	DSR COSTS AMORTIZED 104110	ID DSM - 186025 Clear Acct Balance	OTHER	398	0	0	0	0	0	0	398
1823920	DSR COSTS AMORTIZED 104111	WY DSM - 186065 Clear Acct Balance	OTHER	(1,405)	0	0	0	0	0	0	(1,405)
<b>1823920 Total</b>				<b>301,308</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>301,308</b>
1823930	DSR COSTS NOT AMORT 102573	ENERGY FINANSWER ID/UT 2006	OTHER	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT 102574	INDUSTRIAL FINANSWER-ID-UT 2006	OTHER	3	0	0	0	0	0	0	3
1823930	DSR COSTS NOT AMORT 102575	LOW INCOME WZ -ID-UT 2006	OTHER	144	0	0	0	0	0	0	144
1823930	DSR COSTS NOT AMORT 102576	NEEA-IDAHO-UTAH 2006	OTHER	359	0	0	0	0	0	0	359
1823930	DSR COSTS NOT AMORT 102577	IRRIGATION INTERRUPTIBLE ID-UT 2006	OTHER	361	0	0	0	0	0	0	361
1823930	DSR COSTS NOT AMORT 102578	WEATHERIZATION LOANS-RESDL/ID-UT 2006	OTHER	2	0	0	0	0	0	0	2
1823930	DSR COSTS NOT AMORT 102579	REFRIGERATOR RECYCLING PGM-ID-UT 2006	OTHER	143	0	0	0	0	0	0	143
1823930	DSR COSTS NOT AMORT 102580	COMMERCIAL FINANSWER EXPR-ID-UT 2006	OTHER	117	0	0	0	0	0	0	117
1823930	DSR COSTS NOT AMORT 102581	INDUSTRIAL FINANSWER EXPR-ID-UT 2006	OTHER	47	0	0	0	0	0	0	47
1823930	DSR COSTS NOT AMORT 102582	IRRIGATION EFFICIENCY PRGRM-ID-UT 2006	OTHER	246	0	0	0	0	0	0	246
1823930	DSR COSTS NOT AMORT 102758	HOME ENERGY EFFICIENCY INCENTIVE PRGM-I	OTHER	103	0	0	0	0	0	0	103
1823930	DSR COSTS NOT AMORT 102808	WEATHERIZATION LOANS RESIDTL/ ID-UT 2007	OTHER	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT 102809	ENERGY FINANSWER IDU 2007	OTHER	4	0	0	0	0	0	0	4
1823930	DSR COSTS NOT AMORT 102810	Industrial Finanswer ID - 2007	OTHER	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT 102811	IRRIGATION INTERRUPTIBLE ID-UT 2007	OTHER	846	0	0	0	0	0	0	846
1823930	DSR COSTS NOT AMORT 102812	LOW INCOME WZ - ID-UT 2007	OTHER	101	0	0	0	0	0	0	101
1823930	DSR COSTS NOT AMORT 102813	NEEA - IDAHO - UTAH 2007	OTHER	361	0	0	0	0	0	0	361
1823930	DSR COSTS NOT AMORT 102814	REFRIGERATOR RECYCLING PGM - ID-UT 2007	OTHER	123	0	0	0	0	0	0	123
1823930	DSR COSTS NOT AMORT 102815	COMMERCIAL FINANSWER EXPR - ID-UT 2007	OTHER	61	0	0	0	0	0	0	61
1823930	DSR COSTS NOT AMORT 102816	INDUSTRIAL FINANSWER EXPR - ID-UT 2007	OTHER	120	0	0	0	0	0	0	120
1823930	DSR COSTS NOT AMORT 102817	IRRIGATION EFFICIENCY PRGRM - ID-UT 2007	OTHER	275	0	0	0	0	0	0	275
1823930	DSR COSTS NOT AMORT 102818	HOME ENERGY EFFICIENCY INCENTIVE PROG -	OTHER	229	0	0	0	0	0	0	229
1823930	DSR COSTS NOT AMORT 102896	ENERGY FINANSWER - ID/UT 2008	OTHER	19	0	0	0	0	0	0	19
1823930	DSR COSTS NOT AMORT 102897	INDUSTRIAL FINANSWER - ID-UT 2008	OTHER	102	0	0	0	0	0	0	102
1823930	DSR COSTS NOT AMORT 102898	IRRIGATION INTERRUPTIBLE - IDAHO - 2008	OTHER	3,127	0	0	0	0	0	0	3,127
1823930	DSR COSTS NOT AMORT 102899	LOW INCOME WEATHERIZATION - IDAHO 2008	OTHER	165	0	0	0	0	0	0	165
1823930	DSR COSTS NOT AMORT 102900	NEEA - IDAHO - 2008	OTHER	317	0	0	0	0	0	0	317
1823930	DSR COSTS NOT AMORT 102901	REFRIGERATOR RECYCLING PRGM - IDAHO 2008	OTHER	113	0	0	0	0	0	0	113
1823930	DSR COSTS NOT AMORT 102902	COMMERCIAL FINANSWER EXPRESS - IDAHO 200	OTHER	108	0	0	0	0	0	0	108
1823930	DSR COSTS NOT AMORT 102903	INDUSTRIAL FINANSWER - IDAHO - 2008	OTHER	58	0	0	0	0	0	0	58
1823930	DSR COSTS NOT AMORT 102904	IRRIGATION EFFICIENCY PRGM - IDAHO - 200	OTHER	268	0	0	0	0	0	0	268
1823930	DSR COSTS NOT AMORT 102905	HOME ENERGY EFF INCENTIVE PROGRAM - IDAH	OTHER	490	0	0	0	0	0	0	490
1823930	DSR COSTS NOT AMORT 102957	CATEGORY 1 - WYOMING - 2008	OTHER	17	0	0	0	0	0	0	17
1823930	DSR COSTS NOT AMORT 102958	CATEGORY 2 - WYOMING - 2008	OTHER	9	0	0	0	0	0	0	9
1823930	DSR COSTS NOT AMORT 102959	CATEGORY 3 - WYOMING - 2008	OTHER	33	0	0	0	0	0	0	33



### Regulatory Assets

Average of Monthly Averages Ending - December 2022

Allocation Method - Factor WIJAM

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823930	DSR COSTS NOT AMORT 102966	ENERGY FINANSWER - ID/UT 2009	OTHER	50	0	0	0	0	0	0	50
1823930	DSR COSTS NOT AMORT 102967	INDUSTRIAL FINANSWER - ID-UT 2009	OTHER	309	0	0	0	0	0	0	309
1823930	DSR COSTS NOT AMORT 102968	IRRIGATION INTERRUPTIBLE ID-UT 2009	OTHER	3,816	0	0	0	0	0	0	3,816
1823930	DSR COSTS NOT AMORT 102969	LOW INCOME WZ - ID-UT 2009	OTHER	198	0	0	0	0	0	0	198
1823930	DSR COSTS NOT AMORT 102970	NEEA - IDAHO - UTAH 2009	OTHER	287	0	0	0	0	0	0	287
1823930	DSR COSTS NOT AMORT 102971	REFRIGERATOR RECYCLING PGM - ID-UT 2009	OTHER	108	0	0	0	0	0	0	108
1823930	DSR COSTS NOT AMORT 102972	COMMERCIAL FINANSWER EXPR - ID-UT 2009	OTHER	190	0	0	0	0	0	0	190
1823930	DSR COSTS NOT AMORT 102973	INDUSTRIAL FINANSWER EXPR - ID-UT 2009	OTHER	74	0	0	0	0	0	0	74
1823930	DSR COSTS NOT AMORT 102974	IRRIGATION EFFICIENCY PRGRM - ID-UT 2009	OTHER	807	0	0	0	0	0	0	807
1823930	DSR COSTS NOT AMORT 102975	HOME ENERGY EFFICIENCY INCENTIVE PROG -	OTHER	594	0	0	0	0	0	0	594
1823930	DSR COSTS NOT AMORT 103061	ENERGY FINANSWER - ID/UT 2010	OTHER	47	0	0	0	0	0	0	47
1823930	DSR COSTS NOT AMORT 103062	INDUSTRIAL FINANSWER - ID-UT 2010	OTHER	322	0	0	0	0	0	0	322
1823930	DSR COSTS NOT AMORT 103063	IRRIGATION INTERRUPTIBLE ID-UT 2010	OTHER	4,283	0	0	0	0	0	0	4,283
1823930	DSR COSTS NOT AMORT 103064	LOW INCOME WZ - ID-UT 2010	OTHER	134	0	0	0	0	0	0	134
1823930	DSR COSTS NOT AMORT 103065	NEEA - IDAHO - UTAH 2010	OTHER	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT 103066	REFRIGERATOR RECYCLING PGM - ID-UT 2010	OTHER	166	0	0	0	0	0	0	166
1823930	DSR COSTS NOT AMORT 103067	COMMERCIAL FINANSWER EXPR - ID-UT 2010	OTHER	513	0	0	0	0	0	0	513
1823930	DSR COSTS NOT AMORT 103068	INDUSTRIAL FINANSWER EXPR - ID-UT 2010	OTHER	107	0	0	0	0	0	0	107
1823930	DSR COSTS NOT AMORT 103069	IRRIGATION EFFICIENCY PRGRM - ID-UT 2010	OTHER	637	0	0	0	0	0	0	637
1823930	DSR COSTS NOT AMORT 103070	HOME ENERGY EFFICIENCY INCENTIVE PROG -	OTHER	1,305	0	0	0	0	0	0	1,305
1823930	DSR COSTS NOT AMORT 103171	ENERGY FINANSWER - ID/UT 2011	OTHER	23	0	0	0	0	0	0	23
1823930	DSR COSTS NOT AMORT 103172	INDUSTRIAL FINANSWER - ID-UT 2011	OTHER	143	0	0	0	0	0	0	143
1823930	DSR COSTS NOT AMORT 103173	IRRIGATION INTERRUPTIBLE ID-UT 2011	OTHER	37	0	0	0	0	0	0	37
1823930	DSR COSTS NOT AMORT 103174	LOW INCOME WZ - ID-UT 2011	OTHER	425	0	0	0	0	0	0	425
1823930	DSR COSTS NOT AMORT 103176	REFRIGERATOR RECYCLING PGM - ID-UT 2011	OTHER	126	0	0	0	0	0	0	126
1823930	DSR COSTS NOT AMORT 103177	COMMERCIAL FINANSWER EXPR - ID-UT 2011	OTHER	632	0	0	0	0	0	0	632
1823930	DSR COSTS NOT AMORT 103178	INDUSTRIAL FINANSWER EXPR - ID-UT 2011	OTHER	77	0	0	0	0	0	0	77
1823930	DSR COSTS NOT AMORT 103179	IRRIGATION EFFICIENCY PRGRM - ID-UT 2011	OTHER	508	0	0	0	0	0	0	508
1823930	DSR COSTS NOT AMORT 103180	HOME ENERGY EFFICIENCY INCENTIVE PROG -	OTHER	699	0	0	0	0	0	0	699
1823930	DSR COSTS NOT AMORT 103312	ENERGY FINANSWER - ID 2012	OTHER	35	0	0	0	0	0	0	35
1823930	DSR COSTS NOT AMORT 103313	INDUSTRIAL FINANSWER - ID 2012	OTHER	303	0	0	0	0	0	0	303
1823930	DSR COSTS NOT AMORT 103314	IRRIGATION INTERRUPTIBLE- ID 2012	OTHER	44	0	0	0	0	0	0	44
1823930	DSR COSTS NOT AMORT 103315	LOW INCOME WZ - ID- 2012	OTHER	296	0	0	0	0	0	0	296
1823930	DSR COSTS NOT AMORT 103317	REFRIGERATOR RECYCLING PGM - ID 2012	OTHER	115	0	0	0	0	0	0	115
1823930	DSR COSTS NOT AMORT 103318	COMMERCIAL FINANSWER EXPR - ID 2012	OTHER	706	0	0	0	0	0	0	706
1823930	DSR COSTS NOT AMORT 103319	INDUSTRIAL FINANSWER EXPR - ID 2012	OTHER	226	0	0	0	0	0	0	226
1823930	DSR COSTS NOT AMORT 103320	IRRIGATION EFFICIENCY PRGRM - ID 2012	OTHER	847	0	0	0	0	0	0	847
1823930	DSR COSTS NOT AMORT 103321	HOME ENERGY EFFICIENCY INCENTIVE PROG -	OTHER	789	0	0	0	0	0	0	789
1823930	DSR COSTS NOT AMORT 103322	COMMERCIAL DIRECT INSTALL - ID 2012	OTHER	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT 103323	AGRICULTURAL FINANSWER EXPR - ID 2012	OTHER	7	0	0	0	0	0	0	7
1823930	DSR COSTS NOT AMORT 103398	RECOMMISSIONING INDUSTRIAL - UT 2012	OTHER	6	0	0	0	0	0	0	6
1823930	DSR COSTS NOT AMORT 103634	AGRICULTURAL FINANSWER EXPR - ID 2013	OTHER	21	0	0	0	0	0	0	21
1823930	DSR COSTS NOT AMORT 103635	ENERGY FINANSWER - ID 2013	OTHER	77	0	0	0	0	0	0	77
1823930	DSR COSTS NOT AMORT 103636	INDUSTRIAL FINANSWER - ID 2013	OTHER	294	0	0	0	0	0	0	294
1823930	DSR COSTS NOT AMORT 103638	LOW INCOME WZ - ID- 2013	OTHER	226	0	0	0	0	0	0	226
1823930	DSR COSTS NOT AMORT 103640	REFRIGERATOR RECYCLING PGM - ID 2013	OTHER	115	0	0	0	0	0	0	115
1823930	DSR COSTS NOT AMORT 103641	COMMERCIAL FINANSWER EXPR - ID 2013	OTHER	615	0	0	0	0	0	0	615
1823930	DSR COSTS NOT AMORT 103642	INDUSTRIAL FINANSWER EXPR - ID 2013	OTHER	363	0	0	0	0	0	0	363



### Regulatory Assets

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(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823930	DSR COSTS NOT AMORT 103643	IRRIGATION EFFICIENCY PRGRM - ID 2013	OTHER	1,222	0	0	0	0	0	0	1,222
1823930	DSR COSTS NOT AMORT 103644	HOME ENERGY EFFICIENCY INCENTIVE PROG -	OTHER	844	0	0	0	0	0	0	844
1823930	DSR COSTS NOT AMORT 103672	RECOMMISSIONING INDUSTRIAL - UT 2013	OTHER	58	0	0	0	0	0	0	58
1823930	DSR COSTS NOT AMORT 103746	AGRICULURAL FINANSWER EXPR - ID 2014	OTHER	122	0	0	0	0	0	0	122
1823930	DSR COSTS NOT AMORT 103747	COMMERCIAL FINANSWER EXPR - ID 2014	OTHER	683	0	0	0	0	0	0	683
1823930	DSR COSTS NOT AMORT 103748	ENERGY FINANSWER - ID 2014	OTHER	154	0	0	0	0	0	0	154
1823930	DSR COSTS NOT AMORT 103749	HOME ENERGY EFFICIENCY INCENTIVE PROG -	OTHER	854	0	0	0	0	0	0	854
1823930	DSR COSTS NOT AMORT 103750	INDUSTRIAL FINANSWER - ID 2014	OTHER	105	0	0	0	0	0	0	105
1823930	DSR COSTS NOT AMORT 103751	INDUSTRIAL FINANSWER EXPR - ID 2014	OTHER	268	0	0	0	0	0	0	268
1823930	DSR COSTS NOT AMORT 103752	IRRIGATION EFFICIENCY PRGRM - ID 2014	OTHER	449	0	0	0	0	0	0	449
1823930	DSR COSTS NOT AMORT 103753	LOW INCOME WZ - ID- 2014	OTHER	298	0	0	0	0	0	0	298
1823930	DSR COSTS NOT AMORT 103755	REFRIGERATOR RECYCLING PGM - ID 2014	OTHER	122	0	0	0	0	0	0	122
1823930	DSR COSTS NOT AMORT 103866	AGRICULURAL FINANSWER EXPR - ID 2015	OTHER	2	0	0	0	0	0	0	2
1823930	DSR COSTS NOT AMORT 103867	COMMERCIAL FINANSWER EXPR - ID 2015	OTHER	157	0	0	0	0	0	0	157
1823930	DSR COSTS NOT AMORT 103868	ENERGY FINANSWER - ID 2015	OTHER	6	0	0	0	0	0	0	6
1823930	DSR COSTS NOT AMORT 103869	HOME ENERGY EFFICIENCY INCENTIVE PROG -	OTHER	848	0	0	0	0	0	0	848
1823930	DSR COSTS NOT AMORT 103870	INDUSTRIAL FINANSWER - ID 2015	OTHER	63	0	0	0	0	0	0	63
1823930	DSR COSTS NOT AMORT 103871	INDUSTRIAL FINANSWER EXPR - ID 2015	OTHER	80	0	0	0	0	0	0	80
1823930	DSR COSTS NOT AMORT 103872	IRRIGATION EFFICIENCY PRGRM - ID 2015	OTHER	236	0	0	0	0	0	0	236
1823930	DSR COSTS NOT AMORT 103873	LOW INCOME WZ - ID- 2015	OTHER	296	0	0	0	0	0	0	296
1823930	DSR COSTS NOT AMORT 103875	REFRIGERATOR RECYCLING PGM - ID 2015	OTHER	106	0	0	0	0	0	0	106
1823930	DSR COSTS NOT AMORT 104014	HOME ENERGY EFFICIENCY INCENTIVE PROG -	OTHER	450	0	0	0	0	0	0	450
1823930	DSR COSTS NOT AMORT 104016	IRRIGATION EFFICIENCY PRGRM - ID 2016	OTHER	80	0	0	0	0	0	0	80
1823930	DSR COSTS NOT AMORT 104017	LOW INCOME WZ - ID- 2016	OTHER	245	0	0	0	0	0	0	245
1823930	DSR COSTS NOT AMORT 104022	REFRIGERATOR RECYCLING PGM - ID 2016	OTHER	14	0	0	0	0	0	0	14
<b>1823930 Total</b>				<b>37,937</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>37,937</b>
1823940	DSR CARRYING CHARGES 102146	UT CARRYING CHARGE - 2001/2002	OTHER	3,457	0	0	0	0	0	0	3,457
1823940	DSR CARRYING CHARGES 102188	WA REVENUE RECOVERY - CARRYING CHG PENAL	OTHER	(680)	0	0	0	0	0	0	(680)
1823940	DSR CARRYING CHARGES 102766	DSR CARRYING CHARGES	OTHER	163	0	0	0	0	0	0	163
1823940	DSR CARRYING CHARGES 103140	Wy DSM - Cat1 - Carrying Charges	OTHER	(102)	0	0	0	0	0	0	(102)
1823940	DSR CARRYING CHARGES 103141	Wy DSM - Cat2 - Carrying Charges	OTHER	(34)	0	0	0	0	0	0	(34)
1823940	DSR CARRYING CHARGES 103142	Wy DSM - Cat3 - Carrying Charges	OTHER	(86)	0	0	0	0	0	0	(86)
<b>1823940 Total</b>				<b>2,719</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,719</b>
1823990	OTHR REG ASSET-N CST 138014	Reg Asset Current - Cholla Closure	OTHER	558	0	0	0	0	0	0	558
1823990	OTHR REG ASSET-N CST 138015	Reg Asset Current - Energy West Mining	CAEE	1,877	0	0	0	444	1,254	178	1
1823990	OTHR REG ASSET-N CST 138020	Reg Asset Current - DSM	OTHER	982	0	0	0	0	0	0	982
1823990	OTHR REG ASSET-N CST 138045	Reg Asset Current - GHG Allowances	OTHER	3,079	0	0	0	0	0	0	3,079
1823990	OTHR REG ASSET-N CST 138050	Reg Asset Current - Def Net Power Costs	OTHER	108,554	0	0	0	0	0	0	108,554
1823990	OTHR REG ASSET-N CST 138055	Reg Asset Current - Def RECs in Rates	OTHER	46	0	0	0	0	0	0	46
1823990	OTHR REG ASSET-N CST 138060	Reg Asset Current - BPA Balancing Accts	OTHER	2,208	0	0	0	0	0	0	2,208
1823990	OTHR REG ASSET-N CST 138075	Reg Asset Current - Wildfire Mitigation	OTHER	3,220	0	0	0	0	0	0	3,220
1823990	OTHR REG ASSET-N CST 138090	Reg Asset Current - Solar Feed-In	OTHER	5,995	0	0	0	0	0	0	5,995
1823990	OTHR REG ASSET-N CST 138190	Reg Asset Current - Other	OTHER	11,076	0	0	0	0	0	0	11,076
1823990	OTHR REG ASSET-N CST 185879	Reg A - Cholla Closure - Recl to Curr	OTHER	(558)	0	0	0	0	0	0	(558)
1823990	OTHR REG ASSET-N CST 186100	Calif Alternative Rate for Energy (CARE)	OTHER	(278)	0	0	0	0	0	0	(278)
1823990	OTHR REG ASSET-N CST 186117	RegA - DSM - CA - Reclass to Current	OTHER	(187)	0	0	0	0	0	0	(187)
1823990	OTHR REG ASSET-N CST 186119	Reg Asset - DSM - CA - Balance Reclass	OTHER	39	0	0	0	0	0	0	39



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1823990	OTHR REG ASSET-N CST 186129	Reg Asset - DSM - ID - Balance Reclass	OTHER	656	0	0	0	0	0	0	656
1823990	OTHR REG ASSET-N CST 186137	RegA - DSM - OR - Reclass to Current	OTHER	(317)	0	0	0	0	0	0	(317)
1823990	OTHR REG ASSET-N CST 186139	Reg Asset - DSM - OR - Balance Reclass	OTHER	1	0	0	0	0	0	0	1
1823990	OTHR REG ASSET-N CST 186147	RegA - DSM - UT - Reclass to Current	OTHER	(478)	0	0	0	0	0	0	(478)
1823990	OTHR REG ASSET-N CST 186159	Reg Asset - DSM - WA - Balance Reclass	OTHER	2,867	0	0	0	0	0	0	2,867
1823990	OTHR REG ASSET-N CST 186793	RegA - Deer Creek - OR - Recl to Curr	CAEE	(1,115)	0	0	(264)	(745)	(105)	(1)	0
1823990	OTHR REG ASSET-N CST 187042	Reg Asset - CA GHG Allowances	OTHER	7,722	0	0	0	0	0	0	7,722
1823990	OTHR REG ASSET-N CST 187048	RegA - CA GHG Allowances - Recl to Curr	OTHER	(3,079)	0	0	0	0	0	0	(3,079)
1823990	OTHR REG ASSET-N CST 187049	RegA - CA GHG Allowances - Balance Recl	OTHER	(2,367)	0	0	0	0	0	0	(2,367)
1823990	OTHR REG ASSET-N CST 187191	Reg Asset - WA RPS Purchase	OTHER	309	0	0	0	0	0	0	309
1823990	OTHR REG ASSET-N CST 187230	RegA - Oregon OCAT Expense Deferral	OTHER	101	0	0	0	0	0	0	101
1823990	OTHR REG ASSET-N CST 187231	Reg Asset - Oregon Metro BIT	OTHER	98	0	0	0	0	0	0	98
1823990	OTHR REG ASSET-N CST 187239	RegA-Income Tax Related-Recl to Liab	OTHER	22	0	0	0	0	0	0	22
1823990	OTHR REG ASSET-N CST 187255	RegA - BPA Balancing Accts - Recl to Cur	OTHER	(2,208)	0	0	0	0	0	0	(2,208)
1823990	OTHR REG ASSET-N CST 187300	CA - Jan 2010 Storm Costs	OTHER	131	0	0	0	0	0	0	131
1823990	OTHR REG ASSET-N CST 187301	Reg Asset - CA - CEMA Costs Deferral	OTHER	139	0	0	0	0	0	0	139
1823990	OTHR REG ASSET-N CST 187302	RegA-OR Low Income Bill Discount	OTHER	17	0	0	0	0	0	0	17
1823990	OTHR REG ASSET-N CST 187303	RegA-OR Low Income Bill Disc Admin Cost	OTHER	2	0	0	0	0	0	0	2
1823990	OTHR REG ASSET-N CST 187304	RegA-CA Emerg Svc Prgms-Battery Storage	OTHER	(416)	0	0	0	0	0	0	(416)
1823990	OTHR REG ASSET-N CST 187308	RegA - WY Low-Carbon Energy Standards	OTHER	329	0	0	0	0	0	0	329
1823990	OTHR REG ASSET-N CST 187309	RegA-OR Utility Community Advisory Group	OTHER	15	0	0	0	0	0	0	15
1823990	OTHR REG ASSET-N CST 187311	Contra Reg Asset-Carbon Plt Dec/Inv-CA	CA	(52)	(52)	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST 187320	Reg Asset - Deprec Increase - ID	IDU	12,198	0	0	0	0	12,198	0	0
1823990	OTHR REG ASSET-N CST 187321	Reg Asset - Deprec Increase - UT	UT	1,152	0	0	0	1,152	0	0	0
1823990	OTHR REG ASSET-N CST 187322	Reg Asset - Deprec Increase - WY	WYP	14,863	0	0	14,863	0	0	0	0
1823990	OTHR REG ASSET-N CST 187332	Reg Asset - Carbon Unrec Plant - UT	UT	7,343	0	0	0	7,343	0	0	0
1823990	OTHR REG ASSET-N CST 187337	Reg Asset - Carbon Decomm - CA	CA	202	202	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST 187338	REG ASSET - CARBON PLT DECOM/INVENTORY	CAGE	3,449	0	0	728	2,401	317	2	0
1823990	OTHR REG ASSET-N CST 187338	REG ASSET - CARBON PLT DECOM/INVENTORY	IDU	(30)	0	0	0	0	(30)	0	0
1823990	OTHR REG ASSET-N CST 187338	REG ASSET - CARBON PLT DECOM/INVENTORY	OR	(269)	0	(269)	0	0	0	0	0
1823990	OTHR REG ASSET-N CST 187338	REG ASSET - CARBON PLT DECOM/INVENTORY	UT	(1,517)	0	0	0	(1,517)	0	0	0
1823990	OTHR REG ASSET-N CST 187338	REG ASSET - CARBON PLT DECOM/INVENTORY	WYU	(252)	0	0	(252)	0	0	0	0
1823990	OTHR REG ASSET-N CST 187345	Reg Asset - UT - Pref Stock Redemp Loss	OTHER	141	0	0	0	0	0	0	141
1823990	OTHR REG ASSET-N CST 187346	Reg Asset - WY - Pref Stock Redemp Loss	OTHER	49	0	0	0	0	0	0	49
1823990	OTHR REG ASSET-N CST 187347	Reg Asset - WA - Pref Stock Redemp Loss	OTHER	22	0	0	0	0	0	0	22
1823990	OTHR REG ASSET-N CST 187350	ID - Deferred Overburden Costs	OTHER	617	0	0	0	0	0	0	617
1823990	OTHR REG ASSET-N CST 187351	WY - Deferred Overburden Costs	WYP	1,557	0	0	1,557	0	0	0	0
1823990	OTHR REG ASSET-N CST 187352	Reg A-CA-Arrearage Payments Pgrm(CAPP)	OTHER	9	0	0	0	0	0	0	9
1823990	OTHR REG ASSET-N CST 187353	RegA-OR Distribution System Plan	OTHER	227	0	0	0	0	0	0	227
1823990	OTHR REG ASSET-N CST 187354	RegA-OR 2020 GRC-Meters Replcd by AMI	OTHER	12,268	0	0	0	0	0	0	12,268
1823990	OTHR REG ASSET-N CST 187357	CA Mobile Home Park Conversion (MHPBA)	OTHER	212	0	0	0	0	0	0	212
1823990	OTHR REG ASSET-N CST 187361	Reg A-OR-COVID-19 Bill Assistance Prog	OTHER	11,880	0	0	0	0	0	0	11,880
1823990	OTHR REG ASSET-N CST 187362	Reg A-WA-COVID-19 Bill Assistance Prog	OTHER	3,093	0	0	0	0	0	0	3,093
1823990	OTHR REG ASSET-N CST 187369	RegA -WA Equity Advisory Group (CETA)	OTHER	719	0	0	0	0	0	0	719
1823990	OTHR REG ASSET-N CST 187380	Reg Asset - UT Solar Incentive Program	OTHER	(1,163)	0	0	0	0	0	0	(1,163)
1823990	OTHR REG ASSET-N CST 187382	Reg Asset-OR Solar Feed-In Tariff 2020	OTHER	(38)	0	0	0	0	0	0	(38)
1823990	OTHR REG ASSET-N CST 187383	RegA - OR Solar Feed-In - Recl to Curr	OTHER	(5,864)	0	0	0	0	0	0	(5,864)
1823990	OTHR REG ASSET-N CST 187384	RegA - UT Solar Feed-In - Recl to Curr	OTHER	(130)	0	0	0	0	0	0	(130)



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1823990	OTHR REG ASSET-N CST 187386	Reg Asset-OR Solar Feed-In Tariff 2021	OTHER	1,840	0	0	0	0	0	0	1,840
1823990	OTHR REG ASSET-N CST 187387	Reg Asset-Utah STEP Pilot Prog Bal Acct	OTHER	(11,277)	0	0	0	0	0	0	(11,277)
1823990	OTHR REG ASSET-N CST 187390	UT-Klamath Hydro Relicensing Costs	OTHER	2,084	0	0	0	0	0	0	2,084
1823990	OTHR REG ASSET-N CST 187392	Reg Asset-OR Solar Feed-In Tariff 2022	OTHER	2,435	0	0	0	0	0	0	2,435
1823990	OTHR REG ASSET-N CST 187394	RegA - UT Solar Feed-In - Recl to Liab	OTHER	12,440	0	0	0	0	0	0	12,440
1823990	OTHR REG ASSET-N CST 187395	Reg Asset-OR Solar Feed-In Tariff 2023	OTHER	112	0	0	0	0	0	0	112
1823990	OTHR REG ASSET-N CST 187415	Reg Asset-UT Subscriber Solar Program	OTHER	1,898	0	0	0	0	0	0	1,898
1823990	OTHR REG ASSET-N CST 187420	RegA - OR Community Solar	OTHER	2,121	0	0	0	0	0	0	2,121
1823990	OTHR REG ASSET-N CST 187488	RegA-WA Decoupling Mech - Recl to Curr	OTHER	(4,256)	0	0	0	0	0	0	(4,256)
1823990	OTHR REG ASSET-N CST 187489	Reg A-WA Decoupling Mechanism-Reclass	OTHER	4,834	0	0	0	0	0	0	4,834
1823990	OTHR REG ASSET-N CST 187493	Reg A-WA Arrearage Payments Pgrm	OTHER	(10)	0	0	0	0	0	0	(10)
1823990	OTHR REG ASSET-N CST 187495	RegA - Other - Recl to Curr	OTHER	(6,566)	0	0	0	0	0	0	(6,566)
1823990	OTHR REG ASSET-N CST 187648	Reg A - Post-Retirement - Recl to Curr	CAEE	(762)	0	0	(180)	(509)	(72)	(0)	0
1823990	OTHR REG ASSET-N CST 187651	RegA-OR TB Flats	OTHER	1,673	0	0	0	0	0	0	1,673
1823990	OTHR REG ASSET-N CST 187652	RegA-OR Cedar Springs II	OTHER	13	0	0	0	0	0	0	13
1823990	OTHR REG ASSET-N CST 187658	RegA-WA Insurance Reserves-Recl to Liab	OTHER	89	0	0	0	0	0	0	89
1823990	OTHR REG ASSET-N CST 187659	RegA-CA Insurance Reserves-Recl to Liab	OTHER	317	0	0	0	0	0	0	317
1823990	OTHR REG ASSET-N CST 187660	RegA-OR Transp Electrification Pilot	OTHER	2,758	0	0	0	0	0	0	2,758
1823990	OTHR REG ASSET-N CST 187661	RegA-UT Elec Vehicle Charging Infrast	OTHER	(2,457)	0	0	0	0	0	0	(2,457)
1823990	OTHR REG ASSET-N CST 187662	RegA-CA Transp Electrification Pilot	OTHER	(226)	0	0	0	0	0	0	(226)
1823990	OTHR REG ASSET-N CST 187664	RegA-WA Transp Electrification Pilot	OTHER	642	0	0	0	0	0	0	642
1823990	OTHR REG ASSET-N CST 187665	RegA-OR Residential Charging Pilot	OTHER	(1,036)	0	0	0	0	0	0	(1,036)
1823990	OTHR REG ASSET-N CST 187666	RegA-OR Non-Residential Charging Pilot	OTHER	2	0	0	0	0	0	0	2
1823990	OTHR REG ASSET-N CST 187667	RegA-OR Outreach and Research Pilot	OTHER	39	0	0	0	0	0	0	39
1823990	OTHR REG ASSET-N CST 187830	Reg Asset - UT RBA CY2021	OTHER	(722)	0	0	0	0	0	0	(722)
1823990	OTHR REG ASSET-N CST 187831	Reg Asset - UT RBA CY2022	OTHER	(819)	0	0	0	0	0	0	(819)
1823990	OTHR REG ASSET-N CST 187860	Reg Asset - WY RRA CY2022	OTHER	(172)	0	0	0	0	0	0	(172)
1823990	OTHR REG ASSET-N CST 187882	Reg Asset - UT RBA CY2020	OTHER	41	0	0	0	0	0	0	41
1823990	OTHR REG ASSET-N CST 187884	Reg Asset - WY RRA CY2020	OTHER	45	0	0	0	0	0	0	45
1823990	OTHR REG ASSET-N CST 187885	Reg Asset - WY RRA CY2021	OTHER	(399)	0	0	0	0	0	0	(399)
1823990	OTHR REG ASSET-N CST 187886	Reg Asset-OR RPS Compliance Purchases	OTHER	(318)	0	0	0	0	0	0	(318)
1823990	OTHR REG ASSET-N CST 187888	RegA - WA RECs in Rates - Recl to Curr	OTHER	(46)	0	0	0	0	0	0	(46)
1823990	OTHR REG ASSET-N CST 187895	RegA - OR RECs in Rates - Balance Recl	OTHER	318	0	0	0	0	0	0	318
1823990	OTHR REG ASSET-N CST 187897	RegA - UT RECs in Rates - Recl to Liab	OTHER	1,514	0	0	0	0	0	0	1,514
1823990	OTHR REG ASSET-N CST 187899	RegA - WY RECs in Rates - Recl to Liab	OTHER	576	0	0	0	0	0	0	576
1823990	OTHR REG ASSET-N CST 187911	REG ASSET - LAKE SIDE LIQ. DAMAGES - WY	WYP	690	0	0	690	0	0	0	0
1823990	OTHR REG ASSET-N CST 187913	Reg Asset - Goodnoe Hills Liq. Damages -	WYP	244	0	0	244	0	0	0	0
1823990	OTHR REG ASSET-N CST 187914	"Reg Asset-UT-Liq. Damages JB4, N1&2"	UT	402	0	0	0	402	0	0	0
1823990	OTHR REG ASSET-N CST 187915	Reg Asset-WY-Liq. Damages N2	WYP	66	0	0	66	0	0	0	0
1823990	OTHR REG ASSET-N CST 187916	Reg Asset-WY Wind Test Energy Deferral	WYU	217	0	0	217	0	0	0	0
1823990	OTHR REG ASSET-N CST 187952	DEFERRED INTERVENOR	OTHER	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST 187956	CA DEFERRED INTERVENOR FUNDING	OTHER	396	0	0	0	0	0	0	396
1823990	OTHR REG ASSET-N CST 187957	DEFERRED OR INDEPENDENT EVALUATOR FEES	OTHER	39	0	0	0	0	0	0	39
1823990	OTHR REG ASSET-N CST 187958	ID Deferred Intervenor Funding	IDU	38	0	0	0	0	38	0	0
1823990	OTHR REG ASSET-N CST 187964	RegA - Intervenor Fees - Recl to Liab	OTHER	146	0	0	0	0	0	0	146
1823990	OTHR REG ASSET-N CST 187966	RegA - CA (CARE) Program - Recl to Liab	OTHER	278	0	0	0	0	0	0	278
1823990	OTHR REG ASSET-N CST 187967	RegA - OR Asset Sale Gain-Balance Recl	OTHER	2,403	0	0	0	0	0	0	2,403
1823990	OTHR REG ASSET-N CST 187968	Reg A - Insurance Reserves - Reclass	OTHER	26,248	0	0	0	0	0	0	26,248



### Regulatory Assets

Average of Monthly Averages Ending - December 2022

Allocation Method - Factor WIJAM

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823990	OTHR REG ASSET-N CST 187975	Reg Asset - CA ECAC	OTHER	(2,677)	0	0	0	0	0	0	(2,677)
1823990	OTHR REG ASSET-N CST 187979	Contra Reg Asset - CA ECAC CY2018	OTHER	(45)	0	0	0	0	0	0	(45)
1823990	OTHR REG ASSET-N CST 187989	Reg Asset - OR PCAM FY2021	OTHER	44,715	0	0	0	0	0	0	44,715
1823990	OTHR REG ASSET-N CST 187990	Contra Reg Asset - OR PCAM FY2021	OTHER	(29,614)	0	0	0	0	0	0	(29,614)
1823990	OTHR REG ASSET-N CST 189001	RegA-CA Fire Risk Mitigation (FRMMA)	OTHER	219	0	0	0	0	0	0	219
1823990	OTHR REG ASSET-N CST 189002	RegA-CA Wildfire Mitigation Plan(WMPMA)	OTHER	26,875	0	0	0	0	0	0	26,875
1823990	OTHR REG ASSET-N CST 189003	Contra RegA-CA Fire/Wildlife Mitigation	OTHER	(1,501)	0	0	0	0	0	0	(1,501)
1823990	OTHR REG ASSET-N CST 189004	RegA-CA Fire Hazard Prevention (FHPMA)	OTHER	3,124	0	0	0	0	0	0	3,124
1823990	OTHR REG ASSET-N CST 189005	RegA-CA Wildfire/Natl Disaster (WNDRR)	OTHER	71	0	0	0	0	0	0	71
1823990	OTHR REG ASSET-N CST 189006	RegA-CA Emerg Cust Protections (ECPMA)	OTHER	2	0	0	0	0	0	0	2
1823990	OTHR REG ASSET-N CST 189011	Reg Asset-UT Wildland Fire Protection	OTHER	44	0	0	0	0	0	0	44
1823990	OTHR REG ASSET-N CST 189016	Reg Asset-OR Wildfire Mitigation Acct	OTHER	14,058	0	0	0	0	0	0	14,058
1823990	OTHR REG ASSET-N CST 189017	RegA-OR Wildfire - Damaged Asset NBV	OR	975	0	975	0	0	0	0	0
1823990	OTHR REG ASSET-N CST 189018	RegA-OR Wildfire Risk/Veg Mgmt (WMVM)	OTHER	6,157	0	0	0	0	0	0	6,157
1823990	OTHR REG ASSET-N CST 189019	RegA-OR Wildfire WMVM 2022	OTHER	1,038	0	0	0	0	0	0	1,038
1823990	OTHR REG ASSET-N CST 189020	Contra RegA-OR Wildfire Mitigation	OTHER	(981)	0	0	0	0	0	0	(981)
1823990	OTHR REG ASSET-N CST 189028	RegA-Wildland Fire Mitigat-Recl to Liab	OTHER	1,225	0	0	0	0	0	0	1,225
1823990	OTHR REG ASSET-N CST 189029	RegA-Wildfire Mitigation - Recl to Curr	OTHER	(3,220)	0	0	0	0	0	0	(3,220)
1823990	OTHR REG ASSET-N CST 189501	Contra Reg Asset - CA ECAC CY2019	OTHER	(19)	0	0	0	0	0	0	(19)
1823990	OTHR REG ASSET-N CST 189502	Reg Asset - CA ECAC CY2020	OTHER	470	0	0	0	0	0	0	470
1823990	OTHR REG ASSET-N CST 189503	Contra Reg Asset - CA ECAC CY2020	OTHER	(21)	0	0	0	0	0	0	(21)
1823990	OTHR REG ASSET-N CST 189504	Reg Asset - CA ECAC CY2021	OTHER	999	0	0	0	0	0	0	999
1823990	OTHR REG ASSET-N CST 189505	Contra Reg Asset - CA ECAC CY2021	OTHER	(238)	0	0	0	0	0	0	(238)
1823990	OTHR REG ASSET-N CST 189506	Reg Asset - CA ECAC CY2022	OTHER	2,857	0	0	0	0	0	0	2,857
1823990	OTHR REG ASSET-N CST 189507	Contra Reg Asset - CA ECAC CY2022	OTHER	(143)	0	0	0	0	0	0	(143)
1823990	OTHR REG ASSET-N CST 189529	RegA - CA Def Exc NPC - Recl to Liab	OTHER	2,037	0	0	0	0	0	0	2,037
1823990	OTHR REG ASSET-N CST 189535	Reg Asset-ID ECAM CY 2020	OTHER	(823)	0	0	0	0	0	0	(823)
1823990	OTHR REG ASSET-N CST 189536	Reg Asset-ID ECAM CY 2021	OTHER	21,376	0	0	0	0	0	0	21,376
1823990	OTHR REG ASSET-N CST 189537	Reg Asset-ID ECAM CY 2022	OTHER	12,760	0	0	0	0	0	0	12,760
1823990	OTHR REG ASSET-N CST 189546	Contra Reg Asset - ID ECAM CY 2021	OTHER	(975)	0	0	0	0	0	0	(975)
1823990	OTHR REG ASSET-N CST 189547	Contra Reg Asset - ID ECAM CY 2022	OTHER	(634)	0	0	0	0	0	0	(634)
1823990	OTHR REG ASSET-N CST 189568	RegA - ID Def Exc NPC - Recl to Curr	OTHER	(20,961)	0	0	0	0	0	0	(20,961)
1823990	OTHR REG ASSET-N CST 189571	Reg Asset - OR TAM CY2021	OTHER	12	0	0	0	0	0	0	12
1823990	OTHR REG ASSET-N CST 189572	Reg Asset-OR TAM CY 2022	OTHER	33	0	0	0	0	0	0	33
1823990	OTHR REG ASSET-N CST 189581	Contra Reg Asset - OR TAM CY2021	OTHER	(1)	0	0	0	0	0	0	(1)
1823990	OTHR REG ASSET-N CST 189582	Contra Reg Asset - OR TAM CY 2022	OTHER	(2)	0	0	0	0	0	0	(2)
1823990	OTHR REG ASSET-N CST 189586	Reg Asset - OR PCAM FY2022	OTHER	26,164	0	0	0	0	0	0	26,164
1823990	OTHR REG ASSET-N CST 189587	Contra Reg Asset - OR PCAM FY2022	OTHER	(23,453)	0	0	0	0	0	0	(23,453)
1823990	OTHR REG ASSET-N CST 189598	RegA - OR Def Exc NPC - Recl to Curr	OTHER	(2,057)	0	0	0	0	0	0	(2,057)
1823990	OTHR REG ASSET-N CST 189609	Reg Asset - UT EBA CY2019	OTHER	483	0	0	0	0	0	0	483
1823990	OTHR REG ASSET-N CST 189610	Reg Asset - UT EBA CY2020	OTHER	3,326	0	0	0	0	0	0	3,326
1823990	OTHR REG ASSET-N CST 189611	Reg Asset - UT EBA CY2021	OTHER	74,303	0	0	0	0	0	0	74,303
1823990	OTHR REG ASSET-N CST 189612	Reg Asset - UT EBA CY2022	OTHER	59,862	0	0	0	0	0	0	59,862
1823990	OTHR REG ASSET-N CST 189620	Contra Reg Asset - UT EBA CY2020	OTHER	(36)	0	0	0	0	0	0	(36)
1823990	OTHR REG ASSET-N CST 189621	Contra Reg Asset - UT EBA CY2021	OTHER	(13,758)	0	0	0	0	0	0	(13,758)
1823990	OTHR REG ASSET-N CST 189622	Contra Reg Asset - UT EBA CY2022	OTHER	(2,993)	0	0	0	0	0	0	(2,993)
1823990	OTHR REG ASSET-N CST 189638	RegA - UT Def Exc NPC - Recl to Curr	OTHER	(60,334)	0	0	0	0	0	0	(60,334)
1823990	OTHR REG ASSET-N CST 189642	Reg Asset-WA-Major Mtc Exp-Colstrip U4	WA	259	0	0	259	0	0	0	0





**Regulatory Assets**

Average of Monthly Averages Ending - December 2022

Allocation Method - Factor WIJAM

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other		
1823990	OTHR REG ASSET-N CST	189648	RegA - WA Def Exc NPC - Recl to Curr	OTHER	(5,390)	0	0	0	0	0	(5,390)		
1823990	OTHR REG ASSET-N CST	189649	RegA - WA Def Exc NPC - Recl to Liab	OTHER	29,413	0	0	0	0	0	29,413		
1823990	OTHR REG ASSET-N CST	189650	Reg Asset - WY ECAM CY2020	OTHER	(235)	0	0	0	0	0	(235)		
1823990	OTHR REG ASSET-N CST	189651	Reg Asset - WY ECAM CY2021	OTHER	22,476	0	0	0	0	0	22,476		
1823990	OTHR REG ASSET-N CST	189652	Reg Asset - WY ECAM CY2022	OTHER	24,528	0	0	0	0	0	24,528		
1823990	OTHR REG ASSET-N CST	189660	Contra Reg Asset - WY ECAM CY2020	OTHER	(100)	0	0	0	0	0	(100)		
1823990	OTHR REG ASSET-N CST	189661	Contra Reg Asset - WY ECAM CY2021	OTHER	(3,842)	0	0	0	0	0	(3,842)		
1823990	OTHR REG ASSET-N CST	189662	Contra Reg Asset - WY ECAM CY2022	OTHER	(1,212)	0	0	0	0	0	(1,212)		
1823990	OTHR REG ASSET-N CST	189688	RegA - WY Def Exc NPC - Recl to Curr	OTHER	(19,812)	0	0	0	0	0	(19,812)		
1823990	OTHR REG ASSET-N CST	610000	Blank	OTHER	25	0	0	0	0	0	25		
1823990	OTHR REG ASSET-N CST	610099	Blank	OTHER	50	0	0	0	0	0	50		
1823990	OTHR REG ASSET-N CST	701010	LABOR COSTS SETTLED TO CAPITAL	OTHER	(75)	0	0	0	0	0	(75)		
<b>1823990 Total</b>					<b>422,402</b>	<b>150</b>	<b>706</b>	<b>259</b>	<b>18,113</b>	<b>9,781</b>	<b>12,523</b>	<b>2</b>	<b>380,868</b>
1823999	REGULATORY ASST-OTH	186011	DSM Reg Asset - Accruals - CA	OTHER	213	0	0	0	0	0	213		
1823999	REGULATORY ASST-OTH	186015	DSM Reg Asset - Balancing Acct - CA	OTHER	(57)	0	0	0	0	0	(57)		
1823999	REGULATORY ASST-OTH	186021	DSM Reg Asset - Accruals - ID	OTHER	341	0	0	0	0	0	341		
1823999	REGULATORY ASST-OTH	186025	DSM Reg Asset - Balancing Acct - ID	OTHER	(997)	0	0	0	0	0	(997)		
1823999	REGULATORY ASST-OTH	186035	DSM Reg Asset - Balancing Acct - OR	OTHER	323	0	0	0	0	0	323		
1823999	REGULATORY ASST-OTH	186041	DSM Reg Asset - Accruals - UT	OTHER	3,478	0	0	0	0	0	3,478		
1823999	REGULATORY ASST-OTH	186045	DSM Reg Asset - Balancing Acct - UT	OTHER	(40,171)	0	0	0	0	0	(40,171)		
1823999	REGULATORY ASST-OTH	186051	DSM Reg Asset - Accruals - WA	OTHER	1,132	0	0	0	0	0	1,132		
1823999	REGULATORY ASST-OTH	186055	DSM Reg Asset - Balancing Acct - WA	OTHER	(3,999)	0	0	0	0	0	(3,999)		
1823999	REGULATORY ASST-OTH	186061	DSM Reg Asset - Accruals - WY	OTHER	218	0	0	0	0	0	218		
1823999	REGULATORY ASST-OTH	186065	DSM Reg Asset - Balancing Acct - WY	OTHER	(1,742)	0	0	0	0	0	(1,742)		
1823999	REGULATORY ASST-OTH	186071	DSM Reg Asset - Accruals - WY Cat 1	OTHER	186	0	0	0	0	0	186		
1823999	REGULATORY ASST-OTH	186075	DSM Reg Asset-Balancing Acct-WY Cat 1	OTHER	1,155	0	0	0	0	0	1,155		
1823999	REGULATORY ASST-OTH	186081	DSM Reg Asset - Accruals - WY Cat 2	OTHER	68	0	0	0	0	0	68		
1823999	REGULATORY ASST-OTH	186085	DSM Reg Asset-Balancing Acct-WY Cat 2	OTHER	(4,123)	0	0	0	0	0	(4,123)		
<b>1823999 Total</b>					<b>(43,978)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(43,978)</b>
<b>Grand Total</b>					<b>811,464</b>	<b>3,346</b>	<b>(5,258)</b>	<b>262</b>	<b>89,763</b>	<b>110,680</b>	<b>26,099</b>	<b>118</b>	<b>586,453</b>

# **B17.DEPRECIATION RESERVE**



**Depreciation Reserve**  
 Average of Monthly Averages Ending - December 2022  
 Allocation Method - Factor WIJAM  
 (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	(286)	0	0	0	(60)	(199)	(26)	(0)	0
1080000	AC PR DPR EL PL SR 3102000	LAND RIGHTS	JBG	(143)	(6)	(106)	(32)	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3102000	LAND RIGHTS	SG	(28,025)	(419)	(7,356)	(2,221)	(3,922)	(12,500)	(1,596)	(11)	0
1080000	AC PR DPR EL PL SR 3103000	WATER RIGHTS	CAGE	(14,377)	0	0	0	(3,036)	(10,008)	(1,323)	(8)	0
1080000	AC PR DPR EL PL SR 3103000	WATER RIGHTS	JBG	(96)	(4)	(71)	(21)	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3110000	STRUCTURES AND IMPROVEMENTS	CAGE	(460,928)	0	0	0	(97,352)	(320,878)	(42,425)	(273)	0
1080000	AC PR DPR EL PL SR 3110000	STRUCTURES AND IMPROVEMENTS	CAGW	(43,473)	(1,812)	(32,082)	(9,579)	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3110000	STRUCTURES AND IMPROVEMENTS	JBG	(92,018)	(3,836)	(67,907)	(20,275)	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3110000	STRUCTURES AND IMPROVEMENTS	SG	(4,399)	(66)	(1,155)	(349)	(616)	(1,962)	(250)	(2)	0
1080000	AC PR DPR EL PL SR 3120000	BOILER PLANT EQUIPMENT	CAGE	(1,672,241)	0	0	0	(353,193)	(1,164,141)	(153,918)	(989)	0
1080000	AC PR DPR EL PL SR 3120000	BOILER PLANT EQUIPMENT	CAGW	(83,482)	(3,480)	(61,608)	(18,394)	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3120000	BOILER PLANT EQUIPMENT	JBG	(487,418)	(20,320)	(359,702)	(107,396)	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3120000	BOILER PLANT EQUIPMENT	SG	(30,902)	(462)	(8,112)	(2,449)	(4,325)	(13,783)	(1,760)	(12)	0
1080000	AC PR DPR EL PL SR 3140000	TURBOGENERATOR UNITS	CAGE	(344,709)	0	0	0	(72,806)	(239,971)	(31,728)	(204)	0
1080000	AC PR DPR EL PL SR 3140000	TURBOGENERATOR UNITS	CAGW	(23,673)	(987)	(17,470)	(5,216)	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3140000	TURBOGENERATOR UNITS	JBG	(109,888)	(4,581)	(81,094)	(24,212)	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3140000	TURBOGENERATOR UNITS	SG	(17,060)	(255)	(4,478)	(1,352)	(2,388)	(7,609)	(971)	(7)	0
1080000	AC PR DPR EL PL SR 3150000	ACCESSORY ELECTRIC EQUIPMENT	CAGE	(206,114)	0	0	0	(43,533)	(143,487)	(18,971)	(122)	0
1080000	AC PR DPR EL PL SR 3150000	ACCESSORY ELECTRIC EQUIPMENT	CAGW	(6,659)	(278)	(4,914)	(1,467)	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3150000	ACCESSORY ELECTRIC EQUIPMENT	JBG	(39,683)	(1,654)	(29,285)	(8,744)	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3150000	ACCESSORY ELECTRIC EQUIPMENT	SG	(4,329)	(65)	(1,136)	(343)	(606)	(1,931)	(246)	(2)	0
1080000	AC PR DPR EL PL SR 3157000	ACCESSORY ELECTRIC EQUIP-SUPV & ALARM	JBG	(35)	(1)	(26)	(8)	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3160000	MISCELLANEOUS POWER PLANT EQUIPMENT	CAGE	(13,160)	0	0	0	(2,779)	(9,161)	(1,211)	(8)	0
1080000	AC PR DPR EL PL SR 3160000	MISCELLANEOUS POWER PLANT EQUIPMENT	CAGW	(255)	(11)	(188)	(56)	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3160000	MISCELLANEOUS POWER PLANT EQUIPMENT	JBG	(2,272)	(95)	(1,677)	(501)	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3160000	MISCELLANEOUS POWER PLANT EQUIPMENT	SG	(768)	(11)	(202)	(61)	(107)	(342)	(44)	(0)	0
1080000	AC PR DPR EL PL SR 3302000	LAND RIGHTS	SG-P	(4,152)	(62)	(1,090)	(329)	(581)	(1,852)	(236)	(2)	0
1080000	AC PR DPR EL PL SR 3302000	LAND RIGHTS	SG-U	(171)	(3)	(45)	(14)	(24)	(76)	(10)	(0)	0
1080000	AC PR DPR EL PL SR 3303000	WATER RIGHTS	SG-P	(1)	(0)	(0)	(0)	(0)	(0)	(0)	0	0
1080000	AC PR DPR EL PL SR 3303000	WATER RIGHTS	SG-U	(106)	(2)	(28)	(8)	(15)	(47)	(6)	(0)	0
1080000	AC PR DPR EL PL SR 3304000	FLOOD RIGHTS	SG-P	(291)	(4)	(76)	(23)	(41)	(130)	(17)	(0)	0
1080000	AC PR DPR EL PL SR 3304000	FLOOD RIGHTS	SG-U	(91)	(1)	(24)	(7)	(13)	(40)	(5)	(0)	0
1080000	AC PR DPR EL PL SR 3305000	LAND RIGHTS - FISH/WILDLIFE	SG-P	(161)	(2)	(42)	(13)	(23)	(72)	(9)	(0)	0
1080000	AC PR DPR EL PL SR 3310000	STRUCTURES AND IMPROVE	SG-P	(75)	(1)	(20)	(6)	(10)	(33)	(4)	(0)	0
1080000	AC PR DPR EL PL SR 3310000	STRUCTURES AND IMPROVE	SG-U	(5,767)	(86)	(1,514)	(457)	(807)	(2,572)	(328)	(2)	0
1080000	AC PR DPR EL PL SR 3311000	STRUCTURES AND IMPROVE-PRODUCTION	SG-P	(35,162)	(526)	(9,230)	(2,786)	(4,921)	(15,683)	(2,002)	(14)	0
1080000	AC PR DPR EL PL SR 3311000	STRUCTURES AND IMPROVE-PRODUCTION	SG-U	(2,822)	(42)	(741)	(224)	(395)	(1,259)	(161)	(1)	0
1080000	AC PR DPR EL PL SR 3312000	STRUCTURES AND IMPROVE-FISH/WILDLIFE	SG-P	(37,115)	(555)	(9,742)	(2,941)	(5,194)	(16,554)	(2,113)	(15)	0
1080000	AC PR DPR EL PL SR 3312000	STRUCTURES AND IMPROVE-FISH/WILDLIFE	SG-U	(272)	(4)	(71)	(22)	(38)	(121)	(15)	(0)	0
1080000	AC PR DPR EL PL SR 3313000	STRUCTURES AND IMPROVE-RECREATION	SG-P	(8,099)	(121)	(2,126)	(642)	(1,134)	(3,612)	(461)	(3)	0
1080000	AC PR DPR EL PL SR 3313000	STRUCTURES AND IMPROVE-RECREATION	SG-U	(1,208)	(18)	(317)	(96)	(169)	(539)	(69)	(0)	0
1080000	AC PR DPR EL PL SR 3320000	"RESERVOIRS, DAMS & WATERWAYS"	SG-P	(1,751)	(26)	(460)	(139)	(245)	(781)	(100)	(1)	0
1080000	AC PR DPR EL PL SR 3320000	"RESERVOIRS, DAMS & WATERWAYS"	SG-U	(19,443)	(291)	(5,104)	(1,541)	(2,721)	(8,672)	(1,107)	(8)	0
1080000	AC PR DPR EL PL SR 3321000	"RESERVOIRS, DAMS, & WTRWYS-PRODUCTION"	SG-P	(210,112)	(3,141)	(55,153)	(16,650)	(29,406)	(93,714)	(11,964)	(82)	0
1080000	AC PR DPR EL PL SR 3321000	"RESERVOIRS, DAMS, & WTRWYS-PRODUCTION"	SG-U	(37,866)	(566)	(9,940)	(3,001)	(5,300)	(16,889)	(2,156)	(15)	0
1080000	AC PR DPR EL PL SR 3322000	"RESERVOIRS, DAMS, & WTRWYS-FISH/WILDLIF	SG-P	(10,401)	(155)	(2,730)	(824)	(1,456)	(4,639)	(592)	(4)	0
1080000	AC PR DPR EL PL SR 3322000	"RESERVOIRS, DAMS, & WTRWYS-FISH/WILDLIF	SG-U	(313)	(5)	(82)	(25)	(44)	(140)	(18)	(0)	0
1080000	AC PR DPR EL PL SR 3323000	"RESERVOIRS, DAMS, & WTRWYS-RECREATION"	SG-P	(80)	(1)	(21)	(6)	(11)	(36)	(5)	(0)	0
1080000	AC PR DPR EL PL SR 3323000	"RESERVOIRS, DAMS, & WTRWYS-RECREATION"	SG-U	(50)	(1)	(13)	(4)	(7)	(22)	(3)	(0)	0
1080000	AC PR DPR EL PL SR 3330000	"WATER WHEELS, TURB & GENERATORS"	SG-P	(54,574)	(816)	(14,325)	(4,325)	(7,638)	(24,341)	(3,108)	(21)	0
1080000	AC PR DPR EL PL SR 3330000	"WATER WHEELS, TURB & GENERATORS"	SG-U	(23,540)	(352)	(6,179)	(1,865)	(3,295)	(10,499)	(1,340)	(9)	0
1080000	AC PR DPR EL PL SR 3340000	ACCESSORY ELECTRIC EQUIPMENT	SG-P	(36,211)	(541)	(9,505)	(2,870)	(5,068)	(16,151)	(2,062)	(14)	0
1080000	AC PR DPR EL PL SR 3340000	ACCESSORY ELECTRIC EQUIPMENT	SG-U	(7,859)	(117)	(2,063)	(623)	(1,100)	(3,505)	(447)	(3)	0
1080000	AC PR DPR EL PL SR 3347000	ACCESSORY ELECT EQUIP - SUPV & ALARM	SG-P	(2,681)	(40)	(704)	(212)	(375)	(1,196)	(153)	(1)	0
1080000	AC PR DPR EL PL SR 3347000	ACCESSORY ELECT EQUIP - SUPV & ALARM	SG-U	(18)	(0)	(5)	(1)	(3)	(8)	(1)	(0)	0
1080000	AC PR DPR EL PL SR 3350000	MISC POWER PLANT EQUIP	SG-U	(127)	(2)	(33)	(10)	(18)	(57)	(7)	(0)	0
1080000	AC PR DPR EL PL SR 3351000	MISC POWER PLANT EQUIP - PRODUCTION	SG-P	(1,461)	(22)	(384)	(116)	(204)	(652)	(83)	(1)	0
1080000	AC PR DPR EL PL SR 3360000	"ROADS, RAILROADS & BRIDGES"	SG-P	(10,951)	(164)	(2,875)	(868)	(1,533)	(4,884)	(624)	(4)	0



**Depreciation Reserve**  
 Average of Monthly Averages Ending - December 2022  
 Allocation Method - Factor WIJAM  
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	
1080000	AC PR DPR EL PL SR 3360000	"ROADS, RAILROADS & BRIDGES"	SG-U	(1,340)	(20)	(352)	(106)	(188)	(598)	(76)	(1)	0
1080000	AC PR DPR EL PL SR 3402000	LAND RIGHTS	SG-W	3,500	52	919	277	490	1,561	199	1	0
1080000	AC PR DPR EL PL SR 3403000	WATER RIGHTS - OTHER PRODUCTION	CAGE	(0)	0	0	0	(0)	(0)	(0)	(0)	0
1080000	AC PR DPR EL PL SR 3410000	STRUCTURES & IMPROVEMENTS	CAGE	(28,857)	0	0	0	(6,095)	(20,089)	(2,656)	(17)	0
1080000	AC PR DPR EL PL SR 3410000	STRUCTURES & IMPROVEMENTS	CAGW	(14,817)	(618)	(10,934)	(3,265)	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3410000	STRUCTURES & IMPROVEMENTS	OR	(0)	0	(0)	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3410000	STRUCTURES & IMPROVEMENTS	SG-W	15,867	237	4,165	1,257	2,221	7,077	903	6	0
1080000	AC PR DPR EL PL SR 3410000	STRUCTURES & IMPROVEMENTS	UT	(4)	0	0	0	0	(4)	0	0	0
1080000	AC PR DPR EL PL SR 3420000	"FUEL HOLDERS, PRODUCERS, ACCES"	CAGE	(4,048)	0	0	0	(855)	(2,818)	(373)	(2)	0
1080000	AC PR DPR EL PL SR 3420000	"FUEL HOLDERS, PRODUCERS, ACCES"	CAGW	(613)	(26)	(453)	(135)	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3430000	PRIME MOVERS	CAGE	(193,277)	0	0	0	(40,822)	(134,551)	(17,790)	(114)	0
1080000	AC PR DPR EL PL SR 3430000	PRIME MOVERS	CAGW	(163,761)	(6,827)	(120,852)	(36,083)	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3430000	PRIME MOVERS	SG-W	209,103	3,126	54,888	16,570	29,265	93,264	11,907	82	0
1080000	AC PR DPR EL PL SR 3440000	GENERATORS	CAGE	(60,450)	0	0	0	(12,768)	(42,083)	(5,564)	(36)	0
1080000	AC PR DPR EL PL SR 3440000	GENERATORS	CAGW	(48,297)	(2,013)	(35,642)	(10,642)	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3440000	GENERATORS	SG	(148)	(2)	(39)	(12)	(21)	(66)	(8)	(0)	0
1080000	AC PR DPR EL PL SR 3440000	GENERATORS	SG-W	3,672	55	964	291	514	1,638	209	1	0
1080000	AC PR DPR EL PL SR 3440000	GENERATORS	UT	(16)	0	0	0	0	(16)	0	0	0
1080000	AC PR DPR EL PL SR 3450000	ACCESSORY ELECTRIC EQUIPMENT	CAGE	(29,248)	0	0	0	(6,178)	(20,361)	(2,692)	(17)	0
1080000	AC PR DPR EL PL SR 3450000	ACCESSORY ELECTRIC EQUIPMENT	CAGW	(18,098)	(754)	(13,355)	(3,988)	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3450000	ACCESSORY ELECTRIC EQUIPMENT	SG-W	25,497	381	6,693	2,021	3,568	11,372	1,452	10	0
1080000	AC PR DPR EL PL SR 3450000	ACCESSORY ELECTRIC EQUIPMENT	UT	(4)	0	0	0	0	(4)	0	0	0
1080000	AC PR DPR EL PL SR 3460000	MISCELLANEOUS PWR PLANT EQUIP	CAGE	(1,684)	0	0	0	(356)	(1,172)	(155)	(1)	0
1080000	AC PR DPR EL PL SR 3460000	MISCELLANEOUS PWR PLANT EQUIP	CAGW	(1,209)	(50)	(892)	(266)	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3460000	MISCELLANEOUS PWR PLANT EQUIP	SG-W	344	5	90	27	48	153	20	0	0
1080000	AC PR DPR EL PL SR 3502000	LAND RIGHTS	SG	(48,739)	(729)	(12,794)	(3,862)	(6,821)	(21,739)	(2,775)	(19)	0
1080000	AC PR DPR EL PL SR 3520000	STRUCTURES & IMPROVEMENTS	SG	(60,964)	(911)	(16,003)	(4,831)	(8,532)	(27,191)	(3,471)	(24)	0
1080000	AC PR DPR EL PL SR 3530000	STATION EQUIPMENT	SG	(548,104)	(8,194)	(143,874)	(43,435)	(76,710)	(244,466)	(31,211)	(214)	0
1080000	AC PR DPR EL PL SR 3534000	STATION EQUIPMENT, STEP-UP TRANSFORMERS	CAGW	(763)	(32)	(563)	(168)	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3534000	STATION EQUIPMENT, STEP-UP TRANSFORMERS	SG	(43,447)	(650)	(11,405)	(3,443)	(6,081)	(19,378)	(2,474)	(17)	0
1080000	AC PR DPR EL PL SR 3537000	STATION EQUIPMENT-SUPERVISORY & ALARM	SG	(6,454)	(96)	(1,694)	(511)	(903)	(2,878)	(367)	(3)	0
1080000	AC PR DPR EL PL SR 3540000	TOWERS AND FIXTURES	SG	(401,342)	(6,000)	(105,350)	(31,805)	(56,170)	(179,007)	(22,854)	(157)	0
1080000	AC PR DPR EL PL SR 3550000	POLES AND FIXTURES	SG	(438,980)	(6,563)	(115,229)	(34,787)	(61,438)	(195,794)	(24,997)	(172)	0
1080000	AC PR DPR EL PL SR 3560000	OVERHEAD CONDUCTORS & DEVICES	SG	(538,878)	(8,056)	(141,452)	(42,704)	(75,419)	(240,351)	(30,685)	(211)	0
1080000	AC PR DPR EL PL SR 3570000	UNDERGROUND CONDUIT	SG	(1,394)	(21)	(366)	(110)	(195)	(622)	(79)	(1)	0
1080000	AC PR DPR EL PL SR 3580000	UNDERGROUND CONDUCTORS & DEVICES	SG	(3,404)	(51)	(893)	(270)	(476)	(1,518)	(194)	(1)	0
1080000	AC PR DPR EL PL SR 3590000	ROADS AND TRAILS	SG	(5,284)	(79)	(1,387)	(419)	(740)	(2,357)	(301)	(2)	0
1080000	AC PR DPR EL PL SR 3602000	LAND RIGHTS	CA	(794)	(794)	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3602000	LAND RIGHTS	IDU	(525)	0	0	0	0	0	(525)	0	0
1080000	AC PR DPR EL PL SR 3602000	LAND RIGHTS	OR	(2,459)	0	(2,459)	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3602000	LAND RIGHTS	UT	(3,312)	0	0	0	0	(3,312)	0	0	0
1080000	AC PR DPR EL PL SR 3602000	LAND RIGHTS	WA	(208)	0	0	(208)	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3602000	LAND RIGHTS	WYP	(1,567)	0	0	0	(1,567)	0	0	0	0
1080000	AC PR DPR EL PL SR 3602000	LAND RIGHTS	WYU	(1,198)	0	0	0	(1,198)	0	0	0	0
1080000	AC PR DPR EL PL SR 3610000	STRUCTURES & IMPROVEMENTS	CA	(1,698)	(1,698)	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3610000	STRUCTURES & IMPROVEMENTS	IDU	(944)	0	0	0	0	0	(944)	0	0
1080000	AC PR DPR EL PL SR 3610000	STRUCTURES & IMPROVEMENTS	OR	(9,369)	0	(9,369)	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3610000	STRUCTURES & IMPROVEMENTS	UT	(16,191)	0	0	0	0	(16,191)	0	0	0
1080000	AC PR DPR EL PL SR 3610000	STRUCTURES & IMPROVEMENTS	WA	(1,502)	0	0	(1,502)	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3610000	STRUCTURES & IMPROVEMENTS	WYP	(4,353)	0	0	0	(4,353)	0	0	0	0
1080000	AC PR DPR EL PL SR 3610000	STRUCTURES & IMPROVEMENTS	WYU	(902)	0	0	0	(902)	0	0	0	0
1080000	AC PR DPR EL PL SR 3620000	STATION EQUIPMENT	CA	(10,989)	(10,989)	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3620000	STATION EQUIPMENT	IDU	(12,538)	0	0	0	0	0	(12,538)	0	0
1080000	AC PR DPR EL PL SR 3620000	STATION EQUIPMENT	OR	(101,749)	0	(101,749)	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3620000	STATION EQUIPMENT	UT	(157,487)	0	0	0	0	(157,487)	0	0	0
1080000	AC PR DPR EL PL SR 3620000	STATION EQUIPMENT	WA	(28,031)	0	0	(28,031)	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3620000	STATION EQUIPMENT	WYP	(45,051)	0	0	0	(45,051)	0	0	0	0
1080000	AC PR DPR EL PL SR 3620000	STATION EQUIPMENT	WYU	(4,337)	0	0	0	(4,337)	0	0	0	0



**Depreciation Reserve**

Average of Monthly Averages Ending - December 2022

Allocation Method - Factor WIJAM

(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	CA	(133)	(133)	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	IDU	(169)	0	0	0	(169)	0	0
1080000	AC PR DPR EL PL SR	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	OR	(1,498)	0	(1,498)	0	0	0	0
1080000	AC PR DPR EL PL SR	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	UT	(2,058)	0	0	0	(2,058)	0	0
1080000	AC PR DPR EL PL SR	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WA	(481)	0	(481)	0	0	0	0
1080000	AC PR DPR EL PL SR	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WYP	(828)	0	0	(828)	0	0	0
1080000	AC PR DPR EL PL SR	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WYU	(42)	0	0	(42)	0	0	0
1080000	AC PR DPR EL PL SR	3640000	*POLES, TOWERS AND FIXTURES*	CA	(44,148)	(44,148)	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3640000	*POLES, TOWERS AND FIXTURES*	IDU	(50,434)	0	0	0	(50,434)	0	0
1080000	AC PR DPR EL PL SR	3640000	*POLES, TOWERS AND FIXTURES*	OR	(262,418)	0	(262,418)	0	0	0	0
1080000	AC PR DPR EL PL SR	3640000	*POLES, TOWERS AND FIXTURES*	UT	(172,889)	0	0	0	(172,889)	0	0
1080000	AC PR DPR EL PL SR	3640000	*POLES, TOWERS AND FIXTURES*	WA	(78,354)	0	(78,354)	0	0	0	0
1080000	AC PR DPR EL PL SR	3640000	*POLES, TOWERS AND FIXTURES*	WYP	(74,991)	0	0	(74,991)	0	0	0
1080000	AC PR DPR EL PL SR	3640000	*POLES, TOWERS AND FIXTURES*	WYU	(16,491)	0	0	(16,491)	0	0	0
1080000	AC PR DPR EL PL SR	3650000	OVERHEAD CONDUCTORS & DEVICES	CA	(22,492)	(22,492)	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3650000	OVERHEAD CONDUCTORS & DEVICES	IDU	(17,281)	0	0	0	(17,281)	0	0
1080000	AC PR DPR EL PL SR	3650000	OVERHEAD CONDUCTORS & DEVICES	OR	(141,094)	0	(141,094)	0	0	0	0
1080000	AC PR DPR EL PL SR	3650000	OVERHEAD CONDUCTORS & DEVICES	UT	(87,966)	0	0	0	(87,966)	0	0
1080000	AC PR DPR EL PL SR	3650000	OVERHEAD CONDUCTORS & DEVICES	WA	(38,523)	0	(38,523)	0	0	0	0
1080000	AC PR DPR EL PL SR	3650000	OVERHEAD CONDUCTORS & DEVICES	WYP	(45,037)	0	0	(45,037)	0	0	0
1080000	AC PR DPR EL PL SR	3650000	OVERHEAD CONDUCTORS & DEVICES	WYU	(6,056)	0	0	(6,056)	0	0	0
1080000	AC PR DPR EL PL SR	3660000	UNDERGROUND CONDUIT	CA	(13,259)	(13,259)	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3660000	UNDERGROUND CONDUIT	IDU	(4,883)	0	0	0	(4,883)	0	0
1080000	AC PR DPR EL PL SR	3660000	UNDERGROUND CONDUIT	OR	(50,277)	0	(50,277)	0	0	0	0
1080000	AC PR DPR EL PL SR	3660000	UNDERGROUND CONDUIT	UT	(90,950)	0	0	0	(90,950)	0	0
1080000	AC PR DPR EL PL SR	3660000	UNDERGROUND CONDUIT	WA	(11,544)	0	(11,544)	0	0	0	0
1080000	AC PR DPR EL PL SR	3660000	UNDERGROUND CONDUIT	WYP	(11,769)	0	0	(11,769)	0	0	0
1080000	AC PR DPR EL PL SR	3660000	UNDERGROUND CONDUIT	WYU	(3,172)	0	0	(3,172)	0	0	0
1080000	AC PR DPR EL PL SR	3670000	UNDERGROUND CONDUCTORS & DEVICES	CA	(13,790)	(13,790)	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3670000	UNDERGROUND CONDUCTORS & DEVICES	IDU	(13,508)	0	0	0	(13,508)	0	0
1080000	AC PR DPR EL PL SR	3670000	UNDERGROUND CONDUCTORS & DEVICES	OR	(99,342)	0	(99,342)	0	0	0	0
1080000	AC PR DPR EL PL SR	3670000	UNDERGROUND CONDUCTORS & DEVICES	UT	(213,042)	0	0	0	(213,042)	0	0
1080000	AC PR DPR EL PL SR	3670000	UNDERGROUND CONDUCTORS & DEVICES	WA	(14,216)	0	(14,216)	0	0	0	0
1080000	AC PR DPR EL PL SR	3670000	UNDERGROUND CONDUCTORS & DEVICES	WYP	(25,912)	0	0	(25,912)	0	0	0
1080000	AC PR DPR EL PL SR	3670000	UNDERGROUND CONDUCTORS & DEVICES	WYU	(14,512)	0	0	(14,512)	0	0	0
1080000	AC PR DPR EL PL SR	3680000	LINE TRANSFORMERS	CA	(30,799)	(30,799)	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3680000	LINE TRANSFORMERS	IDU	(35,231)	0	0	0	(35,231)	0	0
1080000	AC PR DPR EL PL SR	3680000	LINE TRANSFORMERS	OR	(258,184)	0	(258,184)	0	0	0	0
1080000	AC PR DPR EL PL SR	3680000	LINE TRANSFORMERS	UT	(174,098)	0	0	0	(174,098)	0	0
1080000	AC PR DPR EL PL SR	3680000	LINE TRANSFORMERS	WA	(66,788)	0	(66,788)	0	0	0	0
1080000	AC PR DPR EL PL SR	3680000	LINE TRANSFORMERS	WYP	(50,125)	0	0	(50,125)	0	0	0
1080000	AC PR DPR EL PL SR	3680000	LINE TRANSFORMERS	WYU	(7,925)	0	0	(7,925)	0	0	0
1080000	AC PR DPR EL PL SR	3691000	SERVICES - OVERHEAD	CA	(4,354)	(4,354)	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3691000	SERVICES - OVERHEAD	IDU	(5,043)	0	0	0	(5,043)	0	0
1080000	AC PR DPR EL PL SR	3691000	SERVICES - OVERHEAD	OR	(47,786)	0	(47,786)	0	0	0	0
1080000	AC PR DPR EL PL SR	3691000	SERVICES - OVERHEAD	UT	(41,983)	0	0	0	(41,983)	0	0
1080000	AC PR DPR EL PL SR	3691000	SERVICES - OVERHEAD	WA	(10,076)	0	(10,076)	0	0	0	0
1080000	AC PR DPR EL PL SR	3691000	SERVICES - OVERHEAD	WYP	(7,712)	0	0	(7,712)	0	0	0
1080000	AC PR DPR EL PL SR	3691000	SERVICES - OVERHEAD	WYU	(1,270)	0	0	(1,270)	0	0	0
1080000	AC PR DPR EL PL SR	3692000	SERVICES - UNDERGROUND	CA	(9,312)	(9,312)	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3692000	SERVICES - UNDERGROUND	IDU	(14,809)	0	0	0	(14,809)	0	0
1080000	AC PR DPR EL PL SR	3692000	SERVICES - UNDERGROUND	OR	(103,219)	0	(103,219)	0	0	0	0
1080000	AC PR DPR EL PL SR	3692000	SERVICES - UNDERGROUND	UT	(81,650)	0	0	0	(81,650)	0	0
1080000	AC PR DPR EL PL SR	3692000	SERVICES - UNDERGROUND	WA	(24,319)	0	(24,319)	0	0	0	0
1080000	AC PR DPR EL PL SR	3692000	SERVICES - UNDERGROUND	WYP	(21,415)	0	0	(21,415)	0	0	0
1080000	AC PR DPR EL PL SR	3692000	SERVICES - UNDERGROUND	WYU	(6,172)	0	0	(6,172)	0	0	0
1080000	AC PR DPR EL PL SR	3700000	METERS	CA	(1,855)	(1,855)	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3700000	METERS	IDU	(5,120)	0	0	0	(5,120)	0	0



**Depreciation Reserve**

Average of Monthly Averages Ending - December 2022

Allocation Method - Factor WIJAM

(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	OR	(26,681)	0	(26,681)	0	0	0	0
1080000	AC PR DPR EL PL SR	3700000	METERS	UT	(55,739)	0	0	0	(55,739)	0	0
1080000	AC PR DPR EL PL SR	3700000	METERS	WA	(8,630)	0	0	(8,630)	0	0	0
1080000	AC PR DPR EL PL SR	3700000	METERS	WYP	(8,548)	0	0	0	(8,548)	0	0
1080000	AC PR DPR EL PL SR	3700000	METERS	WYU	(1,730)	0	0	0	(1,730)	0	0
1080000	AC PR DPR EL PL SR	3710000	INSTALL ON CUSTOMERS PREMISES	CA	(258)	(258)	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3710000	INSTALL ON CUSTOMERS PREMISES	IDU	(130)	0	0	0	0	(130)	0
1080000	AC PR DPR EL PL SR	3710000	INSTALL ON CUSTOMERS PREMISES	OR	(2,138)	0	(2,138)	0	0	0	0
1080000	AC PR DPR EL PL SR	3710000	INSTALL ON CUSTOMERS PREMISES	UT	(3,383)	0	0	0	(3,383)	0	0
1080000	AC PR DPR EL PL SR	3710000	INSTALL ON CUSTOMERS PREMISES	WA	(428)	0	0	(428)	0	0	0
1080000	AC PR DPR EL PL SR	3710000	INSTALL ON CUSTOMERS PREMISES	WYP	(830)	0	0	0	(830)	0	0
1080000	AC PR DPR EL PL SR	3710000	INSTALL ON CUSTOMERS PREMISES	WYU	(141)	0	0	0	(141)	0	0
1080000	AC PR DPR EL PL SR	3730000	STREET LIGHTING & SIGNAL SYSTEMS	CA	(405)	(405)	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3730000	STREET LIGHTING & SIGNAL SYSTEMS	IDU	(484)	0	0	0	0	(484)	0
1080000	AC PR DPR EL PL SR	3730000	STREET LIGHTING & SIGNAL SYSTEMS	OR	(12,504)	0	(12,504)	0	0	0	0
1080000	AC PR DPR EL PL SR	3730000	STREET LIGHTING & SIGNAL SYSTEMS	UT	(13,526)	0	0	0	(13,526)	0	0
1080000	AC PR DPR EL PL SR	3730000	STREET LIGHTING & SIGNAL SYSTEMS	WA	(1,814)	0	0	(1,814)	0	0	0
1080000	AC PR DPR EL PL SR	3730000	STREET LIGHTING & SIGNAL SYSTEMS	WYP	(4,084)	0	0	0	(4,084)	0	0
1080000	AC PR DPR EL PL SR	3730000	STREET LIGHTING & SIGNAL SYSTEMS	WYU	(1,288)	0	0	0	(1,288)	0	0
1080000	AC PR DPR EL PL SR	3892000	LAND RIGHTS	IDU	(3)	0	0	0	0	(3)	0
1080000	AC PR DPR EL PL SR	3892000	LAND RIGHTS	OR	(0)	0	(0)	0	0	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	(6)	(0)	(2)	(0)	(1)	(3)	(0)
1080000	AC PR DPR EL PL SR	3892000	LAND RIGHTS	UT	(23)	0	0	0	0	(23)	0
1080000	AC PR DPR EL PL SR	3892000	LAND RIGHTS	WYP	(11)	0	0	0	(11)	0	0
1080000	AC PR DPR EL PL SR	3892000	LAND RIGHTS	WYU	(5)	0	0	0	(5)	0	0
1080000	AC PR DPR EL PL SR	3900000	STRUCTURES AND IMPROVEMENTS	CA	(919)	(919)	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3900000	STRUCTURES AND IMPROVEMENTS	CAEE	(257)	0	0	0	(61)	(172)	(24)
1080000	AC PR DPR EL PL SR	3900000	STRUCTURES AND IMPROVEMENTS	CAGE	(151)	0	0	0	(32)	(105)	(14)
1080000	AC PR DPR EL PL SR	3900000	STRUCTURES AND IMPROVEMENTS	CAGW	(87)	(4)	(64)	(19)	0	0	0
1080000	AC PR DPR EL PL SR	3900000	STRUCTURES AND IMPROVEMENTS	CN	(2,652)	(60)	(823)	(178)	(189)	(1,290)	(112)
1080000	AC PR DPR EL PL SR	3900000	STRUCTURES AND IMPROVEMENTS	IDU	(5,315)	0	0	0	0	(5,315)	0
1080000	AC PR DPR EL PL SR	3900000	STRUCTURES AND IMPROVEMENTS	OR	(11,221)	0	(11,221)	0	0	0	0
1080000	AC PR DPR EL PL SR	3900000	STRUCTURES AND IMPROVEMENTS	SG	(2,766)	(41)	(726)	(219)	(387)	(1,234)	(158)
1080000	AC PR DPR EL PL SR	3900000	STRUCTURES AND IMPROVEMENTS	SO	(33,118)	(680)	(8,392)	(2,345)	(4,502)	(15,233)	(1,956)
1080000	AC PR DPR EL PL SR	3900000	STRUCTURES AND IMPROVEMENTS	UT	(14,222)	0	0	0	0	(14,222)	0
1080000	AC PR DPR EL PL SR	3900000	STRUCTURES AND IMPROVEMENTS	WA	(8,054)	0	0	(8,054)	0	0	0
1080000	AC PR DPR EL PL SR	3900000	STRUCTURES AND IMPROVEMENTS	WYP	(1,751)	0	0	0	(1,751)	0	0
1080000	AC PR DPR EL PL SR	3900000	STRUCTURES AND IMPROVEMENTS	WYU	(1,439)	0	0	0	(1,439)	0	0
1080000	AC PR DPR EL PL SR	3910000	OFFICE FURNITURE	CA	(98)	(98)	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3910000	OFFICE FURNITURE	CAEE	(3)	0	0	0	(1)	(2)	(0)
1080000	AC PR DPR EL PL SR	3910000	OFFICE FURNITURE	CAGE	(677)	0	0	0	(143)	(472)	(62)
1080000	AC PR DPR EL PL SR	3910000	OFFICE FURNITURE	CAGW	(18)	(1)	(13)	(4)	0	0	0
1080000	AC PR DPR EL PL SR	3910000	OFFICE FURNITURE	CN	(830)	(19)	(258)	(56)	(59)	(404)	(35)
1080000	AC PR DPR EL PL SR	3910000	OFFICE FURNITURE	IDU	(30)	0	0	0	0	(30)	0
1080000	AC PR DPR EL PL SR	3910000	OFFICE FURNITURE	JBG	(65)	(3)	(48)	(14)	0	0	0
1080000	AC PR DPR EL PL SR	3910000	OFFICE FURNITURE	OR	(949)	0	(949)	0	0	0	0
1080000	AC PR DPR EL PL SR	3910000	OFFICE FURNITURE	SG	(124)	(2)	(32)	(10)	(17)	(55)	(7)
1080000	AC PR DPR EL PL SR	3910000	OFFICE FURNITURE	SO	(6,781)	(139)	(1,718)	(480)	(922)	(3,119)	(401)
1080000	AC PR DPR EL PL SR	3910000	OFFICE FURNITURE	UT	(383)	0	0	0	0	(383)	0
1080000	AC PR DPR EL PL SR	3910000	OFFICE FURNITURE	WA	(41)	0	0	(41)	0	0	0
1080000	AC PR DPR EL PL SR	3910000	OFFICE FURNITURE	WYP	(282)	0	0	0	(282)	0	0
1080000	AC PR DPR EL PL SR	3910000	OFFICE FURNITURE	WYU	(17)	0	0	0	(17)	0	0
1080000	AC PR DPR EL PL SR	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CA	(15)	(15)	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CAEE	(15)	0	0	0	(3)	(10)	(1)
1080000	AC PR DPR EL PL SR	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CAGE	(944)	0	0	0	(199)	(657)	(87)
1080000	AC PR DPR EL PL SR	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CAGW	(119)	(5)	(88)	(26)	0	0	0
1080000	AC PR DPR EL PL SR	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CN	(1,749)	(40)	(543)	(117)	(125)	(851)	(74)



**Depreciation Reserve**

Average of Monthly Averages Ending - December 2022

Allocation Method - Factor WIJAM

(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	IDU	(205)	0	0	0	0	(205)	0	0
1080000	AC PR DPR EL PL SR	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	JBG	(82)	(3)	(61)	(18)	0	0	0	0
1080000	AC PR DPR EL PL SR	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	OR	(369)	0	(369)	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SG	(439)	(7)	(115)	(35)	(61)	(196)	(25)	(0)
1080000	AC PR DPR EL PL SR	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SO	(30,597)	(628)	(7,753)	(2,166)	(4,160)	(14,073)	(1,808)	(9)
1080000	AC PR DPR EL PL SR	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	UT	(365)	0	0	0	0	(365)	0	0
1080000	AC PR DPR EL PL SR	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WA	(160)	0	0	(160)	0	0	0	0
1080000	AC PR DPR EL PL SR	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WYP	(972)	0	0	0	(972)	0	0	0
1080000	AC PR DPR EL PL SR	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WYU	(32)	0	0	0	(32)	0	0	0
1080000	AC PR DPR EL PL SR	3913000	OFFICE EQUIPMENT	CAGE	(20)	0	0	0	(4)	(14)	(2)	(0)
1080000	AC PR DPR EL PL SR	3913000	OFFICE EQUIPMENT	CAGW	(7)	(0)	(5)	(2)	0	0	0	0
1080000	AC PR DPR EL PL SR	3913000	OFFICE EQUIPMENT	CN	(0)	(0)	(0)	(0)	(0)	(0)	(0)	0
1080000	AC PR DPR EL PL SR	3913000	OFFICE EQUIPMENT	OR	(2)	0	(2)	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3913000	OFFICE EQUIPMENT	SO	(89)	(2)	(23)	(6)	(12)	(41)	(5)	(0)
1080000	AC PR DPR EL PL SR	3913000	OFFICE EQUIPMENT	UT	(6)	0	0	0	0	(6)	0	0
1080000	AC PR DPR EL PL SR	3913000	OFFICE EQUIPMENT	WYU	(5)	0	0	0	(5)	0	0	0
1080000	AC PR DPR EL PL SR	3920100	1/4 TON MINI-PICKUPS AND VANS	CA	(37)	(37)	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3920100	1/4 TON MINI-PICKUPS AND VANS	CAEE	(20)	0	0	0	(5)	(13)	(2)	(0)
1080000	AC PR DPR EL PL SR	3920100	1/4 TON MINI-PICKUPS AND VANS	CAGE	(157)	0	0	0	(33)	(109)	(14)	(0)
1080000	AC PR DPR EL PL SR	3920100	1/4 TON MINI-PICKUPS AND VANS	CAGW	(1)	(0)	(1)	(0)	0	0	0	0
1080000	AC PR DPR EL PL SR	3920100	1/4 TON MINI-PICKUPS AND VANS	IDU	(132)	0	0	0	0	(132)	0	0
1080000	AC PR DPR EL PL SR	3920100	1/4 TON MINI-PICKUPS AND VANS	JBG	(31)	(1)	(23)	(7)	0	0	0	0
1080000	AC PR DPR EL PL SR	3920100	1/4 TON MINI-PICKUPS AND VANS	OR	(936)	0	(936)	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3920100	1/4 TON MINI-PICKUPS AND VANS	SG	(148)	(2)	(39)	(12)	(21)	(66)	(8)	(0)
1080000	AC PR DPR EL PL SR	3920100	1/4 TON MINI-PICKUPS AND VANS	SO	(307)	(6)	(78)	(22)	(42)	(141)	(18)	(0)
1080000	AC PR DPR EL PL SR	3920100	1/4 TON MINI-PICKUPS AND VANS	UT	(1,631)	0	0	0	0	(1,631)	0	0
1080000	AC PR DPR EL PL SR	3920100	1/4 TON MINI-PICKUPS AND VANS	WA	(120)	0	0	(120)	0	0	0	0
1080000	AC PR DPR EL PL SR	3920100	1/4 TON MINI-PICKUPS AND VANS	WYP	(289)	0	0	0	(289)	0	0	0
1080000	AC PR DPR EL PL SR	3920200	MID AND FULL SIZE AUTOMOBILES	OR	(83)	0	(83)	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3920200	MID AND FULL SIZE AUTOMOBILES	SG	(85)	(2)	(22)	(6)	(12)	(39)	(5)	(0)
1080000	AC PR DPR EL PL SR	3920200	MID AND FULL SIZE AUTOMOBILES	UT	(229)	0	0	0	0	(229)	0	0
1080000	AC PR DPR EL PL SR	3920200	MID AND FULL SIZE AUTOMOBILES	WA	(1)	0	0	(1)	0	0	0	0
1080000	AC PR DPR EL PL SR	3920200	MID AND FULL SIZE AUTOMOBILES	WYP	(16)	0	0	0	(16)	0	0	0
1080000	AC PR DPR EL PL SR	3920400	*1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	CA	(223)	(223)	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3920400	*1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	CAEE	(53)	0	0	0	(12)	(35)	(5)	(0)
1080000	AC PR DPR EL PL SR	3920400	*1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	CAGE	(2,379)	0	0	0	(503)	(1,656)	(219)	(1)
1080000	AC PR DPR EL PL SR	3920400	*1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	CAGW	(69)	(3)	(51)	(15)	0	0	0	0
1080000	AC PR DPR EL PL SR	3920400	*1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	IDU	(1,037)	0	0	0	0	0	(1,037)	0
1080000	AC PR DPR EL PL SR	3920400	*1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	JBG	(512)	(21)	(377)	(113)	0	0	0	0
1080000	AC PR DPR EL PL SR	3920400	*1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	OR	(3,067)	0	(3,067)	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3920400	*1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	SG	(1,924)	(29)	(505)	(152)	(269)	(858)	(110)	(1)
1080000	AC PR DPR EL PL SR	3920400	*1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	SO	(754)	(15)	(191)	(53)	(103)	(347)	(45)	(0)
1080000	AC PR DPR EL PL SR	3920400	*1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	UT	(4,996)	0	0	0	0	(4,996)	0	0
1080000	AC PR DPR EL PL SR	3920400	*1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	WA	(1,020)	0	0	(1,020)	0	0	0	0
1080000	AC PR DPR EL PL SR	3920400	*1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	WYP	(879)	0	0	0	(879)	0	0	0
1080000	AC PR DPR EL PL SR	3920400	*1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	WYU	(264)	0	0	0	(264)	0	0	0
1080000	AC PR DPR EL PL SR	3920500	*1 TON AND ABOVE, TWO-AXLE TRUCKS"	CA	(487)	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3920500	*1 TON AND ABOVE, TWO-AXLE TRUCKS"	CAEE	(167)	0	0	0	(40)	(112)	(16)	(0)
1080000	AC PR DPR EL PL SR	3920500	*1 TON AND ABOVE, TWO-AXLE TRUCKS"	CAGE	(1,239)	0	0	0	(262)	(862)	(114)	(1)
1080000	AC PR DPR EL PL SR	3920500	*1 TON AND ABOVE, TWO-AXLE TRUCKS"	CAGW	(1)	(0)	(1)	(0)	0	0	0	0
1080000	AC PR DPR EL PL SR	3920500	*1 TON AND ABOVE, TWO-AXLE TRUCKS"	IDU	(1,442)	0	0	0	0	0	(1,442)	0
1080000	AC PR DPR EL PL SR	3920500	*1 TON AND ABOVE, TWO-AXLE TRUCKS"	JBG	(272)	(11)	(201)	(60)	0	0	0	0
1080000	AC PR DPR EL PL SR	3920500	*1 TON AND ABOVE, TWO-AXLE TRUCKS"	OR	(8,653)	0	(8,653)	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3920500	*1 TON AND ABOVE, TWO-AXLE TRUCKS"	SG	(2,314)	(35)	(607)	(183)	(324)	(1,032)	(132)	(1)
1080000	AC PR DPR EL PL SR	3920500	*1 TON AND ABOVE, TWO-AXLE TRUCKS"	SO	(214)	(4)	(54)	(15)	(29)	(98)	(13)	(0)
1080000	AC PR DPR EL PL SR	3920500	*1 TON AND ABOVE, TWO-AXLE TRUCKS"	UT	(10,339)	0	0	0	0	(10,339)	0	0
1080000	AC PR DPR EL PL SR	3920500	*1 TON AND ABOVE, TWO-AXLE TRUCKS"	WA	(1,868)	0	0	(1,868)	0	0	0	0
1080000	AC PR DPR EL PL SR	3920500	*1 TON AND ABOVE, TWO-AXLE TRUCKS"	WYP	(1,895)	0	0	0	(1,895)	0	0	0



**Depreciation Reserve**

Average of Monthly Averages Ending - December 2022

Allocation Method - Factor WIJAM

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1080000	AC PR DPR EL PL SR 3920500	*1 TON AND ABOVE, TWO-AXLE TRUCKS*	WYU	(467)	0	0	0	(467)	0	0	0
1080000	AC PR DPR EL PL SR 3920600	DUMP TRUCKS	CAEE	(4)	0	0	0	(1)	(2)	(0)	(0)
1080000	AC PR DPR EL PL SR 3920600	DUMP TRUCKS	CAGE	(958)	0	0	0	(202)	(667)	(88)	(1)
1080000	AC PR DPR EL PL SR 3920600	DUMP TRUCKS	CAGW	(7)	(0)	(5)	(2)	0	0	0	0
1080000	AC PR DPR EL PL SR 3920600	DUMP TRUCKS	JBG	(495)	(21)	(365)	(109)	0	0	0	0
1080000	AC PR DPR EL PL SR 3920600	DUMP TRUCKS	OR	(135)	0	(135)	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3920600	DUMP TRUCKS	SG	(905)	(14)	(237)	(72)	(127)	(403)	(52)	(0)
1080000	AC PR DPR EL PL SR 3920600	DUMP TRUCKS	UT	(110)	0	0	0	0	(110)	0	0
1080000	AC PR DPR EL PL SR 3920900	TRAILERS	CA	(234)	(234)	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3920900	TRAILERS	CAEE	(32)	0	0	0	(8)	(22)	(3)	(0)
1080000	AC PR DPR EL PL SR 3920900	TRAILERS	CAGE	(357)	0	0	0	(75)	(248)	(33)	(0)
1080000	AC PR DPR EL PL SR 3920900	TRAILERS	CAGW	(3)	(0)	(2)	(1)	0	0	0	0
1080000	AC PR DPR EL PL SR 3920900	TRAILERS	IDU	(482)	0	0	0	0	0	(482)	0
1080000	AC PR DPR EL PL SR 3920900	TRAILERS	JBG	(51)	(2)	(38)	(11)	0	0	0	0
1080000	AC PR DPR EL PL SR 3920900	TRAILERS	OR	(1,737)	0	(1,737)	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3920900	TRAILERS	SG	(381)	(6)	(100)	(30)	(53)	(170)	(22)	(0)
1080000	AC PR DPR EL PL SR 3920900	TRAILERS	SO	(351)	(7)	(89)	(25)	(48)	(162)	(21)	(0)
1080000	AC PR DPR EL PL SR 3920900	TRAILERS	UT	(3,617)	0	0	0	0	(3,617)	0	0
1080000	AC PR DPR EL PL SR 3920900	TRAILERS	WA	(384)	0	0	(384)	0	0	0	0
1080000	AC PR DPR EL PL SR 3920900	TRAILERS	WYP	(1,363)	0	0	0	(1,363)	0	0	0
1080000	AC PR DPR EL PL SR 3920900	TRAILERS	WYU	(292)	0	0	0	(292)	0	0	0
1080000	AC PR DPR EL PL SR 3921400	*SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	CA	(91)	(91)	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3921400	*SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	CAEE	(5)	0	0	0	(1)	(3)	(0)	(0)
1080000	AC PR DPR EL PL SR 3921400	*SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	CAGE	(282)	0	0	0	(59)	(196)	(26)	(0)
1080000	AC PR DPR EL PL SR 3921400	*SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	CAGW	(9)	(0)	(7)	(2)	0	0	0	0
1080000	AC PR DPR EL PL SR 3921400	*SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	IDU	(54)	0	0	0	0	0	(54)	0
1080000	AC PR DPR EL PL SR 3921400	*SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	JBG	(5)	(0)	(4)	(1)	0	0	0	0
1080000	AC PR DPR EL PL SR 3921400	*SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	OR	(272)	0	(272)	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3921400	*SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	SG	(200)	(3)	(53)	(16)	(28)	(89)	(11)	(0)
1080000	AC PR DPR EL PL SR 3921400	*SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	SO	(29)	(1)	(7)	(2)	(4)	(13)	(2)	(0)
1080000	AC PR DPR EL PL SR 3921400	*SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	UT	(193)	0	0	0	0	(193)	0	0
1080000	AC PR DPR EL PL SR 3921400	*SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	WA	(65)	0	0	(65)	0	0	0	0
1080000	AC PR DPR EL PL SR 3921400	*SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	WYP	(139)	0	0	0	(139)	0	0	0
1080000	AC PR DPR EL PL SR 3921400	*SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	WYU	(22)	0	0	0	(22)	0	0	0
1080000	AC PR DPR EL PL SR 3921900	OVER-THE-ROAD SEMI-TRACTORS	CAGE	(204)	0	0	0	(43)	(142)	(19)	(0)
1080000	AC PR DPR EL PL SR 3921900	OVER-THE-ROAD SEMI-TRACTORS	CAGW	(0)	(0)	(0)	(0)	0	0	0	0
1080000	AC PR DPR EL PL SR 3921900	OVER-THE-ROAD SEMI-TRACTORS	JBG	(63)	(3)	(47)	(14)	0	0	0	0
1080000	AC PR DPR EL PL SR 3921900	OVER-THE-ROAD SEMI-TRACTORS	OR	(244)	0	(244)	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3921900	OVER-THE-ROAD SEMI-TRACTORS	SG	(88)	(1)	(23)	(7)	(12)	(39)	(5)	(0)
1080000	AC PR DPR EL PL SR 3921900	OVER-THE-ROAD SEMI-TRACTORS	SO	(152)	(3)	(39)	(11)	(21)	(70)	(9)	(0)
1080000	AC PR DPR EL PL SR 3921900	OVER-THE-ROAD SEMI-TRACTORS	UT	(798)	0	0	0	0	(798)	0	0
1080000	AC PR DPR EL PL SR 3921900	OVER-THE-ROAD SEMI-TRACTORS	WA	(155)	0	0	(155)	0	0	0	0
1080000	AC PR DPR EL PL SR 3921900	OVER-THE-ROAD SEMI-TRACTORS	WYP	(60)	0	0	0	(60)	0	0	0
1080000	AC PR DPR EL PL SR 3923000	TRANSPORTATION EQUIPMENT	SO	(1,271)	(26)	(322)	(90)	(173)	(585)	(75)	(0)
1080000	AC PR DPR EL PL SR 3930000	STORES EQUIPMENT	CA	(94)	(94)	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3930000	STORES EQUIPMENT	CAGE	(1,824)	0	0	0	(385)	(1,270)	(168)	(1)
1080000	AC PR DPR EL PL SR 3930000	STORES EQUIPMENT	CAGW	(70)	(3)	(51)	(15)	0	0	0	0
1080000	AC PR DPR EL PL SR 3930000	STORES EQUIPMENT	IDU	(304)	0	0	0	0	0	(304)	0
1080000	AC PR DPR EL PL SR 3930000	STORES EQUIPMENT	JBG	(416)	(17)	(307)	(92)	0	0	0	0
1080000	AC PR DPR EL PL SR 3930000	STORES EQUIPMENT	OR	(1,326)	0	(1,326)	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3930000	STORES EQUIPMENT	SG	(541)	(8)	(142)	(43)	(76)	(241)	(31)	(0)
1080000	AC PR DPR EL PL SR 3930000	STORES EQUIPMENT	SO	(114)	(2)	(29)	(8)	(16)	(53)	(7)	(0)
1080000	AC PR DPR EL PL SR 3930000	STORES EQUIPMENT	UT	(1,815)	0	0	0	0	(1,815)	0	0
1080000	AC PR DPR EL PL SR 3930000	STORES EQUIPMENT	WA	(373)	0	0	(373)	0	0	0	0
1080000	AC PR DPR EL PL SR 3930000	STORES EQUIPMENT	WYP	(587)	0	0	0	(587)	0	0	0
1080000	AC PR DPR EL PL SR 3930000	STORES EQUIPMENT	WYU	(1)	0	0	0	(1)	0	0	0
1080000	AC PR DPR EL PL SR 3940000	*TLS, SHOP, GAR EQUIPMENT*	CA	(404)	(404)	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3940000	*TLS, SHOP, GAR EQUIPMENT*	CAEE	(80)	0	0	0	(19)	(53)	(8)	(0)





**Depreciation Reserve**  
 Average of Monthly Averages Ending - December 2022  
 Allocation Method - Factor WIJAM  
 (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*	CAGE	(8,232)	0	0	0	(1,739)	(5,731)	(758)	(5)	0
1080000	AC PR DPR EL PL SR	3940000	*TLS, SHOP, GAR EQUIPMENT*	CAGW	(353)	(15)	(260)	(78)	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3940000	*TLS, SHOP, GAR EQUIPMENT*	IDU	(1,173)	0	0	0	0	(1,173)	0	0	0
1080000	AC PR DPR EL PL SR	3940000	*TLS, SHOP, GAR EQUIPMENT*	JBG	(1,551)	(65)	(1,145)	(342)	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3940000	*TLS, SHOP, GAR EQUIPMENT*	OR	(5,506)	0	(5,506)	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3940000	*TLS, SHOP, GAR EQUIPMENT*	SG	(1,334)	(20)	(350)	(106)	(187)	(595)	(76)	(1)	0
1080000	AC PR DPR EL PL SR	3940000	*TLS, SHOP, GAR EQUIPMENT*	SO	(1,434)	(29)	(363)	(101)	(195)	(659)	(85)	(0)	0
1080000	AC PR DPR EL PL SR	3940000	*TLS, SHOP, GAR EQUIPMENT*	UT	(7,536)	0	0	0	0	(7,536)	0	0	0
1080000	AC PR DPR EL PL SR	3940000	*TLS, SHOP, GAR EQUIPMENT*	WA	(1,344)	0	0	(1,344)	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3940000	*TLS, SHOP, GAR EQUIPMENT*	WYP	(1,967)	0	0	0	(1,967)	0	0	0	0
1080000	AC PR DPR EL PL SR	3940000	*TLS, SHOP, GAR EQUIPMENT*	WYU	(270)	0	0	0	(270)	0	0	0	0
1080000	AC PR DPR EL PL SR	3950000	LABORATORY EQUIPMENT	CA	(196)	(196)	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3950000	LABORATORY EQUIPMENT	CAEE	(681)	0	0	0	(161)	(455)	(64)	(0)	0
1080000	AC PR DPR EL PL SR	3950000	LABORATORY EQUIPMENT	CAGE	(1,872)	0	0	0	(395)	(1,303)	(172)	(1)	0
1080000	AC PR DPR EL PL SR	3950000	LABORATORY EQUIPMENT	CAGW	(110)	(5)	(81)	(24)	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3950000	LABORATORY EQUIPMENT	IDU	(795)	0	0	0	0	(795)	0	0	0
1080000	AC PR DPR EL PL SR	3950000	LABORATORY EQUIPMENT	JBG	(173)	(7)	(128)	(38)	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3950000	LABORATORY EQUIPMENT	OR	(4,684)	0	(4,684)	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3950000	LABORATORY EQUIPMENT	SG	(1,715)	(26)	(450)	(136)	(240)	(765)	(98)	(1)	0
1080000	AC PR DPR EL PL SR	3950000	LABORATORY EQUIPMENT	SO	(2,627)	(54)	(666)	(186)	(357)	(1,208)	(155)	(1)	0
1080000	AC PR DPR EL PL SR	3950000	LABORATORY EQUIPMENT	UT	(3,984)	0	0	0	0	(3,984)	0	0	0
1080000	AC PR DPR EL PL SR	3950000	LABORATORY EQUIPMENT	WA	(799)	0	0	(799)	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3950000	LABORATORY EQUIPMENT	WYP	(1,320)	0	0	0	(1,320)	0	0	0	0
1080000	AC PR DPR EL PL SR	3950000	LABORATORY EQUIPMENT	WYU	(82)	0	0	0	(82)	0	0	0	0
1080000	AC PR DPR EL PL SR	3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	CA	(948)	(948)	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	CAGE	(80)	0	0	0	(17)	(56)	(7)	(0)	0
1080000	AC PR DPR EL PL SR	3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	IDU	(1,902)	0	0	0	0	(1,902)	0	0	0
1080000	AC PR DPR EL PL SR	3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	OR	(9,331)	0	(9,331)	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	SG	(193)	(3)	(51)	(15)	(27)	(86)	(11)	(0)	0
1080000	AC PR DPR EL PL SR	3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	SO	(622)	(13)	(158)	(44)	(85)	(286)	(37)	(0)	0
1080000	AC PR DPR EL PL SR	3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	UT	(7,950)	0	0	0	0	(7,950)	0	0	0
1080000	AC PR DPR EL PL SR	3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	WA	(1,990)	0	0	(1,990)	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	WYP	(3,195)	0	0	0	(3,195)	0	0	0	0
1080000	AC PR DPR EL PL SR	3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	WYU	(553)	0	0	0	(553)	0	0	0	0
1080000	AC PR DPR EL PL SR	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	IDU	(141)	0	0	0	0	0	(141)	0	0
1080000	AC PR DPR EL PL SR	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	OR	(590)	0	(590)	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	SG	(85)	(1)	(22)	(7)	(12)	(38)	(5)	(0)	0
1080000	AC PR DPR EL PL SR	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	UT	(273)	0	0	0	0	(273)	0	0	0
1080000	AC PR DPR EL PL SR	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	WYU	(108)	0	0	0	(108)	0	0	0	0
1080000	AC PR DPR EL PL SR	3960800	*AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	CA	(435)	(435)	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3960800	*AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	CAGE	(26)	0	0	0	(6)	(18)	(2)	(0)	0
1080000	AC PR DPR EL PL SR	3960800	*AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	IDU	(1,218)	0	0	0	0	0	(1,218)	0	0
1080000	AC PR DPR EL PL SR	3960800	*AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	JBG	(19)	(1)	(14)	(4)	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3960800	*AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	OR	(6,030)	0	(6,030)	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3960800	*AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	SG	(604)	(9)	(158)	(48)	(84)	(269)	(34)	(0)	0
1080000	AC PR DPR EL PL SR	3960800	*AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	SO	(588)	(12)	(149)	(42)	(80)	(270)	(35)	(0)	0
1080000	AC PR DPR EL PL SR	3960800	*AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	UT	(5,542)	0	0	0	0	(5,542)	0	0	0
1080000	AC PR DPR EL PL SR	3960800	*AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	WA	(1,797)	0	0	(1,797)	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3960800	*AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	WYP	(1,620)	0	0	0	(1,620)	0	0	0	0
1080000	AC PR DPR EL PL SR	3960800	*AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	WYU	(314)	0	0	0	(314)	0	0	0	0
1080000	AC PR DPR EL PL SR	3961000	CRANES	CAGE	(663)	0	0	0	(140)	(462)	(61)	(0)	0
1080000	AC PR DPR EL PL SR	3961000	CRANES	CAGW	(4)	(0)	(3)	(1)	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3961000	CRANES	JBG	(277)	(12)	(204)	(61)	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3961000	CRANES	OR	(243)	0	(243)	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3961000	CRANES	SG	(426)	(6)	(112)	(34)	(60)	(190)	(24)	(0)	0
1080000	AC PR DPR EL PL SR	3961000	CRANES	UT	(12)	0	0	0	0	(12)	0	0	0
1080000	AC PR DPR EL PL SR	3961000	CRANES	WYP	(2)	0	0	0	(2)	0	0	0	0
1080000	AC PR DPR EL PL SR	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	CAGE	(7,893)	0	0	0	(1,667)	(5,495)	(726)	(5)	0



**Depreciation Reserve**

Average of Monthly Averages Ending - December 2022

Allocation Method - Factor WIJAM

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	
1080000	AC PR DPR EL PL SR	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	CAGW	(17)	(1)	(13)	(4)	0	0	0	0
1080000	AC PR DPR EL PL SR	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	JBG	(1,665)	(69)	(1,229)	(367)	0	0	0	0
1080000	AC PR DPR EL PL SR	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	OR	(473)	0	(473)	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	SG	(622)	(9)	(163)	(49)	(87)	(277)	(35)	(0)
1080000	AC PR DPR EL PL SR	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	SO	(570)	(12)	(144)	(40)	(77)	(262)	(34)	(0)
1080000	AC PR DPR EL PL SR	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	UT	(799)	0	0	0	0	(799)	0	0
1080000	AC PR DPR EL PL SR	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	WYP	(204)	0	0	0	(204)	0	0	0
1080000	AC PR DPR EL PL SR	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	CA	(506)	(506)	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	IDU	(1,297)	0	0	0	0	(1,297)	0	0
1080000	AC PR DPR EL PL SR	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	OR	(5,315)	0	(5,315)	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	SG	(200)	(3)	(52)	(16)	(28)	(89)	(11)	(0)
1080000	AC PR DPR EL PL SR	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	SO	(461)	(9)	(117)	(33)	(63)	(212)	(27)	(0)
1080000	AC PR DPR EL PL SR	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	UT	(6,642)	0	0	0	0	(6,642)	0	0
1080000	AC PR DPR EL PL SR	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	WA	(1,224)	0	0	(1,224)	0	0	0	0
1080000	AC PR DPR EL PL SR	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	WYP	(1,307)	0	0	0	(1,307)	0	0	0
1080000	AC PR DPR EL PL SR	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	WYU	(240)	0	0	0	(240)	0	0	0
1080000	AC PR DPR EL PL SR	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWER	CA	(302)	(302)	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWER	CAEE	(129)	0	0	0	(31)	(86)	(12)	(0)
1080000	AC PR DPR EL PL SR	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWER	CAGE	(1,066)	0	0	0	(225)	(742)	(98)	(1)
1080000	AC PR DPR EL PL SR	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWER	CAGW	(35)	(1)	(26)	(8)	0	0	0	0
1080000	AC PR DPR EL PL SR	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWER	IDU	(688)	0	0	0	0	(688)	0	0
1080000	AC PR DPR EL PL SR	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWER	JBG	(397)	(17)	(293)	(88)	0	0	0	0
1080000	AC PR DPR EL PL SR	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWER	OR	(1,411)	0	(1,411)	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWER	SG	(1,210)	(18)	(318)	(96)	(169)	(540)	(69)	(0)
1080000	AC PR DPR EL PL SR	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWER	SO	(227)	(5)	(57)	(16)	(31)	(104)	(13)	(0)
1080000	AC PR DPR EL PL SR	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWER	UT	(2,481)	0	0	0	0	(2,481)	0	0
1080000	AC PR DPR EL PL SR	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWER	WA	(433)	0	0	(433)	0	0	0	0
1080000	AC PR DPR EL PL SR	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWER	WYP	(693)	0	0	0	(693)	0	0	0
1080000	AC PR DPR EL PL SR	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWER	WYU	(237)	0	0	0	(237)	0	0	0
1080000	AC PR DPR EL PL SR	3970000	COMMUNICATION EQUIPMENT	CA	(1,957)	(1,957)	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3970000	COMMUNICATION EQUIPMENT	CAEE	(144)	0	0	0	(34)	(96)	(14)	(0)
1080000	AC PR DPR EL PL SR	3970000	COMMUNICATION EQUIPMENT	CAGE	(12,425)	0	0	0	(2,624)	(8,649)	(1,144)	(7)
1080000	AC PR DPR EL PL SR	3970000	COMMUNICATION EQUIPMENT	CAGW	(807)	(34)	(595)	(178)	0	0	0	0
1080000	AC PR DPR EL PL SR	3970000	COMMUNICATION EQUIPMENT	CN	(1,754)	(40)	(544)	(118)	(125)	(853)	(74)	(0)
1080000	AC PR DPR EL PL SR	3970000	COMMUNICATION EQUIPMENT	IDU	(5,751)	0	0	0	0	(5,751)	0	0
1080000	AC PR DPR EL PL SR	3970000	COMMUNICATION EQUIPMENT	JBG	(1,110)	(46)	(819)	(245)	0	0	0	0
1080000	AC PR DPR EL PL SR	3970000	COMMUNICATION EQUIPMENT	OR	(21,850)	0	(21,850)	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3970000	COMMUNICATION EQUIPMENT	SG	(63,045)	(943)	(16,549)	(4,996)	(8,824)	(28,120)	(3,590)	(25)
1080000	AC PR DPR EL PL SR	3970000	COMMUNICATION EQUIPMENT	SO	(40,909)	(840)	(10,366)	(2,896)	(5,562)	(18,816)	(2,417)	(12)
1080000	AC PR DPR EL PL SR	3970000	COMMUNICATION EQUIPMENT	UT	(27,346)	0	0	0	0	(27,346)	0	0
1080000	AC PR DPR EL PL SR	3970000	COMMUNICATION EQUIPMENT	WA	(5,242)	0	0	(5,242)	0	0	0	0
1080000	AC PR DPR EL PL SR	3970000	COMMUNICATION EQUIPMENT	WYP	(11,300)	0	0	0	(11,300)	0	0	0
1080000	AC PR DPR EL PL SR	3970000	COMMUNICATION EQUIPMENT	WYU	(2,759)	0	0	0	(2,759)	0	0	0
1080000	AC PR DPR EL PL SR	3972000	MOBILE RADIO EQUIPMENT	CA	(260)	(260)	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3972000	MOBILE RADIO EQUIPMENT	CAEE	(75)	0	0	0	(18)	(50)	(7)	(0)
1080000	AC PR DPR EL PL SR	3972000	MOBILE RADIO EQUIPMENT	CAGE	(1,504)	0	0	0	(318)	(1,047)	(138)	(1)
1080000	AC PR DPR EL PL SR	3972000	MOBILE RADIO EQUIPMENT	CAGW	(18)	(1)	(13)	(4)	0	0	0	0
1080000	AC PR DPR EL PL SR	3972000	MOBILE RADIO EQUIPMENT	IDU	(268)	0	0	0	0	(268)	0	0
1080000	AC PR DPR EL PL SR	3972000	MOBILE RADIO EQUIPMENT	JBG	(525)	(22)	(387)	(116)	0	0	0	0
1080000	AC PR DPR EL PL SR	3972000	MOBILE RADIO EQUIPMENT	OR	(2,137)	0	(2,137)	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3972000	MOBILE RADIO EQUIPMENT	SG	(1,299)	(19)	(341)	(103)	(182)	(579)	(74)	(1)
1080000	AC PR DPR EL PL SR	3972000	MOBILE RADIO EQUIPMENT	SO	(134)	(3)	(34)	(9)	(18)	(61)	(8)	(0)
1080000	AC PR DPR EL PL SR	3972000	MOBILE RADIO EQUIPMENT	UT	(1,719)	0	0	0	0	(1,719)	0	0
1080000	AC PR DPR EL PL SR	3972000	MOBILE RADIO EQUIPMENT	WA	(449)	0	0	(449)	0	0	0	0
1080000	AC PR DPR EL PL SR	3972000	MOBILE RADIO EQUIPMENT	WYP	(537)	0	0	0	(537)	0	0	0
1080000	AC PR DPR EL PL SR	3972000	MOBILE RADIO EQUIPMENT	WYU	(96)	0	0	0	(96)	0	0	0
1080000	AC PR DPR EL PL SR	3980000	MISCELLANEOUS EQUIPMENT	CA	(31)	(31)	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3980000	MISCELLANEOUS EQUIPMENT	CAEE	(3)	0	0	0	(1)	(2)	(0)	(0)



**Depreciation Reserve**

Average of Monthly Averages Ending - December 2022

Allocation Method - Factor WIJAM

(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	CAGE	(1,009)	0	0	0	(213)	(702)	(93)	(1)	0
1080000	AC PR DPR EL PL SR	3980000	MISCELLANEOUS EQUIPMENT	CAGW	(17)	(1)	(13)	(4)	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3980000	MISCELLANEOUS EQUIPMENT	CN	(51)	(1)	(16)	(3)	(4)	(25)	(2)	0	0
1080000	AC PR DPR EL PL SR	3980000	MISCELLANEOUS EQUIPMENT	IDU	(40)	0	0	0	0	0	(40)	0	0
1080000	AC PR DPR EL PL SR	3980000	MISCELLANEOUS EQUIPMENT	JBG	(100)	(4)	(74)	(22)	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3980000	MISCELLANEOUS EQUIPMENT	OR	(622)	0	(622)	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3980000	MISCELLANEOUS EQUIPMENT	SG	(409)	(6)	(107)	(32)	(57)	(182)	(23)	(0)	0
1080000	AC PR DPR EL PL SR	3980000	MISCELLANEOUS EQUIPMENT	SO	(1,368)	(28)	(347)	(97)	(186)	(629)	(81)	(0)	0
1080000	AC PR DPR EL PL SR	3980000	MISCELLANEOUS EQUIPMENT	UT	(646)	0	0	0	0	(646)	0	0	0
1080000	AC PR DPR EL PL SR	3980000	MISCELLANEOUS EQUIPMENT	WA	(100)	0	0	(100)	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3980000	MISCELLANEOUS EQUIPMENT	WYP	(91)	0	0	0	(91)	0	0	0	0
1080000	AC PR DPR EL PL SR	3980000	MISCELLANEOUS EQUIPMENT	WYU	(13)	0	0	0	(13)	0	0	0	0
<b>1080000 Total</b>					<b>(10,355,391)</b>	<b>(249,661)</b>	<b>(2,746,537)</b>	<b>(771,944)</b>	<b>(1,424,535)</b>	<b>(4,542,422)</b>	<b>(617,453)</b>	<b>(2,839)</b>	<b>0</b>
1083000	AC PR DPR-REMOVAL	288351	REG LIAB - STEAM DECOMM - ID	IDU	(174)	0	0	0	0	0	(174)	0	0
1083000	AC PR DPR-REMOVAL	288353	REG LIAB - STEAM DECOMM - UT	UT	(25,580)	0	0	0	0	(25,580)	0	0	0
1083000	AC PR DPR-REMOVAL	288355	REG LIAB - STEAM DECOMM - WY	WYP	(5,669)	0	0	0	(5,669)	0	0	0	0
1083000	AC PR DPR-REMOVAL	288365	Reg Liab - Steam Decomm - WA	CAGE	(4,021)	0	0	0	(849)	(2,800)	(370)	(2)	0
1083000	AC PR DPR-REMOVAL	288365	Reg Liab - Steam Decomm - WA	WA	(1,333)	0	0	(1,333)	0	0	0	0	0
<b>1083000 Total</b>					<b>(36,778)</b>	<b>0</b>	<b>0</b>	<b>(1,333)</b>	<b>(6,518)</b>	<b>(28,380)</b>	<b>(545)</b>	<b>(2)</b>	<b>0</b>
1085000	AC PR DPR-ACCRUAL	144135	PRODUCTION PLANT - ACCUM DEPN-NON-CLASSI	CAGE	(146)	0	0	0	(31)	(102)	(13)	(0)	0
1085000	AC PR DPR-ACCRUAL	144135	PRODUCTION PLANT - ACCUM DEPN-NON-CLASSI	CAGW	(46)	(2)	(34)	(10)	0	0	0	0	0
1085000	AC PR DPR-ACCRUAL	144135	PRODUCTION PLANT - ACCUM DEPN-NON-CLASSI	JBG	(49)	(2)	(36)	(11)	0	0	0	0	0
1085000	AC PR DPR-ACCRUAL	144135	PRODUCTION PLANT - ACCUM DEPN-NON-CLASSI	SG	(12)	(0)	(3)	(1)	(2)	(5)	(1)	(0)	0
1085000	AC PR DPR-ACCRUAL	144135	PRODUCTION PLANT - ACCUM DEPN-NON-CLASSI	SG-P	(17)	(0)	(5)	(1)	(2)	(8)	(1)	(0)	0
1085000	AC PR DPR-ACCRUAL	144145	TRANSMISSION PLANT ACCUM DEPN-NON-CLASSI	SG	(355)	(5)	(93)	(28)	(50)	(158)	(20)	(0)	0
1085000	AC PR DPR-ACCRUAL	144165	DISTRIBUTION - ACCUM DEPN-NON-CLASSIFIED	CA	(13)	(13)	0	0	0	0	0	0	0
1085000	AC PR DPR-ACCRUAL	144165	DISTRIBUTION - ACCUM DEPN-NON-CLASSIFIED	IDU	(12)	0	0	0	0	(12)	0	0	0
1085000	AC PR DPR-ACCRUAL	144165	DISTRIBUTION - ACCUM DEPN-NON-CLASSIFIED	OR	(58)	0	(58)	0	0	0	0	0	0
1085000	AC PR DPR-ACCRUAL	144165	DISTRIBUTION - ACCUM DEPN-NON-CLASSIFIED	UT	(107)	0	0	0	0	(107)	0	0	0
1085000	AC PR DPR-ACCRUAL	144165	DISTRIBUTION - ACCUM DEPN-NON-CLASSIFIED	WA	(17)	0	0	(17)	0	0	0	0	0
1085000	AC PR DPR-ACCRUAL	144165	DISTRIBUTION - ACCUM DEPN-NON-CLASSIFIED	WYP	(26)	0	0	0	(26)	0	0	0	0
1085000	AC PR DPR-ACCRUAL	144205	GENERAL PLANT- ACCUM DEPN-NON-CLASS	CAGE	(0)	0	0	0	(0)	(0)	(0)	(0)	0
1085000	AC PR DPR-ACCRUAL	144205	GENERAL PLANT- ACCUM DEPN-NON-CLASS	CAGW	(1)	(0)	(1)	(0)	0	0	0	0	0
1085000	AC PR DPR-ACCRUAL	144205	GENERAL PLANT- ACCUM DEPN-NON-CLASS	SO	(237)	(5)	(60)	(17)	(32)	(109)	(14)	(0)	0
1085000	AC PR DPR-ACCRUAL	144205	GENERAL PLANT- ACCUM DEPN-NON-CLASS	UT	(0)	0	0	0	0	(0)	0	0	0
1085000	AC PR DPR-ACCRUAL	145129	BUILDINGS - ACCUMULATED DEPRECIATION-NON	SO	1,119	23	284	79	152	515	66	0	0
1085000	AC PR DPR-ACCRUAL	145131	Accum Depr - Hydro - ID Klamath Adj	OTHER	207	0	0	0	0	0	0	0	207
1085000	AC PR DPR-ACCRUAL	145134	Accum Depr - Hydro - WY Klamath Adj	OTHER	495	0	0	0	0	0	0	0	495
1085000	AC PR DPR-ACCRUAL	145135	ACCUM DEPR-HYDRO DECOMMISSIONING	SG-P	(6,153)	(92)	(1,615)	(488)	(861)	(2,744)	(350)	(2)	0
1085000	AC PR DPR-ACCRUAL	145135	ACCUM DEPR-HYDRO DECOMMISSIONING	SG-U	(570)	(9)	(150)	(45)	(80)	(254)	(32)	(0)	0
1085000	AC PR DPR-ACCRUAL	145139	PRODUCTION PLANT-ACCUM DEPRECIATION	CAGE	23,675	0	0	0	5,000	16,482	2,179	14	0
1085000	AC PR DPR-ACCRUAL	145149	TRANSMISSION PLANT ACCUMULATED DEPR NON-	SG	3,424	51	899	271	479	1,527	195	1	0
1085000	AC PR DPR-ACCRUAL	145169	DISTRIBUTION - ACCUMULATED DEPRECIATION	CA	486	486	0	0	0	0	0	0	0
1085000	AC PR DPR-ACCRUAL	145169	DISTRIBUTION - ACCUMULATED DEPRECIATION	IDU	622	0	0	0	0	0	622	0	0
1085000	AC PR DPR-ACCRUAL	145169	DISTRIBUTION - ACCUMULATED DEPRECIATION	OR	1,309	0	1,309	0	0	0	0	0	0
1085000	AC PR DPR-ACCRUAL	145169	DISTRIBUTION - ACCUMULATED DEPRECIATION	UT	2,033	0	0	0	0	2,033	0	0	0
1085000	AC PR DPR-ACCRUAL	145169	DISTRIBUTION - ACCUMULATED DEPRECIATION	WA	349	0	0	349	0	0	0	0	0
1085000	AC PR DPR-ACCRUAL	145169	DISTRIBUTION - ACCUMULATED DEPRECIATION	WYU	666	0	0	0	666	0	0	0	0
1085000	AC PR DPR-ACCRUAL	145189	MOTOR VEHICLES & MOBILE PLANT - ACCUM DE	SO	25	1	6	2	3	11	1	0	0
1085000	AC PR DPR-ACCRUAL	145209	OTHER GEN'L PLANT & EQUIP - ACCUM DEPR-N	CAGE	(34)	0	0	0	(7)	(23)	(3)	(0)	0
1085000	AC PR DPR-ACCRUAL	145209	OTHER GEN'L PLANT & EQUIP - ACCUM DEPR-N	SG	34	1	9	3	5	15	2	0	0
<b>1085000 Total</b>					<b>26,590</b>	<b>433</b>	<b>452</b>	<b>85</b>	<b>5,214</b>	<b>17,072</b>	<b>2,618</b>	<b>13</b>	<b>701</b>
<b>Grand Total</b>					<b>(10,365,579)</b>	<b>(249,228)</b>	<b>(2,746,085)</b>	<b>(773,192)</b>	<b>(1,425,839)</b>	<b>(4,553,730)</b>	<b>(615,380)</b>	<b>(2,828)</b>	<b>701</b>

# **B18.AMORTIZATION RESERVE**



**Amortization Reserve (Actuals)**  
Average of Monthly Averages Ending - December 2022  
Allocation Method - Factor WIJAM  
(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	(987)	0	0	0	0	(987)	0	0	
1110000	AC PR AMR EL PT SR 3020000	FRANCHISES AND CONSENTS	SG	(6,184)	(92)	(1,623)	(490)	(865)	(2,758)	(352)	(2)	0
1110000	AC PR AMR EL PT SR 3020000	FRANCHISES AND CONSENTS	SG-P	(114,023)	(1,705)	(29,930)	(9,036)	(15,958)	(50,857)	(6,493)	(45)	0
1110000	AC PR AMR EL PT SR 3020000	FRANCHISES AND CONSENTS	SG-U	(6,476)	(97)	(1,700)	(513)	(906)	(2,889)	(369)	(3)	0
1110000	AC PR AMR EL PT SR 3020000	FRANCHISES AND CONSENTS	UT	30,744	0	0	0	0	30,744	0	0	0
1110000	AC PR AMR EL PT SR 3031040	INTANGIBLE PLANT	CAGE	(6)	0	0	0	(1)	(4)	(1)	(0)	0
1110000	AC PR AMR EL PT SR 3031040	INTANGIBLE PLANT	CAGW	(3,308)	(138)	(2,441)	(729)	0	0	0	0	0
1110000	AC PR AMR EL PT SR 3031040	INTANGIBLE PLANT	OR	(131)	0	(131)	0	0	0	0	0	0
1110000	AC PR AMR EL PT SR 3031040	INTANGIBLE PLANT	SG	(14,553)	(218)	(3,820)	(1,153)	(2,037)	(6,491)	(829)	(6)	0
1110000	AC PR AMR EL PT SR 3031040	INTANGIBLE PLANT	UT	(125)	0	0	0	0	(125)	0	0	0
1110000	AC PR AMR EL PT SR 3031040	INTANGIBLE PLANT	WYP	(232)	0	0	0	(232)	0	0	0	0
1110000	AC PR AMR EL PT SR 3031050	REGIONAL CONST MGMT SYS	SO	(11,120)	(228)	(2,818)	(787)	(1,512)	(5,115)	(657)	(3)	0
1110000	AC PR AMR EL PT SR 3031080	FUEL MGMT SYSTEM	SO	(3,293)	(68)	(834)	(233)	(448)	(1,514)	(195)	(1)	0
1110000	AC PR AMR EL PT SR 3031230	AFPR - AUTOMATED FACILITY POINT RECORDS	SO	(4,410)	(91)	(1,117)	(312)	(600)	(2,028)	(261)	(1)	0
1110000	AC PR AMR EL PT SR 3031680	CADOPS - COMPUTER-ASSISTED DISTRIBUTION	SO	(14,506)	(298)	(3,676)	(1,027)	(1,972)	(6,672)	(857)	(4)	0
1110000	AC PR AMR EL PT SR 3031830	CUSTOMER SERVICE SYSTEM	CN	(131,441)	(2,994)	(40,783)	(8,815)	(9,356)	(63,940)	(5,553)	0	0
1110000	AC PR AMR EL PT SR 3032040	SAP	SO	(164,552)	(3,378)	(41,698)	(11,650)	(22,371)	(75,687)	(9,721)	(48)	0
1110000	AC PR AMR EL PT SR 3032130	NODAL PRICING SOFTWARE	SG	(773)	(12)	(203)	(61)	(108)	(345)	(44)	(0)	0
1110000	AC PR AMR EL PT SR 3032140	ESM-IRP	SO	(578)	(12)	(146)	(41)	(79)	(266)	(34)	(0)	0
1110000	AC PR AMR EL PT SR 3032150	CELONIS	SO	(1,155)	(24)	(293)	(82)	(157)	(531)	(68)	(0)	0
1110000	AC PR AMR EL PT SR 3032160	ARCOS	SO	(514)	(11)	(130)	(36)	(70)	(236)	(30)	(0)	0
1110000	AC PR AMR EL PT SR 3032170	AZURE B2C - IDENTITY MGT	SO	(226)	(5)	(57)	(16)	(31)	(104)	(13)	(0)	0
1110000	AC PR AMR EL PT SR 3032180	IAM - SCHEDULING/TAGGING SYSTEM	SO	(148)	(3)	(37)	(10)	(20)	(68)	(9)	(0)	0
1110000	AC PR AMR EL PT SR 3032190	1110000/3032190	SO	(1,313)	(27)	(333)	(93)	(178)	(604)	(78)	(0)	0
1110000	AC PR AMR EL PT SR 3032200	ITOA	SO	(456)	(9)	(115)	(32)	(62)	(210)	(27)	(0)	0
1110000	AC PR AMR EL PT SR 3032210	FACILITY INSPECTION REPORTING SYS	SO	(150)	(3)	(38)	(11)	(20)	(69)	(9)	(0)	0
1110000	AC PR AMR EL PT SR 3032220	COGNOS - EDW REPORTING TOOL	SO	(486)	(10)	(123)	(34)	(66)	(223)	(29)	(0)	0
1110000	AC PR AMR EL PT SR 3032270	ENTERPRISE DATA WAREHOUSE	SO	(5,877)	(121)	(1,489)	(416)	(799)	(2,703)	(347)	(2)	0
1110000	AC PR AMR EL PT SR 3032330	FIELDNET PRO METER READING SYST -HRP REP	SO	(2,908)	(60)	(737)	(206)	(395)	(1,337)	(172)	(1)	0
1110000	AC PR AMR EL PT SR 3032340	FACILITY INSPECTION REPORTING SYSTEM	SO	(2,019)	(41)	(511)	(143)	(274)	(928)	(119)	(1)	0
1110000	AC PR AMR EL PT SR 3032360	2002 GRID NET POWER COST MODELING	SO	(8,999)	(185)	(2,280)	(637)	(1,223)	(4,139)	(532)	(3)	0
1110000	AC PR AMR EL PT SR 3032450	MID OFFICE IMPROVEMENT PROJECT	SO	(10,565)	(217)	(2,677)	(748)	(1,436)	(4,860)	(624)	(3)	0
1110000	AC PR AMR EL PT SR 3032510	OPERATIONS MAPPING SYSTEM	SO	(10,386)	(213)	(2,632)	(735)	(1,412)	(4,777)	(614)	(3)	0
1110000	AC PR AMR EL PT SR 3032530	POLE ATTACHMENT MGMT SYSTEM	SO	(1,901)	(39)	(482)	(135)	(258)	(874)	(112)	(1)	0
1110000	AC PR AMR EL PT SR 3032590	SUBSTATION/CIRCUIT HISTORY OF OPERATIONS	SO	(2,416)	(50)	(612)	(171)	(328)	(1,111)	(143)	(1)	0
1110000	AC PR AMR EL PT SR 3032600	SINGLE PERSON SCHEDULING	SO	(13,202)	(271)	(3,345)	(935)	(1,795)	(6,072)	(780)	(4)	0
1110000	AC PR AMR EL PT SR 3032640	TIBCO SOFTWARE	SO	(6,427)	(132)	(1,629)	(455)	(874)	(2,956)	(380)	(2)	0
1110000	AC PR AMR EL PT SR 3032680	TRANSMISSION WHOLESALE BILLING SYSTEM	SG	(1,600)	(24)	(420)	(127)	(224)	(713)	(91)	(1)	0
1110000	AC PR AMR EL PT SR 3032690	UTILITY INTERNATIONAL FORECASTING MODEL	SO	(2,037)	(42)	(516)	(144)	(277)	(937)	(120)	(1)	0
1110000	AC PR AMR EL PT SR 3032710	ROUGE RIVER HYDRO INTANGIBLES	SG	(103)	(2)	(27)	(8)	(14)	(46)	(6)	(0)	0
1110000	AC PR AMR EL PT SR 3032740	GADSBY INTANGIBLE ASSETS	CAGE	(14)	0	0	0	(3)	(10)	(1)	(0)	0
1110000	AC PR AMR EL PT SR 3032760	SWIFT 2 IMPROVEMENTS	SG	(7,709)	(115)	(2,024)	(611)	(1,079)	(3,438)	(439)	(3)	0
1110000	AC PR AMR EL PT SR 3032770	NORTH UMPQUA - SETTLEMENT AGREEMENT	SG	(259)	(4)	(68)	(21)	(36)	(116)	(15)	(0)	0
1110000	AC PR AMR EL PT SR 3032780	BEAR RIVER-SETTLEMENT AGREEMENT	SG	(72)	(1)	(19)	(6)	(10)	(32)	(4)	(0)	0
1110000	AC PR AMR EL PT SR 3032780	BEAR RIVER-SETTLEMENT AGREEMENT	SG-U	(13)	(0)	(3)	(1)	(2)	(6)	(1)	(0)	0
1110000	AC PR AMR EL PT SR 3032830	VCPRO - VISUALCOMPUSETPRO XEROX CUST STM	SO	(2,620)	(54)	(664)	(186)	(356)	(1,205)	(155)	(1)	0
1110000	AC PR AMR EL PT SR 3032860	WEB SOFTWARE	SO	(8,189)	(168)	(2,075)	(580)	(1,113)	(3,767)	(484)	(2)	0
1110000	AC PR AMR EL PT SR 3032900	IDAHO TRANSMISSION CUSTOMER-OWNED ASSETS	CAGE	(295)	0	0	0	(62)	(205)	(27)	(0)	0
1110000	AC PR AMR EL PT SR 3032900	IDAHO TRANSMISSION CUSTOMER-OWNED ASSETS	SG	(3,572)	(53)	(938)	(283)	(500)	(1,593)	(203)	(1)	0



**Amortization Reserve (Actuals)**  
 Average of Monthly Averages Ending - December 2022  
 Allocation Method - Factor WIJAM  
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	
1110000	AC PR AMR EL PT SR 3032990	P8DM - FILENET P8 DOCUMENT MANAGEMENT (E)	SO	(6,310)	(130)	(1,599)	(447)	(858)	(2,902)	(373)	(2)	0
1110000	AC PR AMR EL PT SR 3033090	STEAM PLANT INTANGIBLE ASSETS	CAGE	(24,664)	0	0	0	(5,209)	(17,170)	(2,270)	(15)	0
1110000	AC PR AMR EL PT SR 3033090	STEAM PLANT INTANGIBLE ASSETS	CAGW	(7,328)	(305)	(5,408)	(1,615)	0	0	0	0	0
1110000	AC PR AMR EL PT SR 3033090	STEAM PLANT INTANGIBLE ASSETS	JBG	(1,107)	(46)	(817)	(244)	0	0	0	0	0
1110000	AC PR AMR EL PT SR 3033090	STEAM PLANT INTANGIBLE ASSETS	SG	(1,043)	(16)	(274)	(83)	(146)	(465)	(59)	(0)	0
1110000	AC PR AMR EL PT SR 3033190	ITRON METER READING SOFTWARE	CN	(5,868)	(134)	(1,821)	(394)	(418)	(2,855)	(248)	0	0
1110000	AC PR AMR EL PT SR 3033210	ARCFM SOFTWARE	SO	(3,978)	(82)	(1,008)	(282)	(541)	(1,830)	(235)	(1)	0
1110000	AC PR AMR EL PT SR 3033220	MONARCH EMS/SCADA	SO	(18,275)	(375)	(4,631)	(1,294)	(2,485)	(8,406)	(1,080)	(5)	0
1110000	AC PR AMR EL PT SR 3033240	IEE - Itron Enterprise Addition	CN	(3,981)	(91)	(1,235)	(267)	(283)	(1,937)	(168)	0	0
1110000	AC PR AMR EL PT SR 3033250	AMI Metering Software	CN	(19,652)	(448)	(6,097)	(1,318)	(1,399)	(9,560)	(830)	0	0
1110000	AC PR AMR EL PT SR 3033260	Big Data & Analytics	SO	(3,125)	(64)	(792)	(221)	(425)	(1,437)	(185)	(1)	0
1110000	AC PR AMR EL PT SR 3033270	CES - Customer Experience System	CN	(3,153)	(72)	(978)	(211)	(224)	(1,534)	(133)	0	0
1110000	AC PR AMR EL PT SR 3033280	MAPAPPS - Mapping Systems Application	SO	(1,512)	(31)	(383)	(107)	(206)	(696)	(89)	(0)	0
1110000	AC PR AMR EL PT SR 3033290	CUSTOMER CONTACTS	CN	(876)	(20)	(272)	(59)	(62)	(426)	(37)	0	0
1110000	AC PR AMR EL PT SR 3033300	SECID - CUST SECURE WEB LOGIN	CN	(1,085)	(25)	(337)	(73)	(77)	(528)	(46)	0	0
1110000	AC PR AMR EL PT SR 3033310	C&T - ENERGY TRADING SYSTEM	SO	(18,793)	(386)	(4,762)	(1,330)	(2,555)	(8,644)	(1,110)	(5)	0
1110000	AC PR AMR EL PT SR 3033320	CAS - CONTROL AREA SCHEDULING (TRANSM)	CAGW	(10,020)	(418)	(7,394)	(2,208)	0	0	0	0	0
1110000	AC PR AMR EL PT SR 3033370	DISTRIBUTION INTANGIBLES	WYP	(38)	0	0	0	(38)	0	0	0	0
1110000	AC PR AMR EL PT SR 3033380	GAS PLANT INTANGIBLES	CAGE	(836)	0	0	0	(177)	(582)	(77)	(0)	0
1110000	AC PR AMR EL PT SR 3033390	CYME GATEWAY	SO	(923)	(19)	(234)	(65)	(126)	(425)	(55)	(0)	0
1110000	AC PR AMR EL PT SR 3033410	M365	SO	(773)	(16)	(196)	(55)	(105)	(356)	(46)	(0)	0
1110000	AC PR AMR EL PT SR 3033420	SUBSTATION RELIABILITY SOFTWARE	SO	(23)	(0)	(6)	(2)	(3)	(11)	(1)	(0)	0
1110000	AC PR AMR EL PT SR 3033430	DEPLOY DISTRIBUTION MGMT SYSTEM	SO	(113)	(2)	(29)	(8)	(15)	(52)	(7)	(0)	0
1110000	AC PR AMR EL PT SR 3033440	DISTRIBUTION ENGINEERING COSTS	SO	(102)	(2)	(26)	(7)	(14)	(47)	(6)	(0)	0
1110000	AC PR AMR EL PT SR 3033450	MAXIMO	SO	(141)	(3)	(36)	(10)	(19)	(65)	(8)	(0)	0
1110000	AC PR AMR EL PT SR 3033460	AURORA	SO	(27)	(1)	(7)	(2)	(4)	(12)	(2)	(0)	0
1110000	AC PR AMR EL PT SR 3033470	AUGMENTED REALITY	SO	(9)	(0)	(2)	(1)	(1)	(4)	(1)	(0)	0
1110000	AC PR AMR EL PT SR 3033480	CXP	CN	(2)	(0)	(1)	(0)	(0)	(1)	(2)	(0)	0
1110000	AC PR AMR EL PT SR 3034900	MISC - MISCELLANEOUS	CA	(8)	(8)	0	0	0	0	0	0	0
1110000	AC PR AMR EL PT SR 3034900	MISC - MISCELLANEOUS	CAEE	(4)	0	0	0	(1)	(2)	(0)	(0)	0
1110000	AC PR AMR EL PT SR 3034900	MISC - MISCELLANEOUS	CAGE	(4,913)	0	0	0	(1,038)	(3,420)	(452)	(3)	0
1110000	AC PR AMR EL PT SR 3034900	MISC - MISCELLANEOUS	CAGW	(437)	(18)	(323)	(96)	0	0	0	0	0
1110000	AC PR AMR EL PT SR 3034900	MISC - MISCELLANEOUS	IDU	(12)	0	0	0	0	0	(12)	0	0
1110000	AC PR AMR EL PT SR 3034900	MISC - MISCELLANEOUS	JBG	(989)	(41)	(730)	(218)	0	0	0	0	0
1110000	AC PR AMR EL PT SR 3034900	MISC - MISCELLANEOUS	OR	(10)	0	(10)	0	0	0	0	0	0
1110000	AC PR AMR EL PT SR 3034900	MISC - MISCELLANEOUS	SG	(22,049)	(330)	(5,788)	(1,747)	(3,086)	(9,834)	(1,256)	(9)	0
1110000	AC PR AMR EL PT SR 3034900	MISC - MISCELLANEOUS	SO	(1,333)	(27)	(338)	(94)	(181)	(613)	(79)	(0)	0
1110000	AC PR AMR EL PT SR 3034900	MISC - MISCELLANEOUS	UT	(5)	0	0	0	0	(5)	0	0	0
1110000	AC PR AMR EL PT SR 3034900	MISC - MISCELLANEOUS	WA	(14)	0	0	(14)	0	0	0	0	0
1110000	AC PR AMR EL PT SR 3034900	MISC - MISCELLANEOUS	WYP	(217)	0	0	0	(217)	0	0	0	0
1110000	AC PR AMR EL PT SR 3035320	HYDRO PLANT INTANGIBLES	SG	(919)	(14)	(241)	(73)	(129)	(410)	(52)	(0)	0
1110000	AC PR AMR EL PT SR 3035320	HYDRO PLANT INTANGIBLES	SG-P	(131)	(2)	(34)	(10)	(18)	(58)	(7)	(0)	0
1110000	AC PR AMR EL PT SR 3035322	ACD-Call Center Automated Call Distribut	CN	(4,132)	(94)	(1,282)	(277)	(294)	(2,010)	(175)	0	0
1110000	AC PR AMR EL PT SR 3035330	OATI-OASIS INTERFACE	SO	(1,277)	(26)	(324)	(90)	(174)	(587)	(75)	(0)	0
1110000	AC PR AMR EL PT SR 3316000	STRUCTURES - LEASE IMPROVEMENTS	SG-P	(3,451)	(52)	(906)	(273)	(483)	(1,539)	(197)	(1)	0
1110000	AC PR AMR EL PT SR 3456000	Electric Equipment - Leasehold Improve	OR	(33)	0	(33)	0	0	0	0	0	0
1110000	AC PR AMR EL PT SR 3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	CA	(506)	(506)	0	0	0	0	0	0	0
1110000	AC PR AMR EL PT SR 3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	IDU	(334)	0	0	0	0	0	(334)	0	0
1110000	AC PR AMR EL PT SR 3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	OR	(4,919)	0	(4,919)	0	0	0	0	0	0



**Amortization Reserve (Actuals)**

Average of Monthly Averages Ending - December 2022

Allocation Method - Factor WIJAM

(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1110000	AC PR AMR EL PT SR	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	SO	(1,283)	(26)	(325)	(91)	(174)	(590)	(76)	(0)	0
1110000	AC PR AMR EL PT SR	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	UT	(33)	0	0	0	0	(33)	0	0	0
1110000	AC PR AMR EL PT SR	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	WA	(1,952)	0	0	(1,952)	0	0	0	0	0
1110000	AC PR AMR EL PT SR	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	WYP	(4,515)	0	0	0	(4,515)	0	0	0	0
<b>1110000 Total</b>					<b>(728,814)</b>	<b>(15,039)</b>	<b>(208,793)</b>	<b>(56,947)</b>	<b>(95,222)</b>	<b>(310,864)</b>	<b>(41,761)</b>	<b>(188)</b>	<b>0</b>
<b>Grand Total</b>					<b>(728,814)</b>	<b>(15,039)</b>	<b>(208,793)</b>	<b>(56,947)</b>	<b>(95,222)</b>	<b>(310,864)</b>	<b>(41,761)</b>	<b>(188)</b>	<b>0</b>

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





**Deferred Income Tax Balance**  
 Average of Monthly Averages Ending - December 2022  
 Allocation Method - Factor WIJAM  
 (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	382	382	0	0	0	0	0	0
1900000	ACM DEF INCM TAXES 287062	DTA 705.347 - ID - Protected PP&E ARAM	IDU	1,698	0	0	0	0	1,698	0	0
1900000	ACM DEF INCM TAXES 287063	DTA 705.348 - OR - Protected PP&E ARAM	OR	0	0	0	0	0	0	0	0
1900000	ACM DEF INCM TAXES 287064	DTA 705.349 - UT - Protected PP&E ARAM	UT	3,582	0	0	0	0	3,582	0	0
1900000	ACM DEF INCM TAXES 287065	DTA 705.350 - WA - Protected PP&E ARAM	WA	2,850	0	0	2,850	0	0	0	0
1900000	ACM DEF INCM TAXES 287066	DTA 705.351 - WY - Protected PP&E ARAM	WYU	7,216	0	0	0	7,216	0	0	0
<b>1900000 Total</b>				<b>15,729</b>	<b>382</b>	<b>0</b>	<b>2,850</b>	<b>7,216</b>	<b>3,582</b>	<b>1,698</b>	<b>0</b>
1901000	ACCUM DEF INC TAX 286800	DTA 505.525 PMI Accrued Severance	JBE	90	4	66	20	0	0	0	0
1901000	ACCUM DEF INC TAX 286801	DTA 105.150 PMI CWIP Adjustment	JBE	489	21	359	109	0	0	0	0
1901000	ACCUM DEF INC TAX 286945	DTA 715.295 RL-OR Fly Ash	OTHER	122	0	0	0	0	0	0	122
1901000	ACCUM DEF INC TAX 287045	DTA 610.155 RL - WA-Plant Closure Cost	WA	500	0	0	500	0	0	0	0
1901000	ACCUM DEF INC TAX 287047	DTA 610.150 RL-Bridger Acc Dep&Reclm-OR	OR	1,342	0	1,342	0	0	0	0	0
1901000	ACCUM DEF INC TAX 287048	DTA 705.425 RL-Bridger Accel Depr- WA	WA	940	0	0	940	0	0	0	0
1901000	ACCUM DEF INC TAX 287049	DTA 705.352 RL-Klamath Dams Removal-CA	CA	64	64	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX 287051	DTA 705.340 RL-Income Tax Deferral-CA	OTHER	384	0	0	0	0	0	0	384
1901000	ACCUM DEF INC TAX 287053	DTA 705.342 RL-Income Tax Deferral-OR	OTHER	814	0	0	0	0	0	0	814
1901000	ACCUM DEF INC TAX 287055	DTA 705.344 RL-Income Tax Deferral-WA	OTHER	2,028	0	0	0	0	0	0	2,028
1901000	ACCUM DEF INC TAX 287056	DTA 705.345 RL-Income Tax Deferral-WY	OTHER	311	0	0	0	0	0	0	311
1901000	ACCUM DEF INC TAX 287067	DTA 505.450 PMI Accrued Payroll Taxes	JBE	119	5	87	26	0	0	0	0
1901000	ACCUM DEF INC TAX 287111	DTA 705.287 RL - Prot PP&E EDIT - CA	CA	7,871	7,871	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX 287112	DTA 705.288 RL - Prot PP&E EDIT - ID	IDU	20,156	0	0	0	0	20,156	0	0
1901000	ACCUM DEF INC TAX 287113	DTA 705.289 RL - Prot PP&E EDIT - OR	OR	88,135	0	88,135	0	0	0	0	0
1901000	ACCUM DEF INC TAX 287114	DTA 705.290 RL - Prot PP&E EDIT - WA	WA	20,190	0	0	20,190	0	0	0	0
1901000	ACCUM DEF INC TAX 287115	DTA 705.291 RL - Prot PP&E EDIT - WY	WYP	50,007	0	0	0	50,007	0	0	0
1901000	ACCUM DEF INC TAX 287116	DTA 705.292 RL - Prot PP&E EDIT - UT	UT	155,943	0	0	0	0	155,943	0	0
1901000	ACCUM DEF INC TAX 287121	DTA 705.294 RL-NonProt PP&E EDIT-CA	CA	251	251	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX 287122	DTA 705.295 RL-NonProt PP&E EDIT-ID	IDU	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX 287124	DTA 705.296 RL-NonProt PP&E EDIT-WA	WA	4,679	0	0	4,679	0	0	0	0
1901000	ACCUM DEF INC TAX 287125	DTA 705.297 RL-NonProt PP&E EDIT-WY	WYP	7,602	0	0	0	7,602	0	0	0
1901000	ACCUM DEF INC TAX 287173	DTA 415.942 RL-Steam Decomm-WA	CAGE	1,316	0	0	0	278	916	121	1
1901000	ACCUM DEF INC TAX 287174	DTA 705.410 RL-Cholla Decomm-CA	CA	(15)	(15)	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX 287175	DTA 705.411 RL-Cholla Decomm-ID	IDU	608	0	0	0	0	608	0	0
1901000	ACCUM DEF INC TAX 287176	DTA 705.412 RL-Cholla Decomm-OR	OR	2,007	0	2,007	0	0	0	0	0
1901000	ACCUM DEF INC TAX 287177	DTA 705.413 RL-Cholla Decomm-UT	UT	4,602	0	0	0	0	4,602	0	0
1901000	ACCUM DEF INC TAX 287178	DTA 705.414 RL-Cholla Decomm-WY	WYP	11	0	0	0	11	0	0	0
1901000	ACCUM DEF INC TAX 287180	DTA 505.450 - Accrued Payroll Taxes	SO	2,957	61	749	209	402	1,360	175	1
1901000	ACCUM DEF INC TAX 287191	DTA 705.280 RL Excess Def Inc Taxes CA	CA	66	66	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX 287192	DTA 705.281 RL Excess Def Inc Taxes ID	IDU	(0)	0	0	0	0	(0)	0	0
1901000	ACCUM DEF INC TAX 287195	DTA 705.284 RL Excess Def Inc Taxes WA	WA	237	0	0	237	0	0	0	0
1901000	ACCUM DEF INC TAX 287196	DTA 705.285 RL Excess Def Inc Taxes WY	WYU	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX 287200	DTA 705.267 RL-WA Decoup Mech	OTHER	364	0	0	0	0	0	0	364
1901000	ACCUM DEF INC TAX 287206	DTA 415.710 RL-WA Accel Depr	WA	6,424	0	0	6,424	0	0	0	0
1901000	ACCUM DEF INC TAX 287209	DTA 705.266 RL-Energy Savings Assist-CA	OTHER	97	0	0	0	0	0	0	97
1901000	ACCUM DEF INC TAX 287210	DTA 505.115 - Sales & Use Tax Audit Exp	OTHER	11	0	0	0	0	0	0	11
1901000	ACCUM DEF INC TAX 287211	DTA 425.226 - Deferred Revenue Other	OTHER	147	0	0	0	0	0	0	147
1901000	ACCUM DEF INC TAX 287212	DTA 705.245-RL-OR Dir Acc 5 yr Opt Out	OTHER	1,479	0	0	0	0	0	0	1,479
1901000	ACCUM DEF INC TAX 287214	DTA 910.245 - Contra Rec Joint Owners	SO	30	1	8	2	4	14	2	0
1901000	ACCUM DEF INC TAX 287216	DTA 605.715 Trapper Mine Contract Oblig	CAEE	2,290	0	0	0	542	1,530	217	1
1901000	ACCUM DEF INC TAX 287219	DTA 715.810 Chehalis Mitigation Oblig	CAGW	58	2	43	13	0	0	0	0
1901000	ACCUM DEF INC TAX 287220	DTA 720.560 Pension Liab UMWA Withdraw	CAEE	28,304	0	0	0	6,700	18,909	2,678	17
1901000	ACCUM DEF INC TAX 287227	DTA 705.531 RL UT Solar Feed-in Tar - NC	OTHER	3,058	0	0	0	0	0	0	3,058
1901000	ACCUM DEF INC TAX 287231	DTA 705.519 RL WA Def NPC - Noncurrent	OTHER	160	0	0	0	0	0	0	160



**Deferred Income Tax Balance**  
 Average of Monthly Averages Ending - December 2022  
 Allocation Method - Factor WIJAM  
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1901000	ACCUM DEF INC TAX 287233	DTA 705.515 RL OR Def NPC - Noncurrent	OTHER	1,473	0	0	0	0	0	0	1,473
1901000	ACCUM DEF INC TAX 287235	DTA 705.511 RL CA Def NPC - Noncurrent	OTHER	410	0	0	0	0	0	0	410
1901000	ACCUM DEF INC TAX 287237	DTA 705.755 RL-NONCURRENT RECLASS-OTHER	OTHER	36	0	0	0	0	0	0	36
1901000	ACCUM DEF INC TAX 287238	DTA 705.420 RL - CA GHG Allowance Rev	OTHER	1,728	0	0	0	0	0	0	1,728
1901000	ACCUM DEF INC TAX 287252	DTA 705.263 Reg Lia - Sale of REC's-WA	OTHER	18	0	0	0	0	0	0	18
1901000	ACCUM DEF INC TAX 287253	DTA 705.400 Reg Lia - OR Inj & Dam Reser	OR	3,093	0	3,093	0	0	0	0	0
1901000	ACCUM DEF INC TAX 287254	DTA 705.450 Reg Lia - CA Property Ins Re	CA	74	74	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX 287256	DTA 705.452 Reg Lia - WA Property Ins Re	WA	(13)	0	0	(13)	0	0	0	0
1901000	ACCUM DEF INC TAX 287257	DTA 705.453 Reg Lia - ID Property Ins Re	IDU	275	0	0	0	0	0	275	0
1901000	ACCUM DEF INC TAX 287258	DTA 705.454 Reg Lia - UT Property Ins Re	UT	229	0	0	0	0	229	0	0
1901000	ACCUM DEF INC TAX 287259	DTA 705.455 Reg Lia - WY Property Ins Re	WYP	229	0	0	0	229	0	0	0
1901000	ACCUM DEF INC TAX 287271	DTA 705.336 RL - Sale of RECs - UT	OTHER	347	0	0	0	0	0	0	347
1901000	ACCUM DEF INC TAX 287272	DTA 705.337 RL - Sale of RECs - WY	OTHER	133	0	0	0	0	0	0	133
1901000	ACCUM DEF INC TAX 287274	DTA 705.261 Reg Liab-Sale of RECs-OR	OTHER	141	0	0	0	0	0	0	141
1901000	ACCUM DEF INC TAX 287281	DTA - CA AMT CREDIT	OTHER	275	0	0	0	0	0	0	275
1901000	ACCUM DEF INC TAX 287298	DTA 205.210 ERC Impairment Reserve	CAEE	502	0	0	0	119	335	47	0
1901000	ACCUM DEF INC TAX 287299	DTA 705.265 Reg Liab-OR Energy Conservat	OTHER	1,324	0	0	0	0	0	0	1,324
1901000	ACCUM DEF INC TAX 287302	DTA 705.453 Reg Lia - ID Property Ins Re	JBE	1,367	59	1,004	304	0	0	0	0
1901000	ACCUM DEF INC TAX 287304	DTA 610.146 OR REG ASSET/LIAB CONS	OR	(112)	0	(112)	0	0	0	0	0
1901000	ACCUM DEF INC TAX 287323	DTA 505.400 Bonus Liab. Elec.-Cash Basis	SO	(0)	(0)	(0)	(0)	(0)	(0)	(0)	0
1901000	ACCUM DEF INC TAX 287324	DTA 720.200 Deferred Comp. Accrual - Cas	SO	1,590	33	403	113	216	731	94	0
1901000	ACCUM DEF INC TAX 287326	DTA 720.500 Severance Accrual - Cash Ba	SO	753	15	191	53	102	347	45	0
1901000	ACCUM DEF INC TAX 287327	DTA 720.300 Pension/Retirement Accrual -	SO	361	7	92	26	49	166	21	0
1901000	ACCUM DEF INC TAX 287332	DTA 505.600 Vacation Accrual-Cash Basis	SO	7,664	157	1,942	543	1,042	3,525	453	2
1901000	ACCUM DEF INC TAX 287337	DTA 715.105 MCI F.O.G. WIRE LEASE	SG	189	3	50	15	26	84	11	0
1901000	ACCUM DEF INC TAX 287338	DTA415.110 Def Reg Asset-Transmission Sr	SG	511	8	134	40	71	228	29	0
1901000	ACCUM DEF INC TAX 287340	DTA 220.100 Bad Debts Allowance - Cash B	BADDEBT	4,887	107	2,113	658	282	1,652	76	0
1901000	ACCUM DEF INC TAX 287341	DTA 910.530 Injuries & Damages Accrual -	SO	92,010	1,889	23,316	6,514	12,509	42,321	5,436	27
1901000	ACCUM DEF INC TAX 287370	DTA 425.215 Unearned Joint Use Pole Cont	SNPD	834	28	227	52	83	402	42	0
1901000	ACCUM DEF INC TAX 287371	DTA 930.100 Oregon BETC Credits	SG	572	9	150	45	80	255	33	0
1901000	ACCUM DEF INC TAX 287389	DTA 610.145 RL - DSM	OTHER	876	0	0	0	0	0	0	876
1901000	ACCUM DEF INC TAX 287414	DTA 505.700 RT BONUS	SO	4	0	1	0	0	2	0	0
1901000	ACCUM DEF INC TAX 287415	DTA 205.200 M&S INV	SNPD	417	14	113	26	42	201	21	0
1901000	ACCUM DEF INC TAX 287417	DTA 605.710 ACCRUED FINAL RECLAMATION	OTHER	541	0	0	0	0	0	0	541
1901000	ACCUM DEF INC TAX 287418	DTA 705.240 Calif Alt. Rate for Energy P	OTHER	68	0	0	0	0	0	0	68
1901000	ACCUM DEF INC TAX 287430	DTA 505.125 Accrued Royalties	CAEE	3,736	0	0	0	884	2,496	353	2
1901000	ACCUM DEF INC TAX 287473	DTA 705.270 Reg Liab	OTHER	460	0	0	0	0	0	0	460
1901000	ACCUM DEF INC TAX 287474	DTA 705.271 Reg Liab	OTHER	124	0	0	0	0	0	0	124
1901000	ACCUM DEF INC TAX 287475	DTA 705.272 Reg Liab	OTHER	36	0	0	0	0	0	0	36
1901000	ACCUM DEF INC TAX 287476	DTA 705.273 Reg Liab	OTHER	1,221	0	0	0	0	0	0	1,221
1901000	ACCUM DEF INC TAX 287477	DTA 705.274 Reg Liab	OTHER	38	0	0	0	0	0	0	38
1901000	ACCUM DEF INC TAX 287478	DTA 705.275 Reg Liab	OTHER	164	0	0	0	0	0	0	164
1901000	ACCUM DEF INC TAX 287482	DTA 205.025 PMI Fuel Cost Adjustment	JBE	1,466	63	1,077	326	0	0	0	0
1901000	ACCUM DEF INC TAX 287486	DTA 415.926 RL-Depreciation Decrease-OR	OTHER	1,013	0	0	0	0	0	0	1,013
1901000	ACCUM DEF INC TAX 287681	DTL 920.110 BRIDGER EXTRACTION TAXES PAY	JBE	2,286	99	1,678	509	0	0	0	0
1901000	ACCUM DEF INC TAX 287706	DTL 610.100 COAL MINE DEVT PMI	JBE	(506)	(22)	(371)	(113)	0	0	0	0
1901000	ACCUM DEF INC TAX 287720	DTL 610.100 PMI DEV'T COST AMORT	JBE	(88)	(4)	(65)	(20)	0	0	0	0
1901000	ACCUM DEF INC TAX 287722	DTL 505.510 PMI VAC ACCRUAL	JBE	118	5	87	26	0	0	0	0
1901000	ACCUM DEF INC TAX 287723	DTL 205.411 PMI SEC. 263A	JBE	631	27	463	141	0	0	0	0
1901000	ACCUM DEF INC TAX 287726	DTL PMI PP&E	JBE	(4,840)	(209)	(3,553)	(1,078)	0	0	0	0
1901000	ACCUM DEF INC TAX 287735	DTL 910.905 PMI COST DEPLETION	JBE	(134)	(6)	(98)	(30)	0	0	0	0
1901000	ACCUM DEF INC TAX 287937	DTA 505.601 PMI - Sick Leave Accrual	JBE	6	0	5	1	0	0	0	0



**Deferred Income Tax Balance**  
Average of Monthly Averages Ending - December 2022  
Allocation Method - Factor WIJAM  
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1901000	ACCUM DEF INC TAX	287938	DTA 205.205 Inventory Reserve - PMI	JBE	253	11	186	56	0	0	0
1901000	ACCUM DEF INC TAX	287970	DTL 415.815 Insurance Rec Accruals	SO	(47,041)	(966)	(11,920)	(3,330)	(6,395)	(21,637)	(2,779)
<b>1901000 Total</b>					<b>497,998</b>	<b>9,733</b>	<b>112,998</b>	<b>38,215</b>	<b>74,886</b>	<b>214,610</b>	<b>28,114</b>
1901090	FAS109 DEF TAX ASS	287374	DTA 100.105 FAS 109 Deferred Tax Liabili	WA	0	0	0	0	0	0	0
<b>1901090 Total</b>					<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
2811000	AC DEF TAX-ACCL AM	287960	DTL 105.128 Accel Depr Pollution Cntrl F	SG	(138,869)	(2,076)	(36,452)	(11,005)	(19,436)	(61,939)	(7,908)
<b>2811000 Total</b>					<b>(138,869)</b>	<b>(2,076)</b>	<b>(36,452)</b>	<b>(11,005)</b>	<b>(19,436)</b>	<b>(61,939)</b>	<b>(7,908)</b>
2820000	AC DEF INCTX-PROPT	287704	DTL 105.143/165 Basis Diff - Intangibles	SNP	(146)	(3)	(36)	(10)	(20)	(69)	(9)
<b>2820000 Total</b>					<b>(146)</b>	<b>(3)</b>	<b>(36)</b>	<b>(10)</b>	<b>(20)</b>	<b>(69)</b>	<b>(9)</b>
2821000	AC DEF TAX-UTILITY	286605	DTL 105.136 PP&E	DITBAL	(384)	(8)	(94)	(28)	(56)	(172)	(22)
2821000	AC DEF TAX-UTILITY	287221	DTA 415.933 RL Contra-Carbon Decomm-ID	IDU	43	0	0	0	0	43	0
2821000	AC DEF TAX-UTILITY	287222	DTA 415.934 RL Contra-Carbon Decomm-UT	UT	6,289	0	0	0	0	6,289	0
2821000	AC DEF TAX-UTILITY	287223	DTA 415.935 RL Contra-Carbon Decomm-WY	WYP	1,394	0	0	0	1,394	0	0
2821000	AC DEF TAX-UTILITY	287301	DTL 105.471 UT Klamath Relicensing	OTHER	7,559	0	0	0	0	0	7,559
2821000	AC DEF TAX-UTILITY	287605	DTL PP&E Powertax	DITBAL	(2,887,405)	(63,104)	(710,507)	(208,423)	(420,008)	(1,296,021)	(169,079)
2821000	AC DEF TAX-UTILITY	287607	DTL PMI PP&E	JBE	(1,509)	(65)	(1,108)	(336)	0	0	0
2821000	AC DEF TAX-UTILITY	287766	DTL 610.100N Amort	SO	35	1	9	2	5	16	2
2821000	AC DEF TAX-UTILITY	287771	DTL 110.205 SRC tax depletion	CAEE	76	0	0	0	18	51	7
2821000	AC DEF TAX-UTILITY	287928	DTL 425.310 Hydro Relicensing Obligation	OTHER	(2,882)	0	0	0	0	0	(2,882)
<b>2821000 Total</b>					<b>(2,876,785)</b>	<b>(63,177)</b>	<b>(711,701)</b>	<b>(208,785)</b>	<b>(418,647)</b>	<b>(1,289,838)</b>	<b>(169,050)</b>
2831000	AC DEF IN TX UTIL	286887	DTL 320.286 RA-Pension Settlement-OR	OTHER	(1,116)	0	0	0	0	0	(1,116)
2831000	AC DEF IN TX UTIL	286888	DTL 320.287 RA-Pension Settlement-UT	OTHER	(454)	0	0	0	0	0	(454)
2831000	AC DEF IN TX UTIL	286889	DTL 320.288 RA-Pension Settlement-WY	WYU	(512)	0	0	0	(512)	0	0
2831000	AC DEF IN TX UTIL	286890	DTL 415.100 RA - Equity Adv Group - WA	OTHER	(177)	0	0	0	0	0	(177)
2831000	AC DEF IN TX UTIL	286891	DTL 415.943-RA-COV19 Bill Assist Prg-OR	OTHER	(2,921)	0	0	0	0	0	(2,921)
2831000	AC DEF IN TX UTIL	286892	DTL 415.944-RA-COV19 Bill Assist Prg-WA	OTHER	(760)	0	0	0	0	0	(760)
2831000	AC DEF IN TX UTIL	286893	DTL 415.755 RA-WA-Maj Mtc Exp-Colstrip	WA	(64)	0	0	(64)	0	0	0
2831000	AC DEF IN TX UTIL	286894	DTL 415.261 RA-Wildland Fire Protect-UT	OTHER	(11)	0	0	0	0	0	(11)
2831000	AC DEF IN TX UTIL	286895	DTL 415.262 RA-Wildfire Mitigation-OR	OTHER	(4,984)	0	0	0	0	0	(4,984)
2831000	AC DEF IN TX UTIL	286896	DTL 415.734 RA-Cholla Unrec Plant-CA	CA	(1,025)	(1,025)	0	0	0	0	0
2831000	AC DEF IN TX UTIL	286898	DTL 415.736 RA-Cholla Unrec Plant-WY	WYP	(9,367)	0	0	0	(9,367)	0	0
2831000	AC DEF IN TX UTIL	286901	DTL 415.938 RA - Carbon Plt Dec/Inv-CA	CA	13	13	0	0	0	0	0
2831000	AC DEF IN TX UTIL	286904	DTL 415.520 RA - WA Decoupling Mech	OTHER	(1,189)	0	0	0	0	0	(1,189)
2831000	AC DEF IN TX UTIL	286910	DTL 415.200 RA-OR Transp Elect PilotPgm	OTHER	(434)	0	0	0	0	0	(434)
2831000	AC DEF IN TX UTIL	286911	DTL 415.430 - RA-Transp Elect Pilot-CA	OTHER	56	0	0	0	0	0	56
2831000	AC DEF IN TX UTIL	286912	DTL 415.431 - RA-Transp Elect Pilot-WA	OTHER	(158)	0	0	0	0	0	(158)
2831000	AC DEF IN TX UTIL	286913	DTL 415.720 RA-OR Community Solar	OTHER	(521)	0	0	0	0	0	(521)
2831000	AC DEF IN TX UTIL	286917	DTL 415.260 RA-Fire Risk Mitigation-CA	OTHER	(7,079)	0	0	0	0	0	(7,079)
2831000	AC DEF IN TX UTIL	286918	DTL 210.175 - Prepaid - FSA O&M - East	SG	(499)	(7)	(131)	(40)	(70)	(222)	(28)
2831000	AC DEF IN TX UTIL	286919	DTL 210.170 - Prepaid - FSA O&M - West	SG	(157)	(2)	(41)	(12)	(22)	(70)	(9)
2831000	AC DEF IN TX UTIL	286925	DTL 415.728 Contra RA-Cholla U4-OR	OTHER	24	0	0	0	0	0	24
2831000	AC DEF IN TX UTIL	286926	DTL 415.729 Contra RA-Cholla U4-UT	UT	304	0	0	0	0	304	0
2831000	AC DEF IN TX UTIL	286927	DTL 415.730 Contra RA-Cholla U4-WY	WYP	101	0	0	0	101	0	0
2831000	AC DEF IN TX UTIL	286928	DTL 415.833 RA-Pension Settlement-CA	OTHER	(197)	0	0	0	0	0	(197)
2831000	AC DEF IN TX UTIL	286929	DTL 415.841 RA-Emerg Svc Prgms-BS-CA	OTHER	102	0	0	0	0	0	102
2831000	AC DEF IN TX UTIL	286930	DTL 415.426-RA-2020 GRC-AMI Meter-OR	OTHER	(3,016)	0	0	0	0	0	(3,016)
2831000	AC DEF IN TX UTIL	286933	DTL 415.645 RA-Oregon OCAT Expense Def	OTHER	(25)	0	0	0	0	0	(25)
2831000	AC DEF IN TX UTIL	286934	DTL 415.842 RA-Arrearage Pymt Pgrm-CA	OTHER	(2)	0	0	0	0	0	(2)
2831000	AC DEF IN TX UTIL	286935	DTL 415.251 RA-LowCarbon Enrgy Strnds-WY	OTHER	(81)	0	0	0	0	0	(81)
2831000	AC DEF IN TX UTIL	286936	DTL 415.255 RA-Wind Test Enrgy Def - WY	WYU	(53)	0	0	0	(53)	0	0
2831000	AC DEF IN TX UTIL	286937	DTL 415.270 RA-ElectricVehChrg Infra-UT	OTHER	604	0	0	0	0	0	604
2831000	AC DEF IN TX UTIL	286938	DTL 415.646 Reg Asset - OR Metro BIT	OTHER	(24)	0	0	0	0	0	(24)



**Deferred Income Tax Balance**  
Average of Monthly Averages Ending - December 2022  
Allocation Method - Factor WIJAM  
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
2831000	AC DEF IN TX UTIL	286941	DTL 415.440 RA-Low Income Bill Disc-OR	OTHER	(5)	0	0	0	0	0	(5)
2831000	AC DEF IN TX UTIL	286942	DTL 415.441 RA-Utility Community AG-OR	OTHER	(4)	0	0	0	0	0	(4)
2831000	AC DEF IN TX UTIL	286943	DTL 415.263 RA-Wildfire DamagedAsset-OR	OR	(240)	0	(240)	0	0	0	0
2831000	AC DEF IN TX UTIL	286944	DTL 415.252-RA-Distrib System Plan - OR	OTHER	(56)	0	0	0	0	0	(56)
2831000	AC DEF IN TX UTIL	286946	DTL 415.264 RA-OR TB Flats	OTHER	(411)	0	0	0	0	0	(411)
2831000	AC DEF IN TX UTIL	286947	DTL 415.843 RA-Arrearage Pymt Prog-WA	OTHER	2	0	0	0	0	0	2
2831000	AC DEF IN TX UTIL	286949	DTL 415.305 RA-Cedar Springs II-OR	OTHER	(3)	0	0	0	0	0	(3)
2831000	AC DEF IN TX UTIL	287570	DTL 415.701 CA Deferred Intervenor Fundi	OTHER	(97)	0	0	0	0	0	(97)
2831000	AC DEF IN TX UTIL	287571	DTL 415.702 Reg Asset-Lake Side Liq. Dam	WYU	(170)	0	0	(170)	0	0	0
2831000	AC DEF IN TX UTIL	287576	DTL 430.110 REG ASSET RECLASS	OTHER	(876)	0	0	0	0	0	(876)
2831000	AC DEF IN TX UTIL	287590	DTL 415.840 Reg Asset - Deferred OR Ind	OTHER	(10)	0	0	0	0	0	(10)
2831000	AC DEF IN TX UTIL	287591	DTL 415.301 Environmental Clean-up Accrl	WA	779	0	0	779	0	0	0
2831000	AC DEF IN TX UTIL	287593	DTL 415.874 Deferred Net Power Costs-WY	OTHER	(10,232)	0	0	0	0	0	(10,232)
2831000	AC DEF IN TX UTIL	287596	DTL 415.892 Deferred Net Power Costs - I	OTHER	(7,795)	0	0	0	0	0	(7,795)
2831000	AC DEF IN TX UTIL	287597	DTL 415.703 Goodnoe Hills Liquidation Da	WYP	(60)	0	0	0	(60)	0	0
2831000	AC DEF IN TX UTIL	287601	DTL 415.677 RA Pref Stock Redemption WA	OTHER	(5)	0	0	0	0	0	(5)
2831000	AC DEF IN TX UTIL	287614	DTL 430.100 Weatherization	OTHER	(51,598)	0	0	0	0	0	(51,598)
2831000	AC DEF IN TX UTIL	287634	DTL 415.300 Environmental Clean-up Accru	SO	(27,718)	(569)	(7,024)	(1,962)	(3,768)	(12,749)	(1,637)
2831000	AC DEF IN TX UTIL	287640	DTL 415.680 Deferred Intervener Funding	OTHER	(678)	0	0	0	0	0	(678)
2831000	AC DEF IN TX UTIL	287647	DTL 425.100 IDAHO DEFERRED REGULATORY EX	IDU	(9)	0	0	0	0	(9)	0
2831000	AC DEF IN TX UTIL	287661	DTL 425.360 Hermiston Swap	CAGW	(595)	(25)	(439)	(131)	0	0	0
2831000	AC DEF IN TX UTIL	287662	DTL 210.100 Prepaid Taxes - OR PUC	OR	(789)	0	(789)	0	0	0	0
2831000	AC DEF IN TX UTIL	287664	DTL 210.120 Prepaid Taxes - UT PUC	UT	(907)	0	0	0	(907)	0	0
2831000	AC DEF IN TX UTIL	287665	DTL 210.130 Prepaid Taxes - ID PUC	IDU	(54)	0	0	0	0	(54)	0
2831000	AC DEF IN TX UTIL	287666	DTL 210.140 Prepaid Taxes - WY PSC	WYP	(35)	0	0	0	(35)	0	0
2831000	AC DEF IN TX UTIL	287669	DTL 210.180 PRE MEM	SO	(643)	(13)	(163)	(46)	(87)	(296)	(38)
2831000	AC DEF IN TX UTIL	287675	DTL 740.100 Post Merger Loss-Reacq Debt	SNP	(638)	(12)	(157)	(44)	(86)	(301)	(38)
2831000	AC DEF IN TX UTIL	287685	DTL 425.380 Idaho Customer Balancing Acc	OTHER	(115)	0	0	0	0	0	(115)
2831000	AC DEF IN TX UTIL	287708	DTL 210.200 PREPAID PROPERTY TAXES	GPS	(5,569)	(114)	(1,411)	(394)	(757)	(2,561)	(329)
2831000	AC DEF IN TX UTIL	287770	DTL 120.205 TRAPPER MINE-EQUITY EARNINGS	OTHER	(873)	0	0	0	0	0	(873)
2831000	AC DEF IN TX UTIL	287781	DTL 415.870 Def CA	OTHER	(701)	0	0	0	0	0	(701)
2831000	AC DEF IN TX UTIL	287840	DTL 415.410 RA Energy West Mining	CAEE	(47,864)	0	0	0	(11,330)	(31,977)	(4,529)
2831000	AC DEF IN TX UTIL	287841	DTL 415.411 ContraRA DeerCreekAband CA	CA	312	312	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287842	DTL 415.412 ContraRA DeerCreekAband ID	IDU	587	0	0	0	0	587	0
2831000	AC DEF IN TX UTIL	287843	DTL 415.413 ContraRA DeerCreekAband OR	OR	1,536	0	1,536	0	0	0	0
2831000	AC DEF IN TX UTIL	287844	DTL 415.414 ContraRA DeerCreekAband UT	UT	(0)	0	0	0	0	(0)	0
2831000	AC DEF IN TX UTIL	287846	DTL 415.416 ContraRA DeerCreekAband WY	WYU	763	0	0	0	763	0	0
2831000	AC DEF IN TX UTIL	287849	DTL 415.424 ContraRA DeerCreekAband	CAEE	12,077	0	0	0	2,859	8,068	1,143
2831000	AC DEF IN TX UTIL	287850	DTL 415.425 Contra RA UMWA Pension	OTHER	1,168	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287858	DTL 415.676 RA Pref Stock Redemption-WY	OTHER	(12)	0	0	0	0	0	(12)
2831000	AC DEF IN TX UTIL	287860	DTL 415.855 Reg Asset-CA-Jan10 Storm Cos	OTHER	(66)	0	0	0	0	0	(66)
2831000	AC DEF IN TX UTIL	287861	DTL 415.857 Reg Asset-ID-Def Overburden	OTHER	(152)	0	0	0	0	0	(152)
2831000	AC DEF IN TX UTIL	287864	DTL 415.852 Powerdale Decom Cost Amort-I	IDU	(0)	0	0	0	0	(0)	0
2831000	AC DEF IN TX UTIL	287868	DTL 415.858 Reg Asset-WY-Def Overburden	WYP	(383)	0	0	0	(383)	0	0
2831000	AC DEF IN TX UTIL	287871	DTL 415.866 Reg Asset-OR Solar Feed-In T	OTHER	(1,069)	0	0	0	0	0	(1,069)
2831000	AC DEF IN TX UTIL	287882	DTL 415.876 Deferred Net Power Costs-OR	OTHER	(4,390)	0	0	0	0	0	(4,390)
2831000	AC DEF IN TX UTIL	287887	DTL 415.881 Def of Excess RECs UT	OTHER	22	0	0	0	0	0	22
2831000	AC DEF IN TX UTIL	287888	DTL 415.882 Def of Excess RECs WA	OTHER	(76)	0	0	0	0	0	(76)
2831000	AC DEF IN TX UTIL	287889	DTL 415.883 Def of Excess RECs WY	OTHER	(4)	0	0	0	0	0	(4)
2831000	AC DEF IN TX UTIL	287896	DTL 415.875 Def Net Power Cost - UT	OTHER	(29,796)	0	0	0	0	0	(29,796)
2831000	AC DEF IN TX UTIL	287897	DTL 425.400 RA - UT Klamath Relicensing	OTHER	(512)	0	0	0	0	0	(512)
2831000	AC DEF IN TX UTIL	287899	DTL 415.878 RA-UT Liq Damages	UT	(99)	0	0	0	0	(99)	0



**Deferred Income Tax Balance**  
Average of Monthly Averages Ending - December 2022  
Allocation Method - Factor WIJAM  
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other		
2831000	AC DEF IN TX UTIL	287903	DTL 415.879 RA-Liq Damages N2-WY	WYP	(16)	0	0	0	(16)	0	0	0	
2831000	AC DEF IN TX UTIL	287906	DTL 415.863 RA-UT Subscriber Solar Prog	UT	(467)	0	0	0	(467)	0	0	0	
2831000	AC DEF IN TX UTIL	287907	DTL 210.185-Prepaid Aircraft Maint Cost	SG	(33)	(0)	(9)	(3)	(5)	(15)	(2)	(0)	
2831000	AC DEF IN TX UTIL	287908	DTL 210.190 - Prepaid Water Rights	CAGE	(127)	0	0	0	(27)	(89)	(12)	(0)	
2831000	AC DEF IN TX UTIL	287917	DTL 705.451 - RL - OR Property Ins Res	OR	(6,454)	0	(6,454)	0	0	0	0	0	
2831000	AC DEF IN TX UTIL	287919	DTL 425.105 RA-OR Asset Sale Gain GB-NC	OTHER	(591)	0	0	0	0	0	0	(591)	
2831000	AC DEF IN TX UTIL	287935	DTL 415.936 RA - Carbon Plt Decom/Inv	CAGE	(339)	0	0	0	(72)	(236)	(31)	(0)	
2831000	AC DEF IN TX UTIL	287939	DTL 415.115 RA-UT STEP Pilot Program	OTHER	2,773	0	0	0	0	0	0	2,773	
2831000	AC DEF IN TX UTIL	287942	DTL 430.112 Reg Asset - Other - Balance	OTHER	(3,806)	0	0	0	0	0	0	(3,806)	
2831000	AC DEF IN TX UTIL	287971	DTL 415.868 RA UT Solar Incentive Prog	OTHER	(2,773)	0	0	0	0	0	0	(2,773)	
2831000	AC DEF IN TX UTIL	287975	DTL 415.655 RA - CA GHG Allowances	OTHER	(1,354)	0	0	0	0	0	0	(1,354)	
2831000	AC DEF IN TX UTIL	287977	DTL 415.885 RA-NONCURRENT RECLASS-OTHER	OTHER	(36)	0	0	0	0	0	0	(36)	
2831000	AC DEF IN TX UTIL	287978	DTL 415.906 RA OR RECs in Rate - NC	OTHER	5	0	0	0	0	0	0	5	
2831000	AC DEF IN TX UTIL	287981	DTL 415.920 RA-Depreciation Increase-ID	IDU	(2,999)	0	0	0	0	(2,999)	0	0	
2831000	AC DEF IN TX UTIL	287982	DTL 415.921 RA-Depreciation Increase-UT	UT	(283)	0	0	0	0	(283)	0	0	
2831000	AC DEF IN TX UTIL	287983	DTL 415.922 RA-Depreciation Increase-WY	WYP	(978)	0	0	0	(978)	0	0	0	
2831000	AC DEF IN TX UTIL	287985	DTL 415.924 RA-Carbon Unrec Plant - UT	UT	(1,805)	0	0	0	0	(1,805)	0	0	
2831000	AC DEF IN TX UTIL	287994	DTL 415.929 RA-Carbon Decomm-CA	CA	(50)	(50)	0	0	0	0	0	0	
2831000	AC DEF IN TX UTIL	287996	DTL 415.675 RA Pref Stock Redemption-UT	OTHER	(35)	0	0	0	0	0	0	(35)	
2831000	AC DEF IN TX UTIL	287997	DTL 415.862 RA-CA Mobile Home Park Conv	OTHER	(52)	0	0	0	0	0	0	(52)	
<b>2831000 Total</b>					<b>(231,103)</b>	<b>(1,493)</b>	<b>(15,321)</b>	<b>(1,916)</b>	<b>(24,077)</b>	<b>(43,704)</b>	<b>(7,986)</b>	<b>(32)</b>	<b>(136,574)</b>
<b>Grand Total</b>					<b>(2,733,177)</b>	<b>(56,634)</b>	<b>(650,512)</b>	<b>(180,651)</b>	<b>(380,077)</b>	<b>(1,177,357)</b>	<b>(155,140)</b>	<b>(6,019)</b>	<b>(112,494)</b>



**Investment Tax Credit Balance**

Average of Monthly Averages Ending - December 2022

Allocation Method - Factor WIJAM

(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	(108)	(2)	(28)	(9)	(15)	(48)	(6)	(0)	0
2551000	ACC DEF ITC - FED	285621	Accum Def ITC - Solar Arrays - 2014	SG	(74)	(1)	(19)	(6)	(10)	(33)	(4)	(0)	0
2551000	ACC DEF ITC - FED	285622	Accum Def ITC - Solar Battery	UT	(1,289)	0	0	0	0	(1,289)	0	0	0
2551000	ACC DEF ITC - FED	285623	Accum Def ITC - Solar Facility	UT	(925)	0	0	0	0	(925)	0	0	0
<b>2551000 Total</b>					<b>(2,395)</b>	<b>(3)</b>	<b>(48)</b>	<b>(14)</b>	<b>(25)</b>	<b>(2,295)</b>	<b>(10)</b>	<b>(0)</b>	<b>0</b>
<b>Grand Total</b>					<b>(2,395)</b>	<b>(3)</b>	<b>(48)</b>	<b>(14)</b>	<b>(25)</b>	<b>(2,295)</b>	<b>(10)</b>	<b>(0)</b>	<b>0</b>

# **B20. CUSTOMER ADVANCES**



### Customer Advances

Average of Monthly Averages Ending - December 2022

Allocation Method - Factor WIJAM

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other		
2520000	CUST ADV CONSTRUCT	210550	Payments Received Uncompleted Projects	CAGE	(38,500)	0	0	0	(8,132)	(26,802)	(3,544)	(23)	0
2520000	CUST ADV CONSTRUCT	210550	Payments Received Uncompleted Projects	CAGW	(4)	(0)	(3)	(1)	0	0	0	0	0
2520000	CUST ADV CONSTRUCT	210550	Payments Received Uncompleted Projects	OR	(12,376)	0	(12,376)	0	0	0	0	0	0
2520000	CUST ADV CONSTRUCT	210550	Payments Received Uncompleted Projects	SG	(19)	(0)	(5)	(2)	(3)	(9)	(1)	(0)	0
2520000	CUST ADV CONSTRUCT	210550	Payments Received Uncompleted Projects	UT	(302)	0	0	0	0	(302)	0	0	0
2520000	CUST ADV CONSTRUCT	210550	Payments Received Uncompleted Projects	WA	(3)	0	0	(3)	0	0	0	0	0
2520000	CUST ADV CONSTRUCT	210553	Transmission Payments Received - Capital	SG	(6,475)	(97)	(1,700)	(513)	(906)	(2,888)	(369)	(3)	0
2520000	CUST ADV CONSTRUCT	210556	NET METER FEES-REFUNDABLE	UT	(27)	0	0	0	0	(27)	0	0	0
2520000	CUST ADV CONSTRUCT	210556	NET METER FEES-REFUNDABLE	WA	(3)	0	0	(3)	0	0	0	0	0
2520000	CUST ADV CONSTRUCT	285460	Transm Intercon Deposits - w/3rd Party	SG	(78,720)	(1,177)	(20,664)	(6,238)	(11,017)	(35,111)	(4,483)	(31)	0
<b>2520000 Total</b>					<b>(136,428)</b>	<b>(1,274)</b>	<b>(34,747)</b>	<b>(6,759)</b>	<b>(20,058)</b>	<b>(65,138)</b>	<b>(8,396)</b>	<b>(56)</b>	<b>0</b>
<b>Grand Total</b>					<b>(136,428)</b>	<b>(1,274)</b>	<b>(34,747)</b>	<b>(6,759)</b>	<b>(20,058)</b>	<b>(65,138)</b>	<b>(8,396)</b>	<b>(56)</b>	<b>0</b>