



Washington Jurisdiction
RESULTS OF OPERATIONS

For Period Ended
December 31, 2021

Tab 1 - Results

PACIFICORP
State of Washington - Electric Utility
Actual, Adjusted & Normalized Results of Operations - Washington Inter-Jurisdictional Allocation Methodology
Twelve Months Ended December 2021

	(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	354,477,310	11,430,811	365,908,121	(1,541,289)	364,366,832
3 Interdepartmental	-	-	-	-	-
4 Special Sales	745,673	-	745,673	7,634,076	8,379,749
5 Other Operating Revenues	19,384,995	265,834	19,650,829	286,160	19,936,989
6 Total Operating Revenues	<u>374,607,978</u>	<u>11,696,645</u>	<u>386,304,623</u>	<u>6,378,947</u>	<u>392,683,570</u>
7					
8 Operating Expenses:					
9 Steam Production	62,518,063	(579,350)	61,938,713	(2,195,397)	59,743,316
10 Nuclear Production	-	-	-	-	-
11 Hydro Production	1,469,800	2,019,800	3,489,600	37,002	3,526,602
12 Other Power Supply	82,221,498	(10,953,450)	71,268,048	(8,205,490)	63,062,558
13 Transmission	18,625,102	(112,445)	18,512,657	1,097,682	19,610,339
14 Distribution	13,359,907	13,255	13,373,162	202,730	13,575,892
15 Customer Accounting	6,175,660	39,533	6,215,192	53,394	6,268,587
16 Customer Service & Info	661,152	(119)	661,033	8,832	669,865
17 Sales	-	-	-	-	-
18 Administrative & General	11,616,118	1,251,737	12,867,855	717,627	13,585,483
19 Total O&M Expenses	196,647,301	(8,321,040)	188,326,261	(8,283,620)	180,042,641
20 Depreciation	66,950,728	52,235,291	119,186,020	947,516	120,133,535
21 Amortization	3,943,500	6,355,659	10,299,159	106,459	10,405,618
22 Taxes Other Than Income	25,611,489	(77,281)	25,534,207	1,701,496	27,235,704
23 Income Taxes - Federal	(5,342,242)	(8,951,232)	(14,293,474)	(609,668)	(14,903,142)
24 Income Taxes - State	-	-	-	-	-
25 Income Taxes - Def Net	(7,481,801)	890,715	(6,591,087)	4,987,700	(1,603,386)
26 Investment Tax Credit Adj.	-	-	-	-	-
27 Misc Revenue & Expense	(198,840)	72,376	(126,464)	-	(126,464)
28 Total Operating Expenses:	<u>280,130,134</u>	<u>42,204,488</u>	<u>322,334,622</u>	<u>(1,150,116)</u>	<u>321,184,506</u>
29					
30 Operating Rev For Return:	<u>94,477,843</u>	<u>(30,507,843)</u>	<u>63,970,001</u>	<u>7,529,063</u>	<u>71,499,064</u>
31					
32 Rate Base:					
33 Electric Plant In Service	2,236,793,188	23,659,535	2,260,452,722	33,480,231	2,293,932,953
34 Plant Held for Future Use	820,128	-	820,128	-	820,128
35 Misc Deferred Debits	8,933,359	(8,932,355)	1,004	-	1,004
36 Elec Plant Acq Adj	118,248	-	118,248	-	118,248
37 Pensions	-	-	-	-	-
38 Prepayments	2,902,691	(2,902,691)	-	-	-
39 Fuel Stock	8,948,089	(8,948,089)	0	-	0
40 Material & Supplies	11,156,511	(11,156,511)	0	-	0
41 Working Capital	2,777,605	28,032,169	30,809,774	-	30,809,774
42 Weatherization	3,312	-	3,312	-	3,312
43 Misc Rate Base	-	-	-	-	-
44 Total Electric Plant:	<u>2,272,453,130</u>	<u>19,752,058</u>	<u>2,292,205,188</u>	<u>33,480,231</u>	<u>2,325,685,419</u>
45					
46 Rate Base Deductions:					
47 Accum Prov For Deprec	(726,137,819)	(98,718,735)	(824,856,553)	(1,704,233)	(826,560,787)
48 Accum Prov For Amort	(54,991,316)	(974,788)	(55,966,104)	(45,944)	(56,012,047)
49 Accum Def Income Tax	(140,789,106)	(38,708,066)	(179,497,173)	24,902,161	(154,595,011)
50 Unamortized ITC	(15,492)	-	(15,492)	-	(15,492)
51 Customer Adv For Const	(5,685,004)	(1,715,541)	(7,400,545)	-	(7,400,545)
52 Customer Service Deposits	-	(767,386)	(767,386)	-	(767,386)
53 Misc Rate Base Deductions	(191,416,756)	50,733,304	(140,683,452)	1,584,815	(139,098,637)
54					
55 Total Rate Base Deductions	<u>(1,119,035,493)</u>	<u>(90,151,212)</u>	<u>(1,209,186,705)</u>	<u>24,736,799</u>	<u>(1,184,449,906)</u>
56					
57 Total Rate Base:	<u>1,153,417,637</u>	<u>(70,399,154)</u>	<u>1,083,018,483</u>	<u>58,217,030</u>	<u>1,141,235,513</u>
58					
59 Return on Rate Base	8.19%		5.91%		6.27%
60 Return on Equity	11.58%	-4.653%	6.93%	0.73%	7.66%
61					
62 TAX CALCULATION:					
63 Operating Revenue	81,653,800	(38,568,360)	43,085,440	11,907,096	54,992,536
64 Other Deductions					
65 Interest (AFUDC)	(3,272,772)	-	(3,272,772)	-	(3,272,772)
66 Interest	26,576,921	534,238	27,111,158	1,457,345	28,568,503
67 Schedule "M" Additions	76,481,697	229,798	76,711,495	7,268,022	83,979,516
68 Schedule "M" Deductions	97,445,793	3,752,115	101,197,908	3,571,379	104,769,287
69 Income Before Tax	<u>37,385,555</u>	<u>(42,624,915)</u>	<u>(5,239,360)</u>	<u>14,146,393</u>	<u>8,907,034</u>
70					
71 State Income Taxes	-	-	-	-	-
72 Taxable Income	<u>37,385,555</u>	<u>(42,624,915)</u>	<u>(5,239,360)</u>	<u>14,146,393</u>	<u>8,907,034</u>
73					
74 Federal Income Taxes + Other	<u>(5,342,242)</u>	<u>(8,951,232)</u>	<u>(14,293,474)</u>	<u>(609,668)</u>	<u>(14,903,142)</u>

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	9,889,522	811,029	9,078,493	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	7,634,076	-	-	7,634,076	-	-	-
5 Other Operating Revenues	551,994	551,994	-	-	-	-	-
6 Total Operating Revenues	18,075,592	1,363,024	9,078,493	7,634,076	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	(2,774,747)	-	114,152	(2,888,899)	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	2,056,802	-	2,056,802	-	-	-	-
12 Other Power Supply	(19,158,940)	-	154,499	(19,313,439)	-	-	-
13 Transmission	985,237	-	(53,199)	1,038,436	-	-	-
14 Distribution	215,985	-	215,985	-	-	-	-
15 Customer Accounting	92,927	-	92,927	-	-	-	-
16 Customer Service & Info	8,713	-	8,713	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	1,969,364	-	1,971,918	(2,553)	-	-	-
19 Total O&M Expenses	(16,604,660)	-	4,561,795	(21,166,455)	-	-	-
20 Depreciation	53,182,807	-	-	(5,305,968)	58,692,266	-	(203,492)
21 Amortization	6,462,118	-	-	-	6,462,118	-	-
22 Taxes Other Than Income	1,624,215	-	-	(15,073)	-	1,639,288	-
23 Income Taxes: Federal	(9,560,900)	286,235	1,082,336	6,078,645	(12,377,471)	(4,342,893)	(287,752)
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	5,878,415	-	(174,488)	1,302,188	(1,527,822)	5,896,578	381,959
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	72,376	-	72,404	-	-	-	(28)
28 Total Operating Expenses:	41,054,372	286,235	5,542,047	(19,106,662)	51,249,091	3,192,973	(109,312)
29							
30 Operating Rev For Return:	(22,978,780)	1,076,789	3,536,446	26,740,738	(51,249,091)	(3,192,973)	109,312
31							
32 Rate Base:							
33 Electric Plant In Service	57,139,765	-	-	(29,214,844)	-	-	86,354,609
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	(8,932,355)	-	-	-	-	-	(8,932,355)
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Pensions	-	-	-	-	-	-	-
38 Prepayments	(2,902,691)	-	-	-	-	-	(2,902,691)
39 Fuel Stock	(8,948,089)	-	-	-	-	-	(8,948,089)
40 Material & Supplies	(11,156,511)	-	-	-	-	-	(11,156,511)
41 Working Capital	28,032,169	-	-	-	-	-	28,032,169
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	53,232,288	-	-	(29,214,844)	-	-	82,447,133
45							
46 Deductions:							
47 Accum Prov For Deprec	(100,422,968)	-	-	27,512,534	(86,567,795)	-	(41,367,706)
48 Accum Prov For Amort	(1,020,732)	-	-	-	(1,020,732)	-	-
49 Accum Def Income Tax	(13,805,905)	-	(1,172,102)	345,838	2,435,005	(18,067,609)	2,652,962
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	(1,715,541)	-	-	-	-	-	(1,715,541)
52 Customer Service Deposits	(767,386)	-	-	-	-	-	(767,386)
53 Miscellaneous Deductions	52,318,119	-	9,722,923	-	(6,978,066)	47,941,485	1,631,777
54							
55 Total Deductions:	(65,414,413)	-	8,550,821	27,858,372	(92,131,588)	29,873,876	(39,565,895)
56							
57 Total Rate Base:	(12,182,125)	-	8,550,821	(1,356,472)	(92,131,588)	29,873,876	42,881,238
58							
59							
60 Estimated ROE impact	-3.92%	0.19%	0.50%	4.75%	-8.39%	-0.97%	-0.58%
61 Estimated Price Change	29,322,847	(1,428,367)	(3,877,844)	(35,600,771)	59,219,558	7,076,818	3,933,453
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(26,661,264)	1,363,024	4,444,294	34,121,572	(65,154,384)	(1,639,288)	203,519
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	1,991,582	-	-	-	-	1,991,582	-
70 Schedule "M" Additions	7,497,819	-	(729,705)	(4,379)	6,214,046	-	2,017,857
72 Schedule "M" Deductions	7,323,494	-	(1,439,391)	5,171,262	-	-	3,591,623
73 Income Before Tax	(28,478,521)	1,363,024	5,153,980	28,945,931	(58,940,338)	(3,630,870)	(1,370,247)
74							
76 State Income Taxes	-	-	-	-	-	-	-
77 Taxable Income	(28,478,521)	1,363,024	5,153,980	28,945,931	(58,940,338)	(3,630,870)	(1,370,247)
78							
79 Federal Income Taxes	(9,560,900)	286,235	1,082,336	6,078,645	(12,377,471)	(4,342,893)	(287,752)

	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	11,430,811	2,352,319	9,078,493	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	265,834	265,834	-	-	-	-	-
6 Total Operating Revenues	11,696,645	2,618,152	9,078,493	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	(579,350)	-	7,005	(586,356)	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	2,019,800	-	2,019,800	-	-	-	-
12 Other Power Supply	(10,953,450)	-	89,780	(11,043,230)	-	-	-
13 Transmission	(112,445)	-	(112,445)	-	-	-	-
14 Distribution	13,255	-	13,255	-	-	-	-
15 Customer Accounting	39,533	-	39,533	-	-	-	-
16 Customer Service & Info	(119)	-	(119)	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	1,251,737	-	1,254,290	(2,553)	-	-	-
19 Total O&M Expenses	(8,321,040)	-	3,311,099	(11,632,139)	-	-	-
20 Depreciation	52,235,291	-	-	(5,305,968)	57,561,503	-	(20,244)
21 Amortization	6,355,659	-	-	-	6,355,659	-	-
22 Taxes Other Than Income	(77,281)	-	-	(15,073)	-	(62,208)	-
23 Income Taxes: Federal	(8,951,232)	549,812	1,344,982	2,473,283	(13,422,604)	(99,126)	202,421
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	890,715	-	(174,488)	1,302,188	-	-	(236,986)
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	72,376	-	72,404	-	-	-	(28)
28 Total Operating Expenses:	42,204,488	549,812	4,553,997	(13,177,708)	50,494,558	(161,334)	(54,836)
29							
30 Operating Rev For Return:	(30,507,843)	2,068,340	4,524,496	13,177,708	(50,494,558)	161,334	54,836
31							
32 Rate Base:							
33 Electric Plant In Service	23,659,535	-	-	(29,214,844)	-	-	52,874,379
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	(8,932,355)	-	-	-	-	-	(8,932,355)
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Pensions	-	-	-	-	-	-	-
38 Prepayments	(2,902,691)	-	-	-	-	-	(2,902,691)
39 Fuel Stock	(8,948,089)	-	-	-	-	-	(8,948,089)
40 Material & Supplies	(11,156,511)	-	-	-	-	-	(11,156,511)
41 Working Capital	28,032,169	-	-	-	-	-	28,032,169
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	19,752,058	-	-	(29,214,844)	-	-	48,966,902
45							
46 Deductions:							
47 Accum Prov For Deprec	(98,718,735)	-	-	27,512,534	(86,091,076)	-	(40,140,192)
48 Accum Prov For Amort	(974,788)	-	-	-	(974,788)	-	-
49 Accum Def Income Tax	(38,708,066)	-	1,218,434	345,838	-	(42,262,788)	1,990,448
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	(1,715,541)	-	-	-	-	-	(1,715,541)
52 Customer Service Deposits	(767,386)	-	-	-	-	-	(767,386)
53 Miscellaneous Deductions	50,733,304	-	9,722,923	-	-	39,378,604	1,631,777
54							
55 Total Deductions:	(90,151,212)	-	10,941,357	27,858,372	(87,065,864)	(2,884,184)	(39,000,894)
56							
57 Total Rate Base:	(70,399,154)	-	10,941,357	(1,356,472)	(87,065,864)	(2,884,184)	9,966,008
58							
59							
60 Estimated ROE impact	-4.65%	0.37%	0.63%	2.35%	-8.28%	0.07%	-0.13%
61 Estimated Price Change	33,773,145	(2,743,667)	(4,961,134)	(17,609,327)	58,700,469	(488,327)	875,131
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(38,568,360)	2,618,152	5,694,990	16,953,180	(63,917,162)	62,208	20,272
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	534,238	-	-	-	-	534,238	-
70 Schedule "M" Additions	229,798	-	(729,705)	(4,379)	-	-	963,882
72 Schedule "M" Deductions	3,752,115	-	(1,439,391)	5,171,262	-	-	20,244
73 Income Before Tax	(42,624,915)	2,618,152	6,404,677	11,777,538	(63,917,162)	(472,029)	963,909
74							
76 State Income Taxes	-	-	-	-	-	-	-
77 Taxable Income	(42,624,915)	2,618,152	6,404,677	11,777,538	(63,917,162)	(472,029)	963,909
78							
79 Federal Income Taxes	(8,951,232)	549,812	1,344,982	2,473,283	(13,422,604)	(99,126)	202,421

	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	(1,541,289)	(1,541,289)	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	7,634,076	-	-	7,634,076	-	-	-
5 Other Operating Revenues	286,160	286,160	-	-	-	-	-
6 Total Operating Revenues	6,378,947	(1,255,129)	-	7,634,076	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	(2,195,397)	-	107,146	(2,302,543)	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	37,002	-	37,002	-	-	-	-
12 Other Power Supply	(8,205,490)	-	64,719	(8,270,209)	-	-	-
13 Transmission	1,097,682	-	59,246	1,038,436	-	-	-
14 Distribution	202,730	-	202,730	-	-	-	-
15 Customer Accounting	53,394	-	53,394	-	-	-	-
16 Customer Service & Info	8,832	-	8,832	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	717,627	-	717,627	-	-	-	-
19 Total O&M Expenses	(8,283,620)	-	1,250,697	(9,534,316)	-	-	-
20 Depreciation	947,516	-	-	-	1,130,763	-	(183,248)
21 Amortization	106,459	-	-	-	106,459	-	-
22 Taxes Other Than Income	1,701,496	-	-	-	-	1,701,496	-
23 Income Taxes: Federal	(609,668)	(263,577)	(262,646)	3,605,362	1,045,133	(4,243,767)	(490,173)
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	4,987,700	-	-	-	(1,527,822)	5,896,578	618,945
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	(1,150,116)	(263,577)	988,050	(5,928,954)	754,533	3,354,307	(54,476)
29							
30 Operating Rev For Return:	7,529,063	(991,552)	(988,050)	13,563,030	(754,533)	(3,354,307)	54,476
31							
32 Rate Base:							
33 Electric Plant In Service	33,480,231	-	-	-	-	-	33,480,231
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Pensions	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	33,480,231	-	-	-	-	-	33,480,231
45							
46 Deductions:							
47 Accum Prov For Deprec	(1,704,233)	-	-	-	(476,719)	-	(1,227,514)
48 Accum Prov For Amort	(45,944)	-	-	-	(45,944)	-	-
49 Accum Def Income Tax	24,902,161	-	(2,390,536)	-	2,435,005	24,195,179	662,513
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	1,584,815	-	-	-	(6,978,066)	8,562,881	-
54							
55 Total Deductions:	24,736,799	-	(2,390,536)	-	(5,065,724)	32,758,060	(565,001)
56							
57 Total Rate Base:	58,217,030	-	(2,390,536)	-	(5,065,724)	32,758,060	32,915,230
58							
59							
60 Estimated ROE impact	0.73%	-0.19%	-0.16%	2.55%	-0.09%	-0.97%	-0.34%
61 Estimated Price Change	(4,450,298)	1,315,300	1,083,290	(17,991,444)	519,089	7,565,145	3,058,322
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	11,907,096	(1,255,129)	(1,250,697)	17,168,392	(1,237,222)	(1,701,496)	183,248
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	1,457,345	-	-	-	-	1,457,345	-
70 Schedule "M" Additions	7,268,022	-	-	-	6,214,046	-	1,053,975
72 Schedule "M" Deductions	3,571,379	-	-	-	-	-	3,571,379
73 Income Before Tax	14,146,393	(1,255,129)	(1,250,697)	17,168,392	4,976,824	(3,158,841)	(2,334,156)
74							
76 State Income Taxes	-	-	-	-	-	-	-
77 Taxable Income	14,146,393	(1,255,129)	(1,250,697)	17,168,392	4,976,824	(3,158,841)	(2,334,156)
78							
79 Federal Income Taxes	(609,668)	(263,577)	(262,646)	3,605,362	1,045,133	(4,243,767)	(490,173)

Tab 2 - Report

**PACIFICORP
RESULTS OF OPERATIONS**

USER SPECIFIC INFORMATION

STATE:	WASHINGTON
PERIOD:	DECEMBER 2021
FILE:	WA JAM December 2021 Results
PREPARED BY:	Revenue Requirement Department
DATE:	April 27, 2022
TIME:	2:17:20 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	1.327
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 2021 Washington Inter-Jurisdictional Allocation Methodology
AVERAGE-OF-MONTHLY-AVERAGES

RESULTS OF OPERATIONS SUMMARY

Description of Account Summary:	Ref	UNADJUSTED RESULTS			WASHINGTON	
		TOTAL	OTHER	WASHINGTON	ADJUSTMENTS	ADJ TOTAL
1 Operating Revenues						
2 General Business Revenues	2.3	4,844,638,943	4,490,161,633	354,477,310	9,889,522	364,366,832
3 Interdepartmental	2.3	0	0	0	0	0
4 Special Sales	2.3	13,989,738	13,244,065	745,673	7,634,076	8,379,749
5 Other Operating Revenues	2.4	253,452,082	234,067,087	19,384,995	551,994	19,936,989
6 Total Operating Revenues	2.4	5,112,080,763	4,737,472,785	374,607,978	18,075,592	392,683,570
7						
8 Operating Expenses:						
9 Steam Production	2.6	313,553,437	251,035,373	62,518,063	(2,774,747)	59,743,316
10 Nuclear Production	2.7	0	0	0	0	0
11 Hydro Production	2.8	18,324,233	16,854,432	1,469,800	2,056,802	3,526,602
12 Other Power Supply	2.9 & 2.10	119,330,477	37,108,978	82,221,498	(19,158,940)	63,062,558
13 Transmission	2.12	85,993,541	67,368,440	18,625,102	985,237	19,610,339
14 Distribution	2.13	234,777,623	221,417,716	13,359,907	215,985	13,575,892
15 Customer Accounts	2.14	70,217,992	64,042,332	6,175,660	92,927	6,268,587
16 Customer Service	2.14	114,011,672	113,350,520	661,152	8,713	669,865
17 Sales	2.15	293	293	0	0	0
18 Administrative & General	2.16	173,624,784	162,008,665	11,616,118	1,969,364	13,585,483
19						
20 Total O & M Expenses	2.16	1,129,834,051	933,186,750	196,647,301	(16,604,660)	180,042,641
21						
22 Depreciation	2.17	957,115,924	890,165,196	66,950,728	53,182,807	120,133,535
23 Amortization Expense	2.19	72,274,981	68,331,481	3,943,500	6,462,118	10,405,618
24 Taxes Other Than Income	2.19	213,406,731	187,795,242	25,611,489	1,624,215	27,235,704
25 Income Taxes - Federal	2.23	172,285,871	177,628,113	(5,342,242)	(9,560,900)	(14,903,142)
26 Income Taxes - State	2.22	74,805,366	74,805,366	0	0	-
27 Income Taxes - Def Net	2.21	57,039,731	64,521,533	(7,481,801)	5,878,415	(1,603,386)
28 Investment Tax Credit Adj.	2.19	(1,339,178)	(1,339,178)	0	0	0
29 Misc Revenue & Expense	2.5	(2,362,517)	(2,163,677)	(198,840)	72,376	(126,464)
30						
31 Total Operating Expenses	2.23	2,673,060,961	2,392,930,827	280,130,134	41,054,372	321,184,506
32						
33 Operating Revenue for Return		2,439,019,802	2,344,541,959	94,477,843	(22,978,780)	71,499,064
34						
35 Rate Base:						
36 Electric Plant in Service	2.33	31,212,023,660	28,975,230,472	2,236,793,188	57,139,765	2,293,932,953
37 Plant Held for Future Use	2.33	23,521,270	22,701,142	820,128	0	820,128
38 Misc Deferred Debits	2.35	530,219,966	521,286,607	8,933,359	(8,932,355)	1,004
39 Elec Plant Acq Adj	2.33 & 2.34	13,504,486	13,386,238	118,248	0	118,248
40 Pensions	2.34	0	0	0	0	0
41 Prepayments	2.35	74,069,978	71,167,287	2,902,691	(2,902,691)	0
42 Fuel Stock	2.34	201,255,014	192,306,925	8,948,089	(8,948,089)	0
43 Material & Supplies	2.35	267,531,792	256,375,281	11,156,511	(11,156,511)	0
44 Working Capital	2.36	25,273,951	22,496,346	2,777,605	28,032,169	30,809,774
45 Weatherization Loans	2.34	196,102,275	196,098,963	3,312	0	3,312
46 Miscellaneous Rate Base	2.36	0	0	0	0	0
47						
48 Total Electric Plant		32,543,502,393	30,271,049,262	2,272,453,130	53,232,288	2,325,685,419
49						
50 Rate Base Deductions:						
51 Accum Prov For Depr	2.41	(9,641,900,199)	(8,915,762,380)	(726,137,819)	(100,422,968)	(826,560,787)
52 Accum Prov For Amort	2.42	(691,583,422)	(636,592,107)	(54,991,316)	(1,020,732)	(56,012,047)
53 Accum Def Income Taxes	2.38	(2,539,805,491)	(2,399,016,384)	(140,789,106)	(13,805,905)	(154,595,011)
54 Unamortized ITC	2.38	(2,315,568)	(2,300,077)	(15,492)	0	(15,492)
55 Customer Adv for Const	2.37	(108,083,474)	(102,398,470)	(5,685,004)	(1,715,541)	(7,400,545)
56 Customer Service Deposits	2.36	0	0	0	(767,386)	(767,386)
57 Misc. Rate Base Deductions	2.36 & 2.37	(2,154,494,051)	(1,963,077,295)	(191,416,756)	52,318,119	(139,098,637)
58						
59 Total Rate Base Deductions		(15,138,182,205)	(14,019,146,712)	(1,119,035,493)	(65,414,413)	(1,184,449,906)
60						
61 Total Rate Base		17,405,320,188	16,251,902,550	1,153,417,637	(12,182,125)	1,141,235,513
62						
63 Return on Rate Base				8.19%		6.27%
64						
65 Return on Equity				11.58%		7.66%
66 Net Power Costs				163,782,046		135,570,424
67 100 Basis Points in Equity:				5,663,281		5,603,466
68 Revenue Requirement Impact				7,168,710		7,092,995
69 Rate Base Decrease				(65,229,223)		(82,939,883)

DECEMBER 2021 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
139	454	Rent of Electric Property							
140		DPW S			10,582,575	9,639,248	943,327	-	943,327
141		T CAGW			-	-	-	-	-
142		T CAGE			543,971	543,971	-	-	-
143		T JBG			3,850	2,990	860	-	860
144		T SG			4,014,795	3,692,765	322,030	-	322,030
145		GP SO			3,040,426	2,823,672	216,754	-	216,754
146				B1	18,185,617	16,702,645	1,482,971	-	1,482,971
147									
148									
149									
150	456	Other Electric Revenue							
151		DMSC S			28,373,200	28,377,579	(4,379)	-	(4,379)
152		CUST CAGE			649,634	649,634	-	-	-
153		OTHS(CAGW			338,294	262,684	75,610	-	75,610
154		OTHS(SO			153,812	142,847	10,965	-	10,965
155		OTHS(SG			138,620,568	127,501,708	11,118,860	551,994	11,670,854
156		OTHS(JBG			14,825,675	11,512,081	3,313,594	-	3,313,594
157		OTHS(WRG			-	-	-	-	-
158		OTHS(WRE			-	-	-	-	-
159		P CN			-	-	-	-	-
160		P SE			37,255,007	34,400,763	2,854,244	-	2,854,244
161				B1	220,216,190	202,847,296	17,368,894	551,994	17,920,889
162									
163		Total Other Electric Revenues			253,452,082	234,067,087	19,384,995	551,994	19,936,989
164									
165		Total Electric Operating Revenues		B1	5,112,080,763	4,737,472,785	374,607,978	18,075,592	392,683,570
166									
167		Summary of Revenues by Factor							
168		S			4,912,615,134	4,555,921,554	356,693,580	17,523,598	374,217,178
169		JBG			14,829,525	11,515,070	3,314,454	-	3,314,454
170		SE			37,255,007	34,400,763	2,854,244	-	2,854,244
171		SO			3,204,491	2,976,041	228,450	-	228,450
172		SG			142,644,708	131,203,069	11,441,639	551,994	11,993,633
173		CAEW			-	-	-	-	-
174		CN			-	-	-	-	-
175		CAGW			338,294	262,684	75,610	-	75,610
176		CAGE			1,193,605	1,193,605	-	-	-
177		WRG			-	-	-	-	-
178		WRE			-	-	-	-	-
179		Total Electric Operating Revenues		B1	5,112,080,763	4,737,472,785	374,607,978	18,075,592	392,683,570
180		Miscellaneous Revenues							
181	41160	Gain on Sale of Utility Plant - CR							
182		DPW S			-	-	-	-	-
183		T SG			-	-	-	-	-
184		G SO			-	-	-	-	-
185		T DGU			-	-	-	-	-
186		P DGP			-	-	-	-	-
187					-	-	-	-	-
188									
189	41170	Loss on Sale of Utility Plant							
190		DPW S			-	-	-	-	-
191		T CAGW			-	-	-	-	-
192		T CAGE			-	-	-	-	-
193		T SG			-	-	-	-	-
194					-	-	-	-	-
195									
196	4118	Gain from Emission Allowances							
197		P S			-	-	-	-	-
198		P CAEW			-	-	-	-	-
199		P CAEE			-	-	-	-	-
200		P SE			(47)	(44)	(4)	-	(4)
201				B1	(47)	(44)	(4)	-	(4)
202									
203	41181	Gain from Disposition of NOX Credits							
204		P SE			-	-	-	-	-
205					-	-	-	-	-
206									
207	4194	Impact Housing Interest Income							
208		P DGU			-	-	-	-	-
209					-	-	-	-	-
210					-	-	-	-	-

DECEMBER 2021 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		426,625	426,625	-	-	-
213		T	DGP		-	-	-	-	-
214		T	CAEE		-	-	-	-	-
215		CUST	CN		-	-	-	-	-
216		PTD	SO		(2,789,094)	(2,590,257)	(198,836)	198,635	(202)
217		P	CAGW		-	-	-	-	-
218		P	CAGE		-	-	-	-	-
219		P	SG		-	-	-	-	-
220				B1	(2,362,469)	(2,163,633)	(198,836)	72,404	(126,433)
221									
222		Total Miscellaneous Revenues			(2,362,517)	(2,163,677)	(198,840)	72,404	(126,437)
223		Miscellaneous Expenses							
224	4311	Interest on Customer Deposits							
225		CUST	S		-	-	-	(28)	(28)
226					-	-	-	(28)	(28)
227		Total Miscellaneous Expenses			-	-	-	(28)	(28)
228									
229		Net Misc Revenue and Expense			(2,362,517)	(2,163,677)	(198,840)	72,376	(126,464)
230									
231	500	Operation Supervision & Engineering							
232		P	SG		42,534	39,123	3,412	4,561	7,973
233		P	CAGW		14,721	11,431	3,290	(341)	2,949
234		P	CAGE		902,384	902,384	-	-	-
235		P	JBG		12,742,998	9,894,890	2,848,108	32,500	2,880,608
236		P	JBE		-	-	-	-	-
237				B2	13,702,637	10,847,828	2,854,810	36,720	2,891,530
238									
239	501	Fuel Related							
240		P	SE		(154,417)	(142,587)	(11,830)	163	(11,668)
241		P	S		-	-	-	-	-
242		P	SE		-	-	-	-	-
243		P	CAGW		1,148,437	891,757	256,680	(26,788)	229,892
244		P	CAGE		-	-	-	-	-
245		P	CAEW		-	-	-	-	-
246		P	CAEE		12,396,318	12,396,318	-	-	-
247		P	JBE		2,615,333	2,021,874	593,460	-	593,460
248		P	CAEE		-	-	-	-	-
249		P	JBG		-	-	-	-	-
250				B2	16,005,671	15,167,362	838,309	(26,625)	811,685
251									
252	501NPC	Fuel Related							
253			S		45,211,744	-	45,211,744	(2,411,121)	42,800,623
254			SE		-	-	-	-	-
255			SE		-	-	-	-	-
256			SE		-	-	-	-	-
257			CAGW		-	-	-	-	-
258			CAGE		-	-	-	-	-
259			CAEW		-	-	-	-	-
260			CAEE		-	-	-	-	-
261			JBE		-	-	-	-	-
262			CAEE		-	-	-	-	-
263			JBG		-	-	-	-	-
264				B2	45,211,744	-	45,211,744	(2,411,121)	42,800,623
265									
266		Total Fuel Related			61,217,415	15,167,362	46,050,053	(2,437,746)	43,612,308
267									
268	502	Steam Expenses							
269		P	SG		58,907	54,182	4,725	-	4,725
270		P	CAGW		737,152	572,396	164,756	(17,194)	147,562
271		P	CAGE		54,801,172	54,801,172	-	-	-
272		P	JBG		18,578,867	14,426,421	4,152,446	-	4,152,446
273		P	CAGE		-	-	-	-	-
274				B2	74,176,098	69,854,171	4,321,928	(17,194)	4,304,733
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		369,445	-	369,445	108,577	478,022
284			SE		-	-	-	-	-
285			CAEE	B2	-	-	-	-	-
286					369,445	-	369,445	108,577	478,022

DECEMBER 2021 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	
437	539	Misc. Hydro Expenses								
438		P	SG		-	-	-	-	-	
439		P	SG-P		12,319,358	11,331,213	988,145	-	988,145	
440		P	SG-U		6,735,357	6,195,109	540,248	-	540,248	
441		P	CAGW		-	-	-	-	-	
442		P	CAGE		-	-	-	-	-	
443				B2	19,054,715	17,526,322	1,528,393	-	1,528,393	
444										
445	540	Rents (Hydro Generation)								
446		P	SG		-	-	-	-	-	
447		P	SG-P		1,827,493	1,680,909	146,585	-	146,585	
448		P	SG-U		63,103	58,042	5,062	-	5,062	
449		P	CAGW		-	-	-	-	-	
450		P	CAGE		-	-	-	-	-	
451				B2	1,890,597	1,738,950	151,646	-	151,646	
452										
453	541	Maint Supervision & Engineering								
454		P	SG		-	-	-	-	-	
455		P	SG-P		384	353	31	-	31	
456		P	CAGE		-	-	-	-	-	
457		P	CAGW		-	-	-	-	-	
458		P	CAGE		-	-	-	-	-	
459				B2	384	353	31	-	31	
460										
461	542	Maintenance of Structures								
462		P	SG		-	-	-	-	-	
463		P	SG-P		889,936	818,553	71,382	-	71,382	
464		P	SG-U		71,518	65,782	5,737	-	5,737	
465		P	CAGW		-	-	-	-	-	
466		P	CAGE		-	-	-	-	-	
467				B2	961,454	884,335	77,119	-	77,119	
468										
469										
470										
471										
472	543	Maintenance of Dams & Waterways								
473		P	SG		-	-	-	-	-	
474		P	SG-P		673,111	619,120	53,991	-	53,991	
475		P	SG-U		236,835	217,838	18,997	-	18,997	
476		P	CAGW		-	-	-	-	-	
477		P	CAGE		-	-	-	-	-	
478				B2	909,945	836,958	72,987	-	72,987	
479										
480	544	Maintenance of Electric Plant								
481		P	SG		-	-	-	-	-	
482		P	SG-P		1,505,699	1,384,926	120,773	-	120,773	
483		P	SG-U		316,093	290,739	25,354	-	25,354	
484		P	CAGW		-	-	-	-	-	
485		P	CAGE		-	-	-	-	-	
486				B2	1,821,792	1,675,665	146,127	-	146,127	
487										
488	545	Maintenance of Misc. Hydro Plant								
489		P	SG		(25,151,000)	(23,133,619)	(2,017,381)	2,017,381	-	
490		P	SG-P		3,021,111	2,778,785	242,326	4,085	246,411	
491		P	SG-U		821,209	755,339	65,870	892	66,762	
492		P	CAGW		-	-	-	-	-	
493		P	CAGE		-	-	-	-	-	
494				B2	(21,308,680)	(19,599,495)	(1,709,185)	2,022,358	313,173	
495										
496										
497										
498	546	Operation Super & Engineering								
499		P	SG		-	-	-	-	-	
500		P	SE		-	-	-	-	-	
501		P	CAGW		171,546	133,205	38,341	-	38,341	
502		P	CAGE		144,270	144,270	-	-	-	
503		P	CAGE		-	-	-	-	-	
504				B2	315,815	277,474	38,341	-	38,341	
505										
506	547	Fuel								
507		P	SE		-	-	-	-	-	
508		P	CAEW		-	-	-	-	-	
509		P	CAEE		-	-	-	-	-	
510		P	SSECT		-	-	-	-	-	
511				B2	-	-	-	-	-	
512										
Total Hydraulic Power Generation					B2	18,324,233	16,854,432	1,469,800	2,056,802	3,526,602

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FERC ACCT	DESCRIP	BUS FUNC	WIJAM FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON	
					TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
513	547NPC	Fuel-NPC							
514			S		27,651,206	-	27,651,206	(12,136,611)	15,514,595
515			CAEW		-	-	-	-	-
516			CAEE		-	-	-	-	-
517			SE		-	-	-	-	-
518				B2	27,651,206	-	27,651,206	(12,136,611)	15,514,595
519									
520	548	Generation Expense							
521		P	SG		201,056	184,929	16,127	5,131	21,258
522		P	CAGW		7,734,927	6,006,142	1,728,785	10,181	1,738,966
523		P	CAGE		9,064,159	9,064,159	-	-	-
524		P	S		-	-	-	-	-
525				B2	17,000,142	15,255,230	1,744,912	15,313	1,760,225
526									
527	549	Miscellaneous Other							
528		0	S		(327)	(327)	-	-	-
529		P	SG		5,985,242	5,505,161	480,081	-	480,081
530		P	CAGW		1,099,045	853,404	245,641	-	245,641
531		P	CAGE		1,756,841	1,756,841	-	-	-
532		P	CAGE		-	-	-	-	-
533				B2	8,840,800	8,115,079	725,721	-	725,721
534									
535									
536									
537									
538	550	Rents							
539			S		376,475	376,475	-	-	-
540		P	SG		9,857,584	9,066,900	790,684	-	790,684
541		P	CAGW		-	-	-	-	-
542		P	CAGE		500	500	-	-	-
543		P	CAGE		-	-	-	-	-
544				B2	10,234,559	9,443,875	790,684	-	790,684
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		32,590	25,306	7,284	-	7,284
555		P	CAGE		3,008,872	3,008,872	-	-	-
556		P	CAGE		-	-	-	-	-
557				B2	3,041,462	3,034,178	7,284	-	7,284
558									
559	553	Maint of Generation & Electric Plant							
560		P	SG		15,877,007	14,603,500	1,273,507	846	1,274,352
561		P	CAGW		1,998,581	1,551,890	446,690	3,617	450,307
562		P	CAGE		3,501,371	3,501,371	-	-	-
563		P	CAGE		-	-	-	-	-
564				B2	21,376,958	19,656,761	1,720,197	4,462	1,724,659
565									
566	554	Maintenance of Misc. Other							
567		P	SG		1,044,928	961,113	83,814	-	83,814
568		P	CAGW		-	-	-	-	-
569		P	CAGE		156,688	156,688	-	-	-
570		P	CAGE		-	-	-	-	-
571				B2	1,201,616	1,117,801	83,814	-	83,814
572									
573		Total Other Power Generation		B2	89,662,559	56,900,399	32,762,160	(12,116,836)	20,645,324
574									
575									
576	555	Purchased Power							
577		P	S		(88,818,346)	(57,073,840)	(31,744,506)	-	(31,744,506)
578			CAEW		-	-	-	-	-
579			CAGW		-	-	-	-	-
580					(88,818,346)	(57,073,840)	(31,744,506)	-	(31,744,506)

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FERC ACCT	DESCRIP	BUS FUNC	WIJAM FACTOR	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		78,545,126	-	78,545,126	(7,176,828)	71,368,297
591					78,545,126	-	78,545,126	(7,176,828)	71,368,297
592									
593		Total Purchased Power		B2	(10,273,220)	(57,073,840)	46,800,620	(7,176,828)	39,623,792
594									
595	556	System Control & Load Dispatch							
596		P	SG		474,524	436,462	38,062	-	38,062
597		P	CAGW		-	-	-	-	-
598		P	CAGE		-	-	-	-	-
599									
600				B2	474,524	436,462	38,062	-	38,062
601									
602									
603									
604	557	Other Expenses							
605		P	S		6,020,952	6,020,952	-	142,608	142,608
606		P	SG		26,790,087	24,641,234	2,148,853	44,626	2,193,479
607		P	SGCT		-	-	-	-	-
608		P	SO		-	-	-	3,848	3,848
609		P	CAEE		-	-	-	-	-
610		P	TROJP		-	-	-	-	-
611		P	CAGW		444,925	345,482	99,442	(56,358)	43,084
612		P	CAGE		4,544,762	4,544,762	-	-	-
613		P	JBG		1,657,347	1,286,924	370,423	-	370,423
614		P	CAEW		-	-	-	-	-
615		P	JBE		8,540	6,602	1,938	-	1,938
616				B2	39,466,613	36,845,957	2,620,656	134,724	2,755,380
617									
618									
619		Total Other Power Supply		B2	29,667,918	(19,791,421)	49,459,339	(7,042,105)	42,417,234
620									
621		TOTAL PRODUCTION EXPENSE		B2	451,208,146	304,998,784	146,209,362	(19,876,886)	126,332,476
622									
623									
624		Summary of Production Expense by Factor							
625		S			69,356,275	(50,676,740)	120,033,015	(21,473,375)	98,559,640
626		SG			39,707,982	36,522,975	3,185,007	2,073,090	5,258,097
627		SE			(154,417)	(142,587)	(11,830)	163	(11,668)
628		JBG			56,627,862	43,971,323	12,656,539	108,881	12,765,420
629		TROJP			-	-	-	-	-
630		JBE			2,623,874	2,028,476	595,398	-	595,398
631		DGP			-	-	-	-	-
632		DEU			-	-	-	-	-
633		DEP			-	-	-	-	-
634		CAGW			28,026,612	21,762,560	6,264,053	(628,914)	5,635,139
635		CAGE			199,148,408	199,148,408	-	-	-
636		CAEW			-	-	-	-	-
637		CAEE			12,396,318	12,396,318	-	-	-
638		SNPPS			-	-	-	-	-
639		SNPPO			-	-	-	-	-
640		DGU			-	-	-	-	-
641		MC			-	-	-	-	-
642		SSGCT			-	-	-	-	-
643		SSECT			-	-	-	-	-
644		SSGC			-	-	-	-	-
645		SSGCH			-	-	-	-	-
646		SSECH			-	-	-	-	-
647		Total Production Expense by Factor		B2	407,732,913	265,010,732	142,722,181	(19,920,155)	122,802,026

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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		10,250,114	9,427,945	822,169	38,069	860,239
650		T	JBG		-	-	-	-	-
651		T	CAGW		-	-	-	-	-
652		T	CAGE		-	-	-	-	-
653				B2	10,250,114	9,427,945	822,169	38,069	860,239
654									
655	561	Load Dispatching							
656		T	SG		17,595,206	16,183,881	1,411,325	-	1,411,325
657		T	JBG		-	-	-	-	-
658		T	CAGW		-	-	-	-	-
659		T	CAGE		-	-	-	-	-
660				B2	17,595,206	16,183,881	1,411,325	-	1,411,325
661	562	Station Expense							
662		T	SG		3,332,703	3,065,385	267,319	-	267,319
663		T	JBG		-	-	-	-	-
664		T	CAGW		-	-	-	-	-
665		T	CAGE		-	-	-	-	-
666				B2	3,332,703	3,065,385	267,319	-	267,319
667									
668	563	Overhead Line Expense							
669		T	SG		1,246,724	1,146,723	100,001	-	100,001
670		T	CAGW		-	-	-	-	-
671		T	CAGE		-	-	-	-	-
672				B2	1,246,724	1,146,723	100,001	-	100,001
673									
674	564	Underground Line Expense							
675		T	SG		-	-	-	-	-
676		T	CAGW		-	-	-	-	-
677		T	CAGE		-	-	-	-	-
678				B2	-	-	-	-	-
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				B2	-	-	-	-	-
688									
689	565NPC	Transmission of Electricity by Others-NPC							
690		S			12,750,198	-	12,750,198	1,038,436	13,788,635
691		SE			-	-	-	-	-
692		CAGW			-	-	-	-	-
693		CAGE			-	-	-	-	-
694		CAEW			-	-	-	-	-
695		SG			-	-	-	-	-
696					12,750,198	-	12,750,198	1,038,436	13,788,635
697									
698		Total Transmission of Electricity by Others			12,750,198	-	12,750,198	1,038,436	13,788,635
699									
700	566	Misc. Transmission Expense							
701		T	SG		2,330,927	2,143,962	186,965	(116,319)	70,647
702		T	CAGW		-	-	-	-	-
703		T	CAGE		-	-	-	-	-
704		0	S		-	-	-	-	-
705				B2	2,330,927	2,143,962	186,965	(116,319)	70,647
706									
707	567	Rents - Transmission							
708		T	SG		2,688,993	2,473,306	215,686	-	215,686
709		T	JBG		-	-	-	-	-
710		T	CAGW		-	-	-	-	-
711		T	CAGE		-	-	-	-	-
712				B2	2,688,993	2,473,306	215,686	-	215,686
713									
714	568	Maint Supervision & Engineering							
715		T	SG		851,471	783,174	68,297	-	68,297
716		T	CAGW		-	-	-	-	-
717		T	CAGE		-	-	-	-	-
718				B2	851,471	783,174	68,297	-	68,297
719									
720	569	Maintenance of Structures							
721		T	SG		5,972,851	5,493,764	479,087	-	479,087
722		T	CAGW		-	-	-	-	-
723		T	CAGE		-	-	-	-	-
724				B2	5,972,851	5,493,764	479,087	-	479,087

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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		(99,002,810)	(89,841,393)	(9,161,417)	4,493,867	(4,667,550)
1373		DPW	CIAC		(30,541,038)	(28,595,183)	(1,945,855)	-	(1,945,855)
1374		GP	SCHMDEXP		(261,881,949)	(243,563,178)	(18,318,771)	-	(18,318,771)
1375		GP	SNP		(10,115,501)	(9,451,537)	(663,964)	-	(663,964)
1376		PT	SG		(545,727)	(501,954)	(43,773)	(252,755)	(296,528)
1377		PT	SNPD		(975,981)	(913,799)	(62,182)	-	(62,182)
1378		LABOF	SO		1,491,681	1,385,338	106,343	(56,621)	49,722
1379		IBT	TAXDEPR		-	-	-	-	-
1380		CUST	JBG		-	-	-	-	-
1381		CUST	BADDEBT		20,247	17,347	2,900	-	2,900
1382		GP	GPS		255,301	237,100	18,201	-	18,201
1383		P	CN		-	-	-	(14,044)	(14,044)
1384		P	JBE		(4,364,269)	(3,373,948)	(990,321)	-	(990,321)
1385		PT	CAGW		(42,089)	(32,682)	(9,407)	(117,327)	(126,734)
1386		PT	CAGE		(164,722)	(164,722)	-	-	-
1387		P	SE		-	-	-	-	-
1388		P	CAEE		-	-	-	-	-
1389				B7	17,549,500	17,549,500	-	-	-
1390					(388,317,357)	(357,249,111)	(31,068,245)	4,053,120	(27,015,125)
1391				B7	57,039,731	64,521,533	(7,481,801)	5,878,415	(1,603,386)
1392	SCHMAF	Additions - Flow Through							
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		103,116	79,717	23,399	-	23,399
1405		P	SCHMDEXP		129,988	120,895	9,093	-	9,093
1406		P	CAEE		-	-	-	-	-
1407		P	CAGW		-	-	-	-	-
1408		P	CAGE		-	-	-	-	-
1409		LABOF	SNP		-	-	-	-	-
1410		SCHM	SO		1,966,687	1,826,480	140,206	-	140,206
1411									
1412				B6	2,199,790	2,027,093	172,698	-	172,698
1413									
1414	SCHMAT	Additions - Temporary							
1415		SCHM	S		(72,459,761)	(59,662,002)	(12,797,759)	5,705,186	(7,092,573)
1416		P	JBE		17,750,597	13,722,710	4,027,887	-	4,027,887
1417		DPW	CIAC		124,218,224	116,303,934	7,914,290	-	7,914,290
1418		SCHM	SNP		41,142,334	38,441,824	2,700,510	-	2,700,510
1419		P	TROJD		-	-	-	-	-
1420		P	CN		-	-	-	57,121	57,121
1421		SCHM	SE		-	-	-	-	-
1422		P	SG		2,295,335	2,111,225	184,111	1,028,021	1,212,132
1423		SCHM	GPS		(1,038,374)	(964,348)	(74,026)	-	(74,026)
1424		SCHM	SO		(6,067,061)	(5,634,536)	(432,525)	230,292	(202,233)
1425		SCHM	SNPD		3,969,565	3,716,653	252,912	-	252,912
1426		P	JBG		-	-	-	-	-
1427		CUST	BADDEBT		(82,350)	(70,554)	(11,796)	-	(11,796)
1428		P	CAGW		171,193	132,931	38,262	477,200	515,462
1429		P	CAGE		3,569,616	3,569,616	-	-	-
1430		SCHM	CAEW		-	-	-	-	-
1431		SCHM	CAEE		(71,378,317)	(71,378,317)	-	-	-
1432		BOOK	SCHMDEXP		1,065,140,968	990,633,835	74,507,133	-	74,507,133
1433				B6	1,107,231,970	1,030,922,971	76,308,999	7,497,819	83,806,819
1434									
1435				B6	1,109,431,760	1,032,950,063	76,481,697	7,497,819	83,979,516
1436									
1437	SCHMDF	Deductions - Flow Through							
1438		SCHMI	S		-	-	-	-	-
1439		SCHMI	CAGW		-	-	-	-	-
1440		SCHMI	CAGE		-	-	-	-	-
1441		SCHMI	DGP		-	-	-	-	-
1442		SCHMI	DGU		-	-	-	-	-
1443				B6	-	-	-	-	-

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FERC ACCT	DESCRIP	BUS FUNC	WIJAM FACTOR	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	(103,060)	(79,674)	(23,386)	-	(23,386)
1515	40910	Fed. Credit	P SO	B6	(11,160)	(10,364)	(796)	-	(796)
1516	40910	Fed. Credit	P SG		(164,180,328)	(151,011,301)	(13,169,027)	(3,580,410)	(16,749,438)
1517	40910	Fed. Credit	CAGW	B6	-	-	-	-	-
1518	40910	Fed. Credit	CAEE		-	-	-	-	-
1519	FEDERAL INCOME TAX				172,285,871	177,628,113	(5,342,242)	(9,560,900)	(14,903,142)
1520	TOTAL OPERATING EXPENSES				2,673,060,961	2,392,930,827	280,130,134	41,054,372	321,184,506
1521	310	Land and Land Rights							
1523		P	DGP		-	-	-	-	-
1524		P	DGU		-	-	-	-	-
1525		P	SG		41,195,596	37,891,266	3,304,330	(5,999)	3,298,331
1526		P	CAGW		1,788,644	1,388,876	399,769	-	399,769
1527		P	CAGE		47,491,945	47,491,945	-	-	-
1528		P	JBG		1,193,761	926,951	266,810	-	266,810
1529		P	S		-	-	-	-	-
1530		P	CAGE		-	-	-	-	-
1531				B8	91,669,946	87,699,037	3,970,908	(5,999)	3,964,910
1532	311	Structures and Improvements							
1533		P	DGP		-	-	-	-	-
1534		P	DGU		-	-	-	-	-
1535		P	SG		8,447,327	7,769,760	677,566	60,921	738,487
1536		P	CAGW		68,766,888	53,397,231	15,369,657	-	15,369,657
1537		P	CAGE		770,748,091	770,748,091	-	-	-
1538		P	JBG		150,645,687	116,975,813	33,669,875	-	33,669,875
1539		P	CAGE		-	-	-	-	-
1540				B8	998,607,993	948,890,895	49,717,098	60,921	49,778,019
1541	312	Boiler Plant Equipment							
1542		P	DGP		-	-	-	-	-
1543		P	DGU		-	-	-	-	-
1544		P	SG		59,881,417	55,078,284	4,803,133	46,211	4,849,344
1545		P	CAGW		122,687,393	95,266,302	27,421,091	(28,375,539)	(954,448)
1546		P	CAGE		3,148,316,999	3,148,316,999	-	-	-
1547		P	JBG		1,013,918,535	787,303,949	226,614,586	(51,267,326)	175,347,260
1548		P	S		-	-	-	(213,852)	(213,852)
1549				B8	4,344,804,344	4,085,965,534	258,838,810	(79,810,507)	179,028,304
1550	314	Turbogenerator Units							
1551		P	DGP		-	-	-	-	-
1552		P	DGU		-	-	-	-	-
1553		P	SG		35,439,891	32,597,231	2,842,660	55,907	2,898,567
1554		P	CAGW		39,760,013	30,873,502	8,886,512	-	8,886,512
1555		P	CAGE		663,203,703	663,203,703	-	-	-
1556		P	JBG		207,654,546	161,242,978	46,411,568	-	46,411,568
1557		P	CAGE		-	-	-	-	-
1558				B8	946,058,153	887,917,413	58,140,740	55,907	58,196,647
1559	315	Accessory Electric Equipment							
1560		P	DGP		-	-	-	-	-
1561		P	DGU		-	-	-	-	-
1562		P	SG		8,579,804	7,891,612	688,193	(181,098)	507,095
1563		P	CAGW		9,687,000	7,521,919	2,165,081	-	2,165,081
1564		P	CAGE		345,985,979	345,985,979	-	-	-
1565		P	JBG		62,117,153	48,233,737	13,883,416	-	13,883,416
1566		P	CAGE		-	-	-	-	-
1567				B8	426,369,936	409,633,247	16,736,689	(181,098)	16,555,592
1568	316	Misc Power Plant Equipment							
1569		P	DGP		-	-	-	-	-
1570		P	DGU		-	-	-	-	-
1571		P	SG		1,385,927	1,274,761	111,166	9,420	120,586
1572		P	CAGW		434,734	337,570	97,165	-	97,165
1573		P	CAGE		23,511,656	23,511,656	-	-	-
1574		P	JBG		5,766,360	4,477,557	1,288,803	-	1,288,803
1575		P	CAGE		-	-	-	-	-
1576				B8	31,098,678	29,601,544	1,497,134	9,420	1,506,554
1577	317	Steam Plant ARO							
1578		P	S		-	-	-	-	-
1579					-	-	-	-	-
1580					-	-	-	-	-
1581					-	-	-	-	-
1582					-	-	-	-	-
1583					-	-	-	-	-
1584					-	-	-	-	-
1585					-	-	-	-	-
1586					-	-	-	-	-
1587					-	-	-	-	-
1588					-	-	-	-	-

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FERC ACCT	DESCRIP	BUS FUNC	WIJAM FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON		
					TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
1735	Summary of Hydraulic Plant by Factor									
1736		S			-	-	-	-	-	
1737		SG			-	-	-	59,124	59,124	
1738		CAGW			-	-	-	-	-	
1739		CAGE			-	-	-	-	-	
1740		DGP			-	-	-	-	-	
1741		DGU			-	-	-	-	-	
1742	Total Hydraulic Plant by Factor				B8	-	-	-	59,124	59,124
1743										
1744	340	Land and Land Rights								
1745			S		74,986	74,986	-	-	-	
1746		P	SG		-	-	-	170	170	
1747		P	DGU		-	-	-	-	-	
1748		P	CAGW		4,527,456	3,515,552	1,011,903	-	1,011,903	
1749		P	CAGE		34,730,178	34,730,178	-	-	-	
1750		P	SG		11,776,613	10,832,002	944,611	-	944,611	
1751				B8	51,109,233	49,152,719	1,956,514	170	1,956,685	
1752										
1753	341	Structures and Improvements								
1754		P	SG		-	-	-	161,777	161,777	
1755		P	S		52,656	52,656	-	-	-	
1756		P	CAGW		37,327,563	28,984,713	8,342,850	-	8,342,850	
1757		P	CAGE		137,208,575	137,208,575	-	-	-	
1758		P	SG		95,632,355	87,961,612	7,670,743	-	7,670,743	
1759				B8	270,221,149	254,207,556	16,013,593	161,777	16,175,370	
1760										
1761	342	Fuel Holders, Producers & Accessories								
1762		P	SG		-	-	-	2,403	2,403	
1763		P	DGU		-	-	-	-	-	
1764		P	CAGW		1,815,575	1,409,788	405,788	-	405,788	
1765		P	CAGE		14,566,797	14,566,797	-	-	-	
1766		P	CAGE		-	-	-	-	-	
1767				B8	16,382,373	15,976,585	405,788	2,403	408,191	
1768										
1769	343	Prime Movers								
1770		P	S		-	-	-	-	-	
1771		P	DGU		-	-	-	-	-	
1772		P	SG		-	-	-	12,837,032	12,837,032	
1773		P	CAGW		331,811,136	257,650,106	74,161,030	6,796,551	80,957,581	
1774		P	CAGE		799,402,323	799,402,323	-	-	-	
1775		P	SG		2,734,675,973	2,515,325,564	219,350,409	-	219,350,409	
1776				B8	3,865,889,432	3,572,377,992	293,511,439	19,633,582	313,145,021	
1777										
1778	344	Generators								
1779		P	S		208,824	208,824	-	-	-	
1780		P	DGU		-	-	-	-	-	
1781		P	SG		116,955	107,574	9,381	826,375	835,756	
1782		P	CAGW		114,335,576	88,781,147	25,554,429	-	25,554,429	
1783		P	CAGE		310,077,543	310,077,543	-	-	-	
1784		P	SG		156,089,684	143,569,614	12,520,071	-	12,520,071	
1785				B8	580,828,582	542,744,702	38,083,881	826,375	38,910,256	
1786										
1787	345	Accessory Electric Plant								
1788		P	SG		-	-	-	1,015,443	1,015,443	
1789		P	S		168,255	168,255	-	-	-	
1790		P	CAGW		48,301,346	37,505,814	10,795,531	-	10,795,531	
1791		P	CAGE		165,862,909	165,862,909	-	-	-	
1792		P	SG		228,451,847	210,127,554	18,324,294	-	18,324,294	
1793				B8	442,784,358	413,664,532	29,119,825	1,015,443	30,135,268	
1794										
1795										
1796										
1797	346	Misc. Power Plant Equipment								
1798		P	SG		-	-	-	71,623	71,623	
1799		P	SG		10,948,544	10,070,353	878,191	-	878,191	
1800		P	CAGW		3,481,452	2,703,334	778,118	-	778,118	
1801		P	CAGE		9,127,570	9,127,570	-	-	-	
1802				B8	23,557,566	21,901,257	1,656,308	71,623	1,727,932	
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-SITL S			7,303,557	6,922,086	381,472	(14,479)	366,993
2027		G-DGFDGP			-	-	-	-	-
2028		G-DGLDGU			-	-	-	-	-
2029		CUST CN			3,866,901	3,603,549	263,353	(26,699)	236,653
2030		G-SG SG			1,012,111	930,929	81,182	(1,283)	79,899
2031		P SE			-	-	-	(30)	(30)
2032		PTD SO			62,296,070	57,854,940	4,441,130	382,515	4,823,646
2033		G-SG CAGW			245,605	190,712	54,894	-	54,894
2034		G-SG CAGE			2,578,300	2,578,300	-	-	-
2035		P JBG			271,865	211,102	60,763	-	60,763
2036		P JBE			-	-	-	-	-
2037		P CAEE			32,339	32,339	-	-	-
2038		G-SG CAGE			-	-	-	-	-
2039		G-SG CAGE			-	-	-	-	-
2040				B8	77,606,749	72,323,956	5,282,793	340,025	5,622,818
2041									
2042	392	Transportation Equipment							
2043		G-SITL S			101,345,666	95,446,371	5,899,294	131,681	6,030,976
2044		PTD SO			7,536,585	6,999,296	537,288	(8,417)	528,871
2045		G-SG SG			11,572,647	10,644,396	928,251	(10,765)	917,485
2046		CUST CN			-	-	-	-	-
2047		G-DGLDGU			-	-	-	-	-
2048		P SE			-	-	-	-	-
2049		G-DGFDGP			-	-	-	-	-
2050		G-SG CAGW			211,844	164,496	47,348	-	47,348
2051		G-SG CAGE			9,126,178	9,126,178	-	-	-
2052		P JBG			2,841,704	2,206,573	635,132	-	635,132
2053		P CAEW			-	-	-	-	-
2054		P CAEE			327,360	327,360	-	-	-
2055		G-SG CAGE			-	-	-	-	-
2056		G-SG CAGE			-	-	-	-	-
2057				B8	132,961,984	124,914,671	8,047,313	112,499	8,159,812
2058									
2059	393	Stores Equipment							
2060		G-SITL S			9,127,284	8,421,649	705,635	(1,103)	704,532
2061		G-DGFDGP			-	-	-	-	-
2062		G-DGLDGU			-	-	-	-	-
2063		PTD SO			248,585	230,863	17,722	-	17,722
2064		G-SG SG			1,494,955	1,375,044	119,912	2,635	122,546
2065		G-SG CAGW			237,428	184,362	53,066	-	53,066
2066		G-SG CAGE			3,352,511	3,352,511	-	-	-
2067		G-SG JBG			962,320	747,238	215,082	-	215,082
2068		G-SG CAGE			-	-	-	-	-
2069				B8	15,423,084	14,311,668	1,111,416	1,532	1,112,948
2070									
2071	394	Tools, Shop & Garage Equipment							
2072		G-SITL S			36,460,249	33,786,308	2,673,941	161,691	2,835,632
2073		G-DGFDGP			-	-	-	-	-
2074		G-SG SG			3,126,326	2,875,561	250,765	11,004	261,769
2075		PTD SO			1,958,043	1,818,453	139,590	(734)	138,856
2076		P SE			-	-	-	-	-
2077		G-DGLDGU			-	-	-	-	-
2078		G-SG CAGW			711,484	552,465	159,019	-	159,019
2079		G-SG CAGE			15,083,436	15,083,436	-	-	-
2080		P JBG			2,877,284	2,234,200	643,084	-	643,084
2081		P CAEW			-	-	-	-	-
2082		P CAEE			125,691	125,691	-	-	-
2083		G-SG CAGE			-	-	-	-	-
2084		G-SG CAGE			-	-	-	-	-
2085				B8	60,342,513	56,476,114	3,866,399	171,960	4,038,360
2086									
2087	395	Laboratory Equipment							
2088		G-SITL S			23,490,432	22,040,147	1,450,285	(3,306)	1,446,979
2089		G-DGFDGP			-	-	-	-	-
2090		G-DGLDGU			-	-	-	-	-
2091		PTD SO			4,870,605	4,523,376	347,229	43,035	390,264
2092		P SE			-	-	-	(1,100)	(1,100)
2093		G-SG SG			2,348,757	2,160,361	188,396	10,469	198,864
2094		G-SG CAGW			212,865	165,289	47,576	-	47,576
2095		G-SG CAGE			3,415,425	3,415,425	-	-	-
2096		P JBG			455,354	353,581	101,773	-	101,773
2097		P CAEW			-	-	-	-	-
2098		P CAEE			1,340,366	1,340,366	-	-	-
2099		G-SG CAGE			-	-	-	-	-
2100		G-SG CAGE			-	-	-	-	-
2101				B8	36,133,804	33,998,545	2,135,259	49,098	2,184,357

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FERC ACCT	DESCRIP	BUS FUNC	WIJAM FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON	
					TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
2102									
2103	396	Power Operated Equipment							
2104		G-SITLS			155,567,978	145,921,352	9,646,626	(84,646)	9,561,980
2105		G-DGFDGP			-	-	-	-	-
2106		G-SG SG			7,227,591	6,647,861	579,731	16,015	595,745
2107		PTD SO			7,493,392	6,959,183	534,209	(122,861)	411,348
2108		G-DGLDGU			-	-	-	-	-
2109		P SE			-	-	-	-	-
2110		G-SG CAGW			192,031	149,111	42,920	-	42,920
2111		G-SG CAGE			28,510,960	28,510,960	-	-	-
2112		P JBG			10,471,740	8,131,267	2,340,473	-	2,340,473
2113		P CAEW			-	-	-	-	-
2114		P CAEE			236,686	236,686	-	-	-
2115		G-SG CAGE			-	-	-	-	-
2116		G-SG CAGE			-	-	-	-	-
2117				B8	209,700,379	196,556,420	13,143,958	(191,493)	12,952,466
2118	397	Communication Equipment							
2119		G-SITLS			201,175,886	188,409,473	12,766,413	(308,797)	12,457,616
2120		COM_IDGP			-	-	-	-	-
2121		COM_IDGU			-	-	-	-	-
2122		PTD SO			94,316,382	87,592,501	6,723,881	752,029	7,475,910
2123		CUST CN			3,831,860	3,570,894	260,966	(26,105)	234,862
2124		G-SG SG			150,817,214	138,720,053	12,097,162	(165,687)	11,931,475
2125		COM_I SE			-	-	-	-	-
2126		G-SG CAGW			1,190,821	924,668	266,153	-	266,153
2127		COM_I CAGE			27,234,785	27,234,785	-	-	-
2128		COM_I JBG			4,250,292	3,300,336	949,956	-	949,956
2129		COM_I CAEW			-	-	-	-	-
2130		COM_I CAEE			361,776	361,776	-	-	-
2131		COM_I JBE			-	-	-	-	-
2132		COM_I CAGE			-	-	-	-	-
2133				B8	483,179,017	450,114,486	33,064,530	251,441	33,315,972
2134									
2135	398	Misc. Equipment							
2136		G-SITLS			3,168,450	2,986,496	181,953	(2,948)	179,006
2137		G-DGFDGP			-	-	-	-	-
2138		G-DGLDGU			-	-	-	-	-
2139		CUST CN			80,740	75,242	5,499	(141)	5,357
2140		PTD SO			2,223,516	2,065,000	158,516	(298)	158,218
2141		P SE			-	-	-	-	-
2142		G-SG SG			752,544	692,182	60,362	1,286	61,649
2143		G-SG CAGW			24,068	18,689	5,379	-	5,379
2144		G-SG CAGE			1,822,446	1,822,446	-	-	-
2145		P JBG			258,142	200,446	57,696	-	57,696
2146		P CAEW			-	-	-	-	-
2147		P CAEE			3,966	3,966	-	-	-
2148		G-SG CAGE			-	-	-	-	-
2149				B8	8,333,872	7,864,467	469,405	(2,100)	467,305
2150									
2151	399	Coal Mine							
2152		P SE			-	-	-	-	-
2153		P CAEW			-	-	-	-	-
2154		P CAEE			1,822,901	1,822,901	-	-	-
2155	MP	P JBE			-	-	-	67,782,946	67,782,946
2156				B8	1,822,901	1,822,901	-	67,782,946	67,782,946
2157									
2158	399L	WIDCO Capital Lease							
2159		P SE			-	-	-	-	-
2160					-	-	-	-	-
2161					-	-	-	-	-
2162		Remove Capital Leases			-	-	-	-	-
2163					-	-	-	-	-
2164					-	-	-	-	-
2165	1011390	General Capital Leases							
2166		G-SITLS			4,137,102	4,137,102	-	-	-
2167		P CAGW			2,618,441	2,033,209	585,231	-	585,231
2168		P CAGE			7,262,406	7,262,406	-	-	-
2169		PTD SO			85,481	79,387	6,094	-	6,094
2170				B9	14,103,430	13,512,105	591,325	-	591,325
2171									
2172		Remove Capital Leases			(14,103,430)	(13,512,105)	(591,325)	-	(591,325)
2173				B9	-	-	-	-	-
2174					-	-	-	-	-
2175	1011392	General Vehicles Capital Leases							
2176		LABOF SO			-	-	-	-	-
2177				B9	-	-	-	-	-

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FERC ACCT	DESCRIP FUNC	BUS WJAM FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON	
				TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
2178								
2179	Remove Capital Leases			-	-	-	-	-
2180			B9	-	-	-	-	-
2181								
2182	GP	Unclassified Gen Plant - Acct 300						
2183		G-SITLS		-	-	-	-	-
2184		PTD SO		57,274,235	53,191,114	4,083,120	1,230,500	5,313,620
2185		CUST CN		-	-	-	-	-
2186		G-SG SG		-	-	-	16,972	16,972
2187		G-SG CAGE		(211,595)	(211,595)	-	-	-
2188		G-DGL CAGW		-	-	-	-	-
2189				57,062,639	52,979,519	4,083,120	1,247,472	5,330,593
2190								
2191	399G	Unclassified Gen Plant - Acct 300						
2192		G-SITLS		-	-	-	-	-
2193		PTD SO		-	-	-	-	-
2194		G-SG SG		-	-	-	-	-
2195		G-DGF DGP		-	-	-	-	-
2196		G-DGL DGU		-	-	-	-	-
2197				-	-	-	-	-
2198				-	-	-	-	-
2199	TOTAL GENERAL PLANT		B8	1,367,875,393	1,272,033,437	95,841,956	69,949,204	165,791,160
2200	Summary of General Plant by Factor							
2202		S		694,918,779	645,969,563	48,949,216	(45,473)	48,903,743
2203		JBG		22,388,701	17,384,743	5,003,958	-	5,003,958
2204		JBE		-	-	-	67,782,946	67,782,946
2205		SG		189,447,429	174,251,709	15,195,720	(92,094)	15,103,626
2206		SO		348,639,682	323,784,915	24,854,767	2,357,542	27,212,309
2207		SE		-	-	-	(772)	(772)
2208		CN		17,115,723	15,950,069	1,165,654	(52,945)	1,112,709
2209		DEU		-	-	-	-	-
2210		CAGW		5,655,232	4,391,266	1,263,965	-	1,263,965
2211		CAGE		98,672,970	98,672,970	-	-	-
2212		CAEW		-	-	-	-	-
2213		CAEE		5,140,308	5,140,308	-	-	-
2214		SSGCT		-	-	-	-	-
2215		SSGCH		-	-	-	-	-
2216		Less Capital Leases		(14,103,430)	(13,512,105)	(591,325)	-	(591,325)
2217	Total General Plant by Factor		B8	1,367,875,393	1,272,033,437	95,841,956	69,949,204	165,791,160
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		(31,081,215)	(31,081,215)	-	-	-
2227		I-SG SG		12,990,506	11,948,528	1,041,978	13,582	1,055,561
2228		I-SG SG-P		177,566,779	163,324,015	14,242,764	4	14,242,768
2229		I-SG SG-U		10,063,740	9,256,520	807,220	34,820	842,040
2230		I-SG CAGW		-	-	-	-	-
2231		I-SG CAGE		-	-	-	-	-
2232		I-DGP DGP		-	-	-	-	-
2233		I-DGU DGU		-	-	-	-	-
2234			B8	169,539,810	153,447,847	16,091,963	48,406	16,140,369
2235								
2236	303	Miscellaneous Intangible Plant						
2237		I-SITU: S		22,083,579	20,046,593	2,036,986	-	2,036,986
2238		I-SG SG		95,865,898	88,176,423	7,689,476	846,119	8,535,594
2239		PTD SO		431,893,399	401,103,417	30,789,982	2,373,381	33,163,363
2240		P SE		-	-	-	-	-
2241		CUST CN		213,470,385	198,932,134	14,538,250	729,601	15,267,851
2242		I-SG CAGW		29,275,161	22,732,053	6,543,108	-	6,543,108
2243		I-SG CAGE		68,979,192	68,979,192	-	-	-
2244		P JBG		2,634,359	2,045,570	588,789	-	588,789
2245		P CAEW		-	-	-	-	-
2246		P CAEE		9,106	9,106	-	-	-
2247		I-SG CAGE		-	-	-	-	-
2248		I-SG CAGE		-	-	-	-	-
2249			B8	864,211,080	802,024,488	62,186,592	3,949,100	66,135,692
2250	303	Less Non-Utility Plant						
2251		I-SITU: S		-	-	-	-	-
2252			B8	864,211,080	802,024,488	62,186,592	3,949,100	66,135,692

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FERC ACCT	DESCRIP	BUS FUNC	WIJAM FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON	
					TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
2253	IP	Unclassified Intangible Plant - Acct 300							
2254		I-SITU	S		-	-	-	-	-
2255		I-SG	SG		-	-	-	-	-
2256		I-DGU	DGU		-	-	-	-	-
2257		PTD	SO		-	-	-	-	-
2258					-	-	-	-	-
2259					-	-	-	-	-
2260					-	-	-	-	-
2261					-	-	-	-	-
2262					-	-	-	-	-
2263					-	-	-	-	-
2264					-	-	-	-	-
2265					-	-	-	-	-
2266					-	-	-	-	-
2267					-	-	-	-	-
2268					-	-	-	-	-
2269					-	-	-	-	-
2270					-	-	-	-	-
2271					-	-	-	-	-
2272					-	-	-	-	-
2273					-	-	-	-	-
2274					-	-	-	-	-
2275					-	-	-	-	-
2276					-	-	-	-	-
2277					-	-	-	-	-
2278					-	-	-	-	-
2279					-	-	-	-	-
2280					-	-	-	-	-
2281					-	-	-	-	-
2282					-	-	-	-	-
2283					-	-	-	-	-
2284					-	-	-	-	-
2285					-	-	-	-	-
2286					-	-	-	-	-
2287					-	-	-	-	-
2288					-	-	-	-	-
2289					-	-	-	-	-
2290					-	-	-	-	-
2291					-	-	-	-	-
2292					-	-	-	-	-
2293					-	-	-	-	-
2294					-	-	-	-	-
2295					-	-	-	-	-
2296					-	-	-	-	-
2297					-	-	-	-	-
2298					-	-	-	-	-
2299					-	-	-	-	-
2300					-	-	-	-	-
2301					-	-	-	-	-
2302					-	-	-	-	-
2303					-	-	-	-	-
2304					-	-	-	-	-
2305					-	-	-	-	-
2306					-	-	-	-	-
2307					-	-	-	-	-
2308					-	-	-	-	-
2309					-	-	-	-	-
2310					-	-	-	-	-
2311					-	-	-	-	-
2312					-	-	-	-	-
2313					-	-	-	-	-
2314					-	-	-	-	-
2315					-	-	-	-	-
2316					-	-	-	-	-
2317					-	-	-	-	-
2318					-	-	-	-	-
2319					-	-	-	-	-
2320					-	-	-	-	-
2321					-	-	-	-	-
2322					-	-	-	-	-
2323					-	-	-	-	-
2324					-	-	-	-	-
2325					-	-	-	-	-
2326					-	-	-	-	-
2327					-	-	-	-	-
2328					-	-	-	-	-
2329					-	-	-	-	-

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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		(3,615,832)	(3,615,832)	-	-	-
2332			P	SG		(507,516)	(466,808)	(40,708)	-	(40,708)
2333			P	CAGW		-	-	-	-	-
2334			P	CAGE		(137,303,921)	(137,303,921)	-	-	-
2335			P	DGP		-	-	-	-	-
2336		Total Accum Provision for Asset Acq. Adj.			B15	(141,427,269)	(141,386,561)	(40,708)	-	(40,708)
2337										
2338	128	Pensions								
2339			P	SO		-	-	-	-	-
2340		Total Pensions				-	-	-	-	-
2341										
2342	124	Weatherization								
2343				DMSC S		631,891	628,579	3,312	-	3,312
2344				DMSC SO		-	-	-	-	-
2345					B16	631,891	628,579	3,312	-	3,312
2346										
2347	182W	Weatherization								
2348				DMSC S		195,470,384	195,470,384	-	-	-
2349				DMSC SG		-	-	-	-	-
2350				DMSC CAGE		-	-	-	-	-
2351				DMSC SO		-	-	-	-	-
2352					B16	195,470,384	195,470,384	-	-	-
2353										
2354	186W	Weatherization								
2355				DMSC S		-	-	-	-	-
2356				DMSC CN		-	-	-	-	-
2357				DMSC CNP		-	-	-	-	-
2358				DMSC SG		-	-	-	-	-
2359				DMSC SO		-	-	-	-	-
2360					B16	-	-	-	-	-
2361										
2362		Total Weatherization				196,102,275	196,098,963	3,312	-	3,312
2363										
2364	151	Fuel Stock								
2365			P	DEU		-	-	-	-	-
2366			P	SE		-	-	-	-	-
2367			P	CAEW		1,959,905	1,515,172	444,733	(444,733)	0
2368			P	CAEE		167,263,933	167,263,933	-	-	-
2369			P	JBE		37,473,658	28,970,302	8,503,356	(8,503,356)	0
2370			P	CAEE		-	-	-	-	-
2371			P	CAEE		-	-	-	-	-
2372		Total Fuel Stock			B13	206,697,496	197,749,406	8,948,089	(8,948,089)	0
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		(2,767,958)	(2,767,958)	-	-	-
2384					B13	(2,767,958)	(2,767,958)	-	-	-
2385										
2386	25317	DG&T Working Capital Deposit								
2387			P	SE		-	-	-	-	-
2388			P	CAEW		-	-	-	-	-
2389			P	CAEE		(2,674,523)	(2,674,523)	-	-	-
2390					B13	(2,674,523)	(2,674,523)	-	-	-
2391										
2392	25319	Provo Working Capital Deposit								
2393			P	SE		-	-	-	-	-
2394			P	CAEW		-	-	-	-	-
2395			P	CAEE		-	-	-	-	-
2396										
2397										
2398		Total Fuel Stock			B13	201,255,014	192,306,925	8,948,089	(8,948,089)	0

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FERC ACCT	DESCRIP	BUS FUNC	WIJAM FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON	
					TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
2697									
2698									
2699									
2700	Summary of Prod Plant Depreciation by Factor								
2701		S			(6,367,769)	(5,923,421)	(444,347)	(1,784,808)	(2,229,155)
2702		DGP			-	-	-	-	-
2703		DGU			-	-	-	-	-
2704		SG			310,833,206	285,901,042	24,932,164	(17,752,953)	7,179,211
2705		CAGW			(373,902,525)	(290,333,912)	(83,568,613)	21,969,979	(61,598,634)
2706		CAGE			(2,772,942,612)	(2,772,942,612)	-	-	-
2707		JBG			(672,797,251)	(522,424,549)	(150,372,703)	(33,766,762)	(184,139,465)
2708		SSGCT			-	-	-	-	-
2709	Total of Prod Plant Depreciation by Factor				(3,515,176,951)	(3,305,723,452)	(209,453,499)	(31,334,544)	(240,788,043)
2710									
2711									
2712	108TP	Transmission Plant Accumulated Depr							
2713		T	DGP		-	-	-	-	-
2714		T	DGU		-	-	-	-	-
2715		T	CAGW		(751,413)	(583,469)	(167,944)	(925,838)	(1,093,782)
2716		T	CAGE		-	-	-	-	-
2717		T	JBG		-	-	-	(787,757)	(787,757)
2718		T	SG		(2,001,506,767)	(1,840,964,410)	(160,542,357)	578,096	(159,964,262)
2719	TOTAL TRANS PLANT ACCUM DEPR				(2,002,258,180)	(1,841,547,879)	(160,710,301)	(1,135,500)	(161,845,801)
2720	108360	Land and Land Rights							
2721		DPW	S		(10,210,760)	(10,009,626)	(201,135)	(3,235)	(204,370)
2722				B17	(10,210,760)	(10,009,626)	(201,135)	(3,235)	(204,370)
2723									
2724	108361	Structures and Improvements							
2725		DPW	S		(32,785,509)	(31,409,148)	(1,376,362)	(29,666)	(1,406,027)
2726				B17	(32,785,509)	(31,409,148)	(1,376,362)	(29,666)	(1,406,027)
2727									
2728	108362	Station Equipment							
2729		DPW	S		(347,057,621)	(320,187,136)	(26,870,485)	(982,422)	(27,852,908)
2730				B17	(347,057,621)	(320,187,136)	(26,870,485)	(982,422)	(27,852,908)
2731									
2732	108363	Storage Battery Equipment							
2733		DPW	S		-	-	-	-	-
2734				B17	-	-	-	-	-
2735									
2736	108364	Poles, Towers & Fixtures							
2737		DPW	S		(683,311,015)	(607,337,030)	(75,973,986)	(1,303,040)	(77,277,026)
2738				B17	(683,311,015)	(607,337,030)	(75,973,986)	(1,303,040)	(77,277,026)
2739									
2740	108365	Overhead Conductors							
2741		DPW	S		(351,414,085)	(314,200,558)	(37,213,527)	(776,225)	(37,989,752)
2742				B17	(351,414,085)	(314,200,558)	(37,213,527)	(776,225)	(37,989,752)
2743									
2744	108366	Underground Conduit							
2745		DPW	S		(180,366,248)	(169,050,208)	(11,316,040)	6,403	(11,309,636)
2746				B17	(180,366,248)	(169,050,208)	(11,316,040)	6,403	(11,309,636)
2747									
2748	108367	Underground Conductors							
2749		DPW	S		(390,899,874)	(377,022,213)	(13,877,661)	25,718	(13,851,943)
2750				B17	(390,899,874)	(377,022,213)	(13,877,661)	25,718	(13,851,943)
2751									
2752	108368	Line Transformers							
2753		DPW	S		(599,853,257)	(534,894,400)	(64,958,857)	(1,092,293)	(66,051,150)
2754				B17	(599,853,257)	(534,894,400)	(64,958,857)	(1,092,293)	(66,051,150)
2755									
2756	108369	Services							
2757		DPW	S		(362,169,857)	(329,387,019)	(32,782,838)	(829,441)	(33,612,279)
2758				B17	(362,169,857)	(329,387,019)	(32,782,838)	(829,441)	(33,612,279)
2759									
2760	108370	Meters							
2761		DPW	S		(102,847,658)	(95,160,288)	(7,687,369)	(522,899)	(8,210,268)
2762				B17	(102,847,658)	(95,160,288)	(7,687,369)	(522,899)	(8,210,268)
2763									
2764									
2765									
2766	108371	Installations on Customers' Premises							
2767		DPW	S		(7,291,986)	(6,878,363)	(413,623)	(18,938)	(432,561)
2768				B17	(7,291,986)	(6,878,363)	(413,623)	(18,938)	(432,561)
2769									
2770	108372	Leased Property							
2771		DPW	S		-	-	-	-	-
2772				B17	-	-	-	-	-

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FERC ACCT	DESCRIP	BUS FUNC	WIJAM FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON	
					TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
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		TOTAL ACCUM PROV FOR AMORTIZ		B18	(691,583,422)	(636,592,107)	(54,991,316)	(1,020,732)	(56,012,047)
2929									
2930									
2931									
2932									
2933		Summary of Amortization by Factor							
2934		S			18,567,876	20,434,069	(1,866,193)	(49,704)	(1,915,897)
2935		SG-P			(117,683,932)	(108,244,416)	(9,439,516)	(120,672)	(9,560,189)
2936		DGU			-	-	-	-	-
2937		SE			-	-	-	(70)	(70)
2938		SO			(319,238,711)	(296,479,960)	(22,758,751)	(643,744)	(23,402,495)
2939		CN			(162,101,147)	(151,061,362)	(11,039,785)	(8,426)	(11,048,211)
2940		SSGCT			-	-	-	-	-
2941		JBG			(1,780,616)	(1,382,642)	(397,974)	-	(397,974)
2942		CAGW			(20,574,108)	(15,975,718)	(4,598,390)	-	(4,598,390)
2943		CAGE			(27,797,677)	(27,797,677)	-	-	-
2944		CAEW			-	-	-	-	-
2945		CAEE			(1,897)	(1,897)	-	-	-
2946		SG			(54,793,321)	(50,398,308)	(4,395,013)	(186,812)	(4,581,825)
2947		Less Capital Lease			-	-	-	-	-
2948		Total Provision For Amortization by Factor		B18	(685,403,534)	(630,907,912)	(54,495,622)	(1,009,428)	(55,505,050)

Tab 3 - Revenue

	Total Normalized	3.1 Temperature Normalization	3.2 Revenue Normalizing	3.3 Effective Price Change	3.4 Wheeling Revenue
1 Operating Revenues:					
2 General Business Revenues	811,029	(64,745)	2,417,064	(1,541,289)	-
3 Interdepartmental	-	-	-	-	-
4 Special Sales	-	-	-	-	-
5 Other Operating Revenues	551,994	-	-	-	551,994
6 Total Operating Revenues	<u>1,363,024</u>	<u>(64,745)</u>	<u>2,417,064</u>	<u>(1,541,289)</u>	<u>551,994</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	-	-	-	-	-
20 Depreciation	-	-	-	-	-
21 Amortization	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-
23 Income Taxes: Federal	286,235	(13,597)	507,583	(323,671)	115,919
24 State	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-
28 Total Operating Expenses:	<u>286,235</u>	<u>(13,597)</u>	<u>507,583</u>	<u>(323,671)</u>	<u>115,919</u>
29					
30 Operating Rev For Return:	<u>1,076,789</u>	<u>(51,149)</u>	<u>1,909,480</u>	<u>(1,217,618)</u>	<u>436,075</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 Pensions	-	-	-	-	-
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>
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>	<u>-</u>
56					
57 Total Rate Base:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
58					
59					
60 Estimated ROE impact	0.190%	-0.009%	0.337%	-0.215%	0.077%
61 Estimated Price Change	(1,428,367)	67,849	(2,532,938)	1,615,178	(578,457)
62					
63					
64 TAX CALCULATION:					
65					
66 Operating Revenue	1,363,024	(64,745)	2,417,064	(1,541,289)	551,994
67 Other Deductions	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-
69 Interest	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-
72 Income Before Tax	<u>1,363,024</u>	<u>(64,745)</u>	<u>2,417,064</u>	<u>(1,541,289)</u>	<u>551,994</u>
73					
74 State Income Taxes	-	-	-	-	-
75					
76 Taxable Income	<u>1,363,024</u>	<u>(64,745)</u>	<u>2,417,064</u>	<u>(1,541,289)</u>	<u>551,994</u>
77					
78 Federal Income Taxes	<u>286,235</u>	<u>(13,597)</u>	<u>507,583</u>	<u>(323,671)</u>	<u>115,919</u>

	Total Normalized	3.1 Temperature Normalization	3.2 Revenue Normalizing	3.3 Effective Price Change	3.4 Wheeling Revenue
1 Operating Revenues:					
2 General Business Revenues	2,352,319	(64,745)	2,417,064	-	-
3 Interdepartmental	-	-	-	-	-
4 Special Sales	-	-	-	-	-
5 Other Operating Revenues	265,834	-	-	-	265,834
6 Total Operating Revenues	<u>2,618,152</u>	<u>(64,745)</u>	<u>2,417,064</u>	<u>-</u>	<u>265,834</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	-	-	-	-	-
20 Depreciation	-	-	-	-	-
21 Amortization	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-
23 Income Taxes: Federal	549,812	(13,597)	507,583	-	55,825
24 State	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-
28 Total Operating Expenses:	<u>549,812</u>	<u>(13,597)</u>	<u>507,583</u>	<u>-</u>	<u>55,825</u>
29					
30 Operating Rev For Return:	<u>2,068,340</u>	<u>(51,149)</u>	<u>1,909,480</u>	<u>-</u>	<u>210,009</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 Pensions	-	-	-	-	-
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>
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>	<u>-</u>
56					
57 Total Rate Base:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
58					
59					
60 Estimated ROE impact	0.365%	-0.009%	0.337%	0.000%	0.037%
61 Estimated Price Change	(2,743,667)	67,849	(2,532,938)	-	(278,578)
62					
63					
64 TAX CALCULATION:					
65					
66 Operating Revenue	2,618,152	(64,745)	2,417,064	-	265,834
67 Other Deductions	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-
69 Interest	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-
72 Income Before Tax	<u>2,618,152</u>	<u>(64,745)</u>	<u>2,417,064</u>	<u>-</u>	<u>265,834</u>
73					
74 State Income Taxes	-	-	-	-	-
75					
76 Taxable Income	<u>2,618,152</u>	<u>(64,745)</u>	<u>2,417,064</u>	<u>-</u>	<u>265,834</u>
77					
78 Federal Income Taxes	<u>549,812</u>	<u>(13,597)</u>	<u>507,583</u>	<u>-</u>	<u>55,825</u>

	Total Normalized	3.1 Temperature Normalization	3.2 Revenue Normalizing	3.3 Effective Price Change	3.4 Wheeling Revenue
1 Operating Revenues:					
2 General Business Revenues	(1,541,289)	-	-	(1,541,289)	-
3 Interdepartmental	-	-	-	-	-
4 Special Sales	-	-	-	-	-
5 Other Operating Revenues	286,160	-	-	-	286,160
6 Total Operating Revenues	<u>(1,255,129)</u>	-	-	<u>(1,541,289)</u>	<u>286,160</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	-	-	-	-	-
20 Depreciation	-	-	-	-	-
21 Amortization	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-
23 Income Taxes: Federal	(263,577)	-	-	(323,671)	60,094
24 State	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-
28 Total Operating Expenses:	<u>(263,577)</u>	-	-	<u>(323,671)</u>	<u>60,094</u>
29					
30 Operating Rev For Return:	<u>(991,552)</u>	-	-	<u>(1,217,618)</u>	<u>226,067</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 Pensions	-	-	-	-	-
38 Prepayments	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-
41 Working Capital	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-
45					
46 Deductions:					
47 Accum Prov For Deprec	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-
54					
55 Total Deductions:	-	-	-	-	-
56					
57 Total Rate Base:	-	-	-	-	-
58					
59					
60 Estimated ROE impact	-0.186%	0.000%	0.000%	-0.229%	0.043%
61 Estimated Price Change	1,315,300	-	-	1,615,178	(299,879)
62					
63					
64 TAX CALCULATION:					
65					
66 Operating Revenue	(1,255,129)	-	-	(1,541,289)	286,160
67 Other Deductions	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-
69 Interest	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-
72 Income Before Tax	<u>(1,255,129)</u>	-	-	<u>(1,541,289)</u>	<u>286,160</u>
73					
74 State Income Taxes	-	-	-	-	-
75					
76 Taxable Income	<u>(1,255,129)</u>	-	-	<u>(1,541,289)</u>	<u>286,160</u>
77					
78 Federal Income Taxes	<u>(263,577)</u>	-	-	<u>(323,671)</u>	<u>60,094</u>

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Revenue:							
Residential	440	RES	1,189,612	WA	Situs	1,189,612	3.1.1
Commercial	442	RES	(658,673)	WA	Situs	(658,673)	3.1.1
Industrial ¹	442	RES	(595,685)	WA	Situs	(595,685)	3.1.1
Public Street & Highway	444	RES	-	WA	Situs	-	3.1.1
			<u>(64,745)</u>			<u>(64,745)</u>	

¹Includes Irrigation

Description of Adjustment

This restating adjustment normalizes revenues by comparing actual sales to temperature normalized sales. Temperature normalization reflects temperature patterns which can be measurably different than normal, defined as the average temperature over a 20-year rolling time period. The time period is updated annually, dropping off the first year and adding the most recent.

PacifiCorp
Results of Operations - December 2021
Summary of Revenue Adjustments

	A	B	C	D	E	F	G	H	I	J	K	L	M
	Total Revenue	Remove Amounts From 305 Report Not Included in Model Inputs ¹	Revenues in Tab 2	Normalizing Adjustments ²	Temperature Normalization	Total Restating Adjustments	Restating Adjusted Revenue	Annualizing Price Change	Total Annualized Adjustments	Annualizing Adjusted Revenue	Pro Forma Price Change	Total Pro Forma Adjustments	Total Washington Revenue
Residential	\$146,778,357	\$7,948,216	\$154,726,573	\$2,204,129	\$1,189,612	\$3,393,741	\$158,120,314	\$0	\$0	\$158,120,314	(\$692,711)	(\$692,711)	\$157,427,603
Commercial	\$133,381,087	(\$3,375,775)	\$130,005,311	(\$423,407)	(\$658,673)	(\$1,082,079)	\$128,923,232	\$0	\$0	\$128,923,232	(\$553,352)	(\$553,352)	\$128,369,880
Industrial	\$57,185,602	(\$1,765,222)	\$55,420,380	\$426,303	\$0	\$426,303	\$55,846,683	\$0	\$0	\$55,846,683	(\$222,274)	(\$222,274)	\$55,624,409
Irrigation	\$13,654,341	\$162,084	\$13,816,425	\$185,954	(\$595,685)	(\$409,730)	\$13,406,695	\$0	\$0	\$13,406,695	(\$72,108)	(\$72,108)	\$13,334,587
Public St & Hwy	\$518,515	(\$9,895)	\$508,620	\$24,084	\$0	\$24,084	\$532,704	\$0	\$0	\$532,704	(\$844)	(\$844)	\$531,860
Total Washington	\$351,517,902	\$2,959,408	\$354,477,310	\$2,417,064	(\$64,745)	\$2,352,319	\$356,829,628	\$0	\$0	\$356,829,628	(\$1,541,289)	(\$1,541,289)	\$355,288,339
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	H	G + I	Table 3	K Ref Page 3.3	J + L

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

² 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 Cred and Schedule 197 (FTAA)

PacifiCorp
Results of Operations - December 2021
Summary of kWh Adjustments

KWhs

	A	B	C
	Total kWhs	Total Adjustments kWhs	Total Adjusted KWhs
Residential	1,637,374,226	13,345,308	1,650,719,534
Commercial	1,541,778,366	(10,435,797)	1,531,342,569
Industrial	838,238,305	-	838,238,305
Irrigation	177,620,934	(8,644,394)	168,976,540
Public St & Hwy	3,949,013	-	3,949,013
Total Washington	4,198,960,844	(5,734,883)	4,193,225,961
Source / Formula	305 Report	Table 2	A + B

PacifiCorp
Results of Operations - December 2021
Summary of Revenue Adjustments

	Booked Average Bills	Kilowatt-Hours			Revenue (\$)			Adjusted Revenue
		Booked	Temperature Normalization	Normalized	Booked	Normalization ¹	Pro Forma Adjustment ²	
Residential								
Schedule 15	979	885,995	-	885,995	94,644	2,571	(178)	97,037
Schedule 16	104,913	1,501,781,266	12,015,886	1,513,797,152	130,847,539	12,873,941	(645,189)	143,076,291
Schedule 17	5,545	83,289,247	1,477,209	84,766,456	7,253,393	800,386	(35,459)	8,018,320
Schedule 18	87	2,357,890	5,319	2,363,209	225,016	18,803	(1,105)	242,714
Schedule 19	2	17,518	-	17,518	1,476	144	(9)	1,610
Schedule 24	3,501	21,362,851	(153,107)	21,209,744	2,397,382	130,307	(10,064)	2,517,625
Schedule 36	3	1,888,459	-	1,888,459	138,594	13,070	(708)	150,956
AGA	-	-	-	-	1,049	-	-	1,049
BPA Bal Acct	-	-	-	-	(505,171)	505,171	-	-
Rev Adj	-	-	-	-	(1,273,624)	1,273,624	-	-
Alt Rev Program	-	-	-	-	(1,790,179)	1,790,179	-	-
DSM	-	-	-	-	4,863,758	(4,863,758)	-	-
Customer Bill Credits	-	-	-	-	(108,660)	108,660	-	-
Property Insur Adj	-	-	-	-	7,858	(7,858)	-	-
Income Tax Defer Adj	-	-	-	-	899,027	(899,027)	-	-
Blue Sky	-	-	-	-	404,255	(404,255)	-	-
Unbilled	-	25,791,000	-	25,791,000	3,322,000	-	-	3,322,000
Total	115,029	1,637,374,226	13,345,308	1,650,719,534	146,778,357	11,341,957	(692,711)	157,427,603
Commercial								
Schedule 15	1,200	1,847,616	-	1,847,616	159,474	1,837	(296)	161,016
Schedule 24	16,679	511,292,296	(3,771,302)	507,520,994	48,092,577	(576,439)	(192,654)	47,323,484
Schedule 36	944	820,625,397	(5,242,319)	815,383,078	64,351,789	632,882	(306,023)	64,678,648
Schedule 48T	38	180,512,566	(1,422,176)	179,090,390	13,518,101	(62,804)	(54,344)	13,400,954
Schedule 54	26	261,491	-	261,491	15,336	243	(35)	15,544
AGA	-	-	-	-	497,235	-	-	497,235
BPA Bal Acct	-	-	-	-	(23,074)	23,074	-	-
Rev Adj	-	-	-	-	(388,381)	388,381	-	-
Alt Rev Program	-	-	-	-	70,029	(70,029)	-	-
DSM	-	-	-	-	3,915,890	(3,915,890)	-	-
Property Insur Adj	-	-	-	-	7,037	(7,037)	-	-
Income Tax Defer Adj	-	-	-	-	830,189	(830,189)	-	-
Blue Sky	1	-	-	-	41,883	(41,883)	-	-
Unbilled	-	27,239,000	-	27,239,000	2,293,000	-	-	2,293,000
Total	18,887	1,541,778,366	(10,435,797)	1,531,342,569	133,381,087	(4,457,855)	(553,352)	128,369,880
Industrial								
Schedule 15	50	121,755	-	121,755	8,851	108	(16)	8,943
Schedule 24	371	14,754,273	-	14,754,273	1,425,014	(6,563)	(5,700)	1,412,751
Schedule 36	96	87,380,871	-	87,380,871	7,326,313	63,863	(35,365)	7,354,811
Schedule 47T	1	1,913,000	-	1,913,000	346,866	(71)	(2,298)	344,496
Schedule 48T	30	728,850,406	-	728,850,406	46,254,696	7,990	(178,894)	46,083,792
AGA	-	-	-	-	(46,383)	-	-	(46,383)
BPA Bal Acct	-	-	-	-	(1,005)	1,005	-	-
Rev Adj	-	-	-	-	946,267	(946,267)	-	-
Alt Rev Program	-	-	-	-	(1,573,661)	1,573,661	-	-
DSM	-	-	-	-	1,778,211	(1,778,211)	-	-
Customer Bill Credits	-	-	-	-	(3,860)	3,860	-	-
Property Insur Adj	-	-	-	-	3,129	(3,129)	-	-
Income Tax Defer Adj	-	-	-	-	255,135	(255,135)	-	-
Blue Sky	-	-	-	-	29	(29)	-	-
Unbilled	-	5,218,000	-	5,218,000	466,000	-	-	466,000
Total	548	838,238,305	-	838,238,305	57,185,602	(1,338,919)	(222,274)	55,624,409

PacifiCorp
Results of Operations - December 2021
Summary of Revenue Adjustments

	Booked Average Bills	Kilowatt-Hours			Revenue (\$)			
		Booked	Temperature Normalization	Normalized	Booked	Normalization ¹	Pro Forma Adjustment ²	Adjusted Revenue
Irrigation								
Schedule 40	5,147	183,662,934	(8,644,394)	175,018,540	14,489,037	823,645	(72,108)	15,240,574
AGA	-	-	-	-	132,013	-	-	132,013
BPA Bal Acct	-	-	-	-	11,928	(11,928)	-	-
BPA Adj Fee	-	-	-	-	87,204	(87,204)	-	-
Rev Adj	-	-	-	-	547,493	(547,493)	-	-
Alt Rev Program	-	-	-	-	(118,844)	118,844	-	-
DSM	-	-	-	-	495,369	(495,369)	-	-
Property Insur Adj	-	-	-	-	851	(851)	-	-
Income Tax Defer Adj	-	-	-	-	45,007	(45,007)	-	-
Blue Sky	-	-	-	-	2,284	(2,284)	-	-
Unbilled	-	(6,042,000)	-	(6,042,000)	(2,038,000)	-	-	(2,038,000)
Total	5,147	177,620,934	(8,644,394)	168,976,540	13,654,341	(247,646)	(72,108)	13,334,587
Public Street & Highway Lighting								
Schedule 51	225	1,957,545	-	1,957,545	446,627	2,279	(473)	448,433
Schedule 52	-	-	-	-	-	-	-	-
Schedule 53	232	2,114,468	-	2,114,468	93,287	2,420	(371)	95,336
Schedule 57	-	-	-	-	-	-	-	-
AGA	-	-	-	-	91	-	-	91
Rev Adj	-	-	-	-	2,059	(2,059)	-	-
DSM	-	-	-	-	9,895	(9,895)	-	-
Customer Bill Credits	-	-	-	-	(27,013)	27,013	-	-
Income Tax Defer Adj	-	-	-	-	5,569	(5,569)	-	-
Unbilled	-	(123,000)	-	(123,000)	(12,000)	-	-	(12,000)
Total	457	3,949,013	-	3,949,013	518,515	14,190	(844)	531,860
Total	140,069	4,198,960,844	(5,734,883)	4,193,225,961	351,517,902	5,311,727	(1,541,289)	355,288,339

¹ For Accounting Adjustments, Riders, and Temperature

² For LIRF effective 2/1/2022

PacifiCorp
Results of Operations - December 2021
Summary of Revenue Adjustments

	305 Booked Revenues	Normalization					Total Normalized Adjustments	Total Normalized Adjusted Revenue	Total Pro Forma Adjustment ³	Adjusted Revenue
		Accounting Adjustments ¹	Riders ²		Temperature	Total Normalized				
			Schs. 93, 191, 197	Sch. 98						
Residential										
Schedule 15	94,644	-	521	2,050	-	2,571	97,215	(178)	97,037	
Schedule 16	130,847,539	-	(55,359)	11,857,806	1,071,493	12,873,941	143,721,480	(645,189)	143,076,291	
Schedule 17	7,253,393	-	3,169	665,005	132,212	800,386	8,053,779	(35,459)	8,018,320	
Schedule 18	225,016	-	(148)	18,449	503	18,803	243,819	(1,105)	242,714	
Schedule 19	1,476	-	(13)	156	-	144	1,619	(9)	1,610	
Schedule 24	2,397,382	-	(18,889)	163,791	(14,596)	130,307	2,527,689	(10,064)	2,517,625	
Schedule 36	138,594	-	1,409	11,661	-	13,070	151,664	(708)	150,956	
AGA	1,049	-	-	-	-	-	1,049	-	1,049	
BPA Bal Acct	(505,171)	-	-	505,171	-	505,171	-	-	-	
Rev Adj	(1,273,624)	1,273,624	-	-	-	1,273,624	-	-	-	
Alt Rev Program	(1,790,179)	1,790,179	-	-	-	1,790,179	-	-	-	
DSM	4,863,758	(4,863,758)	-	-	-	(4,863,758)	-	-	-	
Customer Bill Credits	(108,660)	108,660	-	-	-	108,660	-	-	-	
Property Insur Adj	7,858	(7,858)	-	-	-	(7,858)	-	-	-	
Income Tax Defer Adj	899,027	(899,027)	-	-	-	(899,027)	-	-	-	
Blue Sky	404,255	(404,255)	-	-	-	(404,255)	-	-	-	
Unbilled	3,322,000	-	-	-	-	-	-	-	3,322,000	
Total	146,778,357	(3,002,436)	(69,309)	13,224,089	1,189,612	11,341,957	158,120,314	(692,711)	157,427,603	
Commercial										
Schedule 15	159,474	-	709	1,129	-	1,837	161,312	(296)	161,016	
Schedule 24	48,092,577	-	(492,626)	221,063	(304,876)	(576,439)	47,516,138	(192,654)	47,323,484	
Schedule 36	64,351,789	-	575,725	343,769	(286,613)	632,882	64,984,670	(306,023)	64,678,648	
Schedule 48T	13,518,101	-	4,379	-	(67,184)	(62,804)	13,455,297	(54,344)	13,400,954	
Schedule 54	15,336	-	243	-	-	243	15,579	(35)	15,544	
AGA	497,235	-	-	-	-	-	497,235	-	497,235	
BPA Bal Acct	(23,074)	-	-	23,074	-	23,074	-	-	-	
Rev Adj	(388,381)	388,381	-	-	-	388,381	-	-	-	
Alt Rev Program	70,029	(70,029)	-	-	-	(70,029)	-	-	-	
DSM	3,915,890	(3,915,890)	-	-	-	(3,915,890)	-	-	-	
Property Insur Adj	7,037	(7,037)	-	-	-	(7,037)	-	-	-	
Income Tax Defer Adj	830,189	(830,189)	-	-	-	(830,189)	-	-	-	
Blue Sky	41,883	(41,883)	-	-	-	(41,883)	-	-	-	
Unbilled	2,293,000	-	-	-	-	-	2,293,000	-	2,293,000	
Total	133,381,087	(4,476,648)	88,431	589,035	(658,673)	(4,457,855)	128,923,232	(553,352)	128,369,880	
Industrial										
Schedule 15	8,851	-	48	60	-	108	8,959	(16)	8,943	
Schedule 24	1,425,014	-	(13,793)	7,230	-	(6,563)	1,418,451	(5,700)	1,412,751	
Schedule 36	7,326,313	-	56,011	7,852	-	63,863	7,390,176	(35,365)	7,354,811	
Schedule 47T	346,866	-	(71)	-	-	(71)	346,795	(2,298)	344,496	
Schedule 48T	46,254,696	-	7,990	-	-	7,990	46,262,686	(178,894)	46,083,792	
AGA	(46,383)	-	-	-	-	-	(46,383)	-	(46,383)	
BPA Bal Acct	(1,005)	-	-	1,005	-	1,005	-	-	-	
Rev Adj	946,267	(946,267)	-	-	-	(946,267)	-	-	-	
Alt Rev Program	(1,573,661)	1,573,661	-	-	-	1,573,661	-	-	-	
DSM	1,778,211	(1,778,211)	-	-	-	(1,778,211)	-	-	-	
Customer Bill Credits	(3,860)	3,860	-	-	-	3,860	-	-	-	
Property Insur Adj	3,129	(3,129)	-	-	-	(3,129)	-	-	-	
Income Tax Defer Adj	255,135	(255,135)	-	-	-	(255,135)	-	-	-	
Blue Sky	29	(29)	-	-	-	(29)	-	-	-	
Unbilled	466,000	-	-	-	-	-	466,000	-	466,000	
Total	57,185,602	(1,405,251)	50,184	16,147	-	(1,338,919)	55,846,683	(222,274)	55,624,409	

PacifiCorp
Results of Operations - December 2021
Summary of Revenue Adjustments

	305 Booked Revenues	Accounting Adjustments ¹	Normalization			Total Normalized Adjustments	Total Normalized Adjusted Revenue	Total Pro Forma Adjustment ³	Adjusted Revenue
			Riders ²		Temperature				
			Schs. 93, 191, 197	Sch. 98					
Irrigation									
Schedule 40	14,489,037	-	659,610	759,720	(595,685)	823,645	15,312,682	(72,108)	15,240,574
AGA	132,013	-	-	-	-	-	132,013	-	132,013
BPA Bal Acct	11,928	-	-	(11,928)	-	(11,928)	-	-	-
BPA Adj Fee	87,204	-	-	(87,204)	-	(87,204)	-	-	-
Rev Adj	547,493	(547,493)	-	-	-	(547,493)	-	-	-
Alt Rev Program	(118,844)	118,844	-	-	-	118,844	-	-	-
DSM	495,369	(495,369)	-	-	-	(495,369)	-	-	-
Property Insur Adj	851	(851)	-	-	-	(851)	-	-	-
Income Tax Defer Adj	45,007	(45,007)	-	-	-	(45,007)	-	-	-
Blue Sky	2,284	(2,284)	-	-	-	(2,284)	-	-	-
Unbilled	(2,038,000)	-	-	-	-	-	(2,038,000)	-	(2,038,000)
Total	13,654,341	(972,160)	659,610	660,588	(595,685)	(247,646)	13,406,695	(72,108)	13,334,587
Public Street & Highway Lighting									
Schedule 51	446,627	-	2,279	-	-	2,279	448,906	(473)	448,433
Schedule 53	93,287	-	2,420	-	-	2,420	95,707	(371)	95,336
AGA	91	-	-	-	-	-	91	-	91
Rev Adj	2,059	(2,059)	-	-	-	(2,059)	-	-	-
DSM	9,895	(9,895)	-	-	-	(9,895)	-	-	-
Customer Bill Credits	(27,013)	27,013	-	-	-	27,013	-	-	-
Income Tax Defer Adj	5,569	(5,569)	-	-	-	(5,569)	-	-	-
Unbilled	(12,000)	-	-	-	-	-	(12,000)	-	(12,000)
Total	518,515	9,490	4,700	-	-	14,190	532,704	(844)	531,860
Washington Total	351,517,902	(9,847,004)	733,616	14,489,860	(64,745)	5,311,727	356,829,628	(1,541,289)	355,288,339

¹ Accounting Adjustments:
 Rev Adj (Revenue Accounting Adjustments & Revenue Adjustment - Deferred NPC)
 Alt Revenue Program
 DSM
 Customer Bill Credits
 Property Insur Adj
 Blue Sky
 Income Tax Defferal Adj

² Riders:
 Schedule 93 - Decoupling Revenue Adjustment
 Schedule 98 - Adjustment Associated with the Pacific Northwest Electric Power Planning and Conservation Act (BPA Columbia River Benefits Credit)
 Schedule 191 - System Benefits Charge Adjustment
 Schedule 197 - Federal Tax Act Adjustment

³ For LIRF effective 2/1/2022

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Revenue:							
Residential	440	RES	2,204,129	WA	Situs	2,204,129	3.1.1
Commercial	442	RES	(423,407)	WA	Situs	(423,407)	3.1.1
Industrial ¹	442	RES	612,258	WA	Situs	612,258	3.1.1
Public Street & Highway	444	RES	24,084	WA	Situs	24,084	3.1.1
			<u>2,417,064</u>			<u>2,417,064</u>	

¹Includes 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 2021 are normalized by removing Schedule 191 (System Benefits Charge), Revenue Accounting Adjustment, Alternative Revenue Program, Schedule 93 (Decoupling), Customer Bill Credits, Schedule 98 (BPA Columbia River Benefits Credit) and Schedule 197 (FTAA).

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Revenue:							
Residential	440	PRO	(692,711)	WA	Situs	(692,711)	3.1.1
Commercial	442	PRO	(553,352)	WA	Situs	(553,352)	3.1.1
Industrial ¹	442	PRO	(294,382)	WA	Situs	(294,382)	3.1.1
Public Street & Highway	444	PRO	<u>(844)</u>	WA	Situs	<u>(844)</u>	3.1.1
			<u>(1,541,289)</u>			<u>(1,541,289)</u>	

¹Includes Irrigation

Description of Adjustment

This pro forma adjustment annualizes the rate decrease authorized in Washington Limited-Issue Rate Filing Docket No. UE-210532 effective 2/1/2022.

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Revenue:							
Other Electric Revenues	456	RES	3,314,193	SG	8.021%	265,834	3.4.1
Other Electric Revenues	456	PRO	<u>3,567,606</u>	SG	8.021%	<u>286,160</u>	3.4.1
			<u>6,881,799</u>			<u>551,994</u>	

Adjustment Detail:							
Actual Wheeling Revenues 12 ME December 2021			161,828,009				3.4.1
Total Adjustments			<u>6,881,799</u>				Above
Adjusted Wheeling Revenues 12 ME December 2022			<u>168,709,808</u>				3.4.1

Description of Adjustment

This adjustment removes out-of-period and one-time adjustments from the 12 months ended December 2020 and adds in pro forma changes through December 2022.

PacifiCorp
Washington Results of Operations - December 2021
Wheeling Revenue

Customer	Total
3 PHASES RENEWABLES, INC.	(91)
AIRPORT SOLAR LLC	(2,084,965)
ARIZONA ELECTRIC POWER CO-OP	(140,250)
AVANGRID RENEWABLES, LLC	(6,158,601)
AVISTA CORPORATION	(5)
BASIN ELECTRIC POWER COOPERATIVE	(750,442)
BLACK HILLS POWER & LIGHT COMPANY	(3,490,636)
BONNEVILLE POWER ADMINISTRATION	(17,577,015)
BONNEVILLE POWER ADMINISTRATION	(4,331,048)
BROOKFIELD ENERGY MARKETING L.P.	(244,176)
CALPINE ENERGY SOLUTIONS, LLC	(644,819)
CITY OF ROSEVILLE	(1,689,649)
CLATSKANIE PUD	(551,066)
COLORADO ELECTRIC UTILITY CO.	(10,598)
CONOCO INC	(626)
CONSTELLATION NEWENERGY, INC.	(55,143)
CONSTELLATION POWER SOURCE, INC.	(1,909,648)
CP ENERGY MARKETING	(452)
DESERET GENERATION & TRANS. CO-OP.	(6,787,648)
DYNASTY POWER	(1,217,771)
EAGLE ENERGY PARTNERS I LP	(2,876,824)
EDP RENEWABLES NORTH AMERICAN LLC	(7,189)
ENEL TRADING NORTH AMERICA	(6,858)
ENERGY KEEPERS, INC.	(91,788)
EUGENE WATER & ELECTRIC BOARD	47
EVERGREEN BIOPOWER	(415,775)
FALL RIVER RURAL ELECTRIC COOPERATI	(151,308)
FALLS CREEK H.P., LP	(166,707)
GUZMAN ENERGY	(2,515,383)
IDAHO POWER CO. BALANCING OPS	(2,722,719)
IMPERIAL IRRIGATION DISTRICT	(837,757)
INTERMOUNTAIN RENEWABLE(CYRQ ENRGY)	(457,182)
LH GARRETT	(432,456)
MACQUARIE ENERGY LLC	(1,126,752)
MAG ENERGY SOLUTIONS INC.	(66,222)
MERCURIA ENERGY	(3,779,038)
MOON LAKE ELECTRIC ASSOCIATION	(20,424)
MORGAN STANLEY CAPITAL	(11,820,137)
NAVAJO TRIBAL UTILITY AUTHORITY	(83,607)
NEXTERA ENERGY RESOURCES, LLC	(4,088,567)
NV ENERGY	(287,555)
OBSIDIAN RENEWABLES, LLC	227
PACIFIC GAS & ELECTRIC COMPANY	(14,807)
PACIFICORP	0
PORTLAND GENERAL ELECTRIC COMPANY	(687,583)
POWEREX	(34,397,487)
RAINBOW ENERGY MARKETING CORPORATIO	(567,030)
SACRAMENTO MUNICIPAL UTILITY DIST	(698,077)
SALT RIVER PROJECT	(922,653)
SHELL ENERGY NA (CORAL POWER)	(4,222,433)
SIERRA PACIFIC POWER COMPANY	(36,159)
SO. CAL PUBLIC POWER AUTHORITY	(64,450)
SOUTHERN CALIFORNIA EDISON COMPANY	(3,880,813)
STATE OF SOUTH DAKOTA	(146,960)
TEC ENERGY	(7,534)
TENASKA POWER SERVICES COMPANY	(1,110,020)
THE ENERGY AUTHORITY	(554,216)
TRANSALTA ENERGY MARKETING CORP.	(901,792)
TRI-STATE GEN. & TRANS. ASSOCIATION	(675,023)
U.S. BUREAU OF RECLAMATION	(74,911)
UNIPER GLOBAL	(2,485)
UTAH ASSOCIATED MUNICIPAL POWER SYS	(21,955,695)
UTAH MUNICIPAL POWER AGENCY	(3,206,149)
VITOL INC.	(328)
WARM SPRINGS POWER ENTERPRISES	(119,700)
WESTERN AREA POWER ADMIN. - UT	(3,184,842)
WESTERN AREA POWER ADMINISTRATION	(93,744)
COWLITZ USE OF FACILITIES	(193,107)
ACCRUALS	(4,511,389)
Total	(161,828,009)
	Ref 3.4
Type	
RES	Remove refunds and other out of period adjustments*
PRO	PWX SA 1040 (100 MW Effective 05/01/2022)
RES	PWX_LFP_SA_1016 (100 MW Effective 07/01/2021)
RES	PWX_LFP_SA_1017 (100 MW Effective 07/01/2021)
Test Period Incremental Adjustments	(6,881,799)
	Ref 3.4
Accum Test Period Totals	(168,709,808)
	Ref 3.4

Tab 4 - O&M

	4.1	4.2	4.2.1	4.3	4.3.1	4.4
	Miscellaneous Expense & Revenue	General Wage Increase - Annualizing	(cont.) General Wage Increase - Annualizing	General Wage Increase - Pro Forma	(cont.) General Wage Increase - Pro Forma	Insurance Expense
Total Normalized						
1 Operating Revenues:						
2 General Business Revenues	9,078,493	9,078,493	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-
6 Total Operating Revenues	9,078,493	9,078,493	-	-	-	-
7						
8 Operating Expenses:						
9 Steam Production	114,152	-	7,005	-	107,146	-
10 Nuclear Production	-	-	-	-	-	-
11 Hydro Production	2,056,802	-	2,419	-	37,002	-
12 Other Power Supply	154,499	(201)	4,232	-	64,719	-
13 Transmission	(53,199)	-	3,874	-	59,246	-
14 Distribution	215,985	-	13,255	-	202,730	-
15 Customer Accounting	92,927	-	3,528	-	53,964	-
16 Customer Service & Info	8,713	1,002	-	577	-	8,832
17 Sales	-	-	-	-	-	-
18 Administrative & General	1,971,918	95,072	-	4,857	-	74,290
19 Total O&M Expenses	4,561,795	95,872	34,313	5,435	524,807	83,122
20 Depreciation	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-
23 Income Taxes: Federal	1,082,336	1,871,146	(7,206)	(1,141)	(110,210)	(17,456)
24 State	-	-	-	-	-	-
25 Deferred Income Taxes	(174,488)	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	72,404	72,404	-	-	-	-
28 Total Operating Expenses:	5,542,047	2,039,421	27,107	4,293	414,598	65,666
29						
30 Operating Rev For Return:	3,536,446	7,039,071	(27,107)	(4,293)	(414,598)	(818,537)
31						
32 Rate Base:						
33 Electric Plant In Service	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-
37 Pensions	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-
45						
46 Deductions:						
47 Accum Prov For Deprec	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-
49 Accum Def Income Tax	(1,172,102)	-	-	-	-	(2,390,536)
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-
53 Miscellaneous Deductions	9,722,923	-	-	-	-	9,722,923
54						
55 Total Deductions:	8,550,821	-	-	-	-	7,332,387
56						
57 Total Rate Base:	8,550,821	-	-	-	-	7,332,387
58						
59						
60 Estimated ROE impact	0.497%	1.243%	-0.005%	-0.001%	-0.073%	-0.012%
61 Estimated Price Change	(3,877,844)	(9,337,372)	35,958	5,695	549,967	87,106
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	4,444,294	8,910,217	(34,313)	(5,435)	(524,807)	(83,122)
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	(729,705)	-	-	-	-	-
71 Schedule "M" Deductions	(1,439,391)	-	-	-	-	-
72 Income Before Tax	5,153,980	8,910,217	(34,313)	(5,435)	(524,807)	(83,122)
73						
74 State Income Taxes	-	-	-	-	-	-
75						
76 Taxable Income	5,153,980	8,910,217	(34,313)	(5,435)	(524,807)	(83,122)
77						
78 Federal Income Taxes	1,082,336	1,871,146	(7,206)	(1,141)	(110,210)	(17,456)

	4.5	4.6	4.7	4.8	4.9	4.10	4.11
	Advertising	Memberships & Subscriptions	Revenue-Sensitive/Uncollectible Expense	Legal Expenses	Environmental Remediation	Remove Non-Recurring Entries	Pension Related Non-Service 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	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	2,017,381	-
12 Other Power Supply	-	-	-	85,749	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	35,434	-	-	-	-
16 Customer Service & Info	(1,698)	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	532	5,243	-	(231,513)	1,183,844	-	(196,531)
19 Total O&M Expenses	(1,166)	5,243	35,434	(145,764)	1,183,844	2,017,381	(196,531)
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	245	(1,101)	(7,441)	30,610	(99,573)	(423,650)	41,272
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	(174,488)	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	(921)	4,142	27,993	(115,153)	909,783	1,593,731	(155,260)
29							
30 Operating Rev For Return:	921	(4,142)	(27,993)	115,153	(909,783)	(1,593,731)	155,260
31							
32 Rate Base:							
33 Electric Plant In Service	-	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Pensions	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	-	1,218,434	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	-	-	-	-	1,218,434	-	-
56							
57 Total Rate Base:	-	-	-	-	1,218,434	-	-
58							
59							
60 Estimated ROE impact	0.000%	-0.001%	-0.005%	0.020%	-0.178%	-0.281%	0.027%
61 Estimated Price Change	(1,222)	5,495	37,133	(152,752)	1,322,719	2,114,094	(205,953)
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	1,166	(5,243)	(35,434)	145,764	(1,183,844)	(2,017,381)	196,531
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	(729,705)	-	-
71 Schedule "M" Deductions	-	-	-	-	(1,439,391)	-	-
72 Income Before Tax	1,166	(5,243)	(35,434)	145,764	(474,158)	(2,017,381)	196,531
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	1,166	(5,243)	(35,434)	145,764	(474,158)	(2,017,381)	196,531
77							
78 Federal Income Taxes	245	(1,101)	(7,441)	30,610	(99,573)	(423,650)	41,272

	4.12
	Facebook Transmission Revenue
1 Operating Revenues:	
2 General Business Revenues	-
3 Interdepartmental	-
4 Special Sales	-
5 Other Operating Revenues	-
6 Total Operating Revenues	<u>-</u>
7	
8 Operating Expenses:	
9 Steam Production	-
10 Nuclear Production	-
11 Hydro Production	-
12 Other Power Supply	-
13 Transmission	(116,319)
14 Distribution	-
15 Customer Accounting	-
16 Customer Service & Info	-
17 Sales	-
18 Administrative & General	-
19 Total O&M Expenses	<u>(116,319)</u>
20 Depreciation	-
21 Amortization	-
22 Taxes Other Than Income	-
23 Income Taxes: Federal	24,427
24 State	-
25 Deferred Income Taxes	-
26 Investment Tax Credit Adj.	-
27 Misc Revenue & Expense	-
28 Total Operating Expenses:	<u>(91,892)</u>
29	
30 Operating Rev For Return:	<u>91,892</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 Pensions	-
38 Prepayments	-
39 Fuel Stock	-
40 Material & Supplies	-
41 Working Capital	-
42 Weatherization Loans	-
43 Misc Rate Base	-
44 Total Electric Plant:	<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>
56	
57 Total Rate Base:	<u>-</u>
58	
59	
60 Estimated ROE impact	0.016%
61 Estimated Price Change	(121,895)
62	
63	
64 TAX CALCULATION:	
65	
66 Operating Revenue	116,319
67 Other Deductions	-
68 Interest (AFUDC)	-
69 Interest	-
70 Schedule "M" Additions	-
71 Schedule "M" Deductions	-
72 Income Before Tax	<u>116,319</u>
73	
74 State Income Taxes	-
75	
76 Taxable Income	<u>116,319</u>
77	
78 Federal Income Taxes	<u>24,427</u>

	4.1	4.2	4.2.1	4.3	4.3.1	4.4
	Miscellaneous Expense & Revenue	General Wage Increase - Annualizing	(cont.) General Wage Increase - Annualizing	General Wage Increase - Pro Forma	(cont.) General Wage Increase - Pro Forma	Insurance Expense
Total Normalized						
1 Operating Revenues:						
2 General Business Revenues	9,078,493	9,078,493	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-
6 Total Operating Revenues	9,078,493	9,078,493	-	-	-	-
7						
8 Operating Expenses:						
9 Steam Production	7,005	-	7,005	-	-	-
10 Nuclear Production	-	-	-	-	-	-
11 Hydro Production	2,019,800	-	2,419	-	-	-
12 Other Power Supply	89,780	(201)	4,232	-	-	-
13 Transmission	(112,445)	-	3,874	-	-	-
14 Distribution	13,255	-	13,255	-	-	-
15 Customer Accounting	39,533	-	3,528	-	-	-
16 Customer Service & Info	(119)	1,002	-	577	-	-
17 Sales	-	-	-	-	-	-
18 Administrative & General	1,254,290	95,072	-	4,857	-	196,254
19 Total O&M Expenses	3,311,099	95,872	34,313	5,435	-	196,254
20 Depreciation	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-
23 Income Taxes: Federal	1,344,982	1,871,146	(7,206)	(1,141)	-	(41,213)
24 State	-	-	-	-	-	-
25 Deferred Income Taxes	(174,488)	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	72,404	72,404	-	-	-	-
28 Total Operating Expenses:	4,553,997	2,039,421	27,107	4,293	-	155,041
29						
30 Operating Rev For Return:	4,524,496	7,039,071	(27,107)	(4,293)	-	(155,041)
31						
32 Rate Base:						
33 Electric Plant In Service	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-
37 Pensions	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-
45						
46 Deductions:						
47 Accum Prov For Deprec	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-
49 Accum Def Income Tax	1,218,434	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-
53 Miscellaneous Deductions	9,722,923	-	-	-	-	9,722,923
54						
55 Total Deductions:	10,941,357	-	-	-	-	9,722,923
56						
57 Total Rate Base:	10,941,357	-	-	-	-	9,722,923
58						
59						
60 Estimated ROE impact	0.635%	1.243%	-0.005%	-0.001%	0.000%	0.000%
61 Estimated Price Change	(4,961,134)	(9,337,372)	35,958	5,695	-	-
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	5,694,990	8,910,217	(34,313)	(5,435)	-	(196,254)
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	(729,705)	-	-	-	-	-
71 Schedule "M" Deductions	(1,439,391)	-	-	-	-	-
72 Income Before Tax	6,404,677	8,910,217	(34,313)	(5,435)	-	(196,254)
73						
74 State Income Taxes	-	-	-	-	-	-
75						
76 Taxable Income	6,404,677	8,910,217	(34,313)	(5,435)	-	(196,254)
77						
78 Federal Income Taxes	1,344,982	1,871,146	(7,206)	(1,141)	-	(41,213)

	4.5	4.6	4.7	4.8	4.9	4.10	4.11
	Advertising	Memberships & Subscriptions	Revenue-Sensitive/Uncollectible Expense	Legal Expenses	Environmental Remediation	Remove Non-Recurring Entries	Pension Related Non-Service 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	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	2,017,381	-
12 Other Power Supply	-	-	-	85,749	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	36,004	-	-	-	-
16 Customer Service & Info	(1,698)	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	532	5,243	-	(231,513)	1,183,844	-	-
19 Total O&M Expenses	(1,166)	5,243	36,004	(145,764)	1,183,844	2,017,381	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	245	(1,101)	(7,561)	30,610	(99,573)	(423,650)	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	(174,488)	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	(921)	4,142	28,444	(115,153)	909,783	1,593,731	-
29							
30 Operating Rev For Return:	921	(4,142)	(28,444)	115,153	(909,783)	(1,593,731)	-
31							
32 Rate Base:							
33 Electric Plant In Service	-	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Pensions	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	-	1,218,434	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	-	-	-	-	1,218,434	-	-
56							
57 Total Rate Base:	-	-	-	-	1,218,434	-	-
58							
59							
60 Estimated ROE impact	0.000%	-0.001%	-0.005%	0.020%	-0.178%	-0.281%	0.000%
61 Estimated Price Change	(1,222)	5,495	37,730	(152,752)	1,322,719	2,114,094	-
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	1,166	(5,243)	(36,004)	145,764	(1,183,844)	(2,017,381)	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	(729,705)	-	-
71 Schedule "M" Deductions	-	-	-	-	(1,439,391)	-	-
72 Income Before Tax	1,166	(5,243)	(36,004)	145,764	(474,158)	(2,017,381)	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	1,166	(5,243)	(36,004)	145,764	(474,158)	(2,017,381)	-
77							
78 Federal Income Taxes	245	(1,101)	(7,561)	30,610	(99,573)	(423,650)	-

4.12

Facebook
Transmission
Revenue

1	Operating Revenues:	
2	General Business Revenues	-
3	Interdepartmental	-
4	Special Sales	-
5	Other Operating Revenues	-
6	Total Operating Revenues	<u>-</u>
7		
8	Operating Expenses:	
9	Steam Production	-
10	Nuclear Production	-
11	Hydro Production	-
12	Other Power Supply	-
13	Transmission	(116,319)
14	Distribution	-
15	Customer Accounting	-
16	Customer Service & Info	-
17	Sales	-
18	Administrative & General	-
19	Total O&M Expenses	<u>(116,319)</u>
20	Depreciation	-
21	Amortization	-
22	Taxes Other Than Income	-
23	Income Taxes: Federal	24,427
24	State	-
25	Deferred Income Taxes	-
26	Investment Tax Credit Adj.	-
27	Misc Revenue & Expense	-
28	Total Operating Expenses:	<u>(91,892)</u>
29		
30	Operating Rev For Return:	<u>91,892</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	Pensions	-
38	Prepayments	-
39	Fuel Stock	-
40	Material & Supplies	-
41	Working Capital	-
42	Weatherization Loans	-
43	Misc Rate Base	-
44	Total Electric Plant:	<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>
56		
57	Total Rate Base:	<u>-</u>
58		
59		
60	Estimated ROE impact	0.016%
61	Estimated Price Change	(121,895)
62		
63		
64	TAX CALCULATION:	
65		
66	Operating Revenue	116,319
67	Other Deductions	-
68	Interest (AFUDC)	-
69	Interest	-
70	Schedule "M" Additions	-
71	Schedule "M" Deductions	-
72	Income Before Tax	<u>116,319</u>
73		
74	State Income Taxes	-
75		
76	Taxable Income	<u>116,319</u>
77		
78	Federal Income Taxes	<u>24,427</u>

	4.1	4.2	4.2.1	4.3	4.3.1	4.4
	Miscellaneous Expense & Revenue	General Wage Increase - Annualizing	(cont.) General Wage Increase - Annualizing	General Wage Increase - Pro Forma	(cont.) General Wage Increase - Pro Forma	Insurance Expense
Total Normalized						
1 Operating Revenues:						
2 General Business Revenues	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-
7						
8 Operating Expenses:						
9 Steam Production	107,146	-	-	107,146	-	-
10 Nuclear Production	-	-	-	-	-	-
11 Hydro Production	37,002	-	-	37,002	-	-
12 Other Power Supply	64,719	-	-	64,719	-	-
13 Transmission	59,246	-	-	59,246	-	-
14 Distribution	202,730	-	-	202,730	-	-
15 Customer Accounting	53,394	-	-	53,964	-	-
16 Customer Service & Info	8,832	-	-	-	8,832	-
17 Sales	-	-	-	-	-	-
18 Administrative & General	717,627	-	-	-	74,290	839,869
19 Total O&M Expenses	1,250,697	-	-	524,807	83,122	839,869
20 Depreciation	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-
23 Income Taxes: Federal	(262,646)	-	-	(110,210)	(17,456)	(176,373)
24 State	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-
28 Total Operating Expenses:	988,050	-	-	414,598	65,666	663,497
29						
30 Operating Rev For Return:	(988,050)	-	-	(414,598)	(65,666)	(663,497)
31						
32 Rate Base:						
33 Electric Plant In Service	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-
37 Pensions	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-
45						
46 Deductions:						
47 Accum Prov For Deprec	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-
49 Accum Def Income Tax	(2,390,536)	-	-	-	-	(2,390,536)
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-
54						
55 Total Deductions:	(2,390,536)	-	-	-	-	(2,390,536)
56						
57 Total Rate Base:	(2,390,536)	-	-	-	-	(2,390,536)
58						
59						
60 Estimated ROE impact	-0.160%	0.000%	0.000%	0.000%	-0.078%	-0.012%
61 Estimated Price Change	1,083,290	-	-	549,967	87,106	652,767
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	(1,250,697)	-	-	(524,807)	(83,122)	(839,869)
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-
72 Income Before Tax	(1,250,697)	-	-	(524,807)	(83,122)	(839,869)
73						
74 State Income Taxes	-	-	-	-	-	-
75						
76 Taxable Income	(1,250,697)	-	-	(524,807)	(83,122)	(839,869)
77						
78 Federal Income Taxes	(262,646)	-	-	(110,210)	(17,456)	(176,373)

	4.5	4.6	4.7	4.8	4.9	4.10	4.11
	Advertising	Memberships & Subscriptions	Revenue-Sensitive/Uncollectible Expense	Legal Expenses	Environmental Remediation	Remove Non-Recurring Entries	Pension Related Non-Service 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	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	(570)	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	(196,531)
19 Total O&M Expenses	-	-	(570)	-	-	-	(196,531)
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	-	-	120	-	-	-	41,272
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	-	-	(450)	-	-	-	(155,260)
29							
30 Operating Rev For Return:	-	-	450	-	-	-	155,260
31							
32 Rate Base:							
33 Electric Plant In Service	-	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Pensions	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	-	-	-	-	-	-	-
56							
57 Total Rate Base:	-	-	-	-	-	-	-
58							
59							
60 Estimated ROE impact	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.029%
61 Estimated Price Change	-	-	(597)	-	-	-	(205,953)
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	-	-	570	-	-	-	196,531
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	-	-	570	-	-	-	196,531
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	-	-	570	-	-	-	196,531
77							
78 Federal Income Taxes	-	-	120	-	-	-	41,272

4.12

Facebook
Transmission
Revenue

1	Operating Revenues:	
2	General Business Revenues	-
3	Interdepartmental	-
4	Special Sales	-
5	Other Operating Revenues	-
6	Total Operating Revenues	<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>
20	Depreciation	-
21	Amortization	-
22	Taxes Other Than Income	-
23	Income Taxes: Federal	-
24	State	-
25	Deferred Income Taxes	-
26	Investment Tax Credit Adj.	-
27	Misc Revenue & Expense	-
28	Total Operating Expenses:	<u>-</u>
29		
30	Operating Rev For Return:	<u><u>-</u></u>
31		
32	Rate Base:	
33	Electric Plant In Service	-
34	Plant Held for Future Use	-
35	Misc Deferred Debits	-
36	Elec Plant Acq Adj	-
37	Pensions	-
38	Prepayments	-
39	Fuel Stock	-
40	Material & Supplies	-
41	Working Capital	-
42	Weatherization Loans	-
43	Misc Rate Base	-
44	Total Electric Plant:	<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>
56		
57	Total Rate Base:	<u><u>-</u></u>
58		
59		
60	Estimated ROE impact	0.000%
61	Estimated Price Change	-
62		
63		
64	TAX CALCULATION:	
65		
66	Operating Revenue	-
67	Other Deductions	-
68	Interest (AFUDC)	-
69	Interest	-
70	Schedule "M" Additions	-
71	Schedule "M" Deductions	-
72	Income Before Tax	<u>-</u>
73		
74	State Income Taxes	-
75		
76	Taxable Income	<u>-</u>
77		
78	Federal Income Taxes	<u><u>-</u></u>

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
Adjustment to Revenue:							
Residential	440	RES	3,803,271	WA	Situs	3,803,271	4.1.1
Commercial and Industrial	442	RES	8,749,495	WA	Situs	8,749,495	4.1.1
Street & Highway Lighting	444	RES	<u>(3,474,273)</u>	WA	Situs	<u>(3,474,273)</u>	4.1.1
			<u>9,078,493</u>			<u>9,078,493</u>	
Gain on Property Sales	421	RES	830	OR	Situs	-	
Gain on Property Sales	421	RES	(65,100)	UT	Situs	-	
Gain on Property Sales	421	RES	2,786,263	SO	7.129%	198,635	
Gain on Property Sales	421	RES	<u>(1,573,743)</u>	SG	8.021%	<u>(126,231)</u>	
			<u>1,148,250</u>			<u>72,404</u>	4.1.2
Adjustment to Expense							
Other Expenses	557	RES	(2,509)	SG	8.021%	(201)	
Office Supplies and Expenses	921	RES	(21,580)	SO	7.129%	(1,538)	
Office Supplies and Expenses	921	RES	(13,713)	SO	7.129%	(978)	
Regulatory Commission Expenses	928	RES	27,203	SG	8.021%	2,182	
Regulatory Commission Expenses	928	RES	(27,203)	OR	Situs	-	
Credit Facility Fees	921	RES	1,339,817	SO	7.129%	95,516	
Customer Records	903	RES	(12,246)	OR	Situs	-	
Informational Advertising	909	RES	(5,718)	CN	6.810%	(389)	
Informational Advertising	909	RES	1,000	ID	Situs	-	
Informational Advertising	909	RES	15,229	OR	Situs	-	
Informational Advertising	909	RES	(1,052)	UT	Situs	-	
Informational Advertising	909	RES	1,391	WA	Situs	1,391	
Informational Advertising	929	RES	<u>(1,549)</u>	SO	7.129%	<u>(110)</u>	
			<u>1,299,070</u>			<u>95,872</u>	4.1.2

Description of Adjustment

This adjustment recognizes the deferral of Washington revenues related to decoupling and Wind Projects & WIJAM Transmission Reallocation Refund from the Company's last general rate case, the amortization of the Accelerated Depreciation Deferral from the Company's 2015 Limited Issues Rate Filing, which got approved in the Company's most recent 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 2021
Miscellaneous General Expense & Revenue

Revenues that need to be included in results:

	Depreciation Deferral	Washington Decoupling	Wind & WIJAM Refund Deferral	Total	Account	Factor	
Residential	6,860,994	(2,523,699)	(534,024)	3,803,271	440	WA	Ref 4.1
Commercial & Industrial	10,537,957	(968,242)	(820,220)	8,749,495	442	WA	Ref 4.1
Street & Highway Lighting	19,160	(3,491,941)	(1,491)	(3,474,273)	444	WA	Ref 4.1
	17,418,111	(6,983,883)	(1,355,736)	9,078,493			

PacifiCorp
Results of Operations - December 2021
Miscellaneous General Expense & Revenue
Adjustments Required

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

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Steam Operations	500	RES	68,536	CAGE	0.000%	-	
Steam Operations	500	RES	1	CAGW	22.350%	0	
Steam Operations	500	RES	8,924	JBG	22.350%	1,995	
Steam Operations	500	RES	3,490	SG	8.021%	280	
Fuel Related-Non NPC	501	RES	130	SE	7.661%	10	
Steam Maintenance	512	RES	39,040	CAGE	0.000%	-	
Steam Maintenance	512	RES	20,973	JBG	22.350%	4,687	
Steam Maintenance	512	RES	417	SG	8.021%	33	
Hydro Operations	535	RES	15,907	SG-P	8.021%	1,276	
Hydro Operations	535	RES	10,446	SG-U	8.021%	838	
Hydro Maintenance	545	RES	3,126	SG-P	8.021%	251	
Hydro Maintenance	545	RES	683	SG-U	8.021%	55	
Other Operations	548	RES	7,549	CAGE	0.000%	-	
Other Operations	548	RES	2,796	CAGW	22.350%	625	
Other Operations	548	RES	3,926	SG	8.021%	315	
Other Operations	549	RES	25	OR	Situs	-	
Other Maintenance	553	RES	2,732	CAGE	0.000%	-	
Other Maintenance	553	RES	993	CAGW	22.350%	222	
Other Maintenance	553	RES	647	SG	8.021%	52	
Other Power Supply Expense	557	RES	268	CAGE	0.000%	-	
Other Power Supply Expense	557	RES	37,625	SG	8.021%	3,018	
Other Power Supply Expense	557	RES	105	ID	Situs	-	
Transmission Operations	560	RES	29,127	SG	8.021%	2,336	
Transmission Maintenance	571	RES	19,166	SG	8.021%	1,537	
Distribution Operations	580	RES	1,532	CA	Situs	-	
Distribution Operations	580	RES	1,683	ID	Situs	-	
Distribution Operations	580	RES	10,723	OR	Situs	-	
Distribution Operations	580	RES	14,086	UT	Situs	-	
Distribution Operations	580	RES	2,586	WA	Situs	2,586	
Distribution Operations	580	RES	3,019	WY-ALL	Situs	-	
Distribution Operations	580	RES	31,447	SNPD	6.371%	2,004	
Distribution Maintenance	593	RES	5,791	CA	Situs	-	
Distribution Maintenance	593	RES	5,820	ID	Situs	-	
Distribution Maintenance	593	RES	41,529	OR	Situs	-	
Distribution Maintenance	593	RES	40,372	UT	Situs	-	
Distribution Maintenance	593	RES	8,043	WA	Situs	8,043	
Distribution Maintenance	593	RES	10,582	WY-ALL	Situs	-	
Distribution Maintenance	593	RES	9,765	SNPD	6.371%	622	
Customer Accounts	903	RES	34,090	CN	6.810%	2,322	
Customer Accounts	903	RES	411	CA	Situs	-	
Customer Accounts	903	RES	2,451	ID	Situs	-	
Customer Accounts	903	RES	2,233	OR	Situs	-	
Customer Accounts	903	RES	7,525	UT	Situs	-	
Customer Accounts	903	RES	1,207	WA	Situs	1,207	
Customer Accounts	903	RES	1,666	WY-ALL	Situs	-	
			<u>513,192</u>			<u>34,313</u>	

Description of Adjustment:

This adjustment annualizes the wage and benefit increases that occurred during the twelve month period ended December 2021 for labor charged to operations and maintenance accounts. See page 4.3.2 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>
Adjustment to Expense:							
Customer Services	908	RES	4,416	CN	6.810%	301	
Customer Services	908	RES	0	CA	Situs	-	
Customer Services	908	RES	13	ID	Situs	-	
Customer Services	908	RES	2,739	OR	Situs	-	
Customer Services	908	RES	3,787	UT	Situs	-	
Customer Services	908	RES	277	WA	Situs	277	
Customer Services	908	RES	1,231	WY-ALL	Situs	-	
Customer Services	908	RES	42	OTHER	0.000%	-	
Administrative & General	920	RES	28	CA	Situs	-	
Administrative & General	920	RES	528	ID	Situs	-	
Administrative & General	920	RES	372	OR	Situs	-	
Administrative & General	920	RES	500	UT	Situs	-	
Administrative & General	920	RES	50	WA	Situs	50	
Administrative & General	920	RES	373	WY-ALL	Situs	-	
Administrative & General	920	RES	64,470	SO	7.129%	4,596	
Administrative & General	935	RES	11	CA	Situs	-	
Administrative & General	935	RES	15	OR	Situs	-	
Administrative & General	935	RES	4	WA	Situs	4	
Administrative & General	935	RES	2,904	SO	7.129%	207	
			<u>81,759</u>			<u>5,435</u>	
Adjustment Summary:							
			513,192			34,313	Page 4.2
			<u>81,759</u>			<u>5,435</u>	Page 4.2.1
Total Adjustment			<u>594,950</u>			<u>39,748</u>	
			<u>Ref 4.3.3</u>			<u>Ref 4.3.8</u>	

Description of Adjustment:

This adjustment annualizes the wage and benefit increases that occurred during the twelve month period ended December 2021 for labor charged to operations and maintenance accounts. See page 4.3.2 for more information on how this adjustment was calculated.

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Steam Operations	500	PRO	1,048,227	CAGE	0.000%	-	
Steam Operations	500	PRO	9	CAGW	22.350%	2	
Steam Operations	500	PRO	136,489	JBG	22.350%	30,506	
Steam Operations	500	PRO	53,375	SG	8.021%	4,281	
Fuel Realted-Non NPC	501	PRO	1,996	SE	7.661%	153	
Steam Maintenance	512	PRO	597,104	CAGE	0.000%	-	
Steam Maintenance	512	PRO	320,768	JBG	22.350%	71,693	
Steam Maintenance	512	PRO	6,375	SG	8.021%	511	
Hydro Operations	535	PRO	243,297	SG-P	8.021%	19,515	
Hydro Operations	535	PRO	159,761	SG-U	8.021%	12,815	
Hydro Maintenance	545	PRO	47,808	SG-P	8.021%	3,835	
Hydro Maintenance	545	PRO	10,443	SG-U	8.021%	838	
Other Operations	548	PRO	115,454	CAGE	0.000%	-	
Other Operations	548	PRO	42,757	CAGW	22.350%	9,556	
Other Operations	548	PRO	60,048	SG	8.021%	4,817	
Other Operations	549	PRO	376	OR	Situs	-	
Other Maintenance	553	PRO	41,791	CAGE	0.000%	-	
Other Maintenance	553	PRO	15,189	CAGW	22.350%	3,395	
Other Maintenance	553	PRO	9,896	SG	8.021%	794	
Other Power Supply Expense	557	PRO	4,099	CAGE	0.000%	-	
Other Power Supply Expense	557	PRO	575,457	SG	8.021%	46,158	
Other Power Supply Expense	557	PRO	1,605	ID	Situs	-	
Transmission Operations	560	PRO	445,489	SG	8.021%	35,733	
Transmission Maintenance	571	PRO	293,137	SG	8.021%	23,513	
Distribution Operations	580	PRO	23,437	CA	Situs	-	
Distribution Operations	580	PRO	25,740	ID	Situs	-	
Distribution Operations	580	PRO	164,004	OR	Situs	-	
Distribution Operations	580	PRO	215,446	UT	Situs	-	
Distribution Operations	580	PRO	39,551	WA	Situs	39,551	
Distribution Operations	580	PRO	46,167	WY-ALL	Situs	-	
Distribution Operations	580	PRO	480,961	SNPD	6.371%	30,643	
Distribution Maintenance	593	PRO	88,569	CA	Situs	-	
Distribution Maintenance	593	PRO	89,012	ID	Situs	-	
Distribution Maintenance	593	PRO	635,169	OR	Situs	-	
Distribution Maintenance	593	PRO	617,479	UT	Situs	-	
Distribution Maintenance	593	PRO	123,021	WA	Situs	123,021	
Distribution Maintenance	593	PRO	161,852	WY-ALL	Situs	-	
Distribution Maintenance	593	PRO	149,347	SNPD	6.371%	9,515	
Customer Accounts	903	PRO	521,400	CN	6.810%	35,510	
Customer Accounts	903	PRO	6,282	CA	Situs	-	
Customer Accounts	903	PRO	37,493	ID	Situs	-	
Customer Accounts	903	PRO	34,147	OR	Situs	-	
Customer Accounts	903	PRO	115,088	UT	Situs	-	
Customer Accounts	903	PRO	18,455	WA	Situs	18,455	
Customer Accounts	903	PRO	25,484	WY-ALL	Situs	-	
			<u>7,849,054</u>			<u>524,807</u>	

Description of Adjustment:

This adjustment recognizes wage and benefit increases that have occurred, or are projected to occur during the twelve month period ending December 2022 for labor charged to operation & maintenance accounts. See page 4.3.2 or 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>
Adjustment to Expense:							
Customer Services	908	PRO	67,537	CN	6.810%	4,600	
Customer Services	908	PRO	4	CA	Situs	-	
Customer Services	908	PRO	192	ID	Situs	-	
Customer Services	908	PRO	41,896	OR	Situs	-	
Customer Services	908	PRO	57,926	UT	Situs	-	
Customer Services	908	PRO	4,232	WA	Situs	4,232	
Customer Services	908	PRO	18,833	WY-ALL	Situs	-	
Customer Services	908	PRO	635	OTHER	0.000%	-	
Administrative & General	920	PRO	432	CA	Situs	-	
Administrative & General	920	PRO	8,073	ID	Situs	-	
Administrative & General	920	PRO	5,693	OR	Situs	-	
Administrative & General	920	PRO	7,642	UT	Situs	-	
Administrative & General	920	PRO	761	WA	Situs	761	
Administrative & General	920	PRO	5,698	WY-ALL	Situs	-	
Administrative & General	920	PRO	986,047	SO	7.129%	70,296	
Administrative & General	935	PRO	162	CA	Situs	-	
Administrative & General	935	PRO	228	OR	Situs	-	
Administrative & General	935	PRO	66	WA	Situs	66	
Administrative & General	935	PRO	44,409	SO	7.129%	3,166	
			<u>1,250,466</u>			<u>83,122</u>	
Adjustment Summary:							
			7,849,054			524,807	Page 4.3
			<u>1,250,466</u>			<u>83,122</u>	Page 4.3.1
Total Adjustment			<u>9,099,520</u>			<u>607,929</u>	
			Ref 4.3.3			Ref 4.3.8	

Description of Adjustment:

This adjustment recognizes wage and benefit increases that have occurred, or are projected to occur during the twelve month period ending December 2022 for labor charged to operation & maintenance accounts. See page 4.3.2 or more information on how this adjustment was calculated.

The unadjusted and restated (12 months ended December 2021) labor expenses are summarized on page 4.3.3. The following is an explanation of the procedures used to develop the labor expenses used in this adjustment.

1. Actual December 2021 total labor related expenses are identified on page 4.3.3.
2. Actual December 2021 expenses for regular time, overtime, and premium pay were identified by labor group and restated to reflect wage increases during the base period. The restatement of labor calculations can be found on page 4.3.4.
3. The restated December 2022 regular time, overtime, and premium pay expenses were then escalated prospectively by labor group to December 2021 (see page 4.3.5). Union and non-union costs were escalated using the contractual and target rates found on page 4.3.6.
3. Compensation related to the Annual Incentive Plan is calculated by escalating the base period amount by the 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 4.3.9.
5. SERP related expenses are removed from the pro forma period through the pro forma adjustment portion of this adjustment as reflected on page 4.3.3.

PacifiCorp
Washington Results of Operations - December 2021
General Wage Increase Adjustment

Account	Description	12 Months Ended December 2021	Restatement		Pro Forma		Ref.
			12 Months Ended December 2021	Adjustment	12 Months Ending December 2022	Adjustment	
5001XX	Regular Ordinary Time	429,992,195	431,286,046	1,293,851	442,244,442	10,958,396	
5002XX	Overtime	72,341,721	72,559,398	217,677	74,403,035	1,843,636	
5003XX	Premium Pay	12,850,121	12,888,787	38,666	13,216,274	327,487	
	Subtotal for Escalation	515,184,037	516,734,232	1,550,194	529,863,751	13,129,519	4.3.4
500410	Annual Incentive Plan	24,579,836	24,579,836	-	24,579,836	-	
580XXX	Payroll Tax Expense	38,180,553	38,290,430	109,877	39,224,670	934,239	4.3.9
580700	Payroll Tax Expense-Unemployment	3,208,903	3,208,903	-	3,208,903	-	
	Total Payroll Taxes	41,389,456	41,499,334	109,877	42,433,573	934,239	
501115	SERP Plan	-	-	-	-	-	
50112X	Medical	57,525,430	57,525,430	-	57,525,430	-	
5011XX	Pension	6,913,186	6,913,186	-	6,913,186	-	
50115X	Post Retirement	1,142,189	1,142,189	-	1,142,189	-	
5012XX	401(k)	38,873,545	38,873,545	-	38,873,545	-	
xxxxx	All Other Labor and Benefit Items	32,441,141	31,700,595	(740,547)	31,700,595	-	
	Other Labor	136,895,490	136,154,943	(740,547)	136,154,943	-	
	Total Labor	718,048,819	718,968,345	919,525	733,032,103	14,063,759	4.3.7
	Non-Utility and Capitalized Labor	253,457,542	253,782,117	324,575	258,746,355	4,964,239	4.3.7
	Total Utility Labor	464,591,277	465,186,228	594,950	474,285,748	9,099,520	4.3.7

Page 4.2.1

Page 4.3.1

PacificCorp
 Results of Operations
 General Wage Increase Adjustment
 Escalation of Regular, Overtime, and Premium Labor
 (Figures are in thousands)

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

Labor (12 Months Ended December 2021)

Acct	Account Desc.	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	Total
5001XX	Reg/Ordinary Time	34,599	33,011	39,286	36,563	34,667	36,155	36,489	35,503	36,480	34,161	35,461	37,617	429,992
5002XX	Overtime	5,000	7,912	4,792	7,095	4,582	5,690	6,893	6,456	5,844	5,460	5,400	7,217	72,342
5003XX	Premium Pay	746	784	892	1,062	909	1,210	1,340	1,262	1,042	1,111	1,209	1,282	12,850
Grand Total		40,345	41,707	44,971	44,720	40,158	43,054	44,722	43,222	43,366	40,733	42,070	46,116	515,184

Ref. 4.3.3
 Ref. 4.3.3
 Ref. 4.3.3
 Ref. 4.3.3

Labor (12 Months Ended December 2021)

Group Code	Labor Group	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	Total
2	Officer/Exempt	15,739	14,376	18,183	16,801	14,865	15,518	16,719	15,072	16,186	15,074	15,222	17,079	190,834
3	IBEW 125	3,216	4,122	3,460	3,463	3,437	3,542	3,689	3,563	3,548	3,296	3,414	3,619	42,368
4	IBEW 659	3,704	5,244	3,713	3,535	3,439	3,808	4,321	4,160	4,056	3,770	3,867	4,247	47,862
5	UWUA 197	247	263	191	174	156	170	170	186	223	184	182	215	2,363
8	UWUA 127	3,919	3,581	4,098	5,040	3,751	4,136	4,299	4,019	4,003	3,896	4,038	4,468	49,249
9	IBEW 57 WY	61	48	58	57	67	60	60	75	56	69	53	65	728
11	IBEW 57 PD	8,186	8,960	9,559	9,670	9,128	10,361	10,105	10,527	9,741	9,421	9,862	10,442	115,962
12	IBEW 57 PS	3,229	3,152	3,443	3,853	3,350	3,421	3,324	3,596	3,435	3,056	3,463	3,850	41,171
13	PCCC Non-Exempt	518	507	530	504	481	473	465	492	489	453	451	462	5,826
15	IBEW 57 CT	323	326	390	372	322	348	331	373	399	384	344	365	4,277
16	Local 77	138	130	126	122	126	136	132	125	136	122	151	138	1,583
18	Non-Exempt	1,065	997	1,219	1,130	1,036	1,083	1,106	1,034	1,094	1,008	1,023	1,166	12,960
Grand Total		40,345	41,707	44,971	44,720	40,158	43,054	44,722	43,222	43,366	40,733	42,070	46,116	515,184

Restatement Increase

Group Code	Labor Group	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21
2	Officer/Exempt	1.49%											
3	IBEW 125		2.50%										
4	IBEW 659					2.50%							
5	UWUA 197						2.50%						
8	UWUA 127										2.00%		
9	IBEW 57 WY							2.50%					
11	IBEW 57 PD		2.50%										
12	IBEW 57 PS		2.50%										
13	PCCC Non-Exempt	1.16%											
15	IBEW 57 CT		2.50%										
16	Local 77		0.00%										
18	Non-Exempt	1.48%											

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Annualized Labor December 2021

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

Ref. 4.3.3

PacifiCorp
 Results of Operations
 General Wage Increase Adjustment
 Escalation of Regular, Overtime, and Premium Labor
 (Figures are in thousands)

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

Pro Forma Increase to December 2022

Group Code	Labor Group	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22
2	Officer/Exempt	3.52%											
3	IBEW 125		3.50%										
4	IBEW 659					2.00%							
5	UWUA 197						0.00%						
8	UWUA 127									2.25%			
9	IBEW 57 WY							2.50%					
11	IBEW 57 PD		2.50%										
12	IBEW 57 PS		2.50%										
13	PCCC Non-Exempt	3.07%											
15	IBEW 57 CT		2.50%										
16	Local 77	2.50%	2.25%										
18	Non-Exempt	3.44%											

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Pro Forma Labor December 2022

Group Code	Labor Group	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	Total
2	Officer/Exempt	16,293	14,882	18,823	17,392	15,388	16,064	17,308	15,602	16,756	15,605	15,758	17,680	197,552
3	IBEW 125	3,296	4,266	3,581	3,584	3,558	3,666	3,818	3,687	3,672	3,412	3,533	3,745	43,819
4	IBEW 659	3,797	5,375	3,806	3,623	3,508	3,884	4,407	4,243	4,137	3,845	3,944	4,332	48,901
5	UWUA 197	254	270	196	178	160	170	170	186	223	184	182	215	2,388
8	UWUA 127	3,998	3,653	4,180	5,141	3,826	4,219	4,385	4,099	4,083	3,896	4,038	4,468	49,986
9	IBEW 57 WY	62	49	59	59	68	61	61	77	58	70	54	67	746
11	IBEW 57 PD	8,390	9,184	9,797	9,912	9,356	10,620	10,358	10,790	9,985	9,657	10,108	10,703	118,861
12	IBEW 57 PS	3,309	3,231	3,529	3,949	3,433	3,506	3,407	3,686	3,521	3,132	3,550	3,946	42,201
13	PCCC Non-Exempt	534	523	547	519	496	488	479	508	504	466	464	477	6,005
15	IBEW 57 CT	331	334	400	381	331	357	339	383	409	393	353	374	4,384
16	Local 77	138	133	129	125	129	139	135	128	139	125	155	141	1,616
18	Non-Exempt	1,102	1,032	1,260	1,169	1,071	1,120	1,144	1,070	1,132	1,043	1,058	1,206	13,406
Grand Total		41,504	42,931	46,309	46,032	41,324	44,293	46,013	44,459	44,617	41,829	43,198	47,354	529,864

Ref. 4.3.3

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

**PacifiCorp
Washington Results of Operations - December 2021
General Wage Increase Adjustment**

Labor Increases - January 2021 through December 2022

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, 2020 is shown as effective on January 1, 2021.

12 Months Ended December 2021

Group Code	Labor Group	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	
2	Officer/Exempt	1.49%												(1)
3	IBEW 125		2.50%											(1)
4	IBEW 659					2.50%								(1)
5	UWUA 197						2.50%							(1)
8	UWUA 127										2.00%			(1)
9	IBEW 57 WY							2.50%						(1)
11	IBEW 57 PD		2.50%											(1)
12	IBEW 57 PS		2.50%											(1)
13	PCCC Non-Exempt	1.16%												(1)
15	IBEW 57 CT		2.50%											(1)
16	Local 77		0.00%											(3)
18	Non-Exempt	1.48%												(1)

12 Months Ending December 2022

Group Code	Labor Group	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	
2	Officer/Exempt	3.52%												(1)
3	IBEW 125		3.50%											(1)
4	IBEW 659					2.00%								(1)
5	UWUA 197						0.00%							(4) CONF
8	UWUA 127									2.25%				(1)
9	IBEW 57 WY							2.50%						(1)
11	IBEW 57 PD		2.50%											(1)
12	IBEW 57 PS		2.50%											(1)
13	PCCC Non-Exempt	3.07%												(1)
15	IBEW 57 CT		2.50%											(1)
16	Local 77	2.50%	2.25%											(3)
18	Non-Exempt	3.44%												(1)

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

PacifiCorp
Washington Results of Operations - December 2021
General Wage Increase Adjustment
Adjustment by FERC Account - Total Company

Indicator	Total Company Basis					
	Actual		Restating Adjustment	Restatement 12 Months Ended December 2022	Pro Forma Adjustment	Pro Forma 12 Months Ending December 2022
	12 Months Ended December 2021	% Of Total				
500CAGE	53,518,972	7.45%	68,536	53,587,507	1,048,227	54,635,734
500CAGW	449	0.00%	1	449	9	458
500JBG	6,968,700	0.97%	8,924	6,977,624	136,489	7,114,114
500SG	2,725,160	0.38%	3,490	2,728,650	53,375	2,782,025
501SE	101,902	0.01%	130	102,032	1,996	104,028
512CAGE	30,486,160	4.25%	39,040	30,525,200	597,104	31,122,304
512JBG	16,377,342	2.28%	20,973	16,398,315	320,768	16,719,083
512SG	325,489	0.05%	417	325,906	6,375	332,281
535SG-P	12,421,931	1.73%	15,907	12,437,839	243,297	12,681,135
535SG-U	8,156,874	1.14%	10,446	8,167,320	159,761	8,327,081
545SG-P	2,440,932	0.34%	3,126	2,444,058	47,808	2,491,866
545SG-U	533,169	0.07%	683	533,852	10,443	544,295
548CAGE	5,894,682	0.82%	7,549	5,902,230	115,454	6,017,684
548CAGW	2,183,055	0.30%	2,796	2,185,851	42,757	2,228,608
548SG	3,065,864	0.43%	3,926	3,069,790	60,048	3,129,838
549OR	19,221	0.00%	25	19,245	376	19,622
553CAGE	2,133,685	0.30%	2,732	2,136,417	41,791	2,178,208
553CAGW	775,481	0.11%	993	776,474	15,189	791,663
553SG	505,235	0.07%	647	505,882	9,986	515,778
557CAGE	209,306	0.03%	268	209,574	4,099	213,673
557ID	81,936	0.01%	105	82,041	1,605	83,646
557SG	29,380,904	4.09%	37,625	29,418,529	575,457	29,993,986
560SG	22,745,166	3.17%	29,127	22,774,294	445,489	23,219,782
571SG	14,966,580	2.08%	19,166	14,985,746	293,137	15,278,883
580CA	1,196,615	0.17%	1,532	1,198,147	23,437	1,221,584
580ID	1,314,214	0.18%	1,683	1,315,896	25,740	1,341,637
580OR	8,373,504	1.17%	10,723	8,384,227	164,004	8,548,231
580SNPD	24,556,286	3.42%	31,447	24,587,733	480,961	25,068,694
580UT	10,999,950	1.53%	14,086	11,014,036	215,446	11,229,482
580WA	2,019,322	0.28%	2,586	2,021,908	39,551	2,061,458
580WYP	2,166,292	0.30%	2,774	2,169,066	42,429	2,211,496
580WYU	190,841	0.03%	244	191,085	3,738	194,823
593CA	4,522,027	0.63%	5,791	4,527,818	88,569	4,616,387
593ID	4,544,671	0.63%	5,820	4,550,491	89,012	4,639,503
593OR	32,429,641	4.52%	41,529	32,471,170	635,169	33,106,340
593SNPD	7,625,170	1.06%	9,765	7,634,935	149,347	7,784,282
593UT	31,526,439	4.39%	40,372	31,566,811	617,479	32,184,290
593WA	6,281,031	0.87%	8,043	6,289,074	123,021	6,412,095
593WYP	7,198,464	1.00%	9,218	7,207,682	140,990	7,348,672
593WYU	1,065,179	0.15%	1,364	1,066,543	20,863	1,087,406
903CA	320,736	0.04%	411	321,147	6,282	327,428
903CN	26,620,960	3.71%	34,090	26,655,051	521,400	27,176,451
903ID	1,914,278	0.27%	2,451	1,916,730	37,493	1,954,223
903OR	1,743,451	0.24%	2,233	1,745,684	34,147	1,779,831
903UT	5,876,005	0.82%	7,525	5,883,530	115,088	5,998,618
903WA	942,234	0.13%	1,207	943,440	18,455	961,895
903WYP	1,056,547	0.15%	1,353	1,057,900	20,694	1,078,594
903WYU	244,583	0.03%	313	244,896	4,790	249,686
908CA	181	0.00%	0	182	4	185
908CN	3,448,235	0.48%	4,416	3,452,651	67,537	3,520,188
908ID	9,821	0.00%	13	9,834	192	10,026
908OR	2,139,057	0.30%	2,739	2,141,796	41,896	2,183,692
908OTHER	32,434	0.00%	42	32,475	635	33,110
908UT	2,957,491	0.41%	3,787	2,961,279	57,926	3,019,204
908WA	216,090	0.03%	277	216,367	4,232	220,600
908WYP	961,541	0.13%	1,231	962,772	18,833	981,605
920CA	22,065	0.00%	28	22,094	432	22,526
920ID	412,174	0.06%	528	412,701	8,073	420,774
920OR	290,641	0.04%	372	291,013	5,693	296,706
920SO	50,344,289	7.01%	64,470	50,408,759	986,047	51,394,806
920UT	390,187	0.05%	500	390,687	7,642	398,329
920WA	38,879	0.01%	50	38,928	761	39,690
920WYP	290,909	0.04%	373	291,281	5,698	296,979
935CA	8,269	0.00%	11	8,280	162	8,442
935OR	11,645	0.00%	15	11,660	228	11,888
935SO	2,267,352	0.32%	2,904	2,270,256	44,409	2,314,665
935WA	3,380	0.00%	4	3,384	66	3,450
Utility Labor	464,591,277	64.7019%	594,950	465,186,228	9,099,520	474,285,748
Non-Utility/Capital	253,457,542	35.2981%	324,575	253,782,117	4,964,239	258,746,355
Total	718,048,819	100.0000%	919,525	718,968,345	14,063,759	733,032,103

Washington Results of Operations - December 2021
General Wage Increase Adjustment

Adjustment by FERC Account - WA Allocated

Washington Allocated								
Indicator	WA %	Actual		Restating Adjustment	Restatement		Pro Forma Adjustment	Pro Forma 12 Months Ending December 2022
		12 Months Ended December 2021	% Of Total		12 Months Ended December 2022			
500CAGE	0.0000%	-	0.00%	-	-	-	-	-
500CAGW	22.3504%	100	0.00%	0	100	2	102	
500JBG	22.3504%	1,557,531	3.25%	1,995	1,559,525	30,506	1,590,031	
500SG	8.0211%	218,587	0.46%	280	218,867	4,281	223,148	
501SE	7.6614%	7,807	0.02%	10	7,817	153	7,970	
512CAGE	0.0000%	-	0.00%	-	-	-	-	-
512JBG	22.3504%	3,660,397	7.63%	4,687	3,665,085	71,693	3,736,778	
512SG	8.0211%	26,108	0.05%	33	26,141	511	26,653	
535SG-P	8.0211%	996,372	2.08%	1,276	997,648	19,515	1,017,163	
535SG-U	8.0211%	654,269	1.36%	838	655,107	12,815	667,921	
545SG-P	8.0211%	195,789	0.41%	251	196,040	3,835	199,874	
545SG-U	8.0211%	42,766	0.09%	55	42,821	838	43,658	
548CAGE	0.0000%	-	0.00%	-	-	-	-	-
548CAGW	22.3504%	487,921	1.02%	625	488,546	9,556	498,102	
548SG	8.0211%	245,915	0.51%	315	246,230	4,817	251,047	
549OR	0.0000%	-	0.00%	-	-	-	-	-
553CAGE	0.0000%	-	0.00%	-	-	-	-	-
553CAGW	22.3504%	173,323	0.36%	222	173,545	3,395	176,940	
553SG	8.0211%	40,525	0.08%	52	40,577	794	41,371	
557CAGE	0.0000%	-	0.00%	-	-	-	-	-
557ID	0.0000%	-	0.00%	-	-	-	-	-
557SG	8.0211%	2,356,664	4.91%	3,018	2,359,682	46,158	2,405,840	
560SG	8.0211%	1,824,407	3.80%	2,336	1,826,743	35,733	1,862,476	
571SG	8.0211%	1,200,481	2.50%	1,537	1,202,018	23,513	1,225,531	
580CA	0.0000%	-	0.00%	-	-	-	-	-
580ID	0.0000%	-	0.00%	-	-	-	-	-
580OR	0.0000%	-	0.00%	-	-	-	-	-
580SNPD	6.3713%	1,564,550	3.26%	2,004	1,566,553	30,643	1,597,197	
580UT	0.0000%	-	0.00%	-	-	-	-	-
580WA	100.0000%	2,019,322	4.21%	2,586	2,021,908	39,551	2,061,458	
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	6.3713%	485,821	1.01%	622	486,443	9,515	495,958	
593UT	0.0000%	-	0.00%	-	-	-	-	-
593WA	100.0000%	6,281,031	13.09%	8,043	6,289,074	123,021	6,412,095	
593WYP	0.0000%	-	0.00%	-	-	-	-	-
593WYU	0.0000%	-	0.00%	-	-	-	-	-
903CA	0.0000%	-	0.00%	-	-	-	-	-
903CN	6.8104%	1,813,002	3.78%	2,322	1,815,324	35,510	1,850,833	
903ID	0.0000%	-	0.00%	-	-	-	-	-
903OR	0.0000%	-	0.00%	-	-	-	-	-
903UT	0.0000%	-	0.00%	-	-	-	-	-
903WA	100.0000%	942,234	1.96%	1,207	943,440	18,455	961,895	
903WYP	0.0000%	-	0.00%	-	-	-	-	-
903WYU	0.0000%	-	0.00%	-	-	-	-	-
908CA	0.0000%	-	0.00%	-	-	-	-	-
908CN	6.8104%	234,840	0.49%	301	235,140	4,600	239,740	
908ID	0.0000%	-	0.00%	-	-	-	-	-
908OR	0.0000%	-	0.00%	-	-	-	-	-
908OTHER	0.0000%	-	0.00%	-	-	-	-	-
908UT	0.0000%	-	0.00%	-	-	-	-	-
908WA	100.0000%	216,090	0.45%	277	216,367	4,232	220,600	
908WYP	0.0000%	-	0.00%	-	-	-	-	-
920CA	0.0000%	-	0.00%	-	-	-	-	-
920ID	0.0000%	-	0.00%	-	-	-	-	-
920OR	0.0000%	-	0.00%	-	-	-	-	-
920SO	7.1291%	3,589,080	7.48%	4,596	3,593,676	70,296	3,663,972	
920UT	0.0000%	-	0.00%	-	-	-	-	-
920WA	100.0000%	38,879	0.08%	50	38,928	761	39,690	
920WYP	0.0000%	-	0.00%	-	-	-	-	-
935CA	0.0000%	-	0.00%	-	-	-	-	-
935OR	0.0000%	-	0.00%	-	-	-	-	-
935SO	7.1291%	161,641	0.34%	207	161,848	3,166	165,014	
935WA	100.0000%	3,380	0.01%	4	3,384	66	3,450	
Utility Labor		31,038,830	64.7019%	39,748	31,078,578	607,929	31,686,507	
Non-Utility/Capital		16,933,219	35.2981%	21,684	16,954,903	331,655	17,286,558	
Total		47,972,049	100.0000%	61,432	48,033,481	939,584	48,973,066	

PacifiCorp
Results of Operations December 2021
Wage and Employee Benefit Adjustment
Payroll Tax Adjustment Calculation

	<u>Line No.</u>	<u>Ref</u>	<u>Social Security</u>	<u>Medicare</u>	<u>Total FICA Tax</u>	<u>Ref</u>
FICA Calculated on December 2021 Restated Labor						
Annualized Wages Adjustment	a		1,550,194	1,550,194		4.3.3
Annualized Incentive Adjustment	b		-	-		4.3.3
	c	a + b	1,550,194	1,550,194		
Percentage of eligible wages	d		90.94%	100.00%		
Total eligible wages	e	c * d	1,409,671	1,550,194		
Tax rate	f		6.20%	1.45%		
Tax on eligible wages	g	e * f	87,400	22,478		
Total FICA Tax on Restated Labor		g	87,400	22,478	109,877	4.3.3
FICA Calculated on December 2022 Pro Forma Labor						
Pro Forma Wages Adjustment	h		13,129,519	13,129,519		4.3.3
Pro Forma Incentive Adjustment	i		-	-		4.3.3
	j	h + i	13,129,519	13,129,519		
Percentage of eligible wages	k		91.38%	100.00%		
Total eligible wages	l	j * k	11,997,765	13,129,519		
Tax rate	m		6.20%	1.45%		
Tax on eligible wages	n	l * m	743,861	190,378		
Total FICA Tax on Pro Forma Labor		n	743,861	190,378	934,239	4.3.3

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Adj. Liability Ins. expense to 6-year avg.	925	RES	2,752,874	SO	7.129%	196,254	4.4.1
Adjust Liability Insurance Premium	925	PRO	12,494,093	SO	7.129%	890,713	4.4.2
Adjust Property Insurance Premium	924	PRO	(713,186)	SO	7.129%	(50,844)	4.4.2
Adjustment to Rate Base:							
Remove Injuries & Damages Reserve	2282	RES	136,384,176	SO	7.129%	9,722,923	
Adjustment to Tax:							
Accumulated Deferred Income Tax Balance	190	PRO	(33,532,232)	SO	7.129%	(2,390,536)	

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. The insurance premiums have been adjusted to those in the Company's most current renewal.

PacifiCorp
Results of Operations - December 2021
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>
2016	(1,639,456)	2,644,149	(3,000,000)	(1,995,307)
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
	Six-year average			4,419,848
	Amount in base period			1,666,974
	Adjustment			<u>2,752,874</u>
				Ref 4.4

(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.

PacifiCorp
Results of Operations - December 2021
Insurance Expense
Adjust Base Period Insurance Premium to Expected CY 2021/2022 Level

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

	Premium Renewal <u>2021/2022</u>	Included in Results 12 Months Ended <u>Dec-21</u>	<u>Adjustment</u>	
Excess Liability Insurance Premium	29,182,860	16,688,767	12,494,093	Ref 4.4
Property Insurance Premium	4,127,137	4,840,323	(713,186)	Ref 4.4
	<u>33,309,997</u>			

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Advertising Expense - Reallocation	909	RES	(110,095)	CN	6.810%	(7,498)	4.5.1
Advertising Expense - Reallocation	930	RES	8,815	SO	7.129%	628	4.5.1
California Advertising Expense	909	RES	665	CA	Situs	-	4.5.1
Oregon Advertising Expense	909	RES	9,076	OR	Situs	-	4.5.1
Utah Advertising Expense	909	RES	73,349	UT	Situs	-	4.5.1
Washington Advertising Expense	909	RES	5,516	WA	Situs	5,516	4.5.1
Wyoming Advertising Expense	909	RES	863	WY-ALL	Situs	-	4.5.1
PP Advertising Expense	909	RES	1,268	CAGW	22.350%	283	4.5.1
RMP Advertising Expense	909	RES	4,811	CAGE	0.000%	-	4.5.1
Idaho Advertising Expense	909	RES	14,546	ID	Situs	-	4.5.1
Wyoming Advertising Expense	930	RES	390	WY-ALL	Situs	-	4.5.1
System Advertising Expense	930	RES	2,853	CN	6.810%	194	4.5.1
Oregon Advertising Expense	930	RES	(10,925)	OR	Situs	-	4.5.1
Idaho Advertising Expense	930	RES	167	ID	Situs	-	4.5.1
Jim Bridger Advertising Expense	930	RES	(1,300)	JBG	22.350%	(291)	4.5.1
			<u>(0)</u>			<u>(1,166)</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 2021, 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 Limited Rate Filing in Washington, Docket No. UE-152253.

PacifiCorp
Washington Results of Operations - December 2021
Advertising
Re-allocate System Costs

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

TYPE	FERC Acct	SAP Acct	SAP Acct description	Factor	Total Company
RES	9090000	530022	Informational Advertising Services	CN	109,481
RES	9090000	530019	Legally Mandated Advertising Services	CN	613
RES	9301000	530020	Advertising Services	SO	(8,815)
					<u>101,280</u>

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

TYPE	FERC Acct	SAP Acct	SAP Acct description	Factor	Total Company
RES	9090000	530022	Informational Advertising Services	CA	508
RES	9090000	530022	Informational Advertising Services	CAGE	4,811
RES	9090000	530022	Informational Advertising Services	CAGW	1,268
RES	9090000	530022	Informational Advertising Services	OR	8,620
RES	9090000	530022	Informational Advertising Services	UT	73,349
RES	9090000	530022	Informational Advertising Services	WA	5,516
RES	9090000	530022	Informational Advertising Services	WY	863
RES	9090000	530022	Informational Advertising Services	ID	14,546
RES	9090000	530019	Legally Mandated Advertising Services	CA	157
RES	9090000	530019	Legally Mandated Advertising Services	OR	456
RES	9301000	530020	Advertising Services	CAGW	-
RES	9301000	530020	Advertising Services	CN	2,853
RES	9301000	530020	Advertising Services	OR	(10,925)
RES	9301000	530020	Advertising Services	WY	390
RES	9301000	530020	Advertising Services	ID	167
RES	9301000	530020	Advertising Services	JBG	(1,300)
					<u>101,280</u>

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Remove:							
Memberships As Booked	930	RES	(333,156)	SO	7.129%	(23,751)	4.6.3
Memberships As Booked	930	RES	-	WA	Situs	-	4.6.3
Total			<u>(333,156)</u>			<u>(23,751)</u>	
Add Back:							
Memberships on State Specific Factor	930	RES	6,918	SO	7.129%	493	4.6.3
Memberships on State Specific Factor	930	RES	698	CA	Situs	-	4.6.3
Memberships on State Specific Factor	930	RES	146,585	OR	Situs	-	4.6.3
Memberships on State Specific Factor	930	RES	28,501	WA	Situs	28,501	4.6.3
Memberships on State Specific Factor	930	RES	123,642	UT	Situs	-	4.6.3
Memberships on State Specific Factor	930	RES	12,723	ID	Situs	-	4.6.3
Memberships on State Specific Factor	930	RES	14,089	WY-ALL	Situs	-	4.6.3
Total			<u>333,156</u>			<u>28,994</u>	
			<u>-</u>			<u>5,243</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 2021, this adjustment situs-assigns any costs attributable to a specific jurisdiction.

PacifiCorp
Washington Results of Operations - December 2021
Memberships and Subscriptions

FERC Account	SAP Account	Vendor Name	Factor As Booked	Corrected Factor	Amount	Amounts to be Reallocated
National and Regional Trade Memberships						
930.2	545550	Albany Area Chamber of Commerce	SO	OR	\$ 4,375	\$ 4,375
930.2	545550	Albany-Millersburg Economic Development Corporation	SO	OR	\$ 1,500	\$ 1,500
930.2	545550	Association of Washington Cities	SO	WA	\$ 1,000	\$ 1,000
930.2	545550	Bay Area Chamber of Commerce	SO	OR	\$ 1,019	\$ 1,019
930.2	545550	Central Point Chamber of Commerce	SO	OR	\$ 250	\$ 250
930.2	545550	Clatsop Economic Development Resources	SO	OR	\$ 5,000	\$ 5,000
930.2	545550	Cody Country Chamber of Commerce	WYP	WYP	\$ 550	\$ -
930.2	545550	Cottage Grove Chamber of Commerce	SO	OR	\$ 300	\$ 300
930.2	545550	Dayton Chamber of Commerce	SO	WA	\$ 400	\$ 400
930.2	545550	Grants Pass Josephine County Chamber of Commerce	SO	OR	\$ 3,775	\$ 3,775
930.2	545550	Greater Yakima Chamber of Commerce	SO	WA	\$ 5,000	\$ 5,000
930.2	545550	Green River Chamber of Commerce	WYP	WYP	\$ 550	\$ -
930.2	545550	Idaho Economic Development Association	SO	ID	\$ 250	\$ 250
930.2	553110	Idaho Economic Development Association	SO	ID	\$ 3,000	\$ 3,000
930.2	545550	Klamath County Economic Development Association	SO	OR	\$ 5,000	\$ 5,000
930.2	545550	Klamath Falls Downtown Association	SO	OR	\$ 500	\$ 500
930.2	545550	League of Oregon Cities	SO	OR	\$ 600	\$ 600
930.2	545550	Lebanon Area Chamber of Commerce	SO	OR	\$ 1,600	\$ 1,600
930.2	545550	Linn-Benton Utilities Coordinating Council	SO	OR	\$ 125	\$ 125
930.2	545550	Pendleton Chamber of Commerce	SO	OR	\$ 635	\$ 635
930.2	545550	Pomeroy Chamber of Commerce	SO	WA	\$ 150	\$ 150
930.2	545550	Redmond Chamber of Commerce	SO	OR	\$ 230	\$ 230
930.2	545550	Rock Springs Chamber of Commerce	WYP	WYP	\$ 2,575	\$ -
930.2	545550	Roseburg Area Chamber of Commerce	SO	OR	\$ 1,090	\$ 1,090
930.2	545550	Rotary Club of Roseburg	SO	OR	\$ 187	\$ 187
930.2	545550	Sublette County Chamber of Commerce	WYP	WYP	\$ 660	\$ -
930.2	545550	Tooele County Chamber of Commerce	SO	UT	\$ 1,200	\$ 1,200
930.2	545550	Toppenish Chamber of Commerce	SO	WA	\$ 825	\$ 825
930.2	545550	Tri-County Chamber of Commerce	SO	OR	\$ 255	\$ 255
930.2	545550	Utah Manufacturers Association	SO	UT	\$ 7,220	\$ 7,220
930.2	545550	Vernal Area Chamber of Commerce	SO	UT	\$ 75	\$ 75
930.2	545550	Wyoming Business Alliance	SO	WYP	\$ 5,000	\$ 5,000
930.2	545550	Yakima Valley Tourism	SO	WA	\$ 1,187	\$ 1,187
930.2	545550	Zillah Chamber of Commerce	SO	WA	\$ 350	\$ 350
930.2	545550	Laramie Chamber of Business Alliance	SO	WYP	\$ 5,000	\$ 5,000
930.2	545550	Utah Taxpayers Association	SO	UT	\$ 18,700	\$ 18,700
930.2	545550	Utility Economic Development Association, Inc.	SO	SO	\$ 745	\$ 745
930.2	545550	Park City Chamber Bureau	SO	UT	\$ 230	\$ 230
930.2	545550	Richfield Area Chamber of Commerce	SO	UT	\$ 275	\$ 275
930.2	545550	American Fork Chamber of Commerce	SO	UT	\$ 2,000	\$ 2,000
930.2	545550	Association of Idaho Cities	SO	ID	\$ 1,500	\$ 1,500
930.2	545550	Corvallis Chamber of Commerce	SO	OR	\$ 3,500	\$ 3,500
930.2	545550	Lake County Chamber of Commerce	SO	OR	\$ 500	\$ 500
930.2	545550	Monmouth- Independence Chamber of Commerce	SO	OR	\$ 1,200	\$ 1,200
930.2	545550	Rexburg Area Chamber of Commerce	SO	ID	\$ 473	\$ 473
930.2	545550	Selah Chamber of Commerce	SO	WA	\$ 250	\$ 250
930.2	545550	Strategic Economic Development Corporation	SO	OR	\$ 2,400	\$ 2,400
930.2	545550	Sutherlin Chamber of Commerce	SO	OR	\$ 125	\$ 125
930.2	545550	Yakima County Development Association	SO	WA	\$ 7,500	\$ 7,500
930.2	545550	Davis Chamber of Commerce	SO	UT	\$ 3,930	\$ 3,930
930.2	545550	Economic Development for Central Oregon	SO	OR	\$ 7,500	\$ 7,500
930.2	545550	Granger Chamber of Commerce	SO	WA	\$ 230	\$ 230
930.2	545550	Redmond Economic Development, Inc.	SO	OR	\$ 5,000	\$ 5,000
930.2	545550	Seaside Chamber of Commerce	SO	OR	\$ 395	\$ 395
930.2	545550	Box Elder Chamber of Commerce	SO	UT	\$ 192	\$ 192
930.2	545550	Breakfast Exchange Club of Ogden	SO	UT	\$ 600	\$ 600
930.2	545550	Dallas Area Visitors Center	SO	OR	\$ 1,200	\$ 1,200
930.2	545550	Greater Smithfield Chamber of Commerce	SO	UT	\$ 100	\$ 100
930.2	545550	Salt Lake Chamber	SO	UT	\$ 60,000	\$ 60,000
930.2	545550	Thermopolis-Hot Springs Chamber of Commerce	SO	WYP	\$ 415	\$ 415
930.2	545550	Umpqua Economic Development Partnership	SO	OR	\$ 2,500	\$ 2,500
930.2	545550	Walla Walla Valley Chamber of Commerce	SO	WA	\$ 10,000	\$ 10,000
930.2	545550	Wyoming Press Association	WYP	WYP	\$ 125	\$ -
930.2	545550	Cannon Beach Chamber of Commerce	SO	OR	\$ 310	\$ 310
930.2	545550	Myrtle Creek-Tri City Area Chamber of Commerce	SO	OR	\$ 105	\$ 105
930.2	545550	Rawlins Chamber of Commerce	WYP	WYP	\$ 2,500	\$ -
930.2	545550	Lane Utilities Coordinating Council	SO	OR	\$ 100	\$ 100
930.2	545550	East-Linn Utilities Coordinating Council	SO	OR	\$ 125	\$ 125
930.2	545550	Casper Area Chamber of Commerce	WYP	WYP	\$ 4,500	\$ -
930.2	545550	Lovell Area Chamber of Commerce	WYP	WYP	\$ 300	\$ -
930.2	545550	Douglas Timber Operators	SO	OR	\$ 600	\$ 600
930.2	545550	Lander Chamber of Commerce	WYP	WYP	\$ 835	\$ -
930.2	545550	Energy Systems Integration Group	SO	SO	\$ 1,618	\$ 1,618
930.2	545550	Klamath County Chamber of Commerce	SO	OR	\$ 799	\$ 799

PacifiCorp
Washington Results of Operations - December 2021
Memberships and Subscriptions

FERC Account	SAP Account	Vendor Name	Factor As Booked	Corrected Factor	Amount	Amounts to be Reallocated
National and Regional Trade Memberships						
930.2	545550	Columbia Corridor Association	SO	OR	\$ 3,000	\$ 3,000
930.2	545550	Central Washington Homebuilders, Inc.	SO	WA	\$ 559	\$ 559
930.2	545550	Bend Chamber of Commerce	SO	OR	\$ 1,725	\$ 1,725
930.2	545550	Forth (Drive Oregon)	SO	OR	\$ 1,500	\$ 1,500
930.2	545550	Rotary Club of Albina	SO	OR	\$ 325	\$ 325
930.2	545550	Columbia River Maritime Museum	SO	OR	\$ 500	\$ 500
930.2	553110	South Lincoln County Economic Development Corporation	SO	OR	\$ 1,000	\$ 1,000
930.2	545550	Seaside Downtown Development Association	SO	OR	\$ 175	\$ 175
930.2	545550	Astoria Downtown Historic District Association	SO	OR	\$ 500	\$ 500
930.2	545550	Lincoln City Chamber of Commerce	SO	OR	\$ 450	\$ 450
930.2	545550	The Chamber of Medford/Jackson County	SO	OR	\$ 2,247	\$ 2,247
930.2	545550	Woodland Chamber of Commerce & Tourism Info. Center	SO	WA	\$ 350	\$ 350
930.2	545550	Pilot Rock Chamber of Commerce	SO	OR	\$ 50	\$ 50
930.2	545550	Eagle Mountain Chamber of Commerce	SO	UT	\$ 600	\$ 600
930.2	545550	Common Ground Alliance	UT	SO	\$ 2,500	-
930.2	545550	Portland Business Alliance	SO	OR	\$ 32,243	\$ 32,243
930.2	545550	Economic Development Alliance for Lincoln County	SO	OR	\$ 100	\$ 100
930.2	545550	Prineville Chamber of Commerce	SO	OR	\$ 1,000	\$ 1,000
930.2	545550	Albany Downtown Association & Park Wise	SO	OR	\$ 180	\$ 180
930.2	545550	Cache Valley Chamber of Commerce	SO	UT	\$ 720	\$ 720
930.2	545550	Evanston Chamber of Commerce	WYP	WYP	\$ 1,025	-
930.2	545550	Linkville Kiwanis Club	SO	CA	\$ 115	\$ 115
930.2	545550	Moab Chamber of Commerce	SO	UT	\$ 1,500	\$ 1,500
930.2	545550	Ogden-Weber Chamber of Commerce	SO	UT	\$ 6,000	\$ 6,000
930.2	545550	Oregon Energy Fund	SO	OR	\$ 75	\$ 75
930.2	545550	Rotary Club of Casper	SO	WYP	\$ 1,000	\$ 1,000
930.2	545550	Rotary Club of Casper	WYP	WYP	\$ 136	-
930.2	545550	South Valley Chamber	SO	UT	\$ 6,000	\$ 6,000
930.2	545550	Takena Kiwanis	SO	OR	\$ 260	\$ 260
930.2	545550	The Enterprise	SO	WYP	\$ 750	\$ 750
930.2	545550	Utah Valley Chamber of Commerce	SO	UT	\$ 6,000	\$ 6,000
930.2	553110	Washakie Development Association	WYP	WYP	\$ 500	-
930.2	545550	Western Labor And Management Public Affairs Committee	SO	SO	\$ 2,000	\$ 2,000
930.2	545550	Wyoming State Chamber of Commerce	WYP	WYP	\$ 1,500	-
930.2	545550	Metropolitan Utility Coordinating Council	SO	OR	\$ 150	\$ 150
930.2	545550	Rotary Club of Cheyenne	SO	WYP	\$ 500	\$ 500
930.2	545550	Rotary Club of Cheyenne	WYP	WYP	\$ 500	-
930.2	545550	Madras Jefferson County Chamber	SO	OR	\$ 385	\$ 385
930.2	545550	International Economic Development Council	SO	SO	\$ 455	\$ 455
930.2	545550	Glenrock Area Chamber of Commerce	SO	WYP	\$ 500	\$ 500
930.2	545550	Crescent City/Del Norte Chamber of Commerce	SO	CA	\$ 583	\$ 583
930.2	545550	Central Washington Hispanic Chamber	SO	WA	\$ 700	\$ 700
930.2	545550	Cedar City Chamber	SO	UT	\$ 800	\$ 800
930.2	545550	Riverton Chamber of Commerce	SO	WYP	\$ 924	\$ 924
930.2	545550	Riverton Chamber of Commerce	WYP	WYP	\$ 924	-
930.2	553110	Four County Alliance of Southeastern Idaho	SO	ID	\$ 2,000	\$ 2,000
930.2	545550	Women's Energy Network	SO	SO	\$ 2,100	\$ 2,100
930.2	545550	Sport Oregon	SO	OR	\$ 5,000	\$ 5,000
930.2	545550	Jordan River Commission	SO	UT	\$ 7,500	\$ 7,500
930.2	545550	Grid Forward	SO	OR	\$ 3,167	\$ 3,167
930.2	545550	Greater Portland Inc	SO	OR	\$ 5,000	\$ 5,000
930.2	545550	Powell Chamber of Commerce	WYP	WYP	\$ 1,000	-
930.2	545550	Philomath Chamber of Commerce, Philomath OR	SO	OR	\$ 375	\$ 375
930.2	545550	Wyoming Capitol Club	WYP	WYP	\$ 500	-
					\$ 359,336	\$ 333,156

Industry Association Dues

930.2	545550	Edison Electric Institute	0	0	996,832	-
930.2	545550	Intermountain Electrical Association	0	0	9,500	-
930.2	545550	Rocky Mountain Electrical League	0	0	18,000	-
930.2	545550	Pacific Northwest Utilities Conference Committee	0	0	79,486	-
930.2	545550	Western Energy Supply Transmission Associates	0	0	20,548	-
930.2	545550	North American Transmission Forum	0	0	95,738	-
930.2	545550	Northwest Public Power Association	0	0	1,810	-
930.2	545550	The National Hydropower Association, Inc.	0	0	78,264	-
930.2	545550	American Clean Power	0	0	212,500	-
930.2	545550	UMS Group	0	0	42,000	-
930.2	545550	American Arbitration Association	0	0	150	-
					1,554,828	-

PacifiCorp
 Washington Results of Operations - December 2021
 Memberships and Subscriptions

FERC Account	SAP Account	Vendor Name	Factor As Booked	Corrected Factor	Amount	Amounts to be Reallocated
National and Regional Trade Memberships						

SUMMARY						
Memberships as Booked						
<u>Account</u>	<u>Factor</u>	<u>Amount</u>				
930.2	SO	333,156	Ref. 4.6			
930.2	WA	-	Ref. 4.6			
		<u>333,156</u>				
Reallocated Memberships						
<u>Account</u>	<u>Factor</u>	<u>Amount</u>				
930.2	SO	6,918	Ref. 4.6			
930.2	CA	698	Ref. 4.6			
930.2	OR	146,585	Ref. 4.6			
930.2	WA	28,501	Ref. 4.6			
930.2	UT	123,642	Ref. 4.6			
930.2	ID	12,723	Ref. 4.6			
930.2	WYP	14,089	Ref. 4.6			
		<u>333,156</u>	Ref. 4.6			

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Uncollectible Expense	904	RES	36,004	WA	Situs	36,004	4.7.1
Uncollectible Expense	904	PRO	(570)	WA	Situs	(570)	4.7.1

Description of Adjustment

This adjustment adjusts the Company's actual December 2021 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-130054 and this methodology has been used in all subsequent general rate case filings.

PacifiCorp
Washington Results of Operations - December 2021
Revenue Sensitive Items & Uncollectible Expense

12 Months Ended	WA FERC Account 904	General Business Revenues
Dec-18	1,726,615	309,846,676
Dec-19	1,258,343	307,888,403
Dec-20	2,393,875	333,393,111
Dec-21	1,816,229	354,477,310

Line	Description	4 year Average	
1	Unadjusted Revenue	326,401,375	
2	Per Books Uncollectible Expense	1,798,766	
3	Uncollectible % (Line 2 / Line 1)	0.551%	
4	Normalized Revenue	345,674,088	
5	Normalizing Adjustments	9,570,570	
6	General Business Revenues before Adjustments	336,103,517	
7	Normalized Uncollectible Expense (Line 3 * Line 6)	1,852,233	
8	Per Books Uncollectible Expense	1,816,229	
9	Restating Adjustment to Uncollectible Expense	36,004	Ref. 4.7
10	Pro Forma Revenue	352,871,275	
11	Pro Forma Adjustments	(103,428)	
12	Pro Forma Adjustment to Uncollectible Expense	(570)	Ref. 4.7

<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:						
Reallocate Per Books Legal Expenses						
557	RES	52,773	CAEE	0.000%	-	
557	RES	(53,119)	CAGE	0.000%	-	
557	RES	(252,159)	CAGW	22.350%	(56,358)	
557	RES	110,132	OR	Situs	-	
557	RES	(54,208)	SG	8.021%	(4,348)	
557	RES	53,974	SO	7.129%	3,848	
557	RES	-	UT	Situs	-	
557	RES	142,608	WA	Situs	142,608	
588	RES	-	SNPD	6.371%	-	
588	RES	-	UT	Situs	-	
923	RES	292,573	CAGE	0.000%	-	
923	RES	1,031,178	CAGW	22.350%	230,472	
923	RES	2,665	ID	Situs	-	
923	RES	242,344	OR	Situs	-	
923	RES	(1,593,435)	SO	7.129%	(113,597)	
923	RES	2,961	UT	Situs	-	
923	RES	21,714	WA	Situs	21,714	
923	RES	-	WY-ALL	Situs	-	
923	RES	-	WY-ALL	Situs	-	
925	RES	2,637,702	OR	Situs	-	
925	RES	(4,063,283)	SO	7.129%	(289,674)	
928	RES	-	CA	Situs	-	
928	RES	-	CAGE	0.000%	-	
928	RES	-	ID	Situs	-	
928	RES	-	OR	Situs	-	
928	RES	(1,128,164)	SO	7.129%	(80,428)	
928	RES	1,128,164	UT	Situs	-	
928	RES	-	WA	Situs	-	
928	RES	-	WY-ALL	Situs	-	
928	RES	-	WY-ALL	Situs	-	
		<u>(1,425,581)</u>			<u>(145,764)</u>	4.8.1

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 2021
Legal Expenses

FERC	Factor	Total Company		WA-allocated
		Legal Expenses As Booked	Legal Expenses to Re-allocate	Legal Expenses to Re-allocate
539	SG-U	22,789	-	-
557	CAEE	-	52,773	-
557	CAGE	84,619	(53,119)	-
557	CAGW	270,104	(252,159)	(56,358)
557	OR	-	110,132	-
557	SG	1,118,346	(54,208)	(4,348)
557	SO	-	53,974	3,848
557	UT	-	-	-
557	WA	-	142,608	142,608
571	SO	35	(35)	(2)
571	SG	(35)	35	3
582	IDU	-	-	-
588	SNPD	1,017	-	-
588	UT	-	-	-
593	UT	-	-	-
905	CN	344	-	-
905	UT	-	-	-
923	CA	68,000	-	-
923	CAGE	-	292,573	-
923	CAGW	-	1,031,178	230,472
923	IDU	-	2,665	-
923	OR	57,865	242,344	-
923	SO	1,687,859	(1,593,435)	(113,597)
923	UT	482,650	2,961	-
923	WA	3,098	21,714	21,714
923	WYP	9,390	-	-
923	WYU	163,667	-	-
925	CA	-	1,391,569	-
925	OR	-	2,637,702	-
925	UT	-	34,012	-
925	SO	6,993,501	(4,063,283)	(289,674)
928	CA	568,815	-	-
928	CAGE	-	-	-
928	IDU	3,131	-	-
928	OR	1,148,315	-	-
928	SO	2,489,822	(1,128,164)	(80,428)
928	UT	146,785	1,128,164	-
928	WA	23,073	-	-
928	WYP	553,110	-	-
928	WYU	-	-	-
	Total	15,896,301	0	(145,764)
			Ref. 4.8	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>
Adjustment to Expense:							
Add Remediation Projects Cost	925	RES	16,605,871	SO	7.129%	1,183,844	4.9.1
Adjustment to Tax:							
Schedule M Adjustment	SCHMDT	RES	(20,190,445)	SO	7.129%	(1,439,391)	
Schedule M Adjustment	SCHMAT	RES	(729,705)	WA	Situs	(729,705)	
Def Inc Tax Expense	41010	RES	(4,964,144)	SO	7.129%	(353,897)	
Def Inc Tax Expense	41110	RES	179,410	WA	Situs	179,410	
ADIT Balance	283	RES	25,704,984	SO	7.129%	1,832,526	
ADIT Balance	283	RES	(614,092)	WA	Situs	(614,092)	

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 2021.

Non-PERCO

Total Environmental Expense	Internal Order	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	12 ME Dec-21
Detail By Project:														
Alturas Service Center (CA)	408030	-	-	-	-	-	-	-	-	-	-	-	-	-
Astoria / Unocal (Downtown) MGP	407503	10,033	644	5,604	3,976	8,589	9,413	4,450	3,535	194	35,611	2,904	8,854	93,808
Astoria Young's Bay MGP	405762	3,113	8,608	286	477	17,351	6,104	31,744	12,741	795	3,954	3,880	244,957	334,010
Big Fork Hydro	407504	1,999	80	7,363	732	620	573	1,802	92,531	81,143	615	155,704	126,895	470,056
Bors Property	408380	-	-	-	-	-	-	-	-	-	-	-	-	-
Cline Falls	407720	-	-	-	-	-	-	-	-	-	-	-	-	-
Eugene MGP (50%)	407510	39	143	-	5,034	95	64	54	80	8	95	80	48	5,740
Everett MGP (2/3)	407511	11	-	1,490	11	-	-	11	-	11	-	-	16	1,549
Klamath Falls	408982	-	-	-	-	436,835	-	-	285	-	18,580	304,484	(432,565)	327,619
Montague Ranch	407517	-	-	-	-	-	-	-	-	-	-	-	-	-
Olympia MGP	407520	-	-	49	16	-	-	6	-	16	-	-	16	103
Powerdale Hydro Plant	407522	-	-	-	-	-	-	-	-	-	-	-	-	-
Pendleton OR Service Ctr	408031	-	-	-	-	-	-	-	-	-	-	-	-	-
Portland Harbor Source Control	407521	45,709	43,937	159,086	41,171	306,363	61,711	217,359	133,309	128,275	43,450	163,814	241,989	1,586,172
Portland Harbor Insurance	409000	-	-	-	(909,018)	-	-	-	-	-	-	-	-	(909,018)
Sunnyside Service Center (WA)	408032	-	-	-	-	-	-	-	-	-	-	-	-	-
Tacoma A Street MGP (25%)	407523	955	87	4,251	(2,621)	374	-	72	293	76	367	127	2,903	6,884
Colstrip Pond	408598	39,576	(8,013)	611,561	36,229	91,559	61,101	78,434	136,623	130,399	98,351	99,810	98,475	1,474,104
Cholla Ash-Flyash Pond	408599	-	-	41,325	-	(1,197)	(60)	173,743	182,839	(9,003)	5,825	17,503	32,310	443,285
American Barrel	407502	348	-	18,504	1,089	172	9,357	2,671	7,967	868	9,063	13,812	36,326	100,177
Bridger Coal Fuel Oil Spill	407505	1,701	-	616	1,951	11,235	9,962	3,668	14,311	(299)	8,746	16,555	10,366	78,811
Bridger Plant-FGD Pond 1	408590	1,236	481	653	2,559	2,593	68,198	824	36,101	322,946	514,628	589,167	664,232	2,203,618
Bridger FGD Pond 1 Closure	407506	986	3,485	11,226	608	1,814	3,735	4,529	8,284	5,667	4,648	7,433	1,243	53,659
Bridger Plant-FGD Pond 2	408591	-	-	-	-	-	-	-	(15,735)	31,470	-	-	-	15,735
Bridger Oil Spill (New Releases)	407507	1,085	-	917	287	10,141	7,472	4,338	8,477	10,446	5,050	10,279	7,270	65,763
Carbon Ash Spill	408383	263	161	6,846	400	934	4,902	9,268	33,793	24,381	2,421	11,912	3,618	98,900
Cedar Steam Plant	407508	618	(618)	-	-	-	-	824	-	-	-	3,609	21,445	25,878
Dave Johnston Oil Spill	407509	-	172	515	1,118	-	8,528	-	14,997	11,132	-	3,118	10,031	49,610
Dave Johnston-Pond 4A&4B	408592	1,378	855,206	38,723	10,750	859	251,301	138,466	11,212	11,438	(1,394)	1,040	906,781	2,225,762
Freeport Bustation	408303	-	-	-	-	-	-	-	-	-	-	-	-	-
Geneva Rock Hunter Plant	407842	-	-	-	-	-	-	-	-	-	-	-	-	-
Hunter Fuel Oil	407512	-	-	-	-	-	-	551	-	184	-	-	-	735
Huntington Ground Water Action/Landfill	407513	1,630	1,819	42,708	1,327	309	64,074	22,084	13,280	759	10,314	6,144	53,941	218,389
Hayden Ash Landfill	408762	-	-	-	-	-	-	-	-	-	-	-	-	-
Idaho Falls Pole Yard (100%)	407514	14,475	14,144	24,522	6,306	12,029	16,235	16,279	40,954	14,759	5,995	41,941	25,216	232,854
Jordan Plant (Substation)	407515	-	-	206	-	-	506	-	-	-	-	-	-	712
Little Mountain Gas Plant	407516	-	-	-	-	-	-	-	-	-	-	-	-	-
Naughton Plant-FGD Pond 1	408593	412	618	-	-	206	412	-	26,063	483,986	650,829	125,086	718,675	2,006,287
Naughton FGD Pond Closure	407518	-	-	-	-	-	-	-	-	-	-	-	-	-
Naughton Oil Spill	408460	-	-	-	-	-	-	-	-	-	-	-	-	-
Ogden	407519	(4,081)	-	52,992	1,751	927	73,060	13,047	23,208	2,315	52,419	1,085	32,128	248,851
Ririe Substation	408542	-	-	-	-	-	-	-	-	-	-	-	-	-
Naughton Plant-FGD Pond 2	408594	1,236	721	-	1,082	927	29,975	206	132,983	483,986	652,060	125,086	339,960	1,768,222
Hunter Plant-Ash Landfill	408597	919	1,106	27,163	1,016	393	2,183	4,285	13,959	643	8,269	918	23,763	84,616
Silver Bell / Telluride	406192	4,727	6,632	108,900	2,781	3,605	6,893	36,227	283,760	90,615	38,803	112,559	314,437	1,009,939
Utah Metals East	406560	-	-	-	-	-	-	-	-	-	-	-	-	-
Wyodak Fuel Oil	407540	-	-	6,102	-	-	-	-	-	-	-	-	13,609	19,711
Naughton South Ash Pond	408625	-	-	-	-	-	-	-	(18,039)	-	-	-	-	(18,039)
NTO Parking Asbestos	408822	-	-	-	-	-	-	-	-	-	-	-	-	-
North Temple Office	409022	-	-	-	-	-	-	-	108	2,170	1,302	-	5,424	9,003
**spill cleanup -- Pacific Power	406240	192,729	68,937	183,716	126,039	54,481	43,650	38,442	66,697	138,614	80,751	1,591	33,201	1,028,848
**spill cleanup -- Rocky Mountain	406241	21,854	78,367	7,763	196,930	86,264	262,041	87,864	270,469	-	103,658	39,698	88,608	1,243,516
Total		342,952	1,076,716	1,363,086	(467,998)	1,047,479	1,001,387	891,252	1,535,086	1,967,994	2,354,408	1,859,338	3,634,171	16,605,871

** 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>
Adjustment to Expense:							
Reversal of environ. settlement accrual	545	RES	25,151,000	SG	8.021%	2,017,381	4.10.1
Reversal of Prior Period CWIP Write-off	557	RES	1,345,745	CAGE	0.000%	-	4.10.1

Description of Adjustment

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

PacifiCorp
Results of Operations - December 2021
Remove Non-Recurring & Prior Period Entries

FERC Account	Description	Amount	Alloc	REF
5459000	Reversal of Klamath Settlement Obligation Expense	(25,151,000)	SG	Ref. 4.10
5570000	Reveral of CWIP Reserve from prior period	(1,345,745)	CAGE	Ref. 4.10

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
SERP Non-Service Expense	926	PRO	(2,756,759)	SO	7.129%	(196,531)	4.11.1

Description of Adjustment

This adjustment removes the 2021 SERP non-service expense from results. This expense have historically been removed in the Company's Results of Operations report in the General Wage Increase Adjustments (GWI) adjustment no.'s 4.2 and 4.3. Since these expenses are not included in the Company's capitalization calculations they will be accounting for in this new adjustment going forward. The pension service cost expenses will continue to be included in the GWI adjustment.

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

<u>GL 554023</u>			
<u>SERP Non-</u>			
<u>Service Expense</u>			
<u>Actual</u>			
<u>Calendar Year</u>			
<u>Description</u>	<u>2021</u>	<u>FERC Acct</u>	<u>Factor</u>
January	229,730	926	SO
February	229,730	926	SO
March	229,730	926	SO
April	229,730	926	SO
May	229,730	926	SO
June	229,730	926	SO
July	229,730	926	SO
August	229,730	926	SO
September	229,730	926	SO
October	229,730	926	SO
November	229,730	926	SO
December	229,730	926	SO
Total Actual	<u>2,756,759</u>		

Ref 4.11

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Transmission of Electricity by Others	566	RES	1,450,163	UT	Situs	-	
Transmission of Electricity by Others	566	RES	(1,450,163)	SG	8.021%	(116,319)	

Description of Adjustment

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

Tab 5 - Net Power Costs

	5.1	5.2	5.3
	Net Power Costs -	Net Power Costs -	Colstrip #3
Total Normalized	Restating	Pro Forma	Removal
1 Operating Revenues:			
2 General Business Revenues	-	-	-
3 Interdepartmental	-	-	-
4 Special Sales	7,634,076	-	7,634,076
5 Other Operating Revenues	-	-	-
6 Total Operating Revenues	<u>7,634,076</u>	<u>-</u>	<u>7,634,076</u>
7			
8 Operating Expenses:			
9 Steam Production	(2,888,899)	-	(2,302,543)
10 Nuclear Production	-	-	-
11 Hydro Production	-	-	-
12 Other Power Supply	(19,313,439)	(11,043,230)	(8,270,209)
13 Transmission	1,038,436	-	1,038,436
14 Distribution	-	-	-
15 Customer Accounting	-	-	-
16 Customer Service & Info	-	-	-
17 Sales	-	-	-
18 Administrative & General	(2,553)	-	(2,553)
19 Total O&M Expenses	<u>(21,166,455)</u>	<u>(11,043,230)</u>	<u>(9,534,316)</u>
20 Depreciation	(5,305,968)	-	(5,305,968)
21 Amortization	-	-	-
22 Taxes Other Than Income	(15,073)	-	(15,073)
23 Income Taxes: Federal	6,078,645	2,319,078	3,605,362
24 State	-	-	-
25 Deferred Income Taxes	1,302,188	-	1,302,188
26 Investment Tax Credit Adj.	-	-	-
27 Misc Revenue & Expense	-	-	-
28 Total Operating Expenses:	<u>(19,106,662)</u>	<u>(8,724,152)</u>	<u>(5,928,954)</u>
29			
30 Operating Rev For Return:	<u>26,740,738</u>	<u>8,724,152</u>	<u>13,563,030</u>
31			
32 Rate Base:			
33 Electric Plant In Service	(29,214,844)	-	(29,214,844)
34 Plant Held for Future Use	-	-	-
35 Misc Deferred Debits	-	-	-
36 Elec Plant Acq Adj	-	-	-
37 Pensions	-	-	-
38 Prepayments	-	-	-
39 Fuel Stock	-	-	-
40 Material & Supplies	-	-	-
41 Working Capital	-	-	-
42 Weatherization Loans	-	-	-
43 Misc Rate Base	-	-	-
44 Total Electric Plant:	<u>(29,214,844)</u>	<u>-</u>	<u>(29,214,844)</u>
45			
46 Deductions:			
47 Accum Prov For Deprec	27,512,534	-	27,512,534
48 Accum Prov For Amort	-	-	-
49 Accum Def Income Tax	345,838	-	345,838
50 Unamortized ITC	-	-	-
51 Customer Adv For Const	-	-	-
52 Customer Service Deposits	-	-	-
53 Miscellaneous Deductions	-	-	-
54			
55 Total Deductions:	<u>27,858,372</u>	<u>-</u>	<u>27,858,372</u>
56			
57 Total Rate Base:	<u>(1,356,472)</u>	<u>-</u>	<u>(1,356,472)</u>
58			
59			
60 Estimated ROE impact	4.747%	1.540%	2.395%
61 Estimated Price Change	(35,600,771)	(11,572,642)	(17,991,444)
62			
63			
64 TAX CALCULATION:			
65			
66 Operating Revenue	34,121,572	11,043,230	17,168,392
67 Other Deductions	-	-	-
68 Interest (AFUDC)	-	-	-
69 Interest	-	-	-
70 Schedule "M" Additions	(4,379)	-	(4,379)
71 Schedule "M" Deductions	5,171,262	-	5,171,262
72 Income Before Tax	<u>28,945,931</u>	<u>11,043,230</u>	<u>17,168,392</u>
73			
74 State Income Taxes	-	-	-
75			
76 Taxable Income	<u>28,945,931</u>	<u>11,043,230</u>	<u>17,168,392</u>
77			
78 Federal Income Taxes	<u>6,078,645</u>	<u>2,319,078</u>	<u>3,605,362</u>

	5.1	5.2	5.3
	Net Power Costs -	Net Power Costs -	Colstrip #3
	Restating	Pro Forma	Removal
	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	(586,356)	-	(586,356)
10 Nuclear Production	-	-	-
11 Hydro Production	-	-	-
12 Other Power Supply	(11,043,230)	(11,043,230)	-
13 Transmission	-	-	-
14 Distribution	-	-	-
15 Customer Accounting	-	-	-
16 Customer Service & Info	-	-	-
17 Sales	-	-	-
18 Administrative & General	(2,553)	-	(2,553)
19 Total O&M Expenses	(11,632,139)	(11,043,230)	(588,909)
20 Depreciation	(5,305,968)	-	(5,305,968)
21 Amortization	-	-	-
22 Taxes Other Than Income	(15,073)	-	(15,073)
23 Income Taxes: Federal	2,473,283	2,319,078	154,205
24 State	-	-	-
25 Deferred Income Taxes	1,302,188	-	1,302,188
26 Investment Tax Credit Adj.	-	-	-
27 Misc Revenue & Expense	-	-	-
28 Total Operating Expenses:	(13,177,708)	(8,724,152)	(4,453,556)
29			
30 Operating Rev For Return:	13,177,708	8,724,152	4,453,556
31			
32 Rate Base:			
33 Electric Plant In Service	(29,214,844)	-	(29,214,844)
34 Plant Held for Future Use	-	-	-
35 Misc Deferred Debits	-	-	-
36 Elec Plant Acq Adj	-	-	-
37 Pensions	-	-	-
38 Prepayments	-	-	-
39 Fuel Stock	-	-	-
40 Material & Supplies	-	-	-
41 Working Capital	-	-	-
42 Weatherization Loans	-	-	-
43 Misc Rate Base	-	-	-
44 Total Electric Plant:	(29,214,844)	-	(29,214,844)
45			
46 Deductions:			
47 Accum Prov For Deprec	27,512,534	-	27,512,534
48 Accum Prov For Amort	-	-	-
49 Accum Def Income Tax	345,838	-	345,838
50 Unamortized ITC	-	-	-
51 Customer Adv For Const	-	-	-
52 Customer Service Deposits	-	-	-
53 Miscellaneous Deductions	-	-	-
54			
55 Total Deductions:	27,858,372	-	27,858,372
56			
57 Total Rate Base:	(1,356,472)	-	(1,356,472)
58			
59			
60 Estimated ROE impact	2.349%	1.540%	0.000%
61 Estimated Price Change	(17,609,327)	(11,572,642)	(6,036,685)
62			
63			
64 TAX CALCULATION:			
65			
66 Operating Revenue	16,953,180	11,043,230	5,909,950
67 Other Deductions	-	-	-
68 Interest (AFUDC)	-	-	-
69 Interest	-	-	-
70 Schedule "M" Additions	(4,379)	-	(4,379)
71 Schedule "M" Deductions	5,171,262	-	5,171,262
72 Income Before Tax	11,777,538	11,043,230	734,309
73			
74 State Income Taxes	-	-	-
75			
76 Taxable Income	11,777,538	11,043,230	734,309
77			
78 Federal Income Taxes	2,473,283	2,319,078	154,205

	5.1	5.2	5.3
	Net Power Costs -	Net Power Costs -	Colstrip #3
	Restating	Pro Forma	Removal
	Total Normalized		
1 Operating Revenues:			
2 General Business Revenues	-	-	-
3 Interdepartmental	-	-	-
4 Special Sales	7,634,076	7,634,076	-
5 Other Operating Revenues	-	-	-
6 Total Operating Revenues	<u>7,634,076</u>	<u>7,634,076</u>	-
7			
8 Operating Expenses:			
9 Steam Production	(2,302,543)	(2,302,543)	-
10 Nuclear Production	-	-	-
11 Hydro Production	-	-	-
12 Other Power Supply	(8,270,209)	(8,270,209)	-
13 Transmission	1,038,436	1,038,436	-
14 Distribution	-	-	-
15 Customer Accounting	-	-	-
16 Customer Service & Info	-	-	-
17 Sales	-	-	-
18 Administrative & General	-	-	-
19 Total O&M Expenses	<u>(9,534,316)</u>	<u>(9,534,316)</u>	-
20 Depreciation	-	-	-
21 Amortization	-	-	-
22 Taxes Other Than Income	-	-	-
23 Income Taxes: Federal	3,605,362	3,605,362	-
24 State	-	-	-
25 Deferred Income Taxes	-	-	-
26 Investment Tax Credit Adj.	-	-	-
27 Misc Revenue & Expense	-	-	-
28 Total Operating Expenses:	<u>(5,928,954)</u>	<u>(5,928,954)</u>	-
29			
30 Operating Rev For Return:	<u>13,563,030</u>	<u>13,563,030</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 Pensions	-	-	-
38 Prepayments	-	-	-
39 Fuel Stock	-	-	-
40 Material & Supplies	-	-	-
41 Working Capital	-	-	-
42 Weatherization Loans	-	-	-
43 Misc Rate Base	-	-	-
44 Total Electric Plant:	<u>-</u>	<u>-</u>	-
45			
46 Deductions:			
47 Accum Prov For Deprec	-	-	-
48 Accum Prov For Amort	-	-	-
49 Accum Def Income Tax	-	-	-
50 Unamortized ITC	-	-	-
51 Customer Adv For Const	-	-	-
52 Customer Service Deposits	-	-	-
53 Miscellaneous Deductions	-	-	-
54			
55 Total Deductions:	<u>-</u>	<u>-</u>	-
56			
57 Total Rate Base:	<u>-</u>	<u>-</u>	-
58			
59			
60 Estimated ROE impact	2.551%	0.000%	0.000%
61 Estimated Price Change	(17,991,444)	(17,991,444)	-
62			
63			
64 TAX CALCULATION:			
65			
66 Operating Revenue	17,168,392	17,168,392	-
67 Other Deductions	-	-	-
68 Interest (AFUDC)	-	-	-
69 Interest	-	-	-
70 Schedule "M" Additions	-	-	-
71 Schedule "M" Deductions	-	-	-
72 Income Before Tax	<u>17,168,392</u>	<u>17,168,392</u>	-
73			
74 State Income Taxes	-	-	-
75			
76 Taxable Income	<u>17,168,392</u>	<u>17,168,392</u>	-
77			
78 Federal Income Taxes	<u>3,605,362</u>	<u>3,605,362</u>	-

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Sales for Resale (Account 447)							
Existing Firm Sales - Pacific	447NPC	RES	-	WA	Situs	-	5.1.1
Post-Merger Firm Sales	447NPC	RES	-	WA	Situs	-	5.1.1
Non-Firm Sales	447NPC	RES	-	WA	Situs	-	5.1.1
Total Sales for Resale			<u>-</u>			<u>-</u>	
Purchased Power (Account 555)							
Existing Firm Demand - Pacific	555NPC	RES	-	WA	Situs	-	5.1.1
Existing Firm Energy	555NPC	RES	-	WA	Situs	-	5.1.1
WA Qualifying Facilities	555NPC	RES	-	WA	Situs	-	5.1.1
Post-Merger Firm Energy	555NPC	RES	(11,043,230)	WA	Situs	(11,043,230)	5.1.1
Other Generation Expenses	555NPC	RES	-	WA	Situs	-	5.1.1
Total Purchased Power			<u>(11,043,230)</u>			<u>(11,043,230)</u>	
Wheeling (Account 565)							
Existing Firm - Pacific	565NPC	RES	-	WA	Situs	-	5.1.1
Post Merger Firm	565NPC	RES	-	WA	Situs	-	5.1.1
Non Firm	565NPC	RES	-	WA	Situs	-	5.1.1
Total Wheeling Expense			<u>-</u>			<u>-</u>	
Fuel Expense (Accounts 501 and 547)							
Fuel Consumed - Coal	501NPC	RES	-	WA	Situs	-	5.1.1
Fuel Consumed - Natural Gas	547NPC	RES	-	WA	Situs	-	5.1.1
Total Fuel and Other Expense			<u>-</u>			<u>-</u>	
Total Net Power Cost Adjustment - Restating			<u>(11,043,230)</u>			<u>(11,043,230)</u>	

Description of Adjustment

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

PacifiCorp
Washington Results of Operations - December 2021
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 2021 Washington Allocated	NORMALIZED NPC 12 Months Ended December 2021 Washington Allocated	NORMALIZING ADJUSTMENT 12 Months Ended December 2021 Washington Allocated	PRO FORMA NPC 12 Months Ended December 2022 Washington Allocated	PRO FORMA ADJUSTMENT 12 Months Ended December 2022 Washington Allocated
Sales for Resale (Account 447)								
Existing Firm Sales - Pacific	447NPC	WA	100.0000%	-	-	-	-	-
Post-Merger Firm Sales	447NPC	WA	100.0000%	745,673	745,673	-	8,379,749	7,634,076
Non-Firm Sales	447NPC	WA	100.0000%	-	-	-	-	-
Total Sales for Resale				745,673	745,673	-	8,379,749	7,634,076
Purchased Power (Account 555)								
Existing Firm Demand - Pacific	555NPC	WA	100.0000%	2,072	2,072	-	1,965,169	1,963,097
Existing Firm Energy - Pacific	555NPC	WA	100.0000%	6,794	6,794	-	4,589,056	4,582,262
Existing Firm Energy - Utah	555NPC	WA	100.0000%	135,451	135,451	-	139,054	3,602
WA Qualifying Facilities	555NPC	WA	100.0000%	370,977	370,977	-	214,001	(156,975)
WA Qualifying Facilities	555NPC	WA	100.0000%	-	-	-	-	-
Post-Merger Firm Energy	555NPC	WA	100.0000%	78,029,832	66,986,602	(11,043,230)	64,461,017	(2,525,585)
Other Generation Expenses	555NPC	WA	100.0000%	-	-	-	-	-
Total Purchased Power				78,545,126	67,501,896	(11,043,230)	71,368,297	3,866,402
Wheeling (Account 565)								
Existing Firm - Pacific	565NPC	WA	100.0000%	-	-	-	22,565,269	22,565,269
Existing Firm - Utah	565NPC	WA	100.0000%	-	-	-	-	-
Post Merger Firm	565NPC	WA	100.0000%	11,845,010	11,845,010	-	(20,559,880)	(32,404,890)
Non Firm	565NPC	WA	100.0000%	905,188	905,188	-	11,783,245	10,878,057
Total Wheeling Expense				12,750,198	12,750,198	-	13,788,635	1,038,436
Fuel Expense (Accounts 501 and 547)								
Fuel Consumed - Coal	501NPC	WA	100.0000%	45,211,744	45,211,744	-	42,800,623	(2,411,121)
Steam from Other Sources	503NPC	WA	100.0000%	369,445	369,445	-	478,022	108,577
Fuel Consumed - Natural Gas	547NPC	WA	100.0000%	27,651,206	27,651,206	-	15,514,595	(12,136,611)
Total Fuel and Other Expense				73,232,395	73,232,395	-	58,793,241	(14,439,154)
Total Net Power Cost				163,782,046	152,738,816	(11,043,230)	135,570,424	(17,168,392)
				Ref. 2.2 Line 66	Ref. 5.1.3	Ref. 5.1	Ref. 5.1.4	Ref. 5.2

Study Results
MERGED PEAK/ENERGY SPLIT
(\$)

Period Ending
Dec-21

	<u>Total</u>	<u>Pre-Merger Demand</u>	<u>Pre-Merger Energy</u>	<u>Non-Firm</u>	<u>Post-Merger</u>
SPECIAL SALES FOR RESALE					
Pacific Pre Merger	-	-			
Post Merger	745,673				745,673
Utah Pre Merger	-	-			
NonFirm Sub Total	-			-	
TOTAL SPECIAL SALES	745,673	-	-	-	745,673
PURCHASED POWER & NET INTERCHANGE					
BPA Peak Purchase	-	-			
Pacific Capacity	-		-		
Mid Columbia	2,520	756	1,764		
Misc/Pacific	6,346	1,316	5,030		
Q.F. Contracts/PPL	370,977	-	-		370,977
Small Purchases west	-		-		
Pacific Sub Total	379,842	2,072	6,794	-	370,977
Gemstate	134,170		134,170		
GSLM	-		-		
QF Contracts/UPL	-		-		-
IPP Layoff	-		-		
Small Purchases east	1,281		1,281		
UP&L to PP&L	-		-		
Utah Sub Total	135,451	-	135,451	-	-
Combine Hills Wind	420,741				420,741
Cedar Springs Wind	947,461				947,461
Cedar Springs Wind III	749,644				749,644
Cove Mountain Solar	308,272				308,272
Hunter Solar	546,239				546,239
MagCorp Reserves	296,701				296,701
Milican Solar	185,475				185,475
Milford Solar	562,296				562,296
Nucor	586,613				586,613
Monsanto Reserves	1,611,756				1,611,756
Prineville Solar	143,956				143,956
Rock River Wind	308,439				308,439
Sigurd Solar	386,067				386,067
Three Buttes Wind	1,542,511				1,542,511
Top of the World Wind	3,075,178				3,075,178
Wolverine Creek Wind	839,861				839,861
PSCo Exchange	433,138				433,138
Short Term Firm Purchases	65,085,483				65,085,483
New Firm Sub Total	78,029,832	-	-	-	78,029,832
TOTAL PURCHASED POWER & NET INTERCHANGE	78,545,126	2,072	142,246	-	78,400,808
WHEELING & U. OF F. EXPENSE					
Pacific Firm Wheeling and Use of Facilities	-	-			
Utah Firm Wheeling and Use of Facilities	-	-			
Post Merger	11,845,010				11,845,010
Non-Firm Wheeling	905,188			905,188	
TOTAL WHEELING & U. OF F. EXPENSE	12,750,198	-	-	905,188	11,845,010
COAL FUEL BURN EXPENSE					
Colstrip	1,961,336			1,961,336	
Jim Bridger	43,250,408			43,250,408	
TOTAL COAL FUEL BURN EXPENSE	45,211,744	-	-	45,211,744	-
GAS FUEL BURN EXPENSE					
Chehalis	18,242,216			18,242,216	
Hermiston	9,408,990			9,408,990	
TOTAL GAS FUEL BURN EXPENSE	27,651,206	-	-	27,651,206	-
OTHER GENERATION EXPENSE					
Blundell	369,445			369,445	
TOTAL OTHER GEN. EXPENSE	369,445	-	-	369,445	-
NET POWER COST	163,782,046	2,072	142,246	74,137,583	89,500,146

Ref 5.1.1

Study Results					
MERGED PEAK/ENERGY SPLIT					
(\$)					
Period Ending		Pre-Merger	Pre-Merger		
Dec-21	Total	Demand	Energy	Non-Firm	Post-Merger
SPECIAL SALES FOR RESALE					
Pacific Pre Merger	-	-			
Post Merger	745,673				745,673
Utah Pre Merger	-	-			
NonFirm Sub Total	-				
TOTAL SPECIAL SALES	745,673	-	-	-	745,673
PURCHASED POWER & NET INTERCHANGE					
BPA Peak Purchase	-	-			
Pacific Capacity	-		-		
Mid Columbia	2,520	756	1,764		
Misc/Pacific	6,346	1,316	5,030		
Q.F. Contracts/PPL	370,977	-	-		370,977
Small Purchases west	-	-			
Pacific Sub Total	379,842	2,072	6,794	-	370,977
Gemstate	134,170		134,170		
GSLM	-		-		
QF Contracts/UPL	-	-	-		-
IPP Layoff	-	-	-		
Small Purchases east	1,281		1,281		
UP&L to PP&L	-	-	-		
Utah Sub Total	135,451	-	135,451	-	-
Combine Hills Wind	420,741				420,741
Cedar Springs Wind	947,461				947,461
Cedar Springs Wind III	749,644				749,644
Cove Mountain Solar	308,272				308,272
Hunter Solar	546,239				546,239
MagCorp Reserves	296,701				296,701
Milican Solar	185,475				185,475
Milford Solar	562,296				562,296
Nucor	586,613				586,613
Monsanto Reserves	1,611,756				1,611,756
Prineville Solar	143,956				143,956
Rock River Wind	308,439				308,439
Sigurd Solar	386,067				386,067
Three Buttes Wind	1,542,511				1,542,511
Top of the World Wind	3,075,178				3,075,178
Wolverine Creek Wind	839,861				839,861
PSCo Exchange	433,138				433,138
Short Term Firm Purchases	54,042,253				54,042,253
New Firm Sub Total	66,986,602	-	-	-	66,986,602
TOTAL PURCHASED POWER & NET INTERCHANGE	67,501,896	2,072	142,246	-	67,357,578
WHEELING & U. OF F. EXPENSE					
Pacific Firm Wheeling and Use of Facilities	-	-			
Utah Firm Wheeling and Use of Facilities	-	-			
Post Merger	11,845,010				11,845,010
Non-Firm Wheeling	905,188			905,188	
TOTAL WHEELING & U. OF F. EXPENSE	12,750,198	-	-	905,188	11,845,010
COAL FUEL BURN EXPENSE					
Colstrip	1,961,336			1,961,336	
Jim Bridger	43,250,408			43,250,408	
TOTAL COAL FUEL BURN EXPENSE	45,211,744	-	-	45,211,744	-
GAS FUEL BURN EXPENSE					
Chehalis	18,242,216			18,242,216	
Hermiston	9,408,990			9,408,990	
TOTAL GAS FUEL BURN EXPENSE	27,651,206	-	-	27,651,206	-
OTHER GENERATION EXPENSE					
Blundell	369,445			369,445	
TOTAL OTHER GEN. EXPENSE	369,445	-	-	369,445	-
NET POWER COST	152,738,816	2,072	142,246	74,137,583	78,456,916

Ref 5.1.1

<i>PacifiCorp</i>	Study Results				
	MERGED PEAK/ENERGY SPLIT				
<i>Period Ending</i>	(\$)				
<i>Dec-22</i>	Merged <u>01/22-12/22</u>	Pre-Merger <u>Demand</u>	Pre-Merger <u>Energy</u>	<u>Non-Firm</u>	<u>Post-Merger</u>
SPECIAL SALES FOR RESALE					
Pacific Pre Merger	-	-			
Post Merger	8,379,749				8,379,749
TOTAL SPECIAL SALES	8,379,749	-	-	-	8,379,749
PURCHASED POWER & NET INTERCHANGE					
Mid Columbia	6,542,367	1,962,710	4,579,657		
Misc/Pacific	11,859	2,459	9,400		
Q.F. Contracts/PPL	214,001	-	-		214,001
Pacific Sub Total	6,768,227	1,965,169	4,589,056	-	214,001
Gemstate	137,959		137,959		
Small Purchases east	1,095		1,095		
Utah Sub Total	139,054	-	139,054	-	-
Combine Hills Wind	441,426				441,426
Cedar Springs Wind	940,332				940,332
Cedar Springs Wind III	714,525				714,525
Cove Mountain Solar	308,699				308,699
Hunter Solar	568,435				568,435
MagCorp Reserves	249,597				249,597
Milican Solar	219,586				219,586
Milford Solar	563,739				563,739
Nucor	571,887				571,887
Monsanto Reserves	1,652,341				1,652,341
Prineville Solar	146,298				146,298
Sigurd Solar	477,028				477,028
Three Buttes Wind	1,651,034				1,651,034
Top of the World Wind	3,259,626				3,259,626
Wolverine Creek Wind	833,894				833,894
Short Term Firm Purchases	51,862,570				51,862,570
New Firm Sub Total	64,461,017	-	-	-	64,461,017
Other Generation	-				-
Non Firm Sub Total	-				-
TOTAL PURCHASED PW & NET INT.	71,368,297	1,965,169	4,728,110	-	64,675,018
WHEELING & U. OF F. EXPENSE					
Pacific Firm Wheeling and Use of Facilities	22,565,269	22,565,269			
Post Merger	(20,559,880)				(20,559,880)
Nonfirm Wheeling	11,783,245			11,783,245	
TOTAL WHEELING & U. OF F. EXPENSE	13,788,635	22,565,269	-	11,783,245	(20,559,880)
THERMAL FUEL BURN EXPENSE					
Colstrip	590,375			590,375	
Chehalis	8,656,302			8,656,302	
Hermiston	5,320,364			5,320,364	
Jim Bridger	42,210,248			42,210,248	
Pipeline Reservation Fees	1,537,929			1,537,929	
TOTAL FUEL BURN EXPENSE	58,315,218	-	-	58,315,218	-
OTHER GENERATION EXPENSE					
Blundell	478,022			478,022	
TOTAL OTHER GEN. EXPENSE	478,022.30	-	-	478,022	-
NET POWER COST	135,570,424	24,530,438	4,728,110	70,576,486	35,735,389

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>
Adjustment to Expense:							
Sales for Resale (Account 447)							
Existing Firm Sales - Pacific	447NPC	PRO	-	WA	Situs	-	5.1.1
Post-Merger Firm Sales	447NPC	PRO	7,634,076	WA	Situs	7,634,076	5.1.1
Non-Firm Sales	447NPC	PRO	-	WA	Situs	-	5.1.1
Total Sales for Resale			<u>7,634,076</u>			<u>7,634,076</u>	
Purchased Power (Account 555)							
Existing Firm Demand - Pacific	555NPC	PRO	1,963,097	WA	Situs	1,963,097	5.1.1
Existing Firm Energy - Pacific	555NPC	PRO	4,582,262	WA	Situs	4,582,262	5.1.1
Existing Firm Energy - Utah	555NPC	PRO	3,602	WA	Situs	3,602	5.1.1
Remove - WA Qualifying Facilities	555NPC	PRO	(156,975)	WA	Situs	(156,975)	5.1.1
Post-Merger Firm Energy	555NPC	PRO	(2,525,585)	WA	Situs	(2,525,585)	5.1.1
Other Generation Expenses	555NPC	PRO	-	WA	Situs	-	5.1.1
Total Purchased Power			<u>3,866,402</u>			<u>3,866,402</u>	
Wheeling (Account 565)							
Existing Firm - Pacific	565NPC	PRO	22,565,269	WA	Situs	22,565,269	5.1.1
Existing Firm - Utah	565NPC	PRO	-	WA	Situs	-	5.1.1
Post Merger Firm	565NPC	PRO	(32,404,890)	WA	Situs	(32,404,890)	5.1.1
Non Firm	565NPC	PRO	10,878,057	WA	Situs	10,878,057	5.1.1
Total Wheeling Expense			<u>1,038,436</u>			<u>1,038,436</u>	
Fuel Expense (Accounts 501 and 547)							
Fuel Consumed - Coal	501NPC	PRO	(2,411,121)	WA	Situs	(2,411,121)	5.1.1
Steam from Other Sources	503NPC	PRO	108,577	WA	Situs	108,577	5.1.1
Fuel Consumed - Natural Gas	547NPC	PRO	(12,136,611)	WA	Situs	(12,136,611)	5.1.1
Total Fuel and Other Expense			<u>(14,439,154)</u>			<u>(14,439,154)</u>	
Total Net Power Cost Adjustment - Pro Forma			<u>(17,168,392)</u>			<u>(17,168,392)</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 2022. 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>
Adjustment to Expense:							
Pre-merger Depreciation Expense	403SP	RES	(19,797,320)	CAGW	22.350%	(4,424,775)	5.3.2
Post-merger Depreciation Expense	403SP	RES	(3,942,630)	CAGW	22.350%	(881,193)	5.3.2
Taxes Other	408	RES	(211,434)	GPS	7.129%	(15,073)	5.3.1
Net Depreciation Expense - Sch M	SCHMDT	RES	23,137,252	CAGW	22.350%	5,171,262	5.3.2
Deferred Income Tax Expense	41010	RES	5,821,431	CAGW	22.350%	1,301,112	5.3.2
Operations & Maintenance	500	RES	(1,536)	CAGW	22.350%	(343)	5.3.4
Operations & Maintenance	501	RES	(107,014)	CAGW	22.350%	(23,918)	5.3.4
Operations & Maintenance	501	RES	(12,839)	CAGW	22.350%	(2,870)	5.3.4
Operations & Maintenance	502	RES	(76,931)	CAGW	22.350%	(17,194)	5.3.4
Operations & Maintenance	505	RES	4,804	CAGW	22.350%	1,074	5.3.4
Operations & Maintenance	506	RES	(350,037)	CAGW	22.350%	(78,235)	5.3.4
Operations & Maintenance	507	RES	-	CAGW	22.350%	-	5.3.4
Operations & Maintenance	510	RES	(39,872)	CAGW	22.350%	(8,911)	5.3.4
Operations & Maintenance	511	RES	(15,249)	CAGW	22.350%	(3,408)	5.3.4
Operations & Maintenance	512	RES	(1,821,765)	CAGW	22.350%	(407,171)	5.3.4
Operations & Maintenance	513	RES	(190,218)	CAGW	22.350%	(42,514)	5.3.4
Operations & Maintenance	514	RES	(12,813)	CAGW	22.350%	(2,864)	5.3.4
Administrative & General	924	RES	(28,238)	SO	7.129%	(2,013)	5.3.4
Administrative & General	925	RES	(7,576)	SO	7.129%	(540)	5.3.4
Adjustment to Rate Base:							
Pre-merger Plant	312	RES	(110,283,000)	CAGW	22.350%	(24,648,663)	5.3.2
Post-merger Plant	312	RES	(20,429,999)	CAGW	22.350%	(4,566,181)	5.3.2
Pre-merger Depreciation Reserve	108SP	RES	115,102,072	CAGW	22.350%	25,725,744	5.3.2
Post-merger Depreciation Reserve	108SP	RES	7,994,451	CAGW	22.350%	1,786,790	5.3.2
Deferred Income Tax Balance	282	RES	1,547,148	CAGW	22.350%	345,793	5.3.2
Deferred ITC	255	RES	-	ITC85	13.360%	-	5.3.2
Remove Base Data:							
Schedule M Addition	SCHMAT	RES	(4,379)	WA	Situs	(4,379)	5.3.3
Deferred Income Tax Expense	41110	RES	1,077	WA	Situs	1,077	5.3.3
Accum Def Inc Tax Balance	283	RES	45	WA	Situs	45	5.3.3

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
Results of Operations - December 2021
Removal of Colstrip Unit #3
Property Tax Calculation

	12/31/2021	Ref.
Total Colstrip Property Taxes	2,025,967	
Colstrip #3 as a percentage of Total Colstrip NBV	10.4362%	
Property Tax expense to remove	<u>211,434</u>	5.3

Gross Colstrip Book Value	245,921,310
Gross Colstrip Book Reserve	<u>(172,940,192)</u>
Total Colstrip NBV	<u>72,981,117</u>
Colstrip Unit 3 Book Value	130,712,999
Colstrip Unit 3 Book Reserve	<u>(123,096,524)</u>
Colstrip Unit 3 NBV	<u>7,616,475</u>
Colstrip Unit 3 NBV %	10.4362%

PacifiCorp
Results of Operations - December 2021
Removal of Colstrip Unit #3
Summary of Balances

	<u>EOP Balance</u>	<u>Ref.</u>
Depreciation Expense - Pre Merger	(19,797,320)	5.3
Depreciation Expense - Post Merger	<u>(3,942,630)</u>	5.3
	(23,739,950)	
EPIS - Pre Merger	110,283,000	5.3
EPIS - Post Merger	<u>20,429,999</u>	5.3
	130,712,999	
Depreciation Reserve - Pre Merger	(115,102,072)	5.3
Depreciation Reserve - Post Merger	<u>(7,994,451)</u>	5.3
	(123,096,524)	
ADIT Balance	(1,547,148)	5.3
Deferred Income Tax Credit	-	5.3
Tax Depreciation	(602,698)	
Deferred Income Tax Expense	(5,821,431)	5.3

PacifiCorp
Results of Operations - December 2021
Removal of Colstrip Unit #3
Schedule M

FERCAcct	Description	Amount	Factor
SCHMAT	WA Disallowed Colstrip Unit3 Write-off	4,379	WA
411.10	WA Disallowed Colstrip Unit3 Write-off	(1,077)	WA
283	WA Disallowed Colstrip Unit3 Write-off	(45)	WA

PacifiCorp
Results of Operations - December 2021
Removal of Colstrip Unit #3
Colstrip O&M by FERC Acct

FERC Acct	Description	WIJAM Allocation Factor	A 12 ME Dec 2021	B Non-Overhaul O&M	C Unit 3 Overhaul	D Unit 4 Overhaul	E = B x 10.4362% Unit 3 Share of Non-Overhaul O&M	F = E + C Total Unit 3 O&M
5000000	OPER SUPV & ENG	CAGW	14,721	14,721			1,536	1,536
5012000	FUEL HAND-COAL	CAGW	1,025,409	1,025,409			107,014	107,014
5014500	START UP FUEL-DIESEL	CAGW	123,028	123,028			12,839	12,839
5020000	STEAM EXPENSES	CAGW	737,152	737,152			76,931	76,931
5050000	ELECTRIC EXPENSES	CAGW	(46,032)	(46,032)			(4,804)	(4,804)
5060000	MISC STEAM PWR EXP	CAGW	3,354,070	3,354,070			350,037	350,037
5100000	MNT SUPERV & ENG	CAGW	382,053	382,053			39,872	39,872
5110000	MNT OF STRUCTURES	CAGW	146,116	146,116			15,249	15,249
5120000	MANT OF BOILR PLNT	CAGW	3,879,434	2,297,434	1,582,000		239,765	1,821,765
5130000	MAINT ELEC PLANT	CAGW	1,822,678	1,822,678			190,218	190,218
5140000	MAINT MISC STM PLN	CAGW	122,778	122,778			12,813	12,813
9243000	PROP INS - PREMIUMS	SO	270,573	270,573			28,238	28,238
9250000	INJURIES & DAMAGES	SO	72,591	72,591			7,576	7,576
			<u>11,904,569</u>	<u>10,322,569</u>	<u>1,582,000</u>	<u>-</u>	<u>1,077,284</u>	<u>2,659,284</u>
								Ref 5.3

Colstrip #3 as a percentage of Total Colstrip NBV

10.4362% Ref 5.3.1

Tab 6 Depreciation & Amortization

	6.1 Pro Forma Depreciation & Amortization Expense	6.2 Pro Forma Depreciation & Amortization Reserves	6.3 End-of-Period Plant Reserves	6.3.1 (cont.) End-of- Period Plant Reserves	6.3.2 (cont. 2) End-of- Period Plant Reserves	6.3.3 (cont. 3) End-of- Period Plant Reserves
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	58,692,266	1,988,976	-	-	-	-
21 Amortization	6,462,118	212,128	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-
23 Income Taxes: Federal	(12,377,471)	(462,232)	-	-	-	-
24 State	-	-	-	-	-	-
25 Deferred Income Taxes	(1,527,822)	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-
28 Total Operating Expenses:	51,249,091	1,738,872	-	-	-	-
29						
30 Operating Rev For Return:	(51,249,091)	(1,738,872)	-	-	-	-
31						
32 Rate Base:						
33 Electric Plant In Service	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-
37 Pensions	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-
45						
46 Deductions:						
47 Accum Prov For Deprec	(86,567,795)	-	(512,664)	(3,011,390)	(2,374,842)	(24,001,554)
48 Accum Prov For Amort	(1,020,732)	-	(45,944)	-	-	25,459
49 Accum Def Income Tax	2,435,005	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-
53 Miscellaneous Deductions	(6,978,066)	-	-	-	-	-
54						
55 Total Deductions:	(92,131,588)	-	(558,607)	(3,011,390)	(2,374,842)	(23,976,095)
56						
57 Total Rate Base:	(92,131,588)	-	(558,607)	(3,011,390)	(2,374,842)	(23,976,095)
58						
59						
60 Estimated ROE impact	-8.387%	-0.307%	0.008%	0.044%	0.034%	0.354%
61 Estimated Price Change	59,219,558	2,306,625	(53,129)	(286,415)	(225,872)	(2,280,378)
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	(65,154,384)	(2,201,104)	-	-	-	-
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	6,214,046	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-
72 Income Before Tax	(58,940,338)	(2,201,104)	-	-	-	-
73						
74 State Income Taxes	-	-	-	-	-	-
75						
76 Taxable Income	(58,940,338)	(2,201,104)	-	-	-	-
77						
78 Federal Income Taxes	(12,377,471)	(462,232)	-	-	-	-

	6.4	6.5	6.6
	Hydro Decommissioning	Decommissioning Cost Adjustment	WA Accelerated Depreciation - Colstrip & Jim Bridger
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	-	-	56,703,290
21 Amortization	-	6,249,991	-
22 Taxes Other Than Income	-	-	-
23 Income Taxes: Federal	(7,548)	-	(11,907,691)
24 State	-	-	-
25 Deferred Income Taxes	8,838	(1,536,660)	-
26 Investment Tax Credit Adj.	-	-	-
27 Misc Revenue & Expense	-	-	-
28 Total Operating Expenses:	<u>1,290</u>	<u>4,713,330</u>	<u>44,795,599</u>
29			
30 Operating Rev For Return:	<u>(1,290)</u>	<u>(4,713,330)</u>	<u>(44,795,599)</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 Pensions	-	-	-
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	35,944	-	(56,703,290)
48 Accum Prov For Amort	-	-	-
49 Accum Def Income Tax	130,017	2,304,988	-
50 Unamortized ITC	-	-	-
51 Customer Adv For Const	-	-	-
52 Customer Service Deposits	-	-	-
53 Miscellaneous Deductions	-	(6,978,066)	-
54			
55 Total Deductions:	<u>165,961</u>	<u>(4,673,078)</u>	<u>(56,703,290)</u>
56			
57 Total Rate Base:	<u>165,961</u>	<u>(4,673,078)</u>	<u>(56,703,290)</u>
58			
59			
60 Estimated ROE impact	-0.003%	-0.768%	-7.456%
61 Estimated Price Change	17,495	5,807,803	54,028,564
62			
63			
64 TAX CALCULATION:			
65			
66 Operating Revenue	-	(6,249,991)	(56,703,290)
67 Other Deductions	-	-	-
68 Interest (AFUDC)	-	-	-
69 Interest	-	-	-
70 Schedule "M" Additions	(35,944)	6,249,991	-
71 Schedule "M" Deductions	-	-	-
72 Income Before Tax	<u>(35,944)</u>	<u>-</u>	<u>(56,703,290)</u>
73			
74 State Income Taxes	-	-	-
75			
76 Taxable Income	<u>(35,944)</u>	<u>-</u>	<u>(56,703,290)</u>
77			
78 Federal Income Taxes	<u>(7,548)</u>	<u>-</u>	<u>(11,907,691)</u>

	6.1	6.2	6.3	6.3.1	6.3.2	6.3.3
	Pro Forma Depreciation & Amortization Expense	Pro Forma Depreciation & Amortization Reserves	End-of-Period Plant Reserves	(cont.) End-of- Period Plant Reserves	(cont. 2) End-of- Period Plant Reserves	(cont. 3) End-of- Period Plant Reserves
	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	57,561,503	858,213	-	-	-	-
21 Amortization	6,355,659	105,688	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-
23 Income Taxes: Federal	(13,422,604)	(202,415)	-	-	-	-
24 State	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-
28 Total Operating Expenses:	50,494,558	761,466	-	-	-	-
29						
30 Operating Rev For Return:	(50,494,558)	(761,466)	-	-	-	-
31						
32 Rate Base:						
33 Electric Plant In Service	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-
37 Pensions	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-
45						
46 Deductions:						
47 Accum Prov For Deprec	(86,091,076)	-	(3,011,390)	(2,374,842)	(24,001,554)	-
48 Accum Prov For Amort	(974,788)	-	-	-	25,459	(1,000,247)
49 Accum Def Income Tax	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-
54						
55 Total Deductions:	(87,065,864)	-	(3,011,390)	(2,374,842)	(23,976,095)	(1,000,247)
56						
57 Total Rate Base:	(87,065,864)	-	(3,011,390)	(2,374,842)	(23,976,095)	(1,000,247)
58						
59						
60 Estimated ROE impact	-8.282%	-0.134%	0.000%	0.044%	0.034%	0.354%
61 Estimated Price Change	58,700,469	1,010,090	-	(286,415)	(225,872)	(2,280,378)
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	(63,917,162)	(963,882)	-	-	-	-
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-
72 Income Before Tax	(63,917,162)	(963,882)	-	-	-	-
73						
74 State Income Taxes	-	-	-	-	-	-
75						
76 Taxable Income	(63,917,162)	(963,882)	-	-	-	-
77						
78 Federal Income Taxes	(13,422,604)	(202,415)	-	-	-	-

	6.4	6.5	6.6
	Hydro Decommissioning	Decommissioning Cost Adjustment	WA Accelerated Depreciation - Colstrip & Jim Bridger
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	-	-	56,703,290
21 Amortization	-	6,249,991	-
22 Taxes Other Than Income	-	-	-
23 Income Taxes: Federal	-	(1,312,498)	(11,907,691)
24 State	-	-	-
25 Deferred Income Taxes	-	-	-
26 Investment Tax Credit Adj.	-	-	-
27 Misc Revenue & Expense	-	-	-
28 Total Operating Expenses:	<u>-</u>	<u>4,937,493</u>	<u>44,795,599</u>
29			
30 Operating Rev For Return:	<u>-</u>	<u>(4,937,493)</u>	<u>(44,795,599)</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 Pensions	-	-	-
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	-	-	(56,703,290)
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>(56,703,290)</u>
56			
57 Total Rate Base:	<u>-</u>	<u>-</u>	<u>(56,703,290)</u>
58			
59			
60 Estimated ROE impact	0.000%	-0.872%	-7.456%
61 Estimated Price Change	-	6,549,615	54,028,564
62			
63			
64 TAX CALCULATION:			
65			
66 Operating Revenue	-	(6,249,991)	(56,703,290)
67 Other Deductions	-	-	-
68 Interest (AFUDC)	-	-	-
69 Interest	-	-	-
70 Schedule "M" Additions	-	-	-
71 Schedule "M" Deductions	-	-	-
72 Income Before Tax	<u>-</u>	<u>(6,249,991)</u>	<u>(56,703,290)</u>
73			
74 State Income Taxes	-	-	-
75			
76 Taxable Income	<u>-</u>	<u>(6,249,991)</u>	<u>(56,703,290)</u>
77			
78 Federal Income Taxes	<u>-</u>	<u>(1,312,498)</u>	<u>(11,907,691)</u>

	6.1 Pro Forma Depreciation & Amortization Expense	6.2 Pro Forma Depreciation & Amortization Reserves	6.3 End-of-Period Plant Reserves	6.3.1 (cont.) End-of- Period Plant Reserves	6.3.2 (cont. 2) End-of- Period Plant Reserves	6.3.3 (cont. 3) End-of- Period Plant Reserves
1 Operating Revenues:						
2 General Business Revenues	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-
7						
8 Operating Expenses:						
9 Steam Production	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-
20 Depreciation	1,130,763	1,130,763	-	-	-	-
21 Amortization	106,459	106,459	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-
23 Income Taxes: Federal	1,045,133	(259,817)	-	-	-	-
24 State	-	-	-	-	-	-
25 Deferred Income Taxes	(1,527,822)	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-
28 Total Operating Expenses:	754,533	977,406	-	-	-	-
29						
30 Operating Rev For Return:	(754,533)	(977,406)	-	-	-	-
31						
32 Rate Base:						
33 Electric Plant In Service	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-
37 Pensions	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-
45						
46 Deductions:						
47 Accum Prov For Deprec	(476,719)	-	(512,664)	-	-	-
48 Accum Prov For Amort	(45,944)	-	(45,944)	-	-	-
49 Accum Def Income Tax	2,435,005	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-
53 Miscellaneous Deductions	(6,978,066)	-	-	-	-	-
54						
55 Total Deductions:	(5,065,724)	-	(558,607)	-	-	-
56						
57 Total Rate Base:	(5,065,724)	-	(558,607)	-	-	-
58						
59						
60 Estimated ROE impact	-0.086%	-0.184%	0.006%	0.000%	0.000%	0.000%
61 Estimated Price Change	519,089	1,296,535	(53,129)	-	-	-
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	(1,237,222)	(1,237,222)	-	-	-	-
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	6,214,046	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-
72 Income Before Tax	4,976,824	(1,237,222)	-	-	-	-
73						
74 State Income Taxes	-	-	-	-	-	-
75						
76 Taxable Income	4,976,824	(1,237,222)	-	-	-	-
77						
78 Federal Income Taxes	1,045,133	(259,817)	-	-	-	-

	6.4	6.5	6.6
	Hydro Decommissioning	Decommissioning Cost Adjustment	WA Accelerated Depreciation - Colstrip & Jim Bridger
1 Operating Revenues:			
2 General Business Revenues	-	-	-
3 Interdepartmental	-	-	-
4 Special Sales	-	-	-
5 Other Operating Revenues	-	-	-
6 Total Operating Revenues	<u>-</u>	<u>-</u>	<u>-</u>
7			
8 Operating Expenses:			
9 Steam Production	-	-	-
10 Nuclear Production	-	-	-
11 Hydro Production	-	-	-
12 Other Power Supply	-	-	-
13 Transmission	-	-	-
14 Distribution	-	-	-
15 Customer Accounting	-	-	-
16 Customer Service & Info	-	-	-
17 Sales	-	-	-
18 Administrative & General	-	-	-
19 Total O&M Expenses	<u>-</u>	<u>-</u>	<u>-</u>
20 Depreciation	-	-	-
21 Amortization	-	-	-
22 Taxes Other Than Income	-	-	-
23 Income Taxes: Federal	(7,548)	1,312,498	-
24 State	-	-	-
25 Deferred Income Taxes	8,838	(1,536,660)	-
26 Investment Tax Credit Adj.	-	-	-
27 Misc Revenue & Expense	-	-	-
28 Total Operating Expenses:	<u>1,290</u>	<u>(224,162)</u>	<u>-</u>
29			
30 Operating Rev For Return:	<u>(1,290)</u>	<u>224,162</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 Pensions	-	-	-
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	35,944	-	-
48 Accum Prov For Amort	-	-	-
49 Accum Def Income Tax	130,017	2,304,988	-
50 Unamortized ITC	-	-	-
51 Customer Adv For Const	-	-	-
52 Customer Service Deposits	-	-	-
53 Miscellaneous Deductions	-	(6,978,066)	-
54			
55 Total Deductions:	<u>165,961</u>	<u>(4,673,078)</u>	<u>-</u>
56			
57 Total Rate Base:	<u>165,961</u>	<u>(4,673,078)</u>	<u>-</u>
58			
59			
60 Estimated ROE impact	-0.002%	0.094%	0.000%
61 Estimated Price Change	17,495	(741,811)	-
62			
63			
64 TAX CALCULATION:			
65			
66 Operating Revenue	-	-	-
67 Other Deductions	-	-	-
68 Interest (AFUDC)	-	-	-
69 Interest	-	-	-
70 Schedule "M" Additions	(35,944)	6,249,991	-
71 Schedule "M" Deductions	-	-	-
72 Income Before Tax	<u>(35,944)</u>	<u>6,249,991</u>	<u>-</u>
73			
74 State Income Taxes	-	-	-
75			
76 Taxable Income	<u>(35,944)</u>	<u>6,249,991</u>	<u>-</u>
77			
78 Federal Income Taxes	<u>(7,548)</u>	<u>1,312,498</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>
Adjustment to Expense							
Steam Production	403SP	RES	20,860	SG	8.021%	1,673	
Other Production	403OP	RES	38,090	CAGW	22.350%	8,513	
Other Production	403OP	RES	8,362,933	SG-W	8.021%	670,797	
Transmission	403TP	RES	1,643,239	SG	8.021%	131,805	
Distribution - Washington	403364	RES	846	WA	Situs	846	
General Plant	403GP	RES	548,975	SO	7.129%	39,137	
General Plant	403GP	RES	67,842	SG	8.021%	5,442	
Intangible Plant	404IP	RES	605,657	SO	7.129%	43,178	
Intangible Plant	404IP	RES	66,945	SG	8.021%	5,370	
Intangible Plant	404IP	RES	838,728	CN	6.810%	57,121	
			<u>12,194,116</u>			<u>963,882</u>	6.1.1
Steam Production	403SP	PRO	661,598	CAGW	22.350%	147,870	
Hydro Production	403HP	PRO	408,569	SG-U	8.021%	32,772	
Hydro Production	403HP	PRO	1,565,892	SG-P	8.021%	125,601	
Other Production	403OP	PRO	1,119,982	CAGW	22.350%	250,320	
Transmission	403TP	PRO	3,965,671	SG	8.021%	318,089	
Distribution - Washington	403364	PRO	188,433	WA	Situs	188,433	
General Plant	403GP	PRO	909,739	SO	7.129%	64,856	
General Plant	403GP	PRO	35,184	SG	8.021%	2,822	
Intangible Plant	404IP	PRO	1,165,947	SO	7.129%	83,121	
Intangible Plant	404IP	PRO	290,959	SG	8.021%	23,338	
			<u>10,311,974</u>			<u>1,237,222</u>	6.1.1

Description of Adjustment

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

PacifiCorp
Results of Operations - December 2021
Incremental Depreciation Expense

Description	Plant Account	Depreciation Account	Factor	Depreciation Rate	Jan21 to Dec21 Plant Additions Included in Adj	Months	Incremental Expense on Plant Adds.	Jan 22 to Dec 22 Plant Additions Included in Adj	Months	Incremental Expense on Plant Adds.
Steam Production Plant:										
Various	312	403SP	CAGW	17.618%	-	6	-	3,755,217	12	661,598
Various	312	403SP	SG	1.866%	2,235,991	6	20,860	-	12	-
Total Steam Plant					2,235,991		20,860	3,755,217		661,598
Hydro Production Plant:										
Various	332	403HP	SG-U	4.371%	-	6	-	9,347,901	12	408,569
	332	403HP	SG-P	20.000%	-	6	-	3,453,066	12	690,613
Various	332	403HP	SG-P	2.618%	-	6	-	33,432,004	12	875,278
Total Hydro Plant					-		-	46,232,972		1,974,460
Other Production Plant:										
Various	343	403OP	SG-W	4.209%	761,474,864	Various	8,362,933	-	12	-
Various	343	403OP	CAGW	3.683%	2,068,373	6	38,090	30,409,113	12	1,119,982
Total Other Plant					763,543,237		8,401,023	30,409,113		1,119,982
Transmission Plant:										
Various	355	403TP	SG	1.718%	191,266,577	6	1,643,239	230,794,267	12	3,965,671
Total Transmission Plant					191,266,577		1,643,239	230,794,267		3,965,671
Distribution Plant:										
Washington	364	403364	WA	2.583%	65,484	6	846	7,296,075	12	188,433
Total Distribution Plant					65,484		846	7,296,075		188,433
General Plant:										
Washington	397	403GP	WA	2.354%	-	6	-	-	12	-
General	397	403GP	SO	6.225%	17,637,313	6	548,975	14,613,908	12	909,739
General	397	403GP	SG	3.832%	3,540,911	6	67,842	918,200	12	35,184
General	397	403GP	CAGW	4.693%	-	6	-	-	12	-
Total General Plant					21,178,224		616,817	15,532,108		944,923
Intangible Plant:										
General	303	404IP	SO	5.907%	20,505,552	6	605,657	19,737,554	12	1,165,947
General	303	404IP	CN	7.110%	23,593,792	6	838,728	-	12	-
General	303	404IP	SG	3.146%	4,255,943	6	66,945	9,248,663	12	290,959
Total Intangible Plant					48,355,287		1,511,331	28,986,217		1,456,907
Total Depreciation and Amortization					1,026,644,800		12,194,116	363,005,969		10,311,974
								Ref. 8.4.1		Ref. 6.1

Adjustment to Reserve	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Steam Production	108SP	PRO	(303,232)	CAGW	22.350%	(67,774)	
Hydro Production	108HP	PRO	(17,024)	SG-U	8.021%	(1,365)	
Hydro Production	108HP	PRO	(301,797)	SG-P	8.021%	(24,207)	
Other Production	108OP	PRO	(635,884)	CAGW	22.350%	(142,123)	
Transmission	108TP	PRO	(2,239,829)	SG	8.021%	(179,658)	
Distribution - Washington	108364	PRO	(76,795)	WA	Situs	(76,795)	
General Plant	108GP	PRO	(290,942)	SO	7.129%	(20,741)	
Intangible Plant	111IP	PRO	(644,457)	SO	7.129%	(45,944)	
			<u>(4,509,960)</u>			<u>(558,607)</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
Results of Operations - December 2021
Incremental Accumulated Reserve

Description	Plant Account	Reserve Account	Factor	Depreciation Rate	Jan 22 to Dec 22 Plant Additions Included in Adj	Months	Jan 22 to Dec 22 Incremental Reserve on Plant Adds
Steam Production Plant:							
Various	312	108SP	CAGW	17.618%	3,755,217	12	(303,232)
Various	312	108SP	SG	1.866%	-	12	-
Total Steam Plant					3,755,217		(303,232)
Hydro Production Plant:							
Various	332	108HP	SG-U	4.371%	9,347,901	12	(17,024)
Various	332	108HP	SG-P	20.000%	3,453,066	12	(86,327)
Various	332	108HP	SG-P	2.618%	33,432,004	12	(215,470)
Total Hydro Plant					33,432,004		(215,470)
Other Production Plant:							
Various	343	108OP	SG-W	4.209%	-	12	-
Various	343	108OP	CAGW	3.683%	30,409,113	12	(635,884)
Total Other Plant					30,409,113		(635,884)
Transmission Plant:							
Various	355	108TP	SG	1.718%	230,794,267	12	(2,239,829)
Total Transmission Plant					230,794,267		(2,239,829)
Distribution Plant:							
Washington	364	108364	WA	2.583%	7,296,075	12	(76,795)
Total Distribution Plant					7,296,075		(76,795)
General Plant:							
Washington	397	108GP	WA	2.354%	-	12	-
General	397	108GP	SO	6.225%	14,613,908	12	(290,942)
General	397	108GP	SG	3.832%	918,200	12	-
General	397	108GP	CAGW	4.693%	-	12	-
Total General Plant					15,532,108		(290,942)
Intangible Plant:							
General	303	111IP	SO	5.907%	19,737,554	12	(644,457)
General	303	111IP	CN	7.110%	-	12	-
General	303	111IP	SG	3.146%	9,248,663	12	-
Total Intangible Plant					28,986,217		(644,457)
Total Reserve Balance					363,005,969		(4,509,960)
					Ref. 8.4.1		Ref. 6.2

Adjustment to Rate Base:	<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>
	108360	RES	(7,918)	CA	Situs	-	6.3.4
	108360	RES	2,455	ID	Situs	-	6.3.4
	108360	RES	107,586	OR	Situs	-	6.3.4
	108360	RES	(24,761)	UT	Situs	-	6.3.4
	108360	RES	(3,235)	WA	Situs	(3,235)	6.3.4
	108360	RES	(67,101)	WY-ALL	Situs	-	6.3.4
	108360	RES	(52,831)	WY-ALL	Situs	-	6.3.4
	108361	RES	(24,485)	CA	Situs	-	6.3.4
	108361	RES	(47,947)	ID	Situs	-	6.3.4
	108361	RES	(171,324)	OR	Situs	-	6.3.4
	108361	RES	(721,156)	UT	Situs	-	6.3.4
	108361	RES	(29,666)	WA	Situs	(29,666)	6.3.4
	108361	RES	(76,479)	WY-ALL	Situs	-	6.3.4
	108361	RES	(21,520)	WY-ALL	Situs	-	6.3.4
	108362	RES	(137,841)	CA	Situs	-	6.3.4
	108362	RES	(270,273)	ID	Situs	-	6.3.4
	108362	RES	(3,297,617)	OR	Situs	-	6.3.4
	108362	RES	(7,487,852)	UT	Situs	-	6.3.4
	108362	RES	(982,422)	WA	Situs	(982,422)	6.3.4
	108362	RES	(1,070,026)	WY-ALL	Situs	-	6.3.4
	108362	RES	(85,276)	WY-ALL	Situs	-	6.3.4
	108364	RES	(607,330)	CA	Situs	-	6.3.4
	108364	RES	(2,896,797)	ID	Situs	-	6.3.4
	108364	RES	2,641,924	OR	Situs	-	6.3.4
	108364	RES	(2,344,187)	UT	Situs	-	6.3.4
	108364	RES	(1,226,245)	WA	Situs	(1,226,245)	6.3.4
	108364	RES	(472,399)	WY-ALL	Situs	-	6.3.4
	108364	RES	(66,782)	WY-ALL	Situs	-	6.3.4
	108365	RES	(182,536)	CA	Situs	-	6.3.4
	108365	RES	(393,641)	ID	Situs	-	6.3.4
	108365	RES	(778,272)	OR	Situs	-	6.3.4
	108365	RES	(139,781)	UT	Situs	-	6.3.4
	108365	RES	(776,225)	WA	Situs	(776,225)	6.3.4
	108365	RES	(1,460,598)	WY-ALL	Situs	-	6.3.4
	108365	RES	(175,731)	WY-ALL	Situs	-	6.3.4
	108366	RES	(165,542)	CA	Situs	-	6.3.4
	108366	RES	(161,133)	ID	Situs	-	6.3.4
	108366	RES	(515,947)	OR	Situs	-	6.3.4
	108366	RES	(1,554,053)	UT	Situs	-	6.3.4
	108366	RES	6,403	WA	Situs	6,403	6.3.4
	108366	RES	(38,459)	WY-ALL	Situs	-	6.3.4
	108366	RES	2,662	WY-ALL	Situs	-	6.3.4
	108367	RES	(168,371)	CA	Situs	-	6.3.4
	108367	RES	(169,245)	ID	Situs	-	6.3.4
	108367	RES	(1,406,688)	OR	Situs	-	6.3.4
			<u>(27,518,662)</u>			<u>(3,011,390)</u>	

Description of Adjustment

This adjustment walks forward Average-of-Monthly-Average depreciation and amortization reserve balances for the twelve-month period ended December 2021 to End-of-Period balances as of December 31, 2021.

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Rate Base (cont.):							
	108367	RES	4,296,370	UT	Situs	-	6.3.4
	108367	RES	25,718	WA	Situs	25,718	6.3.4
	108367	RES	176,239	WY-ALL	Situs	-	6.3.4
	108367	RES	134,108	WY-ALL	Situs	-	6.3.4
	108368	RES	(315,913)	CA	Situs	-	6.3.4
	108368	RES	(2,018,116)	ID	Situs	-	6.3.4
	108368	RES	(2,584,431)	OR	Situs	-	6.3.4
	108368	RES	(7,520,355)	UT	Situs	-	6.3.4
	108368	RES	(1,092,293)	WA	Situs	(1,092,293)	6.3.4
	108368	RES	(1,107,226)	WY-ALL	Situs	-	6.3.4
	108368	RES	(172,743)	WY-ALL	Situs	-	6.3.5
	108369	RES	(173,665)	CA	Situs	-	6.3.5
	108369	RES	(594,475)	ID	Situs	-	6.3.5
	108369	RES	(2,368,254)	OR	Situs	-	6.3.5
	108369	RES	(1,499,913)	UT	Situs	-	6.3.5
	108369	RES	(829,441)	WA	Situs	(829,441)	6.3.5
	108369	RES	(1,498,016)	WY-ALL	Situs	-	6.3.5
	108369	RES	(400,526)	WY-ALL	Situs	-	6.3.5
	108370	RES	(381,316)	CA	Situs	-	6.3.5
	108370	RES	737,742	ID	Situs	-	6.3.5
	108370	RES	(2,686,202)	OR	Situs	-	6.3.5
	108370	RES	(1,518,871)	UT	Situs	-	6.3.5
	108370	RES	(522,899)	WA	Situs	(522,899)	6.3.5
	108370	RES	(514,207)	WY-ALL	Situs	-	6.3.5
	108370	RES	(81,147)	WY-ALL	Situs	-	6.3.5
	108371	RES	(1,587)	CA	Situs	-	6.3.5
	108371	RES	(1,526)	ID	Situs	-	6.3.5
	108371	RES	(6,014)	OR	Situs	-	6.3.5
	108371	RES	(41,101)	UT	Situs	-	6.3.5
	108371	RES	(18,938)	WA	Situs	(18,938)	6.3.5
	108371	RES	8,213	WY-ALL	Situs	-	6.3.5
	108371	RES	1,213	WY-ALL	Situs	-	6.3.5
	108373	RES	(3,107)	CA	Situs	-	6.3.5
	108373	RES	(14,542)	ID	Situs	-	6.3.5
	108373	RES	(117,817)	OR	Situs	-	6.3.5
	108373	RES	(116,211)	UT	Situs	-	6.3.5
	108373	RES	(30,298)	WA	Situs	(30,298)	6.3.5
	108373	RES	(110,936)	WY-ALL	Situs	-	6.3.5
	108373	RES	(33,756)	WY-ALL	Situs	-	6.3.5
	108DP	RES	197,030	CA	Situs	-	6.3.5
	108DP	RES	795,176	ID	Situs	-	6.3.5
	108DP	RES	(134,661)	OR	Situs	-	6.3.5
	108DP	RES	457,877	UT	Situs	-	6.3.5
	108DP	RES	93,307	WA	Situs	93,307	6.3.5
	108DP	RES	38,814	WY-ALL	Situs	-	6.3.5
	108DP	RES	450,792	WY-ALL	Situs	-	6.3.5
			<u>(21,097,903)</u>			<u>(2,374,842)</u>	

Description of Adjustment

This adjustment walks forward Average-of-Monthly-Average depreciation and amortization reserve balances for the twelve-month period ended December 2021 to End-of-Period balances as of December 31, 2021.

Adjustment to Rate Base (cont.):		ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
		108GP	RES	475,827	CA	Situs	-	6.3.5
		108GP	RES	(61,199)	SE	7.661%	(4,689)	6.3.5
		108GP	RES	-	CAGW	22.350%	-	6.3.5
		108GP	RES	308,562	CN	6.810%	21,014	6.3.5
		108GP	RES	(831,770)	ID	Situs	-	6.3.5
		108GP	RES	-	JBG	22.350%	-	6.3.5
		108GP	RES	14,761,143	OR	Situs	-	6.3.5
		108GP	RES	1,829,927	SG	8.021%	146,780	6.3.5
		108GP	RES	1,399,283	SO	7.129%	99,756	6.3.5
		108GP	RES	(4,295,668)	UT	Situs	-	6.3.5
		108GP	RES	(213,203)	WA	Situs	(213,203)	6.3.5
		108GP	RES	(1,296,469)	WY-ALL	Situs	-	6.3.5
		108GP	RES	(172,636)	WY-ALL	Situs	-	6.3.5
		108HP	RES	(9,616,234)	SG-P	8.021%	(771,325)	6.3.5
		108HP	RES	(4,046,678)	SG-U	8.021%	(324,587)	6.3.5
		108HP	RES	(701,488)	OTHER	0.000%	-	6.3.5
		108OP	RES	(73,880,825)	SG	8.021%	(5,926,036)	6.3.5
		108OP	RES	-	SG	8.021%	-	6.3.5
		108OP	RES	(56)	OR	Situs	-	6.3.5
		108OP	RES	(9,062)	UT	Situs	-	6.3.6
		108SP	RES	(147,448,025)	SG	8.021%	(11,826,917)	6.3.6
		108SP	RES	20,227	SG-P	8.021%	1,622	6.3.6
		108SP	RES	-	ID	Situs	-	6.3.6
		108SP	RES	(8,526,815)	UT	Situs	-	6.3.6
		108SP	RES	(2,125,815)	WY-ALL	Situs	-	6.3.6
		108SP	RES	(1,784,808)	WA	Situs	(1,784,808)	6.3.6
		108TP	RES	(42,627,221)	SG	8.021%	(3,419,161)	6.3.6
		111GP	RES	-	CA	Situs	-	6.3.6
		111GP	RES	-	ID	Situs	-	6.3.6
		111GP	RES	(117,273)	OR	Situs	-	6.3.6
		111GP	RES	1,208,566	SO	7.129%	86,160	6.3.6
		111GP	RES	-	UT	Situs	-	6.3.6
		111GP	RES	(48,130)	WA	Situs	(48,130)	6.3.6
		111GP	RES	(26,585)	WY-ALL	Situs	-	6.3.6
		111HP	RES	(155,848)	SG-P	8.021%	(12,501)	6.3.6
		111IP	RES	(883)	CA	Situs	-	6.3.6
		111IP	RES	(911)	SE	7.661%	(70)	6.3.6
				<u>(277,984,065)</u>			<u>(23,976,095)</u>	

Description of Adjustment

This adjustment walks forward Average-of-Monthly-Average depreciation and amortization reserve balances for the twelve-month period ended December 2021 to End-of-Period balances as of December 31, 2021.

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Rate Base (cont.):							
	111IP	RES	(123,724)	CN	6.810%	(8,426)	6.3.6
	111IP	RES	(11,521)	ID	Situs	-	6.3.6
	111IP	RES	(5,852)	OR	Situs	-	6.3.6
	111IP	RES	(2,329,013)	SG	8.021%	(186,812)	6.3.6
	111IP	RES	(1,348,591)	SG-P	8.021%	(108,171)	6.3.6
	111IP	RES	(140,925)	SG-U	8.021%	(11,304)	6.3.6
	111IP	RES	(9,593,953)	SO	7.129%	(683,960)	6.3.6
	111IP	RES	(10,713)	UT	Situs	-	6.3.6
	111IP	RES	(1,574)	WA	Situs	(1,574)	6.3.6
	111IP	RES	(55,488)	WY-ALL	Situs	-	6.3.6
	111OP	RES	(12,120)	OR	Situs	-	6.3.6
			<u>(13,633,473)</u>			<u>(1,000,247)</u>	
Adjustment Summary:							
			(27,518,662)			(3,011,390)	Ref. 6.3
			(21,097,903)			(2,374,842)	Ref. 6.3.1
			(277,984,065)			(23,976,095)	Ref. 6.3.2
			(13,633,473)			(1,000,247)	Ref. 6.3.3
Total Adjustment			<u>(340,234,103)</u>			<u>(30,362,574)</u>	

Description of Adjustment:

This adjustment walks forward Average-of-Monthly-Average depreciation and amortization reserve balances for the twelve-month period ended December 2021 to End-of-Period balances as of December 31, 2021.

Indicator	Account	Factor	Dec-21 AMA	Dec-21 EOP	Adjustment	Reference
108360CA	108360	CA	(801,476)	(809,394)	(7,918)	Ref. 6.3
108360IDU	108360	IDU	(543,720)	(541,265)	2,455	Ref. 6.3
108360OR	108360	OR	(2,569,967)	(2,462,381)	107,586	Ref. 6.3
108360UT	108360	UT	(3,294,644)	(3,319,404)	(24,761)	Ref. 6.3
108360WA	108360	WA	(201,135)	(204,370)	(3,235)	Ref. 6.3
108360WYP	108360	WYP	(1,484,431)	(1,551,532)	(67,101)	Ref. 6.3
108360WYU	108360	WYU	(1,315,388)	(1,368,219)	(52,831)	Ref. 6.3
108361CA	108361	CA	(1,648,022)	(1,672,507)	(24,485)	Ref. 6.3
108361IDU	108361	IDU	(862,467)	(910,414)	(47,947)	Ref. 6.3
108361OR	108361	OR	(8,960,436)	(9,131,760)	(171,324)	Ref. 6.3
108361UT	108361	UT	(15,009,384)	(15,730,540)	(721,156)	Ref. 6.3
108361WA	108361	WA	(1,376,362)	(1,406,027)	(29,666)	Ref. 6.3
108361WYP	108361	WYP	(4,107,835)	(4,184,314)	(76,479)	Ref. 6.3
108361WYU	108361	WYU	(821,003)	(842,524)	(21,520)	Ref. 6.3
108362CA	108362	CA	(10,957,264)	(11,095,105)	(137,841)	Ref. 6.3
108362IDU	108362	IDU	(12,330,110)	(12,600,383)	(270,273)	Ref. 6.3
108362OR	108362	OR	(99,016,813)	(102,314,430)	(3,297,617)	Ref. 6.3
108362UT	108362	UT	(149,404,128)	(156,891,979)	(7,487,852)	Ref. 6.3
108362WA	108362	WA	(26,870,485)	(27,852,908)	(982,422)	Ref. 6.3
108362WYP	108362	WYP	(44,388,547)	(45,458,573)	(1,070,026)	Ref. 6.3
108362WYU	108362	WYU	(4,090,275)	(4,175,551)	(85,276)	Ref. 6.3
108364CA	108364	CA	(43,212,020)	(43,819,350)	(607,330)	Ref. 6.3
108364IDU	108364	IDU	(47,109,039)	(50,005,837)	(2,896,797)	Ref. 6.3
108364OR	108364	OR	(260,998,156)	(258,356,232)	2,641,924	Ref. 6.3
108364UT	108364	UT	(167,140,069)	(169,484,256)	(2,344,187)	Ref. 6.3
108364WA	108364	WA	(75,973,986)	(77,200,231)	(1,226,245)	Ref. 6.3
108364WYP	108364	WYP	(72,738,541)	(73,210,940)	(472,399)	Ref. 6.3
108364WYU	108364	WYU	(16,139,204)	(16,205,986)	(66,782)	Ref. 6.3
108365CA	108365	CA	(22,614,305)	(22,796,841)	(182,536)	Ref. 6.3
108365IDU	108365	IDU	(16,993,459)	(17,387,100)	(393,641)	Ref. 6.3
108365OR	108365	OR	(139,259,014)	(140,037,286)	(778,272)	Ref. 6.3
108365UT	108365	UT	(86,543,440)	(86,683,221)	(139,781)	Ref. 6.3
108365WA	108365	WA	(37,213,527)	(37,989,752)	(776,225)	Ref. 6.3
108365WYP	108365	WYP	(42,980,128)	(44,440,726)	(1,460,598)	Ref. 6.3
108365WYU	108365	WYU	(5,810,214)	(5,985,945)	(175,731)	Ref. 6.3
108366CA	108366	CA	(13,121,830)	(13,287,372)	(165,542)	Ref. 6.3
108366IDU	108366	IDU	(4,687,153)	(4,848,286)	(161,133)	Ref. 6.3
108366OR	108366	OR	(49,041,059)	(49,557,005)	(515,947)	Ref. 6.3
108366UT	108366	UT	(87,767,220)	(89,321,273)	(1,554,053)	Ref. 6.3
108366WA	108366	WA	(11,316,040)	(11,309,636)	6,403	Ref. 6.3
108366WYP	108366	WYP	(11,303,850)	(11,342,309)	(38,459)	Ref. 6.3
108366WYU	108366	WYU	(3,129,097)	(3,126,435)	2,662	Ref. 6.3
108367CA	108367	CA	(13,636,630)	(13,805,001)	(168,371)	Ref. 6.3
108367IDU	108367	IDU	(13,322,366)	(13,491,611)	(169,245)	Ref. 6.3
108367OR	108367	OR	(96,330,593)	(97,737,281)	(1,406,688)	Ref. 6.3
108367UT	108367	UT	(213,700,724)	(209,404,355)	4,296,370	Ref. 6.3.1
108367WA	108367	WA	(13,877,661)	(13,851,943)	25,718	Ref. 6.3.1
108367WYP	108367	WYP	(25,454,042)	(25,277,803)	176,239	Ref. 6.3.1
108367WYU	108367	WYU	(14,577,858)	(14,443,750)	134,108	Ref. 6.3.1
108368CA	108368	CA	(30,558,328)	(30,874,241)	(315,913)	Ref. 6.3.1
108368IDU	108368	IDU	(33,225,108)	(35,243,224)	(2,018,116)	Ref. 6.3.1
108368OR	108368	OR	(252,908,925)	(255,493,356)	(2,584,431)	Ref. 6.3.1
108368UT	108368	UT	(162,572,119)	(170,092,474)	(7,520,355)	Ref. 6.3.1
108368WA	108368	WA	(64,958,857)	(66,051,150)	(1,092,293)	Ref. 6.3.1
108368WYP	108368	WYP	(48,003,783)	(49,111,009)	(1,107,226)	Ref. 6.3.1
108368WYU	108368	WYU	(7,626,136)	(7,798,879)	(172,743)	Ref. 6.3.1
108369CA	108369	CA	(13,421,322)	(13,594,987)	(173,665)	Ref. 6.3.1

Indicator	Account	Factor	Dec-21 AMA	Dec-21 EOP	Adjustment	Reference
108369IDU	108369	IDU	(18,995,983)	(19,590,458)	(594,475)	Ref. 6.3.1
108369OR	108369	OR	(145,398,942)	(147,767,197)	(2,368,254)	Ref. 6.3.1
108369UT	108369	UT	(117,915,177)	(119,415,090)	(1,499,913)	Ref. 6.3.1
108369WA	108369	WA	(32,782,838)	(33,612,279)	(829,441)	Ref. 6.3.1
108369WYP	108369	WYP	(26,898,265)	(28,396,282)	(1,498,016)	Ref. 6.3.1
108369WYU	108369	WYU	(6,757,329)	(7,157,855)	(400,526)	Ref. 6.3.1
108370CA	108370	CA	(446,984)	(828,299)	(381,316)	Ref. 6.3.1
108370IDU	108370	IDU	(10,827,040)	(10,089,299)	737,742	Ref. 6.3.1
108370OR	108370	OR	(20,019,114)	(22,705,317)	(2,686,202)	Ref. 6.3.1
108370UT	108370	UT	(54,631,349)	(56,150,220)	(1,518,871)	Ref. 6.3.1
108370WA	108370	WA	(7,687,369)	(8,210,268)	(522,899)	Ref. 6.3.1
108370WYP	108370	WYP	(7,647,452)	(8,161,659)	(514,207)	Ref. 6.3.1
108370WYU	108370	WYU	(1,588,350)	(1,669,496)	(81,147)	Ref. 6.3.1
108371CA	108371	CA	(261,142)	(262,729)	(1,587)	Ref. 6.3.1
108371IDU	108371	IDU	(130,742)	(132,267)	(1,526)	Ref. 6.3.1
108371OR	108371	OR	(2,142,706)	(2,148,720)	(6,014)	Ref. 6.3.1
108371UT	108371	UT	(3,361,979)	(3,403,080)	(41,101)	Ref. 6.3.1
108371WA	108371	WA	(413,623)	(432,561)	(18,938)	Ref. 6.3.1
108371WYP	108371	WYP	(838,965)	(830,752)	8,213	Ref. 6.3.1
108371WYU	108371	WYU	(142,829)	(141,616)	1,213	Ref. 6.3.1
108373CA	108373	CA	(405,446)	(408,553)	(3,107)	Ref. 6.3.1
108373IDU	108373	IDU	(467,763)	(482,305)	(14,542)	Ref. 6.3.1
108373OR	108373	OR	(12,571,363)	(12,689,180)	(117,817)	Ref. 6.3.1
108373UT	108373	UT	(13,318,701)	(13,434,912)	(116,211)	Ref. 6.3.1
108373WA	108373	WA	(1,756,580)	(1,786,878)	(30,298)	Ref. 6.3.1
108373WYP	108373	WYP	(3,941,197)	(4,052,133)	(110,936)	Ref. 6.3.1
108373WYU	108373	WYU	(1,255,104)	(1,288,861)	(33,756)	Ref. 6.3.1
108DPCA	108DP	CA	557,781	754,811	197,030	Ref. 6.3.1
108DPIDU	108DP	IDU	298,278	1,093,454	795,176	Ref. 6.3.1
108DPOR	108DP	OR	2,726,392	2,591,731	(134,661)	Ref. 6.3.1
108DPUT	108DP	UT	2,118,797	2,576,674	457,877	Ref. 6.3.1
108DPWA	108DP	WA	522,604	615,911	93,307	Ref. 6.3.1
108DPWYP	108DP	WYP	(38,814)	-	38,814	Ref. 6.3.1
108DPWYU	108DP	WYU	757,448	1,208,240	450,792	Ref. 6.3.1
108GPCA	108GP	CA	(7,134,930)	(6,659,103)	475,827	Ref. 6.3.2
108GPSE	108GP	SE	(1,540,825)	(1,602,025)	(61,199)	Ref. 6.3.2
108GPCAGW	108GP	CAGW	-	-	-	Ref. 6.3.2
108GPCN	108GP	CN	(7,078,985)	(6,770,423)	308,562	Ref. 6.3.2
108GPIDU	108GP	IDU	(19,966,211)	(20,797,981)	(831,770)	Ref. 6.3.2
108GPJBG	108GP	JBG	-	-	-	Ref. 6.3.2
108GPOR	108GP	OR	(97,934,662)	(83,173,519)	14,761,143	Ref. 6.3.2
108GPSG	108GP	SG	(130,213,070)	(128,383,143)	1,829,927	Ref. 6.3.2
108GPSO	108GP	SO	(116,453,709)	(115,054,426)	1,399,283	Ref. 6.3.2
108GPUT	108GP	UT	(92,745,703)	(97,041,371)	(4,295,668)	Ref. 6.3.2
108GPWA	108GP	WA	(24,889,545)	(25,102,748)	(213,203)	Ref. 6.3.2
108GPWYP	108GP	WYP	(27,157,866)	(28,454,334)	(1,296,469)	Ref. 6.3.2
108GPWYU	108GP	WYU	(6,720,396)	(6,893,032)	(172,636)	Ref. 6.3.2
108HPSG-P	108HP	SG-P	(403,654,934)	(413,271,167)	(9,616,234)	Ref. 6.3.2
108HPSG-U	108HP	SG-U	(93,976,373)	(98,023,051)	(4,046,678)	Ref. 6.3.2
108HPOTHER	108HP	OTHER	2,104,465	1,402,976	(701,488)	Ref. 6.3.2
108OPSG	108OP	SG	(133,618,599)	(207,499,425)	(73,880,825)	Ref. 6.3.2
108OPSG-W	108OP	SG-W	-	-	-	Ref. 6.3.2
108OPOR	108OP	OR	(17)	(72)	(56)	Ref. 6.3.2
108OPUT	108OP	UT	(5,525)	(14,587)	(9,062)	Ref. 6.3.2
108SPSG	108SP	SG	(3,373,846,216)	(3,521,294,241)	(147,448,025)	Ref. 6.3.2
108SPSG-P	108SP	SG-P	(20,227)	-	20,227	Ref. 6.3.2
108SPSG-U	108SP	SG-U	-	-	-	Ref. 6.3.2

Indicator	Account	Factor	Dec-21 AMA	Dec-21 EOP	Adjustment	Reference
108SPIDU	108SP	IDU	1,213,075	1,213,075	-	Ref. 6.3.2
108SPUT	108SP	UT	(8,526,815)	(17,053,629)	(8,526,815)	Ref. 6.3.2
108SPWYP	108SP	WYP	(708,605)	(2,834,420)	(2,125,815)	Ref. 6.3.2
108SPWA	108SP	WA	(1,784,808)	(3,569,616)	(1,784,808)	Ref. 6.3.2
108TPSG	108TP	SG	(2,002,258,180)	(2,044,885,401)	(42,627,221)	Ref. 6.3.2
111GPCA	111GP	CA	(505,860)	(505,860)	-	Ref. 6.3.2
111GPIDU	111GP	IDU	(333,771)	(333,771)	-	Ref. 6.3.2
111GPOR	111GP	OR	(4,729,364)	(4,846,637)	(117,273)	Ref. 6.3.2
111GPSO	111GP	SO	(2,437,569)	(1,229,003)	1,208,566	Ref. 6.3.2
111GPUT	111GP	UT	(33,127)	(33,127)	-	Ref. 6.3.2
111GPWA	111GP	WA	(1,855,501)	(1,903,631)	(48,130)	Ref. 6.3.2
111GPWYP	111GP	WYP	(4,454,478)	(4,481,062)	(26,585)	Ref. 6.3.2
111HPSG-P	111HP	SG-P	(3,139,235)	(3,295,083)	(155,848)	Ref. 6.3.2
111IPCA	111IP	CA	(6,202)	(7,085)	(883)	Ref. 6.3.2
111IPSE	111IP	SE	(1,897)	(2,808)	(911)	Ref. 6.3.2
111IPCN	111IP	CN	(162,101,147)	(162,224,871)	(123,724)	Ref. 6.3.3
111IPIDU	111IP	IDU	(976,939)	(988,460)	(11,521)	Ref. 6.3.3
111IPOR	111IP	OR	(129,177)	(135,028)	(5,852)	Ref. 6.3.3
111IPSG	111IP	SG	(104,945,722)	(107,274,735)	(2,329,013)	Ref. 6.3.3
111IPSG-P	111IP	SG-P	(114,544,697)	(115,893,288)	(1,348,591)	Ref. 6.3.3
111IPSG-U	111IP	SG-U	(6,179,888)	(6,320,813)	(140,925)	Ref. 6.3.3
111IPSO	111IP	SO	(316,801,142)	(326,395,095)	(9,593,953)	Ref. 6.3.3
111IPUT	111IP	UT	31,981,648	31,970,935	(10,713)	Ref. 6.3.3
111IPWA	111IP	WA	(10,692)	(12,266)	(1,574)	Ref. 6.3.3
111IPWYP	111IP	WYP	(375,132)	(430,620)	(55,488)	Ref. 6.3.3
111OPOR	111OP	OR	(3,531)	(15,652)	(12,120)	Ref. 6.3.3
			(10,333,483,621)	(10,673,717,724)	(340,234,103)	

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Reserve							
Depreciation Reserve	108HP	PRO	728,396	SG-P	8.021%	58,425	6.4.1
Depreciation Reserve	108HP	PRO	<u>(280,272)</u>	SG-U	8.021%	<u>(22,481)</u>	6.4.1
			<u>448,125</u>			<u>35,944</u>	6.4.1
Adjustment to Tax							
Schedule M Adjustment	SCHMAT	PRO	(448,125)	SG	8.021%	(35,944)	6.4.2
Deferred Income Tax Exp	41110	PRO	110,184	SG	8.021%	8,838	6.4.2
ADIT YE Balance	282	PRO	1,620,942	SG	8.021%	130,017	6.4.2

Adjustment to December 2022 Year-End Balance for Projected Spend / Accrual Detail:

December 2021 Year End Reserve Balance	(7,040,936)	6.4.1
December 2022 Year End Reserve Balance	<u>(6,592,812)</u>	6.4.1
Total Adjustment to Reserve	<u>448,125</u>	6.4.1

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 2022 year-end level. Reserves do not include funds for Powerdale, which was reclassified to unrecovered plant.

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

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

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

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

Ref 6.4

West Side	Spend	Accruals	Balance
January-22	-	60,700	(6,550,623)
February-22	-	60,700	(6,489,923)
March-22	-	60,700	(6,429,223)
April-22	-	60,700	(6,368,524)
May-22	-	60,700	(6,307,824)
June-22	-	60,700	(6,247,124)
July-22	-	60,700	(6,186,425)
August-22	-	60,700	(6,125,725)
September-22	-	60,700	(6,065,025)
October-22	-	60,700	(6,004,326)
November-22	-	60,700	(5,943,626)
December-22	-	60,700	(5,882,926)
12 ME Dec 2022	Adjustment to Reserve		728,396

Ref 6.4

East Side	Spend	Accruals	Balance
January-22	-	(23,356)	(452,970)
February-22	-	(23,356)	(476,326)
March-22	-	(23,356)	(499,682)
April-22	-	(23,356)	(523,038)
May-22	-	(23,356)	(546,394)
June-22	-	(23,356)	(569,750)
July-22	-	(23,356)	(593,106)
August-22	-	(23,356)	(616,462)
September-22	-	(23,356)	(639,818)
October-22	-	(23,356)	(663,174)
November-22	-	(23,356)	(686,529)
December-22	-	(23,356)	(709,885)
12 ME Dec 2022	Adjustment to Reserve		(280,272)

Ref 6.4

Total Resources	Spend	Accruals	Balance
January-22	-	37,344	(7,003,593)
February-22	-	37,344	(6,966,249)
March-22	-	37,344	(6,928,905)
April-22	-	37,344	(6,891,562)
May-22	-	37,344	(6,854,218)
June-22	-	37,344	(6,816,874)
July-22	-	37,344	(6,779,530)
August-22	-	37,344	(6,742,187)
September-22	-	37,344	(6,704,843)
October-22	-	37,344	(6,667,499)
November-22	-	37,344	(6,630,155)
December-22	-	37,344	(6,592,812)
12 ME Dec 2022	Adjustment to Reserve		448,125

Ref 6.4

Ref 6.4

PacifiCorp
December 2021 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-21	-	(60,700)	(60,700)	14,924	1,625,499	
January-22	-	(60,700)	(60,700)	14,924	1,610,575	
February-22	-	(60,700)	(60,700)	14,924	1,595,651	
March-22	-	(60,700)	(60,700)	14,924	1,580,727	
April-22	-	(60,700)	(60,700)	14,924	1,565,803	
May-22	-	(60,700)	(60,700)	14,924	1,550,879	
June-22	-	(60,700)	(60,700)	14,924	1,535,955	
July-22	-	(60,700)	(60,700)	14,924	1,521,031	
August-22	-	(60,700)	(60,700)	14,924	1,506,107	
September-22	-	(60,700)	(60,700)	14,924	1,491,183	
October-22	-	(60,700)	(60,700)	14,924	1,476,259	
November-22	-	(60,700)	(60,700)	14,924	1,461,335	
December-22	-	(60,700)	(60,700)	14,924	1,446,411	
TOTAL	-	(728,396)	(728,396)	179,088		1,535,955
				YE Bal -	1,446,411	

CAGE	Tax Deduction	Book Amortization	Book-Tax Difference	Deferred Income Tax Expense	Accumulated Deferred Income Tax	Accumulated Deferred Income Tax (AMA)
December-21	-	23,356	23,356	(5,742)	105,627	
January-22	-	23,356	23,356	(5,742)	111,369	
February-22	-	23,356	23,356	(5,742)	117,111	
March-22	-	23,356	23,356	(5,742)	122,853	
April-22	-	23,356	23,356	(5,742)	128,595	
May-22	-	23,356	23,356	(5,742)	134,337	
June-22	-	23,356	23,356	(5,742)	140,079	
July-22	-	23,356	23,356	(5,742)	145,821	
August-22	-	23,356	23,356	(5,742)	151,563	
September-22	-	23,356	23,356	(5,742)	157,305	
October-22	-	23,356	23,356	(5,742)	163,047	
November-22	-	23,356	23,356	(5,742)	168,789	
December-22	-	23,356	23,356	(5,742)	174,531	
TOTAL	-	280,272	280,272	(68,904)		140,079
				YE Bal -	174,531	

Summary of Current and Deferred Expense for 12 months ended December 2022			
Tax Depreciation	-	SCHMDT	Ref 6.4
Book Depreciation	(728,396)	SCHMAT	Ref 6.4
Deferred Tax Expense	179,088	41110	Ref 6.4

Summary of Current and Deferred Expense for 12 months ended December 2022			
Tax Depreciation	-	SCHMDT	Ref 6.4
Book Depreciation	280,272	SCHMAT	Ref 6.4
Deferred Tax Expense	(68,904)	41110	Ref 6.4

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Annual Incr. Decomm. Costs	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	407	RES	2,549,408	WA	Situs	2,549,408	6.5.3
Adjustment to Rate Base:							
Accum Reg Liab -Incr Decomm	254	PRO	(3,072,923)	WA	Situs	(3,072,923)	6.5.1
Accum Reg Liab-Other Closure	254	PRO	(1,355,736)	WA	Situs	(1,355,736)	6.5.2
Accum Reg Liab -Reclamation	254	PRO	(2,549,408)	WA	Situs	(2,549,408)	6.5.3
Adjustment to Tax:							
Sch M Adj -Incr. Decomm.	SCHMAT	PRO	2,344,847	WA	Situs	2,344,847	6.5.1
Def Inc Tax Exp-Incr Decomm	41110	PRO	(576,518)	WA	Situs	(576,518)	6.5.1
Accum DITB -Incr Decomm	190	PRO	864,775	WA	Situs	864,775	6.5.1
Sch M Adj -Other Closure	SCHMAT	PRO	1,355,736	WA	Situs	1,355,736	6.5.2
Def Inc Tax Exp-Other Closure	41110	PRO	(333,329)	WA	Situs	(333,329)	6.5.2
Accum DITB -Other Closure	190	PRO	499,994	WA	Situs	499,994	6.5.2
Sch M Adj - Reclamation	SCHMAT	PRO	2,549,408	WA	Situs	2,549,408	6.5.3
Def Inc Tax Exp- Reclamation	41110	PRO	(626,813)	WA	Situs	(626,813)	6.5.3
Accum DITB - Reclamation	190	PRO	940,219	WA	Situs	940,219	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-210532. This adjustment also includes Bridger reclamation costs spread over 10 years as approved in the same docket.

PacifiCorp
 Washington Results of Operations - December 2021
 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
		Total	108,672,464	10,867,247	2,344,847

Ref 6.5

	<u>Amortization</u>	<u>Reg. Liability Balance</u>
Base Period Amount (below)	-	(444,347)
Pro Forma Amount (below)	2,344,847	(3,517,270) <i>below</i>
Adjustment:	<u>2,344,847</u>	<u>(3,072,923)</u>

	407 Mthly Accum.	SCHMAT Tax	41110 Def Inc Tax Exp	254 Reg. Liab.	190 ADIT
Dec-21	195,404	195,404	(48,043)	(2,344,847)	576,516
Jan-22	195,404	195,404	(48,043)	(2,540,251)	624,559
Feb-22	195,404	195,404	(48,043)	(2,735,655)	672,603
Mar-22	195,404	195,404	(48,043)	(2,931,059)	720,646
Apr-22	195,404	195,404	(48,043)	(3,126,462)	768,689
May-22	195,404	195,404	(48,043)	(3,321,866)	816,732
Jun-22	195,404	195,404	(48,043)	(3,517,270)	864,775
Jul-22	195,404	195,404	(48,043)	(3,712,674)	912,818
Aug-22	195,404	195,404	(48,043)	(3,908,078)	960,862
Sep-22	195,404	195,404	(48,043)	(4,103,482)	1,008,905
Oct-22	195,404	195,404	(48,043)	(4,298,886)	1,056,948
Nov-22	195,404	195,404	(48,043)	(4,494,290)	1,104,991
Dec-22	195,404	195,404	(48,043)	(4,689,694)	1,153,034

Annual Total	2,344,847	2,344,847	(576,518)
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Ref 6.5 Ref 6.5

AMA	(3,517,270)	864,775
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PacifiCorp
Washington Results of Operations - December 2021
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
Total			62,831,889	6,283,189	1,355,736

Ref 6.5

	<u>Amortization</u>	<u>Reg. Liability Balance</u>
Base Period Amount (below)	-	(677,868)
Pro Forma Amount (below)	1,355,736	(2,033,604) <i>below</i>
Adjustment:	<u>1,355,736</u>	<u>(1,355,736)</u>

	407 Mthly Accum.	SCHMAT Tax	41110 Def Inc Tax Exp	254 Reg. Liab.	190 ADIT
Dec-21	112,978	112,978	(27,777)	(1,355,736)	333,329
Jan-22	112,978	112,978	(27,777)	(1,468,714)	361,107
Feb-22	112,978	112,978	(27,777)	(1,581,692)	388,884
Mar-22	112,978	112,978	(27,777)	(1,694,670)	416,662
Apr-22	112,978	112,978	(27,777)	(1,807,648)	444,439
May-22	112,978	112,978	(27,777)	(1,920,626)	472,217
Jun-22	112,978	112,978	(27,777)	(2,033,604)	499,994
Jul-22	112,978	112,978	(27,777)	(2,146,582)	527,771
Aug-22	112,978	112,978	(27,777)	(2,259,560)	555,549
Sep-22	112,978	112,978	(27,777)	(2,372,538)	583,326
Oct-22	112,978	112,978	(27,777)	(2,485,516)	611,104
Nov-22	112,978	112,978	(27,777)	(2,598,494)	638,881
Dec-22	112,978	112,978	(27,777)	(2,711,472)	666,659

Annual Total	1,355,736	1,355,736	(333,329)
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Ref 6.5

Ref 6.5

AMA	(2,033,604)	499,994
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PacifiCorp
 Washington Results of Operations - December 2021
 Decommissioning and Other Plant Closure Cost Adjustment
 Bridger Reclamation

Annual Incremental Expense	11,815,290	Ref 6.5
Washington Allocation Annual Amount	2,549,408	

	<u>Amortization</u>	<u>Reg. Liability Balance</u>	
Base Period Amount (below)	-	(1,274,704)	
Pro Forma Amount (below)	2,549,408	(3,824,112)	<i>below</i>
Adjustment:	2,549,408	(2,549,408)	

	501	SCHMAT	41110	254	190
	Mthly Accum.	Tax	Def Inc Tax Exp	Reg. Liab.	ADIT
Dec-20	-			-	-
Jan-21	212,451	212,451	(52,234)	(212,451)	52,234
Feb-21	212,451	212,451	(52,234)	(424,901)	104,469
Mar-21	212,451	212,451	(52,234)	(637,352)	156,703
Apr-21	212,451	212,451	(52,234)	(849,803)	208,938
May-21	212,451	212,451	(52,234)	(1,062,253)	261,172
Jun-21	212,451	212,451	(52,234)	(1,274,704)	313,406
Jul-21	212,451	212,451	(52,234)	(1,487,155)	365,641
Aug-21	212,451	212,451	(52,234)	(1,699,605)	417,875
Sep-21	212,451	212,451	(52,234)	(1,912,056)	470,110
Oct-21	212,451	212,451	(52,234)	(2,124,507)	522,344
Nov-21	212,451	212,451	(52,234)	(2,336,957)	574,578
Dec-21	212,451	212,451	(52,234)	(2,549,408)	626,813
Jan-22	212,451	212,451	(52,234)	(2,761,859)	679,047
Feb-22	212,451	212,451	(52,234)	(2,974,309)	731,282
Mar-22	212,451	212,451	(52,234)	(3,186,760)	783,516
Apr-22	212,451	212,451	(52,234)	(3,399,211)	835,750
May-22	212,451	212,451	(52,234)	(3,611,661)	887,985
Jun-22	212,451	212,451	(52,234)	(3,824,112)	940,219
Jul-22	212,451	212,451	(52,234)	(4,036,563)	992,453
Aug-22	212,451	212,451	(52,234)	(4,249,013)	1,044,688
Sep-22	212,451	212,451	(52,234)	(4,461,464)	1,096,922
Oct-22	212,451	212,451	(52,234)	(4,673,915)	1,149,157
Nov-22	212,451	212,451	(52,234)	(4,886,365)	1,201,391
Dec-22	212,451	212,451	(52,234)	(5,098,816)	1,253,625

Annual Total	2,549,408	2,549,408	(626,813)
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Ref 6.5 Ref 6.5

AMA	(3,824,112)	940,219
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Ref 6.5 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>
Adjustment to Expense: Plant							
Steam Depreciation Expense	403SP	RES	23,859,368	CAGW	22.350%	5,332,658	
Steam Depreciation Expense	403SP	RES	225,913,775	JBG	22.350%	50,492,574	
			<u>249,773,143</u>			<u>55,825,232</u>	6.6.1
Adjustment to Expense: Plant							
Steam Plant Accum Depr	108SP	RES	(23,859,368)	CAGW	22.350%	(5,332,658)	
Steam Plant Accum Depr	108SP	RES	(225,913,775)	JBG	22.350%	(50,492,574)	
			<u>(249,773,143)</u>			<u>(55,825,232)</u>	6.6.1
Adjustment to Expense: GSU							
Transmission Plant Depr Exp	403TP	RES	404,025	CAGW	22.350%	90,301	
Transmission Plant Depr Exp	403TP	RES	3,524,581	JBG	22.350%	787,757	
			<u>3,928,606</u>			<u>878,058</u>	6.6.1
Adjustment to Expense: GSU							
Trans Plant Accum Depr	108TP	RES	(404,025)	CAGW	22.350%	(90,301)	
Trans Plant Accum Depr	108TP	RES	(3,524,581)	JBG	22.350%	(787,757)	
			<u>(3,928,606)</u>			<u>(878,058)</u>	6.6.1

Description of Adjustment

This adjustment increases depreciation expense in Washington actual results for the year ended December 2021 to reflect the different depreciation rates Washington is using for the Colstrip and Jim Bridger plants and the associated GSUs. This treatment was approved in Docket UE-191024.

PacifiCorp
 Washington Results of Operations - December 2021
 Washington Accelerated Colstrip & Jim Bridger Depreciation

Depreciation Expense Adjustment By Plant

Plant	Factor	Adjustment to Expense (Yr Ended Dec 2021)
COLSTRIP	CAGW	23,859,368
JIM BRIDGER	JBG	225,913,775
		<u>249,773,143</u>
		Ref 6.6

Depreciation Reserve Adjustment By Plant

Plant	Factor	Adjustment to Expense (Yr Ended Dec 2021)
COLSTRIP	CAGW	(23,859,368)
JIM BRIDGER	JBG	(225,913,775)
		<u>(249,773,143)</u>
		Ref 6.6

Depreciation Expense Adjustment By GSU

Plant	Factor	Adjustment to Expense (Yr Ended Dec 2021)
COLSTRIP	CAGW	404,025
JIM BRIDGER	JBG	3,524,581
		<u>3,928,606</u>
		Ref 6.6

Depreciation Reserve Adjustment By GSU

Plant	Factor	Adjustment to Expense (Yr Ended Dec 2021)
COLSTRIP	CAGW	(404,025)
JIM BRIDGER	JBG	(3,524,581)
		<u>(3,928,606)</u>
		Ref 6.6

<u>Account Number</u>	<u>Description</u>	<u>Washington Deprec. Rate %</u>	<u>Normal Deprec. Rate %</u>	<u>Difference</u>	<u>Total Factor (F)/(E)</u>
<u>STEAM PRODUCTION PLANT</u>					
COLSTRIP GENERATING STATION					
311.00	STRUCTURES AND IMPROVEMENTS	16.76	7.24	9.52	1.31492
312.00	BOILER PLANT EQUIPMENT	17.93	8.26	9.67	1.17070
314.00	TURBOGENERATOR UNITS	19.23	9.08	10.15	1.11784
315.00	ACCESSORY ELECTRIC EQUIPMENT	16.22	6.81	9.41	1.38179
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	20.88	9.59	11.29	1.17727
JIM BRIDGER UNIT 1					
311.00	STRUCTURES AND IMPROVEMENTS	12.75	3.84	8.91	2.32031
312.00	BOILER PLANT EQUIPMENT	17.31	6.07	11.24	1.85173
314.00	TURBOGENERATOR UNITS	16.80	6.52	10.28	1.57669
315.00	ACCESSORY ELECTRIC EQUIPMENT	13.42	3.96	9.46	2.38889
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12.94	4.02	8.92	2.21891
TOTAL JIM BRIDGER UNIT 1					
JIM BRIDGER UNIT 2					
311.00	STRUCTURES AND IMPROVEMENTS	14.21	2.97	11.24	3.78451
312.00	BOILER PLANT EQUIPMENT	18.06	4.86	13.20	2.71605
314.00	TURBOGENERATOR UNITS	19.05	5.55	13.50	2.43243
315.00	ACCESSORY ELECTRIC EQUIPMENT	14.64	3.10	11.54	3.72258
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	14.75	3.53	11.22	3.17847
TOTAL JIM BRIDGER UNIT 2					
JIM BRIDGER UNIT 3					
311.00	STRUCTURES AND IMPROVEMENTS	19.21	2.90	16.31	5.62414
312.00	BOILER PLANT EQUIPMENT	23.09	4.60	18.49	4.01957
314.00	TURBOGENERATOR UNITS	20.89	4.11	16.78	4.08273
315.00	ACCESSORY ELECTRIC EQUIPMENT	20.05	3.24	16.81	5.18827
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	18.62	3.17	15.45	4.87382
TOTAL JIM BRIDGER UNIT 3					
JIM BRIDGER UNIT 4					
311.00	STRUCTURES AND IMPROVEMENTS	16.82	2.54	14.28	5.62205
312.00	BOILER PLANT EQUIPMENT	23.12	4.61	18.51	4.01518
314.00	TURBOGENERATOR UNITS	19.63	3.91	15.72	4.02046
315.00	ACCESSORY ELECTRIC EQUIPMENT	17.29	2.68	14.61	5.45149
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	17.42	3.16	14.26	4.51266
TOTAL JIM BRIDGER UNIT 4					
JIM BRIDGER COMMON					
310.20	LAND RIGHTS	14.90	2.13	12.77	5.99531
311.00	STRUCTURES AND IMPROVEMENTS	19.39	3.55	15.84	4.46197
312.00	BOILER PLANT EQUIPMENT	20.51	4.24	16.27	3.83726
314.00	TURBOGENERATOR UNITS	21.62	4.48	17.14	3.82589
315.00	ACCESSORY ELECTRIC EQUIPMENT	20.34	3.77	16.57	4.39523
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	25.10	5.07	20.03	3.95069
TOTAL JIM BRIDGER COMMON					

Tab 7 - Taxes

	7.1	7.2	7.3	7.4	7.5	7.6	
	Total Normalized	Interest True Up	Property Tax Expense	Renewable Energy Tax Credit	PowerTax ADIT Balance	WA Low Income Tax Credit Adjustment	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	1,639,288	-	1,662,785	-	-	22,800	-
23 Income Taxes: Federal	(4,342,893)	(418,232)	(349,185)	(3,580,410)	-	(4,788)	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	5,896,578	-	-	-	-	-	(701,153)
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	3,192,973	(418,232)	1,313,600	(3,580,410)	-	18,012	(701,153)
29							
30 Operating Rev For Return:	(3,192,973)	418,232	(1,313,600)	3,580,410	-	(18,012)	701,153
31							
32 Rate Base:							
33 Electric Plant In Service	-	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Pensions	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	(18,067,609)	-	-	-	(32,580,982)	-	26,300,369
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	47,941,485	-	-	-	-	-	-
54							
55 Total Deductions:	29,873,876	-	-	-	(32,580,982)	-	26,300,369
56							
57 Total Rate Base:	29,873,876	-	-	-	(32,580,982)	-	26,300,369
58							
59							
60 Estimated ROE impact	-0.971%	0.074%	-0.232%	0.632%	0.485%	-0.003%	-0.251%
61 Estimated Price Change	7,076,818	(554,788)	1,742,499	(4,749,437)	(3,098,793)	23,893	1,571,357
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(1,639,288)	-	(1,662,785)	-	-	(22,800)	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	1,991,582	1,991,582	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	(3,630,870)	(1,991,582)	(1,662,785)	-	-	(22,800)	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	(3,630,870)	(1,991,582)	(1,662,785)	-	-	(22,800)	-
77							
78 Federal Income Tax - Calculated	(762,483)	(418,232)	(349,185)	-	-	(4,788)	-
79 Adjustments to Calculated Tax:							
80 Renewable Energy Tax Credits	(3,580,410)	-	-	(3,580,410)	-	-	-
81 Federal Income Taxes	(4,342,893)	(418,232)	(349,185)	(3,580,410)	-	(4,788)	-

	7.7	7.8	7.9
	WA Public Utility Tax Adjustment	EDIT Balance 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	(62,208)	-	15,911
23 Income Taxes: Federal	13,064	-	(3,341)
24 State	-	-	-
25 Deferred Income Taxes	-	6,597,731	-
26 Investment Tax Credit Adj.	-	-	-
27 Misc Revenue & Expense	-	-	-
28 Total Operating Expenses:	<u>(49,144)</u>	<u>6,597,731</u>	<u>12,570</u>
29			
30 Operating Rev For Return:	<u>49,144</u>	<u>(6,597,731)</u>	<u>(12,570)</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 Pensions	-	-	-
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	-	(11,786,995)	-
50 Unamortized ITC	-	-	-
51 Customer Adv For Const	-	-	-
52 Customer Service Deposits	-	-	-
53 Miscellaneous Deductions	-	47,941,485	-
54			
55 Total Deductions:	<u>-</u>	<u>36,154,490</u>	<u>-</u>
56			
57 Total Rate Base:	<u>-</u>	<u>36,154,490</u>	<u>-</u>
58			
59			
60 Estimated ROE impact	0.009%	-1.637%	-0.002%
61 Estimated Price Change	(65,190)	12,190,603	16,674
62			
63			
64 TAX CALCULATION:			
65			
66 Operating Revenue	62,208	-	(15,911)
67 Other Deductions	-	-	-
68 Interest (AFUDC)	-	-	-
69 Interest	-	-	-
70 Schedule "M" Additions	-	-	-
71 Schedule "M" Deductions	-	-	-
72 Income Before Tax	<u>62,208</u>	<u>-</u>	<u>(15,911)</u>
73			
74 State Income Taxes	-	-	-
75			
76 Taxable Income	<u>62,208</u>	<u>-</u>	<u>(15,911)</u>
77			
78 Federal Income Tax - Calculated	13,064	-	(3,341)
79 Adjustments to Calculated Tax:	-	-	-
80 Renewable Energy Tax Credits	-	-	-
81 Federal Income Taxes	<u>13,064</u>	<u>-</u>	<u>(3,341)</u>

	7.1	7.2	7.3	7.4	7.5	7.6	
	Total Normalized	Interest True Up	Property Tax Expense	Renewable Energy Tax Credit	PowerTax ADIT Balance	WA Low Income Tax Credit Adjustment	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	(62,208)	-	-	-	-	-	-
23 Income Taxes: Federal	(99,126)	(112,190)	-	-	-	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	(161,334)	(112,190)	-	-	-	-	-
29							
30 Operating Rev For Return:	161,334	112,190	-	-	-	-	-
31							
32 Rate Base:							
33 Electric Plant In Service	-	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Pensions	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	(42,262,788)	-	-	-	(32,580,982)	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	39,378,604	-	-	-	-	-	-
54							
55 Total Deductions:	(2,884,184)	-	-	-	(32,580,982)	-	-
56							
57 Total Rate Base:	(2,884,184)	-	-	-	(32,580,982)	-	-
58							
59							
60 Estimated ROE impact	0.070%	0.020%	0.000%	0.000%	0.485%	0.000%	0.000%
61 Estimated Price Change	(488,327)	(148,821)	-	-	(3,098,793)	-	-
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	62,208	-	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	534,238	534,238	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	(472,029)	(534,238)	-	-	-	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	(472,029)	(534,238)	-	-	-	-	-
77							
78 Federal Income Tax - Calculated	(99,126)	(112,190)	-	-	-	-	-
79 Adjustments to Calculated Tax:							
80 Renewable Energy Tax Credits	-	-	-	-	-	-	-
81 Federal Income Taxes	(99,126)	(112,190)	-	-	-	-	-

	7.7	7.8	7.9
	WA Public Utility Tax Adjustment	EDIT Balance 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	(62,208)	-	-
23 Income Taxes: Federal	13,064	-	-
24 State	-	-	-
25 Deferred Income Taxes	-	-	-
26 Investment Tax Credit Adj.	-	-	-
27 Misc Revenue & Expense	-	-	-
28 Total Operating Expenses:	<u>(49,144)</u>	<u>-</u>	<u>-</u>
29			
30 Operating Rev For Return:	<u>49,144</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 Pensions	-	-	-
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	-	(9,681,805)	-
50 Unamortized ITC	-	-	-
51 Customer Adv For Const	-	-	-
52 Customer Service Deposits	-	-	-
53 Miscellaneous Deductions	-	39,378,604	-
54			
55 Total Deductions:	<u>-</u>	<u>29,696,799</u>	<u>-</u>
56			
57 Total Rate Base:	<u>-</u>	<u>29,696,799</u>	<u>-</u>
58			
59			
60 Estimated ROE impact	0.009%	-0.419%	0.000%
61 Estimated Price Change	(65,190)	2,824,477	-
62			
63			
64 TAX CALCULATION:			
65			
66 Operating Revenue	62,208	-	-
67 Other Deductions	-	-	-
68 Interest (AFUDC)	-	-	-
69 Interest	-	-	-
70 Schedule "M" Additions	-	-	-
71 Schedule "M" Deductions	-	-	-
72 Income Before Tax	<u>62,208</u>	<u>-</u>	<u>-</u>
73			
74 State Income Taxes	-	-	-
75			
76 Taxable Income	<u>62,208</u>	<u>-</u>	<u>-</u>
77			
78 Federal Income Tax - Calculated	13,064	-	-
79 Adjustments to Calculated Tax:	-	-	-
80 Renewable Energy Tax Credits	-	-	-
81 Federal Income Taxes	<u>13,064</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	Renewable Energy Tax Credit	PowerTax ADIT Balance	WA Low Income Tax Credit Adjustment	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	1,701,496	-	1,662,785	-	-	22,800	-
23 Income Taxes: Federal	(4,243,767)	(306,042)	(349,185)	(3,580,410)	-	(4,788)	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	5,896,578	-	-	-	-	-	(701,153)
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	3,354,307	(306,042)	1,313,600	(3,580,410)	-	18,012	(701,153)
29							
30 Operating Rev For Return:	(3,354,307)	306,042	(1,313,600)	3,580,410	-	(18,012)	701,153
31							
32 Rate Base:							
33 Electric Plant In Service	-	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Pensions	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	24,195,179	-	-	-	-	-	26,300,369
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	8,562,881	-	-	-	-	-	-
54							
55 Total Deductions:	32,758,060	-	-	-	-	-	26,300,369
56							
57 Total Rate Base:	32,758,060	-	-	-	-	-	26,300,369
58							
59							
60 Estimated ROE impact	-0.965%	0.058%	-0.247%	0.673%	0.000%	-0.003%	-0.156%
61 Estimated Price Change	7,565,145	(405,967)	1,742,499	(4,749,437)	-	23,893	1,571,357
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(1,701,496)	-	(1,662,785)	-	-	(22,800)	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	1,457,345	1,457,345	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	(3,158,841)	(1,457,345)	(1,662,785)	-	-	(22,800)	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	(3,158,841)	(1,457,345)	(1,662,785)	-	-	(22,800)	-
77							
78 Federal Income Tax - Calculated	(663,357)	(306,042)	(349,185)	-	-	(4,788)	-
79 Adjustments to Calculated Tax:							
80 Renewable Energy Tax Credits	(3,580,410)	-	-	(3,580,410)	-	-	-
81 Federal Income Taxes	(4,243,767)	(306,042)	(349,185)	(3,580,410)	-	(4,788)	-

	7.7	7.8	7.9
	WA Public Utility Tax Adjustment	EDIT Balance 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	-	-	15,911
23 Income Taxes: Federal	-	-	(3,341)
24 State	-	-	-
25 Deferred Income Taxes	-	6,597,731	-
26 Investment Tax Credit Adj.	-	-	-
27 Misc Revenue & Expense	-	-	-
28 Total Operating Expenses:	<u>-</u>	<u>6,597,731</u>	<u>12,570</u>
29			
30 Operating Rev For Return:	<u>-</u>	<u>(6,597,731)</u>	<u>(12,570)</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 Pensions	-	-	-
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	-	(2,105,190)	-
50 Unamortized ITC	-	-	-
51 Customer Adv For Const	-	-	-
52 Customer Service Deposits	-	-	-
53 Miscellaneous Deductions	-	8,562,881	-
54			
55 Total Deductions:	<u>-</u>	<u>6,457,691</u>	<u>-</u>
56			
57 Total Rate Base:	<u>-</u>	<u>6,457,691</u>	<u>-</u>
58			
59			
60 Estimated ROE impact	0.000%	-1.305%	-0.002%
61 Estimated Price Change	-	9,366,125	16,674
62			
63			
64 TAX CALCULATION:			
65			
66 Operating Revenue	-	-	(15,911)
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>(15,911)</u>
73			
74 State Income Taxes	-	-	-
75			
76 Taxable Income	<u>-</u>	<u>-</u>	<u>(15,911)</u>
77			
78 Federal Income Tax - Calculated	-	-	(3,341)
79 Adjustments to Calculated Tax:			
80 Renewable Energy Tax Credits	-	-	-
81 Federal Income Taxes	<u>-</u>	<u>-</u>	<u>(3,341)</u>

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Other Interest Expense - Restating	427	RES	534,238	WA	Situs	534,238	Below
Other Interest Expense - Pro forma	427	PRO	<u>1,457,345</u>	WA	Situs	<u>1,457,345</u>	Below
			<u><u>1,991,582</u></u>			<u><u>1,991,582</u></u>	2.20

Adjustment Detail:

Restating:							
Jurisdiction Specific Adjusted Rate Base						1,083,018,483	1.0
Weighted Cost of Debt:						<u>2.503%</u>	2.1
Trued-up Interest Expense						<u>27,111,158</u>	1.0
Unadjusted Interest Expense							
						<u>26,576,921</u>	2.20
Restating Interest True-up Adjustment						<u><u>534,238</u></u>	1.0

Pro forma:

Jurisdiction Specific Adjusted Rate Base						1,141,235,513	2.2
Weighted Cost of Debt:						<u>2.503%</u>	2.1
Trued-up Interest Expense						<u>28,568,503</u>	2.20
Restated Interest Expense							
						<u>27,111,158</u>	1.0
Total Pro forma Interest True-up Adjustment						<u><u>1,457,345</u></u>	1.0

Description of Adjustment

This restating and pro forma adjustment details the adjustment to interest expense required to synchronize the test period 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>
Adjustment to Expense:							
Taxes Other Than Income	408	PRO	23,324,012	GPS	7.129%	1,662,785	7.2.1

Description of Adjustment

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

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

FERC Account	G/L Account	Co. Code	Total	Ref
408.15	579000	1000	163,475,988	
Total Accrued Property Tax - 12 Months End. December 2021			<u>163,475,988</u>	
Full Year 2022 Estimate			186,800,000	
Less: Expense through 12/31/2021			(163,475,988)	
Incremental Adjustment to Property Taxes			<u><u>23,324,012</u></u>	Ref. 7.2

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
FED Renewable Energy Tax Credit	40910	PRO	(208,817,867)	SG	8.021%	(16,749,438)	7.3.1
Remove from Base Period							
FED Renewable Energy Tax Credit	40910	PRO	164,180,328	SG	8.021%	13,169,027	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).

PacifiCorp
Results of Operations - December 2021
Renewable Energy Tax Credit

Pro Forma Period - December 2021					
Description	Total Available KWh	In-Service Date	Total PTC Eligible KWh	Factor (inflated tax per unit)	Federal Income Tax Credit
Wind/Geothermal					
Glenrock KWh [a]	369,732,552	9/24/2019	340,153,948	0.027	9,184,157
Glenrock III KWh [a]	136,868,303	11/24/2019	112,232,008	0.027	3,030,264
Goodnoe KWh	283,697,017	12/20/2019	283,697,017	0.027	7,659,819
High Plains Wind	382,404,335	12/19/2019	382,404,335	0.027	10,324,917
Leaning Juniper 1 KWh	299,254,961	9/13/2019	299,254,961	0.027	8,079,884
Marengo KWh	486,842,215	1/27/2020	486,842,215	0.027	13,144,740
Marengo II KWh	231,734,352	2/25/2020	231,734,352	0.027	6,256,828
McFadden Ridge	116,461,412	11/17/2019	116,461,412	0.027	3,144,458
Rolling Hills KWh [a]	317,904,495	10/17/2019	241,607,416	0.027	6,523,400
Seven Mile KWh	416,516,829	9/9/2019	416,516,829	0.027	11,245,954
Seven Mile II KWh	87,389,797	9/9/2019	87,389,797	0.027	2,359,525
Dunlap I Wind KWh	476,702,276	9/7/2020	476,702,276	0.027	12,870,961
Foote Creek I Wind	176,202,255	3/24/2021	176,202,255	0.027	4,757,461
Pryor Mountain Wind	819,617,923	VARIOUS	819,617,923	0.027	22,129,684
Cedar Springs Wind II	749,501,065	12/4/2020	749,501,065	0.027	20,236,529
Ekola Flats Wind	819,429,669	VARIOUS	819,429,669	0.027	22,124,601
TB Flats Wind	837,974,852	VARIOUS	837,974,852	0.027	22,625,321
TB Flats Wind II	856,272,738	VARIOUS	856,272,738	0.027	23,119,364
Total KWh Production	7,864,507,044		7,733,995,067		208,817,867
Total Federal Production Tax Credit					208,817,867

December 2021 Results of Operations PTC (164,180,328)

Proforma Adjustment 44,637,539

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

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

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

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Tax:							
ADIT Balance	282	RES	2,753,592,463	DITBAL	6.318%	173,964,789	
Exchange Normalization	282	RES	4,206,243	NUTIL	0.000%	-	
Cholla SHL	190	RES	-	CAGE	0.000%	-	
Accel Amort Pollution Cntrl Facilities	281	RES	148,108,084	SG	8.021%	11,879,860	
California	282	RES	(65,891,705)	CA	Situs	-	
Idaho	282	RES	(175,449,017)	ID	Situs	-	
Other	282	RES	(20,322,126)	OTHER	0.000%	-	
Oregon	282	RES	(735,431,617)	OR	Situs	-	
Utah	282	RES	(1,330,588,140)	UT	Situs	-	
Washington	282	RES	(218,325,460)	WA	Situs	(218,325,460)	
Wyoming	282	RES	(435,317,078)	WY-ALL	Situs	-	
PP&E Adjustment - SNP	282	RES	-	SNP	6.936%	-	
PP&E Adjustment - CIAC	282	RES	-	CIAC	6.371%	-	
PP&E Adjustment - SG	282	RES	600,655	SG	8.021%	48,179	
PP&E Adjustment - JBG	282	RES	-	JBG	22.350%	-	
PP&E Adjustment - SNPD	282	RES	(2,691,913)	SNPD	6.371%	(171,509)	
PP&E Adjustment - OTHER	282	RES	147,964	OTHER	0.000%	-	
PP&E Adjustment - NUTIL	282	RES	-	NUTIL	0.000%	-	
PP&E Adjustment - SO	282	RES	324,845	SO	7.129%	23,158	
			<u>(77,036,802)</u>			<u>(32,580,982)</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 Description	#	Total Company			STATE Allocation
		Unadjusted - AMA	Adjustment	Adjusted Utility - YE	WIJAM Factor
Cholla SHL (Tax Int. - Tax Rent)	105.221	0	0	0	CAGE
Accelerated Pollution Control Facilities Depreciator	105.128	(148,108,084)	148,108,084	0	SG
Exchange Normalization	105.160	(4,206,243)	4,206,243	0	NUTIL
RA - Solar ITC Basis Adjustment	100.110	(285,269)	285,269	0	DITBAL
30% capitalized labor costs for Power tax input	105.100	24,529,807	(24,529,807)	0	DITBAL
Capitalized Labor Costs for Powertax - Medicare Subsidy- Temp	105.101	1,565,135	(1,565,135)	0	DITBAL
Regulatory Adjustment: Effects of Ratemaking-Fixed Asset-Fed/State	105.115	(48,183,638)	48,183,638	0	DITBAL
Regulatory Adjustment: Depreciation Flow-Through	105.115	0	0	0	DITBAL
Solar ITC Basis Adjustment	105.116	(31,759)	31,759	0	DITBAL
Book Depreciation	105.120	3,019,754,435	(3,019,754,435)	0	DITBAL
Repair Deduction	105.122	(474,735,861)	474,735,861	0	DITBAL
Sec. 481a Adjustment - Repair Deduction	105.123	(157,570,922)	157,570,922	0	DITBAL
Tax Depreciation	105.125	(5,184,320,023)	5,184,320,023	0	DITBAL
Fixed Assets - State Modification	105.129	23,333,657	(23,333,657)	0	DITBAL
Fixed Assets - State Modification (Federal Detriment)	105.129	(4,900,052)	4,900,052	0	DITBAL
CIAC	105.130	317,939,345	(317,939,345)	0	DITBAL
Idaho Disallowed Loss	105.131	21,401	(21,401)	0	DITBAL
Safe Harbor Lease Rate Differential	105.135	0	0	0	DITBAL
PP&E FIN 48 Balances	105.136	(383,923)	0	(383,923)	DITBAL
Capitalized Depreciation	105.137	(22,017,515)	22,017,515	0	DITBAL
Reimbursements	105.140	23,233,630	(23,233,630)	0	DITBAL
AFUDC - Debt	105.141a	(186,770,810)	186,770,810	0	DITBAL
AFUDC - Equity	105.141b	(128,132,811)	128,132,811	0	DITBAL
Avoided Costs	105.142	207,309,556	(207,309,556)	0	DITBAL
Capitalization of Test Energy	105.146	5,087,253	(5,087,253)	0	DITBAL
§1031 Exchange	105.147	(111,999)	111,999	0	DITBAL
Mine Safety Sec 179E Election ~PPW	105.148	(306,514)	306,514	0	DITBAL
Contract Liability Basis Adjustment - Eagle Mountair	105.151	(63,725)	63,725	0	DITBAL
Gain / (Loss) on Prop. Dispositor	105.152	(93,162,647)	93,162,647	0	DITBAL
Contract Liability Basis Adjustment - Chehalis Mitigation Obligation	105.153	(57,762)	57,762	0	DITBAL
Reclass to §1031 Exchange Normalization Adjustment-Genera	105.158	178,443	(178,443)	0	DITBAL
Reclass to §1031 Exchange Normalization Adjustment-Transmissior	105.159	4,027,834	(4,027,834)	0	DITBAL
Coal Mine Development	105.165	0	0	0	DITBAL
Coal Mine Extension	105.170	0	0	0	DITBAL
Removal Costs	105.175	(234,611,781)	234,611,781	0	DITBAL
Book Gain/Loss on Land Sales	105.470	14,300,811	(14,300,811)	0	DITBAL
R & E - Sec.174 Deduction	320.210	(7,719,946)	7,719,946	0	DITBAL
Reclass to Pollution Control Facilities Depreciator	105.131	148,109,264	(148,109,264)	0	DITBAL
Rounding	**	0	0	0	DITBAL
Accumulated Deferred Income Taxes (CA) - YE	**	0	(65,891,705)	(65,891,705)	CA
Accumulated Deferred Income Taxes (IDU) - YE	**	0	(175,449,017)	(175,449,017)	IDU
Accumulated Deferred Income Taxes (OTHER) - YE	**	0	(20,322,126)	(20,322,126)	OTHER
Accumulated Deferred Income Taxes (OR) - YE	**	0	(735,431,617)	(735,431,617)	OR
Accumulated Deferred Income Taxes (UT) - YE	**	0	(1,330,588,140)	(1,330,588,140)	UT
Accumulated Deferred Income Taxes (WA) - YE	**	0	(218,325,460)	(218,325,460)	WA
Accumulated Deferred Income Taxes (WY) - YE	**	0	(435,317,078)	(435,317,078)	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	600,655	600,655	SG
PP&E Adjustment - YE - JBG	**	0	0	0	JBG
PP&E Adjustment - YE - SNPD	**	0	(2,691,913)	(2,691,913)	SNPD
PP&E Adjustment - YE - OTHER	**	0	147,964	147,964	OTHER
PP&E Adjustment - YE - SO	**	0	324,845	324,845	SO
		(2,906,290,713)	(77,036,802)	(2,983,327,515)	

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>
Adjustment to Expense:							
Taxes - Other	408	PRO	22,800	WA	Situs	22,800	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 2021 authorized credit amount, per a July 30, 2020 letter from the Washington Department of Revenue.

PacifiCorp
Results of Operations - December 2021
WA Low Income Tax Credit

Description of Tax Credit	Period Used	Ref #
Credit Available for fiscal year ended June 2021	258,150	7.5.2
Credit Used during 2021 - January 2021	258,150	
FY June 2021 Credit Available for CY ended December 2021	<u>-</u>	
<u>Accrued to date before adjustment:</u>		
Amount of June 2021 included in results for FY ended December 2021	258,150	
Pro Forma level of FY June 2022 Credit to include in Results for 12ME December 2022	<u>235,350</u>	7.5.3
Additional (Credit) or reduction Debit for Pro Forma adjustment	<u>22,800</u>	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 31, 2020
Letter ID: L0013893764
Account ID: 409-000-070
Account Type: Excise Tax

2021 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 \$258,149.65.
- You may take this credit on your July 2020 thru June 2021 returns.
- Any unused credit expires on June 30, 2021 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) 705-6075.

Sincerely,

Jun Ma
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>
Adjustment to Tax:							
Def Inc Tax Expense	41110	PRO	(701,153)	WA	Situs	(701,153)	7.6.1
ADIT Balance	190	PRO	(5,202,534)	WA	Situs	(5,202,534)	7.6.2
ADIT Balance	282	PRO	31,399,161	WA	Situs	31,399,161	7.6.2
ADIT Balance	283	PRO	103,742	WA	Situs	103,742	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.

PacifiCorp
Results of Operations - December 2021
Remove Deferred State Tax Expense & Balance

Description	Tax Rates	Def Inc Tax Expense	ADIT State Balance
Total Deferred Income Tax Expense Allocated to Washington before removal of State Tax portion		4,806,492	
Total Deferred Income Tax Balance Allocated to Washington before removal of State Tax portion			(180,895,365)
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		701,153	
Adjustment to remove the State portion of Def Inc Tax Exp & ADIT		(701,153)	26,196,627
		Ref. 7.6	from 7.6.2

Description	SAP Account	FERC Account	12/31/20201 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	4,829			14.5876%	704	(704)	WA
Reg Liability - WA Plant Closure Costs	287045	190	152,774			14.5876%	22,286	(22,286)	WA
Reg Liability - Bridger Accelerated Depreciation - WA	287048	190	313,402			14.5876%	45,718	(45,718)	WA
Accrued Payroll Taxes - PMI	287067	190	30,567			14.5876%	4,459	(4,459)	WA
Reg Liab - Protected PP&E EDIT - WA	287114	190	19,923,106			14.5876%	2,906,303	(2,906,303)	WA
Accrued Payroll Tax	287180	190	428,560			14.5876%	62,517	(62,517)	WA
Reg Liability - WA - Accelerated Depreciation	287206	190	10,706,228			14.5876%	1,561,782	(1,561,782)	WA
Contra Receivable from Joint Owners	287214	190	5,081			14.5876%	741	(741)	WA
Chehalis WA EFSEC C02 Mitigation Obligation	287219	190	12,910			14.5876%	1,883	(1,883)	WA
Reg Liability - Property Insurance Reserve - WA	287256	190	11,753			14.5876%	1,714	(1,714)	WA
PMI EITF04-06 Pre-Stripping Cost	287302	190	259,813			14.5876%	37,900	(37,900)	WA
Accrued Bonus	287323	190	9,511			14.5876%	1,387	(1,387)	WA
Deferred Compensation Plan Benefits - PPL	287324	190	137,350			14.5876%	20,036	(20,036)	WA
Accrued Severance	287326	190	53,868			14.5876%	7,858	(7,858)	WA
Pension/Retirement Accrual	287327	190	28,119			14.5876%	4,102	(4,102)	WA
Accrued Vacation	287332	190	567,985			14.5876%	82,855	(82,855)	WA
MCI FOG Wire Lease	287337	190	23,691			14.5876%	3,456	(3,456)	WA
Transmission Service Deposits	287338	190	38,962			14.5876%	5,684	(5,684)	WA
Bad Debt Allowances	287340	190	672,154			14.5876%	98,051	(98,051)	WA
Injuries and Damage reserve	287341/28797	190	77,283			14.5876%	11,274	(11,274)	WA
Unearned Joint Use Pole Contact Revenue	287370	190	48,894			14.5876%	7,132	(7,132)	WA
DTA 930.100 OR BETC	287371	190	71,296			14.5876%	10,400	(10,400)	WA
WA Flow-through - Non-Property - DTL	287374	190	733,975			14.5876%	107,069	(107,069)	WA
Accrued Retention Bonus	287414	190	362			14.5876%	53	(53)	WA
Inventory Reserve	287415	190	30,487			14.5876%	4,447	(4,447)	WA
PMI-Fuel Cost Adjustment	287482	190	280,047			14.5876%	40,852	(40,852)	WA
Bridger Coal Company Extraction Taxes Payable - PMI	287681	190	518,174			14.5876%	75,589	(75,589)	WA
Coal Mine Development Expense - PMI	287706	190	(114,751)			14.5876%	(16,739)	16,739	WA
PMI Development Cost Amortization	287720	190	(58,322)			14.5876%	(8,508)	8,508	WA
Vacation Accrual - PMI	287722	190	50,122			14.5876%	7,312	(7,312)	WA
DTA 505.525 PMI Accrued Severance	286800	190	41,639			14.5876%	6,074	(6,074)	WA
Sec. 263A Inventory Change - PMI	287723	190	(75,000)			14.5876%	(10,941)	10,941	WA
Book Depreciation - PMI	287726	190	(1,541,624)			14.5876%	(224,886)	224,886	WA
Bridger Coal Company Underground Mine Cost Depletion	287735	190	(109,126)			14.5876%	(15,919)	15,919	WA
Sick Leave Accrual-PMI	287937	190	1,973			14.5876%	288	(288)	WA
Inventory Reserve - PMI	287938	190	23,025			14.5876%	3,359	(3,359)	WA
Incremental Decommissioning - WA		190	864,775			14.5876%	126,150	(126,150)	WA
Other Closure Costs - WA		190	499,994			14.5876%	72,937	(72,937)	WA
Reclamation Costs - WA		190	940,219			14.5876%	137,155	(137,155)	WA
Total Account 190			35,664,105				5,202,534	(5,202,534)	Ref to 7.6
Accumulated Deferred Income Taxes (WA)	287605	282	(218,346,191)			14.5876%	(31,851,469)	31,851,469	WA
PP&E Adjustment - JBG	----	282	1,755,556			14.5876%	256,093	(256,093)	WA
PP&E Adjustment - SG	287605	282	2,038,498			14.5876%	297,368	(297,368)	WA
PP&E Adjustment - SNPD	287605	282	(171,509)			14.5876%	(25,019)	25,019	WA
PP&E Adjustment - SO	287605	282	(65,621)			14.5876%	(9,573)	9,573	WA
PP&E Adjustment - CN	287605	282	14,044			14.5876%	2,049	(2,049)	WA
PP&E Adjustment - CAGW	287605	282	(745,850)			14.5876%	(108,802)	108,802	WA
Removal of Colstrip Unit #3	287605	282	345,793			14.5876%	50,443	(50,443)	WA
Ongoing Capital Additions - 2020 Klamath	287605	282	12			14.5876%	2	(2)	WA
PP&E FIN 48 Balances	287605	282	(24,255)			14.5876%	(3,538)	3,538	WA
Regulatory Adjustment: Effects of Ratemaking - Fixed Assets - PMI - Fed Only	287605	282	(576,227)			0.0000%	-	-	WA
Book Depletion	287605	282	(49,078)			14.5876%	(7,159)	7,159	WA
Amortization NOPAs 99-00 RAR	287607	282	3,045			14.5876%	444	(444)	WA
Total Account 282			(215,821,783)				(31,399,161)	31,399,161	Ref to 7.6
Reg Asset - WA Equity Advisory Group (CETA)	286890	283	(21,696)			14.5876%	(3,165)	3,165	WA
Reg Asset - WA - Major Mtc Expense - Colstrip #4	286893	283	(55,698)			14.5876%	(8,125)	8,125	WA
Prepaid - FSA O&M - East	286918	283	(36,362)			14.5876%	(5,304)	5,304	WA
Prepaid - FSA O&M - West	286919	283	(12,997)			14.5876%	(1,896)	1,896	WA
Prepaid Fees - OR PUC	287662	283	(142,308)			14.5876%	(20,759)	20,759	WA
Other Prepaid	287669	283	(46,786)			14.5876%	(6,825)	6,825	WA
Post Merger Loss - Reacquired Debt	287675	283	(50,009)			14.5876%	(7,295)	7,295	WA
Property Taxes - Lien Date	287708	283	(367,749)			14.5876%	(53,646)	53,646	WA
Prepaid Aircraft Maintenance Costs	287907	283	(3,376)			14.5876%	(3,376)	(3,376)	WA
DTL - Prepaid Surety Bond Cost	287909	283	(706)			14.5876%	(103)	103	WA
Total Account 283			(737,687)				(110,494)	103,742	Ref to 7.6
			(180,895,365)						
				3.5866%	24.5866%	14.5876%		26,196,627	
								Ref to 7.6.1	

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Taxes - Other	408	RES	(62,208)	WA	Situs	(62,208)	Below

Calculation:

Normalized Temperature and Effective Price Change	(\$1,606,034)
WA Public Utility Tax Rate	3.87340%
Normalized Incremental WA Public Utility Tax	<u><u>(62,208)</u></u>

Description of Adjustment

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

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Rate Base:							
Other Regulatory Liabilities	254	RES	39,378,604	WA	Situs	39,378,604	7.8.1
Other Regulatory Liab - Protect EDIT	254	PRO	8,562,881	WA	Situs	8,562,881	7.8.1
Adjustment to Tax:							
Accum Def Inc Tax Balance	190	RES	(9,681,805)	WA	Situs	(9,681,805)	7.8.1
Accum Def Inc Tax Bal- Protect EDIT	190	PRO	(2,105,190)	WA	Situs	(2,105,190)	7.8.1
Protected Property RSGM Amort.	41110	PRO	6,597,731	WA	Situs	6,597,731	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
Results of Operations - December 2021
EDIT Balance Adjustment
Average of Monthly Averages Basis

Description	Account	Booked Allocation	Correct Allocation	Adjustment	Ref.
EDIT Reg Liabilities	254WA	(39,378,604)	-	39,378,604	
Protected PP&E EDIT Reg Liability	254WA	(89,595,255)	(81,032,374)	8,562,881	
Total		(128,973,859)	(81,032,374)	47,941,485	

Grand Total (128,973,859) (81,032,374) 47,941,485 Page 7.8

DTA - EDIT Balances	190WA	9,681,805	-	(9,681,805)	
DTA - Protected PP&E EDIT	190WA	22,028,296	19,923,106	(2,105,190)	
Total		31,710,101	19,923,106	(11,786,995)	

Grand Total 31,710,101 19,923,106 (11,786,995) Page 7.8

Washington				
EDIT Amortization	December 2021 Base Period	December 2022 ProForma	Adjustment	
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	(6,310,779)	(6,274,301)	36,478	
Protected EDIT - PMI - WA	(263,016)	(263,016)	-	
Total Protected EDIT Amortization	(6,573,795)	(6,537,317)	36,478	
Grand Total EDIT Amortization	(13,135,048)	(6,537,317)	6,597,731	

Page 7.8

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Taxes Other Than Income	408	RES	198,369	SG	8.021%	15,911	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	2022 NPC MWH Production (b)	Tax Begins	2022 \$1/MWH Tax
Foote Creek, Wyoming (a)	-	3/24/2024	-
Glenrock I Wind Plant	369,733	1/1/2012	369,733
Glenrock III Wind Plant	136,868	1/1/2012	136,868
Seven Mile Hill Wind Plant	416,517	1/1/2012	416,517
Seven Mile Hill II Wind Plant	87,390	1/1/2012	87,390
Rolling Hills Wind Plant	317,904	1/17/2012	317,904
High Plains Wind Plant	382,404	9/1/2012	382,404
McFadden Ridge	116,461	9/1/2012	116,461
Dunlap	476,702	10/1/2013	476,702
Cedar Springs Wind II, Wyoming (a)	-	12/4/2023	-
Ekola Flats Wind, Wyoming (a)	-	12/1/2023	-
TB Flats Wind, Wyoming (a)	-	12/1/2023	-
TB Flats Wind II, Wyoming (a)	-	12/22/2023	-
Total Wyoming Wind MWH	<u><u>2,303,980</u></u>		<u><u>2,303,979</u></u>
Booked 12 months ended December 2021			2,105,610
Adjustment to normalize to CY December 2022			<u><u>198,369</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	Customer	Removal of	Pro Forma Major	(cont.) Pro Forma	Miscellaneous	
Total Normalized	Rate Base	Advances for	Colstrip #4 AFUDC	Plant Additions	Major Plant	Rate Base	
		Construction			Additions		
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	
3 Interdepartmental	-	-	-	-	-	-	
4 Special Sales	-	-	-	-	-	-	
5 Other Operating Revenues	-	-	-	-	-	-	
6 Total Operating Revenues	-	-	-	-	-	-	
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	
10 Nuclear Production	-	-	-	-	-	-	
11 Hydro Production	-	-	-	-	-	-	
12 Other Power Supply	-	-	-	-	-	-	
13 Transmission	-	-	-	-	-	-	
14 Distribution	-	-	-	-	-	-	
15 Customer Accounting	-	-	-	-	-	-	
16 Customer Service & Info	-	-	-	-	-	-	
17 Sales	-	-	-	-	-	-	
18 Administrative & General	-	-	-	-	-	-	
19 Total O&M Expenses	-	-	-	-	-	-	
20 Depreciation	(203,492)	-	(20,244)	-	-	-	
21 Amortization	-	-	-	-	-	-	
22 Taxes Other Than Income	-	-	-	-	-	-	
23 Income Taxes: Federal	(287,752)	-	-	(287,758)	-	-	
24 State	-	-	-	-	-	-	
25 Deferred Income Taxes	381,959	-	-	(236,986)	573,890	-	
26 Investment Tax Credit Adj.	-	-	-	-	-	-	
27 Misc Revenue & Expense	(28)	-	-	-	-	-	
28 Total Operating Expenses:	(109,312)	-	(20,244)	(524,743)	573,890	-	
29							
30 Operating Rev For Return:	109,312	-	20,244	524,743	(573,890)	-	
31							
32 Rate Base:							
33 Electric Plant In Service	86,354,609	67,782,946	(213,852)	40,416,925	-	-	
34 Plant Held for Future Use	-	-	-	-	-	-	
35 Misc Deferred Debits	(8,932,355)	-	-	-	-	-	
36 Elec Plant Acq Adj	-	-	-	-	-	-	
37 Pensions	-	-	-	-	-	-	
38 Prepayments	(2,902,691)	-	-	-	-	(2,901,771)	
39 Fuel Stock	(8,948,089)	-	-	-	-	(8,948,089)	
40 Material & Supplies	(11,156,511)	-	-	-	-	(11,156,511)	
41 Working Capital	28,032,169	-	-	-	-	(2,777,605)	
42 Weatherization Loans	-	-	-	-	-	-	
43 Misc Rate Base	-	-	-	-	-	-	
44 Total Electric Plant:	82,447,133	67,782,946	(213,852)	40,416,925	-	(25,783,976)	
45							
46 Deductions:							
47 Accum Prov For Deprec	(41,367,706)	(61,434,896)	-	-	-	-	
48 Accum Prov For Amort	-	-	-	-	-	-	
49 Accum Def Income Tax	2,652,962	(121,579)	-	234,893	(573,889)	-	
50 Unamortized ITC	-	-	-	-	-	-	
51 Customer Adv For Const	(1,715,541)	-	(1,715,541)	-	-	-	
52 Customer Service Deposits	(767,386)	-	-	-	-	-	
53 Miscellaneous Deductions	1,631,777	-	-	-	-	-	
54							
55 Total Deductions:	(39,565,895)	(61,556,475)	(1,715,541)	234,893	(573,889)	-	
56							
57 Total Rate Base:	42,881,238	6,226,472	(1,715,541)	40,651,817	(573,889)	(25,783,976)	
58							
59							
60 Estimated ROE impact	-0.579%	-0.090%	0.025%	0.007%	-0.478%	-0.093%	0.381%
61 Estimated Price Change	3,933,453	592,203	(163,166)	(47,193)	3,170,339	706,686	(2,452,327)
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	203,519	-	20,244	-	-	-	
67 Other Deductions	-	-	-	-	-	-	
68 Interest (AFUDC)	-	-	-	-	-	-	
69 Interest	-	-	-	-	-	-	
70 Schedule "M" Additions	2,017,857	-	-	2,201,104	-	-	
71 Schedule "M" Deductions	3,591,623	-	20,244	3,571,379	-	-	
72 Income Before Tax	(1,370,247)	-	-	(1,370,275)	-	-	
73							
74 State Income Taxes	-	-	-	-	-	-	
75							
76 Taxable Income	(1,370,247)	-	-	(1,370,275)	-	-	
77							
78 Federal Income Taxes	(287,752)	-	-	(287,758)	-	-	

	8.5.1	8.6	8.7	8.8	8.9	8.10	8.10.1
	(cont.)				WIJAM		(cont.)
	Miscellaneous Rate Base	Customer Service Deposits	Investor Supplied Working Capital	Removal of Bridger SCR	Transmission Reallocation Adjustment	End-of-Period Plant Balances	End-of- Period Plant Balances
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	-	-	-	-	(183,248)	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	-	6	-	-	-	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	45,054	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	(28)	-	-	-	-	-
28 Total Operating Expenses:	-	(22)	-	-	(138,193)	-	-
29							
30 Operating Rev For Return:	-	22	-	-	138,193	-	-
31							
32 Rate Base:							
33 Electric Plant In Service	-	-	-	(51,267,326)	(10,832,451)	54,843,665	26,417,824
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	(8,932,355)	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Pensions	-	-	-	-	-	-	-
38 Prepayments	(920)	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	30,809,774	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	(8,933,275)	-	30,809,774	(51,267,326)	(10,832,451)	54,843,665	26,417,824
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	16,725,811	3,341,378	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	1,755,556	1,357,982	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	(767,386)	-	-	-	-	-
53 Miscellaneous Deductions	1,631,777	-	-	-	-	-	-
54							
55 Total Deductions:	1,631,777	(767,386)	-	18,481,367	4,699,359	-	-
56							
57 Total Rate Base:	(7,301,498)	(767,386)	30,809,774	(32,785,959)	(6,133,091)	54,843,665	26,417,824
58							
59							
60 Estimated ROE impact	0.106%	0.011%	-0.434%	0.488%	0.114%	-0.757%	-0.374%
61 Estimated Price Change	(694,449)	(73,015)	2,930,333	(3,118,289)	(766,635)	5,216,208	2,512,612
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	-	28	-	-	183,248	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	(183,248)	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	-	28	-	-	-	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	-	28	-	-	-	-	-
77							
78 Federal Income Taxes	-	6	-	-	-	-	-

	8.10.2	8.10.3	8.10.4	8.10.5
	(cont. 2) End-of- Period Plant Balances	(cont. 3) End-of- Period Plant Balances	(cont. 4) End-of- Period Plant Balances	(cont. 5) End-of- Period Plant Balances
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>	<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>	<u>-</u>
20 Depreciation	-	-	-	-
21 Amortization	-	-	-	-
22 Taxes Other Than Income	-	-	-	-
23 Income Taxes: Federal	-	-	-	-
24 State	-	-	-	-
25 Deferred Income Taxes	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-
28 Total Operating Expenses:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
29				
30 Operating Rev For Return:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
31				
32 Rate Base:				
33 Electric Plant In Service	4,239,265	811,839	(1,008,539)	(44,835,687)
34 Plant Held for Future Use	-	-	-	-
35 Misc Deferred Debits	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-
37 Pensions	-	-	-	-
38 Prepayments	-	-	-	-
39 Fuel Stock	-	-	-	-
40 Material & Supplies	-	-	-	-
41 Working Capital	-	-	-	-
42 Weatherization Loans	-	-	-	-
43 Misc Rate Base	-	-	-	-
44 Total Electric Plant:	<u>4,239,265</u>	<u>811,839</u>	<u>(1,008,539)</u>	<u>(44,835,687)</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>4,239,265</u>	<u>811,839</u>	<u>(1,008,539)</u>	<u>(44,835,687)</u>
58				
59				
60 Estimated ROE impact	-0.061%	-0.012%	0.015%	0.675%
61 Estimated Price Change	403,199	77,214	(95,923)	(4,264,345)
62				
63				
64 TAX CALCULATION:				
65				
66 Operating Revenue	-	-	-	-
67 Other Deductions	-	-	-	-
68 Interest (AFUDC)	-	-	-	-
69 Interest	-	-	-	-
70 Schedule "M" Additions	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-
72 Income Before Tax	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
73				
74 State Income Taxes	-	-	-	-
75				
76 Taxable Income	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
77				
78 Federal Income Taxes	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

	8.1	8.2	8.3	8.4	8.4.1	8.5
	Jim Bridger Mine	Customer	Removal of	Pro Forma Major	(cont.) Pro Forma	Miscellaneous
Total Normalized	Rate Base	Advances for	Colstrip #4 AFUDC	Plant Additions	Major Plant	Rate Base
		Construction			Additions	
1 Operating Revenues:						
2 General Business Revenues	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-
7						
8 Operating Expenses:						
9 Steam Production	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-
20 Depreciation	(20,244)	-	(20,244)	-	-	-
21 Amortization	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-
23 Income Taxes: Federal	202,421	-	-	202,415	-	-
24 State	-	-	-	-	-	-
25 Deferred Income Taxes	(236,986)	-	-	(236,986)	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	(28)	-	-	-	-	-
28 Total Operating Expenses:	(54,836)	-	(20,244)	(34,571)	-	-
29						
30 Operating Rev For Return:	54,836	-	20,244	34,571	-	-
31						
32 Rate Base:						
33 Electric Plant In Service	52,874,379	63,887,189	(213,852)	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-
35 Misc Deferred Debits	(8,932,355)	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-
37 Pensions	-	-	-	-	-	-
38 Prepayments	(2,902,691)	-	-	-	-	(2,901,771)
39 Fuel Stock	(8,948,089)	-	-	-	-	(8,948,089)
40 Material & Supplies	(11,156,511)	-	-	-	-	(11,156,511)
41 Working Capital	28,032,169	-	-	-	-	(2,777,605)
42 Weatherization Loans	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-
44 Total Electric Plant:	48,966,902	63,887,189	(213,852)	-	-	(25,783,976)
45						
46 Deductions:						
47 Accum Prov For Deprec	(40,140,192)	(56,866,004)	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-
49 Accum Def Income Tax	1,990,448	-	-	234,893	-	-
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	(1,715,541)	-	(1,715,541)	-	-	-
52 Customer Service Deposits	(767,386)	-	-	-	-	-
53 Miscellaneous Deductions	1,631,777	-	-	-	-	-
54						
55 Total Deductions:	(39,000,894)	(56,866,004)	(1,715,541)	234,893	-	-
56						
57 Total Rate Base:	9,966,008	7,021,186	(1,715,541)	(213,852)	234,893	(25,783,976)
58						
59						
60 Estimated ROE impact	-0.133%	-0.101%	0.025%	0.007%	0.003%	0.381%
61 Estimated Price Change	875,131	667,788	(163,166)	(47,193)	(23,517)	(2,452,327)
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	20,272	-	20,244	-	-	-
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	963,882	-	-	963,882	-	-
71 Schedule "M" Deductions	20,244	-	20,244	-	-	-
72 Income Before Tax	963,909	-	-	963,882	-	-
73						
74 State Income Taxes	-	-	-	-	-	-
75						
76 Taxable Income	963,909	-	-	963,882	-	-
77						
78 Federal Income Taxes	202,421	-	-	202,415	-	-

	8.5.1	8.6	8.7	8.8	8.9	8.10	8.10.1
	(cont.)				WIJAM		(cont.)
	Miscellaneous Rate Base	Customer Service Deposits	Investor Supplied Working Capital	Removal of Bridger SCR	Transmission Reallocation Adjustment	End-of-Period Plant Balances	End-of- Period Plant Balances
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	-	6	-	-	-	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	(28)	-	-	-	-	-
28 Total Operating Expenses:	-	(22)	-	-	-	-	-
29							
30 Operating Rev For Return:	-	22	-	-	-	-	-
31							
32 Rate Base:							
33 Electric Plant In Service	-	-	-	(51,267,326)	-	54,843,665	26,417,824
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	(8,932,355)	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Pensions	-	-	-	-	-	-	-
38 Prepayments	(920)	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	30,809,774	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	(8,933,275)	-	30,809,774	(51,267,326)	-	54,843,665	26,417,824
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	16,725,811	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	1,755,556	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	(767,386)	-	-	-	-	-
53 Miscellaneous Deductions	1,631,777	-	-	-	-	-	-
54							
55 Total Deductions:	1,631,777	(767,386)	-	18,481,367	-	-	-
56							
57 Total Rate Base:	(7,301,498)	(767,386)	30,809,774	(32,785,959)	-	54,843,665	26,417,824
58							
59							
60 Estimated ROE impact	0.106%	0.011%	-0.434%	0.488%	0.000%	-0.757%	-0.374%
61 Estimated Price Change	(694,449)	(73,015)	2,930,333	(3,118,289)	-	5,216,208	2,512,612
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	-	28	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	-	28	-	-	-	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	-	28	-	-	-	-	-
77							
78 Federal Income Taxes	-	6	-	-	-	-	-

	8.10.2	8.10.3	8.10.4	8.10.5
	(cont. 2) End-of- Period Plant Balances	(cont. 3) End-of- Period Plant Balances	(cont. 4) End-of- Period Plant Balances	(cont. 5) End-of- Period Plant Balances
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>	<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>	<u>-</u>
20 Depreciation	-	-	-	-
21 Amortization	-	-	-	-
22 Taxes Other Than Income	-	-	-	-
23 Income Taxes: Federal	-	-	-	-
24 State	-	-	-	-
25 Deferred Income Taxes	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-
28 Total Operating Expenses:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
29				
30 Operating Rev For Return:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
31				
32 Rate Base:				
33 Electric Plant In Service	4,239,265	811,839	(1,008,539)	(44,835,687)
34 Plant Held for Future Use	-	-	-	-
35 Misc Deferred Debits	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-
37 Pensions	-	-	-	-
38 Prepayments	-	-	-	-
39 Fuel Stock	-	-	-	-
40 Material & Supplies	-	-	-	-
41 Working Capital	-	-	-	-
42 Weatherization Loans	-	-	-	-
43 Misc Rate Base	-	-	-	-
44 Total Electric Plant:	<u>4,239,265</u>	<u>811,839</u>	<u>(1,008,539)</u>	<u>(44,835,687)</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>4,239,265</u>	<u>811,839</u>	<u>(1,008,539)</u>	<u>(44,835,687)</u>
58				
59				
60 Estimated ROE impact	-0.061%	-0.012%	0.015%	0.675%
61 Estimated Price Change	403,199	77,214	(95,923)	(4,264,345)
62				
63				
64 TAX CALCULATION:				
65				
66 Operating Revenue	-	-	-	-
67 Other Deductions	-	-	-	-
68 Interest (AFUDC)	-	-	-	-
69 Interest	-	-	-	-
70 Schedule "M" Additions	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-
72 Income Before Tax	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
73				
74 State Income Taxes	-	-	-	-
75				
76 Taxable Income	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
77				
78 Federal Income Taxes	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

	8.1	8.2	8.3	8.4	8.4.1	8.5
	Jim Bridger Mine	Customer	Removal of	Pro Forma Major	(cont.) Pro Forma	Miscellaneous
	Rate Base	Advances for	Colstrip #4 AFUDC	Plant Additions	Major Plant	Rate Base
	Total Normalized	Construction			Additions	
1 Operating Revenues:						
2 General Business Revenues	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-
7						
8 Operating Expenses:						
9 Steam Production	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-
20 Depreciation	(183,248)	-	-	-	-	-
21 Amortization	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-
23 Income Taxes: Federal	(490,173)	-	-	(490,173)	-	-
24 State	-	-	-	-	-	-
25 Deferred Income Taxes	618,945	-	-	-	573,890	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-
28 Total Operating Expenses:	(54,476)	-	-	(490,173)	573,890	-
29						
30 Operating Rev For Return:	54,476	-	-	490,173	(573,890)	-
31						
32 Rate Base:						
33 Electric Plant In Service	33,480,231	3,895,757	-	40,416,925	-	-
34 Plant Held for Future Use	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-
37 Pensions	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-
44 Total Electric Plant:	33,480,231	3,895,757	-	40,416,925	-	-
45						
46 Deductions:						
47 Accum Prov For Deprec	(1,227,514)	(4,568,892)	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-
49 Accum Def Income Tax	662,513	(121,579)	-	-	(573,889)	-
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-
54						
55 Total Deductions:	(565,001)	(4,690,471)	-	-	(573,889)	-
56						
57 Total Rate Base:	32,915,230	(794,714)	-	40,416,925	(573,889)	-
58						
59						
60 Estimated ROE impact	-0.345%	0.009%	0.000%	0.000%	-0.344%	-0.102%
61 Estimated Price Change	3,058,322	(75,586)	-	-	3,193,857	706,686
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	183,248	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	1,053,975	-	-	1,237,223	-	-
71 Schedule "M" Deductions	3,571,379	-	-	3,571,379	-	-
72 Income Before Tax	(2,334,156)	-	-	(2,334,156)	-	-
73						
74 State Income Taxes	-	-	-	-	-	-
75						
76 Taxable Income	(2,334,156)	-	-	(2,334,156)	-	-
77						
78 Federal Income Taxes	(490,173)	-	-	(490,173)	-	-

	8.5.1	8.6	8.7	8.8	8.9	8.10	8.10.1
	(cont.)				WIJAM		(cont.)
	Miscellaneous	Customer Service	Investor Supplied	Removal of	Transmission	End-of-Period	End-of-
	Rate Base	Deposits	Working Capital	Bridger SCR	Reallocation	Plant Balances	Period Plant
					Adjustment		Balances
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	-	-	-	-	(183,248)	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	-	-	-	-	-	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	45,054	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	-	-	-	-	(138,193)	-	-
29							
30 Operating Rev For Return:	-	-	-	-	138,193	-	-
31							
32 Rate Base:							
33 Electric Plant In Service	-	-	-	-	(10,832,451)	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Pensions	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	(10,832,451)	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	3,341,378	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	-	1,357,982	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	-	-	-	-	4,699,359	-	-
56							
57 Total Rate Base:	-	-	-	-	(6,133,091)	-	-
58							
59							
60 Estimated ROE impact	0.000%	0.000%	0.000%	0.000%	0.095%	0.000%	0.000%
61 Estimated Price Change	-	-	-	-	(766,635)	-	-
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	-	-	-	-	183,248	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	(183,248)	-	-
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
	(cont. 2) End-of- Period Plant Balances	(cont. 3) End-of- Period Plant Balances	(cont. 4) End-of- Period Plant Balances	(cont. 5) End-of- Period Plant Balances
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>	<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>	<u>-</u>
20 Depreciation	-	-	-	-
21 Amortization	-	-	-	-
22 Taxes Other Than Income	-	-	-	-
23 Income Taxes: Federal	-	-	-	-
24 State	-	-	-	-
25 Deferred Income Taxes	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-
28 Total Operating Expenses:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
29				
30 Operating Rev For Return:	<u>-</u>	<u>-</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 Pensions	-	-	-	-
38 Prepayments	-	-	-	-
39 Fuel Stock	-	-	-	-
40 Material & Supplies	-	-	-	-
41 Working Capital	-	-	-	-
42 Weatherization Loans	-	-	-	-
43 Misc Rate Base	-	-	-	-
44 Total Electric Plant:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
45				
46 Deductions:				
47 Accum Prov For Deprec	-	-	-	-
48 Accum Prov For Amort	-	-	-	-
49 Accum Def Income Tax	-	-	-	-
50 Unamortized ITC	-	-	-	-
51 Customer Adv For Const	-	-	-	-
52 Customer Service Deposits	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-
54				
55 Total Deductions:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
56				
57 Total Rate Base:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
58				
59				
60 Estimated ROE impact	0.000%	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	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
73				
74 State Income Taxes	-	-	-	-
75				
76 Taxable Income	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
77				
78 Federal Income Taxes	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

PacifiCorp
Washington Results of Operations - December 2021
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>
Adjustment to Rate Base:							
Coal Mine	399	RES	293,176,438	JBE	22.692%	66,526,296	
Misc. Deferred Debits	186M	RES	2,028,590	JBE	22.692%	460,319	
Mining Plant Accumulated Deprec.	108MP	RES	<u>(255,735,284)</u>	JBE	22.692%	<u>(58,030,316)</u>	
December 2020 AMA Balance			<u>39,469,744</u>			<u>8,956,299</u>	8.1.1
<i>Adjustment to December 2021 YE Balance</i>							
Coal Mine	399	RES	(11,630,348)	JBE	22.692%	(2,639,107)	
Misc. Deferred Debits	186M	RES	(2,028,590)	JBE	22.692%	(460,319)	
Mining Plant Accumulated Deprec.	108MP	RES	<u>5,131,037</u>	JBE	22.692%	<u>1,164,312</u>	
			<u>(8,527,900)</u>			<u>(1,935,113)</u>	8.1.1
<i>Adjustment to December 2022 YE Balance</i>							
Coal Mine	399	PRO	17,168,311	JBE	22.692%	3,895,757	
Misc. Deferred Debits	186M	PRO	-	JBE	22.692%	-	
Mining Plant Accumulated Deprec.	108MP	PRO	<u>(20,134,767)</u>	JBE	22.692%	<u>(4,568,892)</u>	
			<u>(2,966,456)</u>			<u>(673,135)</u>	8.1.1
Adjustment to Tax:							
Accumulated Def Inc Tax YE Balance	190	PRO	(535,790)	JBE	22.692%	(121,579)	
December 2021 YE Balance							
Coal Mine			281,546,090				
Misc. Deferred Debits			-				
Mining Plant Accumulated Depreciation			<u>(250,604,247)</u>				
			<u>30,941,843</u>				8.1.1
December 2022 YE Balance							
Coal Mine			298,714,401				
Misc. Deferred Debits			-				
Mining Plant Accumulated Depreciation			<u>(270,739,014)</u>				
			<u>27,975,387</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. The Bridger Mine adjustment was 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
Results of Operations - December 2021
Bridger Mine Rate Base
(000's)

Bridger Total		Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	AMA Balance
Description	FERC Account	Dec-20	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	
Structure, Equipment, Mine Dev.	399	444,566	444,115	444,555	445,008	445,008	437,569	437,572	435,827	439,926	437,428	439,140	437,584	422,319	439,765
Materials & Supplies	154	13,081	12,668	12,101	12,189	11,687	11,085	10,760	14,274	14,071	14,016	14,082	14,136	13,916	8,587
Coal Inventory	151	27,609	24,940	27,571	33,051	37,777	39,455	36,350	30,576	28,286	26,919	24,686	27,295	25,318	20,187
Deferred Long Wall Costs	186M	5,179	4,912	4,502	4,381	4,249	3,637	3,860	3,572	2,539	1,690	583	-	-	3,043
Reclamation Liability		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accumulated Depreciation	108MP	(377,270)	(379,094)	(381,388)	(383,865)	(386,036)	(380,979)	(382,790)	(383,200)	(385,769)	(385,817)	(388,522)	(389,187)	(375,906)	(383,603)
Bonus Bid / Lease Payable	186M	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL RATE BASE		72,476	69,934	67,669	65,524	63,222	60,228	58,641	56,200	56,696	53,301	51,200	48,397	46,413	59,205
PacifiCorp Share (66.67%)															39,470
														Ref 8.1	Ref 8.1

Bridger Total		Actual	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	AMA Balance
Description	FERC Account	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	
Structure, Equipment, Mine Dev.	399	422,319	443,486	443,507	443,529	444,165	444,187	445,670	445,691	445,868	446,969	447,645	447,666	448,072	444,464
Deferred Long Wall Costs	186M	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Reclamation Liability		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accumulated Depreciation	108MP	(375,906)	(396,803)	(397,528)	(398,253)	(398,977)	(399,708)	(400,463)	(402,055)	(402,850)	(403,670)	(404,482)	(405,309)	(406,109)	(400,092)
Bonus Bid / Lease Payable	186M	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL RATE BASE		46,413	46,683	45,979	45,276	45,188	44,479	45,207	43,635	43,018	43,299	43,162	42,356	41,963	44,372
PacifiCorp Share (66.67%)															29,582
														Ref 8.1	

December 2021 AMA Balance	39,470	Ref 8.1
December 2021 YE Balance	30,942	Ref 8.1
December 2022 YE Balance	27,975	Ref 8.1

PacifiCorp
Results of Operations - December 2021
Bridger Mine Rate Base
AMA Balance

	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22
Materials & Supplies:													
Obsolete Reserve - Surface	(319,053)	(335,720)	(352,386)	(369,053)	(385,720)	(402,386)	(419,053)	(535,720)	(552,387)	(569,053)	(585,720)	(602,387)	(619,053)
Obsolete Reserve - Underground	(3,154,675)	(3,362,169)	(3,362,169)	(3,362,169)	(3,362,169)	(3,362,169)	-	-	-	-	-	-	-
Total Obsolete Reserves	(3,473,729)	(3,697,889)	(3,714,555)	(3,731,222)	(3,747,889)	(3,764,555)	(419,053)	(535,720)	(552,387)	(569,053)	(585,720)	(602,387)	(619,053)
PacifiCorp's 2/3 share:													
Obsolete Reserve - Surface	(212,702)	(223,813)	(234,924)	(246,035)	(257,146)	(268,258)	(279,369)	(357,147)	(368,258)	(379,369)	(390,480)	(401,591)	(412,702)
Obsolete Reserve - Underground	(2,103,117)	(2,241,446)	(2,241,446)	(2,241,446)	(2,241,446)	(2,241,446)	-	-	-	-	-	-	-
Total of PacifiCorp's share of Obsolete Reserves	(2,315,819)	(2,465,259)	(2,476,370)	(2,487,481)	(2,498,592)	(2,509,704)	(279,369)	(357,147)	(368,258)	(379,369)	(390,480)	(401,591)	(412,702)

YE ADIT 190 Balance at December 31, 2022
AMA ADIT 190 Balance at December 31, 2021

101,469
637,259 Tax Model -Inventory Reserve - PMI - Account 287938
(535,790) Ref 8.1

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Rate Base:							
Customer Advances	252	RES	(168,011)	CA	Situs	-	8.2.1
Customer Advances	252	RES	5,516,602	OR	Situs	-	8.2.1
Customer Advances	252	RES	(543,206)	WA	Situs	(543,206)	8.2.1
Customer Advances	252	RES	(984,265)	ID	Situs	-	8.2.1
Customer Advances	252	RES	(16,919,513)	UT	Situs	-	8.2.1
Customer Advances	252	RES	(1,408,441)	WY-ALL	Situs	-	8.2.1
Customer Advances	252	RES	(14,627,230)	SG	8.021%	(1,173,261)	8.2.1
Customer Advances	252	RES	4,145	CAGW	22.350%	926	8.2.1
Customer Advances	252	RES	29,129,918	CAGE	0.000%	-	8.2.1
			-			(1,715,541)	

Description of Adjustment

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

PacifiCorp
Results of Operations - December 2021
Customer Advances for Construction

AMA Basis:

Account	AMA Booked Allocation	Correct Allocation	Adjustment	Ref.
252CA	-	(168,011)	(168,011)	Page 8.2
252OR	(7,703,796)	(2,187,194)	5,516,602	Page 8.2
252WA	-	(543,206)	(543,206)	Page 8.2
252IDU	-	(984,265)	(984,265)	Page 8.2
252UT	(200,997)	(17,120,509)	(16,919,513)	Page 8.2
252WYP	-	(1,408,441)	(1,408,441)	Page 8.2
252SG	(19,119)	(14,646,349)	(14,627,230)	Page 8.2
252CAGW	(4,145)	-	4,145	Page 8.2
252CAGE	(29,129,918)	-	29,129,918	Page 8.2
Total	(37,057,974)	(37,057,974)	-	

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Depreciation	403GP	RES	(20,244)	WA	Situs	(20,244)	8.3.1
Adjustment to Tax:							
Schedule M Adjustment	SCHMDT	RES	20,244	WA	Situs	20,244	8.3.1
Adjustment to Rate Base:							
Remove Unamortized AMA Balance	312	RES	(213,852)	WA	Situs	(213,852)	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.

Results of Operations - December 2021

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-20		(1,687)	(223,974)	(234,096)	(1,687)		(20,244)
Jan-21		(1,687)	(222,287)	(232,409)	(1,687)		(20,244)
Feb-21		(1,687)	(220,600)	(230,722)	(1,687)		(20,244)
Mar-21		(1,687)	(218,913)	(229,035)	(1,687)		(20,244)
Apr-21		(1,687)	(217,226)	(227,348)	(1,687)		(20,244)
May-21		(1,687)	(215,539)	(225,661)	(1,687)		(20,244)
Jun-21		(1,687)	(213,852)	(223,974)	(1,687)		(20,244)
Jul-21		(1,687)	(212,165)	(222,287)	(1,687)		(20,244)
Aug-21		(1,687)	(210,478)	(220,600)	(1,687)		(20,244)
Sep-21		(1,687)	(208,791)	(218,913)	(1,687)		(20,244)
Oct-21		(1,687)	(207,104)	(217,226)	(1,687)		(20,244)
Nov-21		(1,687)	(205,417)	(215,539)	(1,687)		(20,244)
Dec-21		(1,687)	(203,730)	(213,852)	(1,687)	8.3	(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)		(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)

Results of Operations - December 2021

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)

Results of Operations - December 2021

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.
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>
Adjustment to Rate Base:							
Steam Production	312	PRO	3,755,217	CAGW	22.350%	839,305	8.4.2
Hydro Production	332	PRO	36,885,070	SG-P	8.021%	2,958,579	8.4.2
Hydro Production	332	PRO	9,347,901	SG-U	8.021%	749,802	8.4.2
Other Production	343	PRO	30,409,113	CAGW	22.350%	6,796,551	8.4.2
Transmission	355	PRO	230,794,267	SG	8.021%	18,512,181	8.4.2
Distribution - Washington	364	PRO	7,296,075	WA	Situs	7,296,075	8.4.2
General Plant	397	PRO	14,613,908	SO	7.129%	1,041,836	8.4.2
General Plant	397	PRO	918,200	SG	8.021%	73,650	8.4.2
Intangible Plant	303	PRO	19,737,554	SO	7.129%	1,407,104	8.4.2
Intangible Plant	303	PRO	9,248,663	SG	8.021%	741,842	8.4.2
			<u>363,005,969</u>			<u>40,416,925</u>	
Adjustment to Tax:							
Schedule M Additions	SCHMAT	RES	10,161,819	SG	8.021%	815,087	
Schedule M Additions	SCHMAT	RES	38,090	CAGW	22.350%	8,513	
Schedule M Additions	SCHMAT	RES	846	WA	Situs	846	
Schedule M Additions	SCHMAT	RES	1,154,633	SO	7.129%	82,315	
Schedule M Additions	SCHMAT	RES	838,728	CN	6.810%	57,121	
			<u>12,194,116</u>			<u>963,882</u>	
Deferred Tax Expense	41110	RES	(2,498,446)	SG	8.021%	(200,402)	
Deferred Tax Expense	41110	RES	(9,365)	CAGW	22.350%	(2,093)	
Deferred Tax Expense	41110	RES	(208)	WA	Situs	(208)	
Deferred Tax Expense	41110	RES	(283,885)	SO	7.129%	(20,238)	
Deferred Tax Expense	41110	RES	(206,215)	CN	6.810%	(14,044)	
			<u>(2,998,119)</u>			<u>(236,986)</u>	
Accum Def Inc Tax Bal	282	RES	2,498,446	SG	8.021%	200,402	
Accum Def Inc Tax Bal	282	RES	208	WA	Situs	208	
Accum Def Inc Tax Bal	282	RES	283,885	SO	7.129%	20,238	
Accum Def Inc Tax Bal	282	RES	206,215	CN	6.810%	14,044	
			<u>2,988,754</u>			<u>234,893</u>	
Schedule M Additions	SCHMAT	PRO	6,266,280	SG	8.021%	502,623	
Schedule M Additions	SCHMAT	PRO	1,781,580	CAGW	22.350%	398,190	
Schedule M Additions	SCHMAT	PRO	188,433	WA	Situs	188,433	
Schedule M Additions	SCHMAT	PRO	2,075,686	SO	7.129%	147,977	
			<u>10,311,979</u>			<u>1,237,223</u>	
Schedule M Deductions	SCHMDT	PRO	16,401,938	SG	8.021%	1,315,612	
Schedule M Deductions	SCHMDT	PRO	6,222,643	CAGW	22.350%	1,390,784	
Schedule M Deductions	SCHMDT	PRO	273,603	WA	Situs	273,603	
Schedule M Deductions	SCHMDT	PRO	8,295,336	SO	7.129%	591,380	
			<u>31,193,520</u>			<u>3,571,379</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 2022. The associated depreciation expense and accumulated reserve impacts are accounted for in adjustment 6.1 and 6.2.

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Tax:							
Deferred Tax Expense	41110	3	(1,540,665)	SG	8.021%	(123,578)	
Deferred Tax Expense	41110	3	(438,029)	CAGW	22.350%	(97,901)	
Deferred Tax Expense	41110	3	(46,329)	WA	Situs	(46,329)	
Deferred Tax Expense	41110	3	(510,340)	SO	7.129%	(36,382)	
			<u>(2,535,363)</u>			<u>(304,191)</u>	
Deferred Tax Expense	41010	3	4,032,678	SG	8.021%	323,464	
Deferred Tax Expense	41010	3	1,529,936	CAGW	22.350%	341,946	
Deferred Tax Expense	41010	3	67,270	WA	Situs	67,270	
Deferred Tax Expense	41010	3	2,039,541	SO	7.129%	145,400	
			<u>7,669,425</u>			<u>878,081</u>	
Accum Def Inc Tax Balance	282	3	(2,492,010)	SG	8.021%	(199,886)	
Accum Def Inc Tax Balance	282	3	(1,091,911)	CAGW	22.350%	(244,046)	
Accum Def Inc Tax Balance	282	3	(20,939)	WA	Situs	(20,939)	
Accum Def Inc Tax Balance	282	3	(1,529,203)	SO	7.129%	(109,018)	
			<u>(5,134,063)</u>			<u>(573,889)</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 2022. The associated depreciation expense and accumulated reserve impacts are accounted for in adjustment 6.1 and 6.2.

PacifiCorp
Results of Operations - December 2021
Major Plant Addition Summary

Description	Factor	Jan21 to Dec21 Plant Additions	Jan 22 to Dec 22 Plant Additions	Ref#
Steam Production Plant:				
Various	CAGW	-	3,755,217	
Various	SG	2,235,991	-	
Total Steam Plant		2,235,991	3,755,217	8.4.3
Hydro Production Plant:				
Various	SG-U	-	9,347,901	
Various	SG-P	-	3,453,066	
Various	SG-P	-	33,432,004	
Total Hydro Plant		-	46,232,972	8.4.3
Other Production Plant:				
Various	SG-W	761,474,864	-	
Various	CAGW	2,068,373	30,409,113	
Total Other Plant		763,543,237	30,409,113	8.4.3
Transmission Plant:				
Various	SG	191,266,577	230,794,267	
Total Transmission Plant		191,266,577	230,794,267	8.4.3
Distribution Plant:				
Washington	WA	65,484	7,296,075	
Total Distribution Plant		65,484	7,296,075	8.4.3
General Plant:				
Washington	WA	-	-	
General	SO	17,637,313	14,613,908	
General	SG	3,540,911	918,200	
General	CAGW	-	-	
Total General Plant		21,178,224	15,532,108	8.4.3
Intangible Plant:				
General	SO	20,505,552	19,737,554	
General	CN	23,593,792	-	
General	SG	4,255,943	9,248,663	
Total Intangible Plant		48,355,287	28,986,217	8.4.3
Total Electric Plant in Service		1,026,644,800	363,005,969	
			Ref 8.4	

PacifiCorp
Results of Operations - December 2021
Major Plant Addition Detail - January 22 to December 22

Project Description	Account	Factor	In-Service Date	Jan 22 to Dec 22 Plant Additions
Steam Production				
Colstrip 3-4: Design/Build Dry Waste	312	CAGW	Jul-22	3,755,217
Steam Production Total				3,755,217
Other Production				
Chehalis U2 CSA Variable fee - CT2 - HGP	343	CAGW	Apr-22	11,693,774
Chehalis U1 CSA Variable fee - CT1 - HGP	343	CAGW	Apr-22	11,723,088
Hermiston U2 Overhaul Capital CY23 MI	343	CAGW	Dec-22	4,670,914
Hermiston U0 Capital Spares 12K Parts	343	CAGW	Oct-22	2,321,337
Other Production Total				30,409,113
Hydro Production				
Iron Gate Bridge K6 Life Extension	332	SG-P	Nov-22	3,453,066
Toketee 2 Turbine Refurbishment	332	SG-P	Dec-22	3,515,432
Merwin Downstream In-Lieu	332	SG-P	Dec-22	14,144,756
Soda Spinning Reserve	332	SG-U	Dec-22	4,368,628
ILR 4.1.9 Future Fish Passage Stage 1 Ph	332	SG-P	Jun-22	9,478,781
Yale Saddle Dam Seismic Remediation	332	SG-P	various	6,293,036
Cutler Surge Tank Anchor Upgrades	332	SG-U	Dec-22	4,979,273
Hydro Total				46,232,972
General				
AMI - Idaho IT Comm Network	397	SO	Dec-22	4,432,089
Lloyd Center Tower Open Office	397	SO	various	8,039,819
Mapping Sys Consolidation	397	SG	Jan-22	918,200
Oracle Exadata/Shared hosting TOM	397	SO	May-22	1,713,600
UII RVN Replacement	397	SO	Jun-22	428,400
General Total				15,532,108
Transmission				
Huntington U0 Universal Spare GSU Huntington Plant	355	SG	Nov-22	3,418,537
Cross Hollows Install 2nd Xfmr - Trans	355	SG	May-22	3,373,396
Bear River 138kV Conversion	355	SG	Dec-22	5,323,100
Flint New 115kV to 12.5kV Substation Project- Trans	355	SG	Apr-22	5,152,491
Hunter 301 Spare Main GSU Replacement	355	SG	Oct-22	2,814,940
Douglas - Construct 115kV Line	355	SG	Sep-22	4,481,073
Tucker 69 kV Tie Line	355	SG	Nov-22	5,174,101
Populus - Terminal 345 kV line - condemnation settlements	355	SG	various	2,063,400
Klamath Falls - Snow Goose 230 kV Line No. 2 TPL	355	SG	Nov-22	17,335,128
Klamath Falls -Hornet 69 kv line 9, Reconductor 5.3 miles T	355	SG	Sep-22	3,053,014
Magna Cap and Tooele - Pine Cyn Rebuild 138kV	355	SG	Dec-22	6,016,322
St Johns (BPA) to Knott 115kV Line Conversion Project	355	SG	Oct-22	4,171,780
Reroute JB Goshen 345kV line for Slide: IPC Shared	355	SG	Oct-22	2,926,466
Rocky Mountain Power Transmission Wildfire Mitigation	355	SG	various	13,529,756
Vantage - Pomona Heights - TPL002	355	SG	various	2,090,088
Lebanon Loop Reliability Upgrade Project (Weirich) Phase 1	355	SG	Sep-21	4,999,751
Goshen #3 35/161 kV 400 MVA Transformer Install TPL	355	SG	Aug-22	4,872,990
Goshen-Sugarmill-Rigby 161kV Trans Line- Trans	355	SG	Jul-22	22,344,253
Aeolus-Bridger/Anticline 500 kV Line	355	SG	various	2,391,512
RMP Replace 345-230kV 450 MVA XFMR	355	SG	Sep-22	2,184,728
BLM Sigurd-Glen Canyon	355	SG	Jul-22	2,761,639
Pacific Power Transmission Wildfire Mitigation Projects	355	SG	various	13,308,592
Wildfire Restoration	355	SG	various	97,007,213
Transmission Total				230,794,267
Distribution				
Wildfire - Dist - WA	364	WA	various	7,296,075
Distribution Total				7,296,075
Intangible				
Mapping Sys Consolidation	303	SO	Jan-22	3,672,800
CX Communications	303	SO	Sep-22	3,436,541
CX Engagement	303	SG	Dec-22	9,248,663
Maximo Phase 1A	303	SO	Jun-22	10,486,213
Oracle Exadata/Shared hosting TOM	303	SO	May-22	428,400
UII RVN Replacement	303	SO	Jun-22	1,713,600
IntangibleTotal				28,986,217
				363,005,969
				Ref. 8.4.2

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Rate Base:							
Current Assets:							
Other A/R	OWC143	RES	(48,594,718)	SO	7.129%	(3,464,351)	
Accounts Payable	OWC232	RES	6,265,337	SO	7.129%	446,660	
Accounts Payable	OWC232	RES	2,993,194	SG	8.021%	240,086	
Accounts Payable	OWC232	RES	3,680,141	CAEE	0.000%	-	
Accounts Payable	OWC232	RES	-	CAGE	0.000%	-	
Accounts Payable	OWC232	RES	-	OR	Situs	-	
Other Deferred Credit	OWC2533	RES	7,778,995	CAGE	0.000%	-	
ARO Reg Liability	OWC254105	RES	(19,803)	CAEE	0.000%	-	
ARO Reg Liability	OWC254105	RES	19,803	CAGE	0.000%	-	
			<u>(27,877,050)</u>			<u>(2,777,605)</u>	8.5.2
Fuel Stock:							
Fuel Stock	151	RES	(167,263,933)	CAEE	0.000%	-	
Fuel Stock	151	RES	(1,959,905)	CAEW	22.692%	(444,733)	
Fuel Stock	151	RES	(37,473,658)	JBE	22.692%	(8,503,356)	
			<u>(206,697,496)</u>			<u>(8,948,089)</u>	8.5.2
Materials & Supplies							
Materials & Supplies	154	RES	(118,534,795)	CAGE	0.000%	-	
Materials & Supplies	154	RES	(11,583,974)	WY-ALL	Situs	-	
Materials & Supplies	154	RES	(1,410,616)	WY-ALL	Situs	-	
Materials & Supplies	154	RES	(1,373,635)	JBG	22.350%	(307,012)	
Materials & Supplies	154	RES	(49,762,065)	OR	Situs	-	
Materials & Supplies	154	RES	(58,449,277)	UT	Situs	-	
Materials & Supplies	154	RES	(9,353,750)	CAGW	22.350%	(2,090,598)	
Materials & Supplies	154	RES	(2,615,990)	CA	Situs	-	
Materials & Supplies	154	RES	(8,805,469)	WA	Situs	(8,805,469)	
Materials & Supplies	154	RES	(6,893,722)	ID	Situs	-	
Materials & Supplies	154	RES	1,308,716	SNPD	6.371%	83,382	
Materials & Supplies	154	RES	1,157,614	SO	7.129%	82,527	
Materials & Supplies	154	RES	-	SNPPS	5.930%	-	
Materials & Supplies	154	RES	-	CAEE	0.000%	-	
Materials & Supplies	154	RES	(1,487,830)	SG	8.021%	(119,340)	
			<u>(267,804,792)</u>			<u>(11,156,511)</u>	8.5.2
Prepayments:							
Prepaid Insurance	165	RES	(10,709,577)	SO	7.129%	(763,493)	
Prepaid Taxes	165	RES	(7,685,850)	GPS	7.129%	(547,930)	
Prepaid Taxes	165	RES	(537,611)	SO	7.129%	(38,327)	
Prepayments - Coal	165	RES	-	CAEE	0.000%	-	
Prepayments - Other	165	RES	(17,489,521)	SO	7.129%	(1,246,840)	
Prepayments - Other	165	RES	(3,778,674)	SG	8.021%	(303,090)	
Prepayments - Other	165	RES	(29,333)	GPS	7.129%	(2,091)	
Prepayments - Other	165	RES	(3,666,769)	UT	Situs	-	
Prepayments - Other	165	RES	(231,523)	ID	Situs	-	
Prepayments - Other	165	RES	(2,935,559)	OR	Situs	-	
Prepayments - Other	165	RES	(159,457)	WY-ALL	Situs	-	
			<u>(47,223,873)</u>			<u>(2,901,771)</u>	

Description of Adjustment

This restating adjustment removes cash, prepayments, and other miscellaneous rate base balances from results for the 12 months ended December 2021.

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Rate Base:							
Prepayments (cont.):							
Prepayments - Other	165	RES	(851,430)	CAGE	0.000%	-	
Prepayments - Other	165	RES	(41,534)	CAEE	0.000%	-	
Prepayments - Other	165	RES	(4,055)	CAEW	22.692%	(920)	
Prepayments - Other	165	RES	-	CAGW	22.350%	-	
			<u>(897,019)</u>			<u>(920)</u>	8.5.2
Miscellaneous Deferred Debits:							
Miscellaneous Deferred Debits	186M	RES	(29,955,134)	SG	8.021%	(2,402,724)	
Miscellaneous Deferred Debits	186M	RES	(217,509)	SO	7.129%	(15,506)	
Miscellaneous Deferred Debits	186M	RES	(809,368)	CAEE	0.000%	-	
Miscellaneous Deferred Debits	186M	RES	(27,736,246)	CAGW	22.350%	(6,199,155)	
Miscellaneous Deferred Debits	186M	RES	(50,564,130)	CAGE	0.000%	-	
Miscellaneous Deferred Debits	186M	RES	-	JBE	22.692%	-	
			<u>(109,282,387)</u>			<u>(8,617,385)</u>	8.5.3
Miscellaneous Rate Base:							
Miscellaneous Rate Base	182M	RES	(2,405,416)	CA	Situs	-	
Miscellaneous Rate Base	182M	RES	-	SO	7.129%	-	
Miscellaneous Rate Base	182M	RES	(193,157,566)	CAEE	0.000%	-	
Miscellaneous Rate Base	182M	RES	(6,639,146)	CAGE	0.000%	-	
Miscellaneous Rate Base	182M	RES	(1,871,085)	ID	Situs	-	
Miscellaneous Rate Base	182M	RES	11,821,554	OR	Situs	-	
Miscellaneous Rate Base	182M	RES	-	SE	7.661%	-	
Miscellaneous Rate Base	182M	RES	24,400,481	UT	Situs	-	
Miscellaneous Rate Base	182M	RES	(314,970)	WA	Situs	(314,970)	
Miscellaneous Rate Base	182M	RES	(56,811,036)	WY-ALL	Situs	-	
Miscellaneous Rate Base	182W	RES	13,411,571	WY-ALL	Situs	-	
Miscellaneous Rate Base	182W	RES	-	CA	Situs	-	
Miscellaneous Rate Base	182W	RES	-	ID	Situs	-	
Miscellaneous Rate Base	182W	RES	-	WY-ALL	Situs	-	
			<u>(211,565,614)</u>			<u>(314,970)</u>	8.5.3
Provo Working Capital	25318	RES	273,000	CAGE	0.000%	-	2.35
Miscellaneous Rate Base Debits:							
Injuries and Damages Provisions	2282	RES	20,571,143	SO	7.129%	1,466,531	
Pension and Benefits Provisions	2283	RES	<u>2,317,916</u>	SO	7.129%	<u>165,246</u>	
			<u>22,889,060</u>			<u>1,631,777</u>	2.36

Description of Adjustment

This restating adjustment removes cash, prepayments, and other miscellaneous rate base balances from results for the 12 months ended December 2021.

PacifiCorp
Washington Results of Operations - December 2021
Miscellaneous Rate Base

Description	Account	Factor	Per Books	
			December 2020 AMA Balance	Ref.
Current Assets:				
Other A/R	143	SO	48,594,718	
Accounts Payable	232	SO	(6,265,337)	
Accounts Payable	232	SG	(2,993,194)	
Accounts Payable	232	CAEE	(3,680,141)	
Other Deferred Credit	2533	CAGE	(7,778,995)	
ARO Reg Liability	254105	CAEE	19,803	
ARO Reg Liability	254105	CAGE	(19,803)	
Total Current Assets			27,877,050	Ref. 8.5
Materials and Supplies				
Fuel Stock	151	CAEE	167,263,933	
Fuel Stock	151	CAEW	1,959,905	
Fuel Stock	151	JBE	37,473,658	
			206,697,496	Ref. 8.5
Materials and Supplies	154	CAGE	118,534,795	
Materials and Supplies	154	WYP	11,583,974	
Materials and Supplies	154	WYU	1,410,616	
Materials and Supplies	154	JBG	1,373,635	
Materials and Supplies	154	OR	49,762,065	
Materials and Supplies	154	UT	58,449,277	
Materials and Supplies	154	CAGW	9,353,750	
Materials and Supplies	154	CA	2,615,990	
Materials and Supplies	154	WA	8,805,469	
Materials and Supplies	154	ID	6,893,722	
Materials and Supplies	154	SNPD	(1,308,716)	
Materials and Supplies	154	SO	(1,157,614)	
Materials and Supplies	154	SG	1,487,830	
			267,804,792	Ref. 8.5
Prepayments:				
Prepaid Insurance	165	SO	10,709,577	
Prepaid Taxes	165	GPS	7,685,850	
Prepaid Taxes	165	SO	537,611	
Prepayments - Other	165	SO	17,489,521	
Prepayments - Other	165	SG	3,778,674	
Prepayments - Other	165	GPS	29,333	
Prepayments - Other	165	UT	3,666,769	
Prepayments - Other	165	ID	231,523	
Prepayments - Other	165	OR	2,935,559	
Prepayments - Other	165	WYP	159,457	
Prepayments - Other	165	CAGE	851,430	
Prepayments - Other	165	CAEE	41,534	
Prepayments - Other	165	CAEW	4,055	
Total Prepayments			48,120,892	Ref. 8.5

PacifiCorp
Washington Results of Operations - December 2021
Miscellaneous Rate Base

Description	Account	Factor	Per Books	Ref.
			December 2020 AMA Balance	
Miscellaneous Deferred Debits:				
Miscellaneous Deferred Debits	186M	SG	29,955,134	
Miscellaneous Deferred Debits	186M	SO	217,509	
Miscellaneous Deferred Debits	186M	CAEE	809,368	
Miscellaneous Deferred Debits	186M	CAGW	27,736,246	
Miscellaneous Deferred Debits	186M	CAGE	50,564,130	
Miscellaneous Deferred Debits	186M	JBE	-	
Total Miscellaneous Deferred Debits			109,282,387	Ref. 8.5.1
Miscellaneous Rate Base:				
Miscellaneous Rate Base	182M	CA	2,405,416	
Miscellaneous Rate Base	182M	CAEE	193,157,566	
Miscellaneous Rate Base	182M	CAGE	6,639,146	
Miscellaneous Rate Base	182M	ID	1,871,085	
Miscellaneous Rate Base	182M	OR	(11,821,554)	
Miscellaneous Rate Base	182M	SE	-	
Miscellaneous Rate Base	182M	UT	(24,400,481)	
Miscellaneous Rate Base	182M	WA	314,970	
Miscellaneous Rate Base	182M	WYP	56,811,036	
Miscellaneous Rate Base	182M	WYU	(13,411,571)	
Miscellaneous Rate Base	182W	CA	-	
Miscellaneous Rate Base	182W	ID	-	
Total Miscellaneous Rate Base			211,565,614	Ref. 8.5.1

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
WA Customer Service Deposit Interest	4311	RES	(28)	WA	Situs	(28)	8.6.1
Adjustment to Rate Base:							
WA Customer Service Deposits	235	RES	(767,386)	WA	Situs	(767,386)	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 2021
Customer Service Deposits
State of Washington

Customer Service Deposits - Interest Expense

GL 585100

Month	Amount	
Jan-21	2,088	
Feb-21	(9,239)	
Mar-21	2,394	
Apr-21	792	
May-21	1,555	
Jun-21	645	
Jul-21	577	
Aug-21	493	
Sep-21	275	
Oct-21	212	
Nov-21	266	
Dec-21	(84)	
Interest Expense	(28)	Ref. 8.6

Customer Service Deposits - Balances

GL Accounts 230140

Month	Balance	
Dec-20	1,741,770	
Jan-21	1,421,879	
Feb-21	1,166,460	
Mar-21	911,366	
Apr-21	863,039	
May-21	762,344	
Jun-21	681,322	
Jul-21	602,868	
Aug-21	550,594	
Sep-21	463,528	
Oct-21	414,617	
Nov-21	330,054	
Dec-21	339,362	
AMA Balance	767,386	Ref. 8.6

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Rate Base:							
Investor Supplied Working Capital	CWC	RES	30,809,774	WA	Situs	30,809,774	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 2021
Investor Supplied Working Capital

Adjustments to working capital calculation

	Current Asset	Current Liability	Investments	Invested Capital	ISWC	WA Investment Allocation %	WA ISWC
UE - 130043 Approved Methodology:							
	1,799,907,175	1,263,798,399	17,914,916,838	18,451,025,614	536,108,775	5.75%	30,809,774

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>
Adjustment to Rate Base:							
Steam Plant	312	RES	(229,380,169)	JBG	22.350%	(51,267,326)	8.8.1
Steam Plant	108SP	RES	74,834,593	JBG	22.350%	16,725,811	8.8.1
Adjustment to Tax							
Accum Def Income Tax	282	RES	7,854,704	JBG	22.350%	1,755,556	

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 maintenance 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 2021
Removal of Bridger SCR

	Capital Additions Steam	Cumulative Steam Additions	Depreciation Expense Steam	Depreciation Reserve Steam
Nov-15	100,220,454	100,220,454	116,057	(116,057)
Dec-15	1,313,113	101,533,567	233,634	(349,690)
Jan-16	885,720	102,419,287	236,848	(586,539)
Feb-16	910,802	103,330,089	238,935	(825,474)
Mar-16	366,401	103,696,490	240,418	(1,065,891)
Apr-16	13,071	103,709,561	240,859	(1,306,750)
May-16	(9,909)	103,699,653	240,862	(1,547,612)
Jun-16	11,326	103,710,979	240,864	(1,788,476)
Jul-16	(44,262)	103,666,717	240,826	(2,029,302)
Aug-16	4,493	103,671,209	240,779	(2,270,081)
Sep-16	-	103,671,209	240,785	(2,510,866)
Oct-16	3,962,373	107,633,582	245,386	(2,756,252)
Nov-16	114,351,365	221,984,947	382,783	(3,139,035)
Dec-16	921,773	222,906,721	516,648	(3,655,683)
Jan-17	586,749	223,493,470	518,588	(4,174,271)
Feb-17	25,519	223,518,989	519,299	(4,693,570)
Mar-17	(356,501)	223,162,488	518,915	(5,212,484)
Apr-17	18,450	223,180,938	518,522	(5,731,006)
May-17	64,048	223,244,986	518,618	(6,249,624)
Jun-17	64,805	223,309,791	518,767	(6,768,391)
Jul-17	11,506	223,321,297	518,856	(7,287,247)
Aug-17	6,854	223,328,151	518,877	(7,806,125)
Sep-17	(42,286)	223,285,865	518,836	(8,324,961)
Oct-17	4,625	223,290,490	518,792	(8,843,753)
Nov-17	(131,314)	223,159,176	518,645	(9,362,399)
Dec-17	885	223,160,061	518,494	(9,880,892)
Jan-18	15,474	223,175,536	518,457	(10,399,349)
Feb-18	8,759	223,184,295	518,485	(10,917,835)
Mar-18	-	223,184,295	518,495	(11,436,330)
Apr-18	-	223,184,295	518,495	(11,954,826)
May-18	-	223,184,295	518,495	(12,473,321)
Jun-18	-	223,184,295	518,495	(12,991,816)
Jul-18	-	223,184,295	518,495	(13,510,312)
Aug-18	(32,331)	223,151,963	518,458	(14,028,770)
Sep-18	-	223,151,963	518,420	(14,547,190)
Oct-18	349	223,152,312	518,421	(15,065,611)
Nov-18	(349)	223,151,963	518,421	(15,584,032)
Dec-18	-	223,151,963	518,420	(16,102,452)
Jan-19	-	223,151,963	518,394	(16,620,846)
Feb-19	-	223,151,963	518,394	(17,139,240)
Mar-19	-	223,151,963	518,394	(17,657,633)
Apr-19	-	223,151,963	518,394	(18,176,027)
May-19	3,765,419	226,917,382	522,767	(18,698,795)
Jun-19	(261,810)	226,655,572	526,837	(19,225,632)
Jul-19	43,119	226,698,691	526,583	(19,752,215)
Aug-19	(40,726)	226,657,965	526,586	(20,278,801)
Sep-19	(5,751)	226,652,214	526,532	(20,805,332)
Oct-19	(24,766)	226,627,448	526,496	(21,331,829)
Nov-19	-	226,627,448	526,468	(21,858,296)
Dec-19	(2,980)	226,624,468	526,464	(22,384,760)
Jan-20	(24,521)	226,599,947	526,357	(22,911,117)
Feb-20	13,392	226,613,339	526,344	(23,437,461)
Mar-20	-	226,613,339	526,359	(23,963,820)
Apr-20	-	226,613,339	526,359	(24,490,180)
May-20	(51,963)	226,561,376	526,299	(25,016,479)
Jun-20	-	226,561,376	526,239	(25,542,718)
Jul-20	-	226,561,376	526,239	(26,068,956)
Aug-20	-	226,561,376	526,239	(26,595,195)
Sep-20	-	226,561,376	526,239	(27,121,434)
Oct-20	(169,350)	226,392,026	526,042	(27,647,476)
Nov-20	-	226,392,026	525,845	(28,173,321)
Dec-20	-	226,392,026	525,845	(28,699,166)
Jan-21	-	226,392,026	3,812,931	(32,512,098)
Feb-21	-	226,392,026	3,812,931	(36,325,029)
Mar-21	-	226,392,026	3,812,931	(40,137,961)
Apr-21	-	226,392,026	3,812,931	(43,950,892)
May-21	3,054,888	229,446,914	3,838,657	(47,789,549)
Jun-21	4,127	229,451,040	3,864,417	(51,653,966)
Jul-21	(36,152)	229,414,888	3,864,147	(55,518,114)
Aug-21	(37,819)	229,377,069	3,863,524	(59,381,638)
Sep-21	-	229,377,069	3,863,206	(63,244,844)
Oct-21	3,100	229,380,169	3,863,232	(67,108,076)
Nov-21	-	229,380,169	3,863,258	(70,971,334)
Dec-21	-	229,380,169	3,863,258	(74,834,593)
	<u>229,380,169</u>	<u>229,380,169</u>	<u>46,135,426</u>	<u>(74,834,593)</u>

Ref 8.8

Ref 8.8

PacifiCorp
Results of Operations - December 2021
Removal of Bridger SCR
Historical Depreciation Rates

	Composite Depreciation Rate
2015	2.779%
2016	2.787%
2017	2.788%
2018	2.788%
2019	2.788%
2020	2.787%
2021	20.211%

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Rate Base:							
Transmission - System	353	PRO	(184,652,069)	SG	8.021%	(14,811,081)	8.9.1
Transmission - Control Area Gen - West	353	PRO	17,801,179	CAGW	22.350%	3,978,630	8.9.1
Transmission - Control Area Gen - East	353	PRO	166,850,890	CAGE	0.000%	-	8.9.1
			-			(10,832,451)	
Adjustment to Depreciation Reserve:							
Transmission - System	108TP	PRO	52,074,257	SG	8.021%	4,176,915	8.9.1
Transmission - Control Area Gen - West	108TP	PRO	(3,738,360)	CAGW	22.350%	(835,537)	8.9.1
Transmission - Control Area Gen - East	108TP	PRO	(48,335,898)	CAGE	0.000%	-	8.9.1
			-			3,341,378	
Adjustment to Depreciation Expense:							
Transmission - System	403TP	PRO	(3,163,473)	SG	8.021%	(253,745)	8.9.2
Transmission - Control Area Gen - West	403TP	PRO	315,418	CAGW	22.350%	70,497	8.9.2
Transmission - Control Area Gen - East	403TP	PRO	2,827,340	CAGE	0.000%	-	8.9.2
			(20,716)			(183,248)	
Adjustment to Tax:							
ADIT - Transmission	282	PRO	(21,641,309)	CAGE	0.000%	-	
ADIT - Transmission	282	PRO	(2,322,721)	CAGW	22.350%	(519,137)	
ADIT - Transmission	282	PRO	23,964,030	SG	8.021%	1,922,173	
Schedule M Adjustment	SCHMAT	PRO	2,827,340	CAGE	0.000%	-	
Deferred Income Tax Expense	41110	PRO	(695,147)	CAGE	0.000%	-	
Accum Deferred Inc Tax Balance	282	PRO	695,147	CAGE	0.000%	-	
Schedule M Adjustment	SCHMAT	PRO	315,418	CAGW	22.350%	70,497	
Deferred Income Tax Expense	41110	PRO	(77,550)	CAGW	22.350%	(17,333)	
Accum Deferred Inc Tax Balance	282	PRO	77,550	CAGW	22.350%	17,333	
Schedule M Adjustment	SCHMAT	PRO	(3,163,473)	SG	8.021%	(253,745)	
Deferred Income Tax Expense	41110	PRO	777,790	SG	8.021%	62,387	
Accum Deferred Inc Tax Balance	282	PRO	(777,790)	SG	8.021%	(62,387)	

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.

Results of Operations - December 2021

WIJAM Transmission Reallocation Adjustment

Asset Balances as of December 31, 2021

Assets Associated with WEST Side Generating Plants:

Gross Plant EPIS	17,801,179	
Depreciation Reserve	<u>(3,738,360)</u>	Ref. 8.9
Net Plant	14,062,819	

Assets Associated with EAST Side Generating Plants:

Gross Plant EPIS	166,850,890	
Depreciation Reserve	<u>(48,335,898)</u>	Ref. 8.9
Net Plant	118,514,992	

TOTAL:

Gross Plant EPIS	184,652,069	
Depreciation Reserve	<u>(52,074,257)</u>	Ref. 8.9
Net Plant	132,577,812	

PacifiCorp
Results of Operations - December 2021
WIJAM Transmission Reallocation Adjustment

REMOVE FROM WASHINGTON SYSTEM ALLOCATED:

Electric Plant in Service

	Account	Factor	Dec-21	
Transmission Plant	353	CAGW	17,801,179	
Transmission Plant	353	CAGE	166,850,890	
Transmission Plant	353	SG	184,652,069	Ref. 8.9.1

Depreciation Expense*

	Account	Factor	CY 2022	
Transmission Plant	403TP	SG	3,163,473	
				Ref. 8.11

INCLUDE IN WASHINGTON ON CAGW/CAGE:

Electric Plant in Service

	Account	Factor	Dec-21	
Transmission Plant	353	CAGW	17,801,179	
Transmission Plant	353	CAGE	166,850,890	
Transmission Plant	353	SG	184,652,069	Ref. 8.9.1

Depreciation Expense*

	Account	Factor	CY 2022	
Transmission Plant	403TP	CAGW	315,418	
Transmission Plant	403TP	CAGE	2,827,340	
				Ref. 8.9

<i>*Composite Stipulated 2018 Depreciation Study Rate Transmission SG</i>	1.713%
<i>*Composite Stipulated 2018 Depreciation Study Rate Transmission CAGW</i>	1.772%
<i>*Composite Stipulated 2018 Depreciation Study Rate Transmission CAGE</i>	1.695%

Adjustment to Rate Base:	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
	302	RES	434,104	SG-U	8.021%	34,820	8.10.6
	302	RES	46	SG-P	8.021%	4	8.10.6
	302	RES	169,334	SG	8.021%	13,582	8.10.6
	303	RES	10,712,993	CN	6.810%	729,601	8.10.6
	303	RES	1,300,033	SG	8.021%	104,277	8.10.6
	303	RES	13,554,033	SO	7.129%	966,277	8.10.6
	303	RES	2,920	UT	Situs	-	8.10.6
	303	RES	913	WY-ALL	Situs	-	8.10.6
	310	RES	(74,786)	SG	8.021%	(5,999)	8.10.6
	311	RES	759,510	SG	8.021%	60,921	8.10.6
	312	RES	576,116	SG	8.021%	46,211	8.10.6
	314	RES	697,002	SG	8.021%	55,907	8.10.6
	315	RES	(2,257,774)	SG	8.021%	(181,098)	8.10.6
	316	RES	117,438	SG	8.021%	9,420	8.10.6
	330	RES	737,113	SG-P	8.021%	59,124	8.10.6
	331	RES	2,375,154	SG-P	8.021%	190,513	8.10.6
	331	RES	634,721	SG-U	8.021%	50,911	8.10.6
	332	RES	1,795,283	SG-P	8.021%	144,001	8.10.6
	332	RES	71,757	SG-U	8.021%	5,756	8.10.6
	333	RES	450,166	SG-P	8.021%	36,108	8.10.6
	333	RES	205,410	SG-U	8.021%	16,476	8.10.6
	334	RES	711,724	SG-P	8.021%	57,088	8.10.6
	334	RES	(21)	SG-U	8.021%	(2)	8.10.6
	335	RES	(111)	SG-U	8.021%	(9)	8.10.6
	336	RES	(439)	SG-P	8.021%	(35)	8.10.6
	336	RES	37,428	SG-U	8.021%	3,002	8.10.6
	340	RES	2,126	SG	8.021%	170	8.10.6
	341	RES	2,016,901	SG	8.021%	161,777	8.10.6
	341	RES	2,034	OR	Situs	-	8.10.6
	341	RES	18,547	UT	Situs	-	8.10.6
	342	RES	29,956	SG	8.021%	2,403	8.10.6
	343	RES	160,041,291	SG	8.021%	12,837,032	8.10.6
	344	RES	76,042	UT	Situs	-	8.10.6
	344	RES	10,302,553	SG	8.021%	826,375	8.10.6
	345	RES	12,659,689	SG	8.021%	1,015,443	8.10.6
	345	RES	135,498	OR	Situs	-	8.10.6
	345	RES	21,491	UT	Situs	-	8.10.6
	346	RES	892,937	SG	8.021%	71,623	8.10.6
	350	RES	5,946,967	SG	8.021%	477,011	8.10.6
	352	RES	38,568,439	SG	8.021%	3,093,603	8.10.6
	353	RES	157,938,842	SG	8.021%	12,668,393	8.10.6
	354	RES	164,472,372	SG	8.021%	13,192,452	8.10.6
	355	RES	100,990,534	SG	8.021%	8,100,526	8.10.6
			<u>687,126,286</u>			<u>54,843,665</u>	

Description of Adjustment

This adjustment walks forward Average-of-Monthly-Average electric plant in-service balances for the twelve-month period ended December 31, 2020 to End-of-Period levels as of December 31, 2021.

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Rate Base:							
	356	RES	208,878,311	SG	8.021%	16,754,286	8.10.6
	357	RES	152	SG	8.021%	12	8.10.7
	359	RES	(2,462)	SG	8.021%	(197)	8.10.7
	360	RES	2,973	ID	Situs	-	8.10.7
	360	RES	39,586	OR	Situs	-	8.10.7
	360	RES	19,005	UT	Situs	-	8.10.7
	360	RES	15,314	WA	Situs	15,314	8.10.7
	360	RES	179,960	WY-ALL	Situs	-	8.10.7
	361	RES	813,067	ID	Situs	-	8.10.7
	361	RES	21,506	OR	Situs	-	8.10.7
	361	RES	2,528,296	UT	Situs	-	8.10.7
	361	RES	950,845	WA	Situs	950,845	8.10.7
	361	RES	2,706,878	WY-ALL	Situs	-	8.10.7
	362	RES	6,553	CA	Situs	-	8.10.7
	362	RES	4,759,176	ID	Situs	-	8.10.7
	362	RES	3,756,431	OR	Situs	-	8.10.7
	362	RES	17,361,568	UT	Situs	-	8.10.7
	362	RES	3,120,969	WA	Situs	3,120,969	8.10.7
	362	RES	7,946,480	WY-ALL	Situs	-	8.10.7
	364	RES	4,739,157	CA	Situs	-	8.10.7
	364	RES	1,515,964	ID	Situs	-	8.10.7
	364	RES	23,631,852	OR	Situs	-	8.10.7
	364	RES	12,156,175	UT	Situs	-	8.10.7
	364	RES	1,748,049	WA	Situs	1,748,049	8.10.7
	364	RES	3,798,939	WY-ALL	Situs	-	8.10.7
	365	RES	3,560,427	CA	Situs	-	8.10.7
	365	RES	547,025	ID	Situs	-	8.10.7
	365	RES	7,747,678	OR	Situs	-	8.10.7
	365	RES	7,090,043	UT	Situs	-	8.10.7
	365	RES	1,677,201	WA	Situs	1,677,201	8.10.7
	365	RES	3,223,848	WY-ALL	Situs	-	8.10.7
	366	RES	87,109	CA	Situs	-	8.10.7
	366	RES	433,853	ID	Situs	-	8.10.7
	366	RES	4,310,800	OR	Situs	-	8.10.7
	366	RES	6,392,725	UT	Situs	-	8.10.7
	366	RES	936,928	WA	Situs	936,928	8.10.7
	366	RES	630,396	WY-ALL	Situs	-	8.10.7
	367	RES	147,753	CA	Situs	-	8.10.7
	367	RES	802,156	ID	Situs	-	8.10.7
	367	RES	7,150,885	OR	Situs	-	8.10.7
	367	RES	14,940,456	UT	Situs	-	8.10.7
	367	RES	1,214,418	WA	Situs	1,214,418	8.10.7
	367	RES	1,120,416	WY-ALL	Situs	-	8.10.7
			<u>362,708,859</u>			<u>26,417,824</u>	

Description of Adjustment

This adjustment walks forward Average-of-Monthly-Average electric plant in-service balances for the twelve-month period ended December 31, 2020 to End-of-Period levels as of December 31, 2021.

Adjustment to Rate Base:	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
	368	RES	928,430	CA	Situs	-	8.10.8
	368	RES	1,521,062	ID	Situs	-	8.10.8
	368	RES	12,337,407	OR	Situs	-	8.10.8
	368	RES	13,710,589	UT	Situs	-	8.10.8
	368	RES	1,994,589	WA	Situs	1,994,589	8.10.8
	368	RES	1,698,725	WY-ALL	Situs	-	8.10.8
	369	RES	376,491	CA	Situs	-	8.10.8
	369	RES	1,497,904	ID	Situs	-	8.10.8
	369	RES	7,884,379	OR	Situs	-	8.10.8
	369	RES	13,105,335	UT	Situs	-	8.10.8
	369	RES	1,960,120	WA	Situs	1,960,120	8.10.8
	369	RES	1,557,370	WY-ALL	Situs	-	8.10.8
	370	RES	136,180	CA	Situs	-	8.10.8
	370	RES	2,569,541	ID	Situs	-	8.10.8
	370	RES	1,346,576	OR	Situs	-	8.10.8
	370	RES	5,456,277	UT	Situs	-	8.10.8
	370	RES	256,198	WA	Situs	256,198	8.10.8
	370	RES	229,082	WY-ALL	Situs	-	8.10.8
	371	RES	(88)	CA	Situs	-	8.10.8
	371	RES	0	ID	Situs	-	8.10.8
	371	RES	(1,819)	OR	Situs	-	8.10.8
	371	RES	(7,722)	UT	Situs	-	8.10.8
	371	RES	(195)	WA	Situs	(195)	8.10.8
	371	RES	4,919	WY-ALL	Situs	-	8.10.8
	373	RES	(58)	CA	Situs	-	8.10.8
	373	RES	15,164	ID	Situs	-	8.10.8
	373	RES	217,338	OR	Situs	-	8.10.8
	373	RES	(386,279)	UT	Situs	-	8.10.8
	373	RES	28,552	WA	Situs	28,552	8.10.8
	373	RES	34,604	WY-ALL	Situs	-	8.10.8
	389	RES	(31)	OR	Situs	-	8.10.8
	389	RES	0	UT	Situs	-	8.10.8
			<u>68,470,640</u>			<u>4,239,265</u>	

Description of Adjustment

This adjustment walks forward Average-of-Monthly-Average electric plant in-service balances for the twelve-month period ended December 31, 2020 to End-of-Period levels as of December 31, 2021.

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Rate Base:							
	389	RES	22,396	WY-ALL	Situs	-	8.10.8
	390	RES	31,730	CA	Situs	-	8.10.8
	390	RES	80,730	ID	Situs	-	8.10.8
	390	RES	1,991,902	OR	Situs	-	8.10.8
	390	RES	4,669	SE	7.661%	358	8.10.8
	390	RES	339,855	SG	8.021%	27,260	8.10.8
	390	RES	1,147,025	SO	7.129%	81,772	8.10.8
	390	RES	386,723	UT	Situs	-	8.10.8
	390	RES	76,433	WA	Situs	76,433	8.10.8
	390	RES	531,996	WY-ALL	Situs	-	8.10.8
	391	RES	13,895	CA	Situs	-	8.10.9
	391	RES	(392,037)	CN	6.810%	(26,699)	8.10.9
	391	RES	(49,028)	ID	Situs	-	8.10.9
	391	RES	(137,400)	OR	Situs	-	8.10.9
	391	RES	(385)	SE	7.661%	(30)	8.10.9
	391	RES	5,365,573	SO	7.129%	382,515	8.10.9
	391	RES	(15,994)	SG	8.021%	(1,283)	8.10.9
	391	RES	36,139	UT	Situs	-	8.10.9
	391	RES	(14,479)	WA	Situs	(14,479)	8.10.9
	391	RES	(138,301)	WY-ALL	Situs	-	8.10.9
	392	RES	52,891	CA	Situs	-	8.10.9
	392	RES	231,243	ID	Situs	-	8.10.9
	392	RES	885,293	OR	Situs	-	8.10.9
	392	RES	(118,067)	SO	7.129%	(8,417)	8.10.9
	392	RES	(134,212)	SG	8.021%	(10,765)	8.10.9
	392	RES	2,502,950	UT	Situs	-	8.10.9
	392	RES	131,681	WA	Situs	131,681	8.10.9
	392	RES	630,882	WY-ALL	Situs	-	8.10.9
	393	RES	(24)	ID	Situs	-	8.10.9
	393	RES	36,839	OR	Situs	-	8.10.9
	393	RES	32,846	SG	8.021%	2,635	8.10.9
	393	RES	(5,374)	UT	Situs	-	8.10.9
	393	RES	(1,103)	WA	Situs	(1,103)	8.10.9
	393	RES	(494)	WY-ALL	Situs	-	8.10.9
	394	RES	128,295	CA	Situs	-	8.10.9
	394	RES	124,228	ID	Situs	-	8.10.9
	394	RES	493,957	OR	Situs	-	8.10.9
	394	RES	(10,300)	SO	7.129%	(734)	8.10.9
	394	RES	137,187	SG	8.021%	11,004	8.10.9
	394	RES	1,143,575	UT	Situs	-	8.10.9
	394	RES	161,691	WA	Situs	161,691	8.10.9
	394	RES	227,335	WY-ALL	Situs	-	8.10.9
	395	RES	76,933	CA	Situs	-	8.10.9
	395	RES	522	ID	Situs	-	8.10.9
	395	RES	205,937	OR	Situs	-	8.10.9
			<u>16,216,152</u>			<u>811,839</u>	

Description of Adjustment

This adjustment walks forward Average-of-Monthly-Average electric plant in-service balances for the twelve-month period ended December 31, 2020 to End-of-Period levels as of December 31, 2021.

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Rate Base:							
	395	RES	(14,359)	SE	7.661%	(1,100)	8.10.9
	395	RES	603,656	SO	7.129%	43,035	8.10.9
	395	RES	130,516	SG	8.021%	10,469	8.10.9
	395	RES	(74,425)	UT	Situs	-	8.10.9
	395	RES	(3,306)	WA	Situs	(3,306)	8.10.9
	395	RES	(98,761)	WY-ALL	Situs	-	8.10.9
	396	RES	(309,492)	CA	Situs	-	8.10.9
	396	RES	159,765	ID	Situs	-	8.10.9
	396	RES	361,546	OR	Situs	-	8.10.9
	396	RES	(1,723,386)	SO	7.129%	(122,861)	8.10.10
	396	RES	199,656	SG	8.021%	16,015	8.10.10
	396	RES	1,185,097	UT	Situs	-	8.10.10
	396	RES	(84,646)	WA	Situs	(84,646)	8.10.10
	396	RES	525,820	WY-ALL	Situs	-	8.10.10
	397	RES	(658,550)	CA	Situs	-	8.10.10
	397	RES	(383,304)	CN	6.810%	(26,105)	8.10.10
	397	RES	1,726,741	ID	Situs	-	8.10.10
	397	RES	(18,620,569)	OR	Situs	-	8.10.10
	397	RES	(2,983,840)	SG	8.021%	(239,336)	8.10.10
	397	RES	(4,065,136)	SO	7.129%	(289,806)	8.10.10
	397	RES	1,282,460	UT	Situs	-	8.10.10
	397	RES	(308,797)	WA	Situs	(308,797)	8.10.10
	397	RES	1,650,801	WY-ALL	Situs	-	8.10.10
	398	RES	(2,076)	CN	6.810%	(141)	8.10.10
	398	RES	(1,767)	ID	Situs	-	8.10.10
	398	RES	(11,729)	OR	Situs	-	8.10.10
	398	RES	(4,174)	SO	7.129%	(298)	8.10.10
	398	RES	16,039	SG	8.021%	1,286	8.10.10
	398	RES	2,762	UT	Situs	-	8.10.10
	398	RES	(2,948)	WA	Situs	(2,948)	8.10.10
	398	RES	(922)	WY-ALL	Situs	-	8.10.10
			<u>(21,507,326)</u>			<u>(1,008,539)</u>	

Description of Adjustment

This adjustment walks forward Average-of-Monthly-Average electric plant in-service balances for the twelve-month period ended December 31, 2020 to End-of-Period levels as of December 31, 2021.

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Rate Base:							
	DP	RES	859,149	CA	Situs	-	8.10.10
	DP	RES	(5,176,433)	ID	Situs	-	8.10.10
	DP	RES	6,701,285	OR	Situs	-	8.10.10
	DP	RES	4,123,487	UT	Situs	-	8.10.10
	DP	RES	(4,905,700)	WA	Situs	(4,905,700)	8.10.10
	DP	RES	7,601,465	WY-ALL	Situs	-	8.10.10
	GP	RES	211,595	SG	8.021%	16,972	8.10.10
	GP	RES	17,260,319	SO	7.129%	1,230,500	8.10.10
	SP	RES	29,395,630	SG	8.021%	2,357,845	8.10.10
	TP	RES	(542,761,480)	SG	8.021%	(43,535,305)	8.10.10
			<u>(486,690,682)</u>			<u>(44,835,687)</u>	
Adjustment Summary:							
			687,126,286			54,843,665	8.10
			362,708,859			26,417,824	8.10.1
			68,470,640			4,239,265	8.10.2
			16,216,152			811,839	8.10.3
			(21,507,326)			(1,008,539)	8.10.4
			<u>(486,690,682)</u>			<u>(44,835,687)</u>	8.10.5
Total Adjustment			<u><u>626,323,929</u></u>			<u><u>40,468,367</u></u>	

Description of Adjustment

This adjustment walks forward Average-of-Monthly-Average electric plant in-service balances for the twelve-month period ended December 31, 2020 to End-of-Period levels as of December 31, 2021.

PacifiCorp
Washington Results of Operations - December 2021
End-of-Period Plant Balances

Indicator	Account	Factor	Dec-21 AMA	Dec-21 EOP	Adjustment	Reference
302SG-U	302	SG-U	10,063,740	10,497,844	434,104	Ref. 8.10
302SG-P	302	SG-P	177,566,779	177,566,825	46	Ref. 8.10
302SG	302	SG	12,990,506	13,159,840	169,334	Ref. 8.10
302IDU	302	IDU	1,000,000	1,000,000	-	Ref. 8.10
302UT	302	UT	(32,081,215)	(32,081,215)	-	Ref. 8.10
303CA	303	CA	481,167	481,167	-	Ref. 8.10
303CN	303	CN	213,470,385	224,183,378	10,712,993	Ref. 8.10
303IDU	303	IDU	3,371,145	3,371,145	-	Ref. 8.10
303OR	303	OR	4,616,002	4,616,002	-	Ref. 8.10
303SE	303	SE	9,106	9,106	-	Ref. 8.10
303SG	303	SG	196,754,611	198,054,644	1,300,033	Ref. 8.10
303SO	303	SO	431,893,399	445,447,433	13,554,033	Ref. 8.10
303UT	303	UT	5,910,212	5,913,132	2,920	Ref. 8.10
303WA	303	WA	2,036,986	2,036,986	-	Ref. 8.10
303WYP	303	WYP	5,668,067	5,668,980	913	Ref. 8.10
310SG	310	SG	91,669,946	91,595,159	(74,786)	Ref. 8.10
311SG	311	SG	998,607,993	999,367,503	759,510	Ref. 8.10
312SG	312	SG	4,344,804,344	4,345,380,461	576,116	Ref. 8.10
314SG	314	SG	946,058,153	946,755,156	697,002	Ref. 8.10
315SG	315	SG	426,369,936	424,112,162	(2,257,774)	Ref. 8.10
316SG	316	SG	31,098,678	31,216,117	117,438	Ref. 8.10
330SG-P	330	SG-P	31,561,571	32,298,685	737,113	Ref. 8.10
330SG-U	330	SG-U	6,585,077	6,585,077	-	Ref. 8.10
331SG-P	331	SG-P	268,925,628	271,300,783	2,375,154	Ref. 8.10
331SG-U	331	SG-U	19,236,993	19,871,714	634,721	Ref. 8.10
332SG-P	332	SG-P	433,764,759	435,560,042	1,795,283	Ref. 8.10
332SG-U	332	SG-U	98,886,287	98,958,045	71,757	Ref. 8.10
333SG-P	333	SG-P	95,974,790	96,424,956	450,166	Ref. 8.10
333SG-U	333	SG-U	50,414,355	50,619,764	205,410	Ref. 8.10
334SG-P	334	SG-P	71,547,765	72,259,488	711,724	Ref. 8.10
334SG-U	334	SG-U	14,533,497	14,533,477	(21)	Ref. 8.10
335SG-P	335	SG-P	2,391,634	2,391,634	-	Ref. 8.10
335SG-U	335	SG-U	172,380	172,270	(111)	Ref. 8.10
336SG-P	336	SG-P	23,207,575	23,207,136	(439)	Ref. 8.10
336SG-U	336	SG-U	3,030,402	3,067,830	37,428	Ref. 8.10
340OR	340	OR	74,986	74,986	-	Ref. 8.10
340SG	340	SG	51,034,247	51,036,373	2,126	Ref. 8.10
341SG	341	SG	270,168,493	272,185,394	2,016,901	Ref. 8.10
341OR	341	OR	1,721	3,756	2,034	Ref. 8.10
341UT	341	UT	50,934	69,482	18,547	Ref. 8.10
342SG	342	SG	16,382,373	16,412,329	29,956	Ref. 8.10
343SG	343	SG	3,865,889,432	4,025,930,723	160,041,291	Ref. 8.10
344UT	344	UT	208,824	284,866	76,042	Ref. 8.10
344SG	344	SG	580,619,758	590,922,311	10,302,553	Ref. 8.10
345SG	345	SG	442,616,103	455,275,791	12,659,689	Ref. 8.10
345OR	345	OR	109,238	244,736	135,498	Ref. 8.10
345UT	345	UT	59,017	80,508	21,491	Ref. 8.10
346SG	346	SG	23,557,566	24,450,503	892,937	Ref. 8.10
350SG	350	SG	309,960,036	315,907,003	5,946,967	Ref. 8.10
352SG	352	SG	316,890,985	355,459,424	38,568,439	Ref. 8.10
353SG	353	SG	2,356,084,227	2,514,023,069	157,938,842	Ref. 8.10
354SG	354	SG	1,333,747,186	1,498,219,558	164,472,372	Ref. 8.10
355SG	355	SG	1,116,847,152	1,217,837,686	100,990,534	Ref. 8.10
356SG	356	SG	1,391,733,510	1,600,611,821	208,878,311	Ref. 8.10.1

PacifiCorp
Washington Results of Operations - December 2021
End-of-Period Plant Balances

Indicator	Account	Factor	Dec-21 AMA	Dec-21 EOP	Adjustment	Reference
357SG	357	SG	3,857,833	3,857,985	152	Ref. 8.10.1
358SG	358	SG	9,080,617	9,080,617	-	Ref. 8.10.1
359SG	359	SG	12,143,930	12,141,468	(2,462)	Ref. 8.10.1
360CA	360	CA	1,824,206	1,824,206	-	Ref. 8.10.1
360IDU	360	IDU	1,904,273	1,907,246	2,973	Ref. 8.10.1
360OR	360	OR	14,267,549	14,307,135	39,586	Ref. 8.10.1
360UT	360	UT	37,318,426	37,337,431	19,005	Ref. 8.10.1
360WA	360	WA	1,872,853	1,888,168	15,314	Ref. 8.10.1
360WYP	360	WYP	4,960,938	5,138,253	177,315	Ref. 8.10.1
360WYU	360	WYU	4,126,328	4,128,973	2,645	Ref. 8.10.1
361CA	361	CA	5,252,257	5,252,257	-	Ref. 8.10.1
361IDU	361	IDU	3,403,887	4,216,954	813,067	Ref. 8.10.1
361OR	361	OR	32,759,103	32,780,609	21,506	Ref. 8.10.1
361UT	361	UT	60,321,883	62,850,179	2,528,296	Ref. 8.10.1
361WA	361	WA	7,520,017	8,470,863	950,845	Ref. 8.10.1
361WYP	361	WYP	12,917,882	15,475,513	2,557,632	Ref. 8.10.1
361WYU	361	WYU	4,873,934	5,023,180	149,246	Ref. 8.10.1
362CA	362	CA	30,694,977	30,701,530	6,553	Ref. 8.10.1
362IDU	362	IDU	38,735,706	43,494,882	4,759,176	Ref. 8.10.1
362OR	362	OR	262,119,484	265,875,915	3,756,431	Ref. 8.10.1
362UT	362	UT	494,690,722	512,052,290	17,361,568	Ref. 8.10.1
362WA	362	WA	80,796,212	83,917,181	3,120,969	Ref. 8.10.1
362WYP	362	WYP	122,589,702	129,693,983	7,104,281	Ref. 8.10.1
362WYU	362	WYU	19,016,356	19,858,555	842,199	Ref. 8.10.1
364CA	364	CA	82,052,423	86,791,580	4,739,157	Ref. 8.10.1
364IDU	364	IDU	100,338,682	101,854,647	1,515,964	Ref. 8.10.1
364OR	364	OR	451,857,116	475,488,968	23,631,852	Ref. 8.10.1
364UT	364	UT	432,490,950	444,647,125	12,156,175	Ref. 8.10.1
364WA	364	WA	119,022,138	120,770,187	1,748,049	Ref. 8.10.1
364WYP	364	WYP	148,500,655	151,823,919	3,323,264	Ref. 8.10.1
364WYU	364	WYU	29,628,484	30,104,160	475,675	Ref. 8.10.1
365CA	365	CA	38,493,801	42,054,228	3,560,427	Ref. 8.10.1
365IDU	365	IDU	42,849,387	43,396,412	547,025	Ref. 8.10.1
365OR	365	OR	299,483,886	307,231,564	7,747,678	Ref. 8.10.1
365UT	365	UT	266,866,566	273,956,609	7,090,043	Ref. 8.10.1
365WA	365	WA	84,042,671	85,719,872	1,677,201	Ref. 8.10.1
365WYP	365	WYP	111,769,630	114,585,863	2,816,233	Ref. 8.10.1
365WYU	365	WYU	14,657,669	15,065,284	407,615	Ref. 8.10.1
366CA	366	CA	18,950,175	19,037,284	87,109	Ref. 8.10.1
366IDU	366	IDU	12,240,657	12,674,510	433,853	Ref. 8.10.1
366OR	366	OR	107,021,782	111,332,582	4,310,800	Ref. 8.10.1
366UT	366	UT	234,168,891	240,561,616	6,392,725	Ref. 8.10.1
366WA	366	WA	20,526,582	21,463,509	936,928	Ref. 8.10.1
366WYP	366	WYP	27,983,792	28,492,746	508,955	Ref. 8.10.1
366WYU	366	WYU	5,225,473	5,346,915	121,442	Ref. 8.10.1
367CA	367	CA	21,463,236	21,610,989	147,753	Ref. 8.10.1
367IDU	367	IDU	32,430,685	33,232,840	802,156	Ref. 8.10.1
367OR	367	OR	208,837,001	215,987,886	7,150,885	Ref. 8.10.1
367UT	367	UT	628,702,116	643,642,572	14,940,456	Ref. 8.10.1
367WA	367	WA	33,002,544	34,216,961	1,214,418	Ref. 8.10.1
367WYP	367	WYP	50,044,793	50,915,620	870,827	Ref. 8.10.1
367WYU	367	WYU	18,969,119	19,218,709	249,589	Ref. 8.10.1
368CA	368	CA	57,627,856	58,556,287	928,430	Ref. 8.10.2
368IDU	368	IDU	88,329,681	89,850,744	1,521,062	Ref. 8.10.2

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Indicator	Account	Factor	Dec-21 AMA	Dec-21 EOP	Adjustment	Reference
368OR	368	OR	498,395,872	510,733,279	12,337,407	Ref. 8.10.2
368UT	368	UT	605,322,887	619,033,476	13,710,589	Ref. 8.10.2
368WA	368	WA	123,004,154	124,998,742	1,994,589	Ref. 8.10.2
368WYP	368	WYP	115,577,152	117,088,241	1,511,089	Ref. 8.10.2
368WYU	368	WYU	16,182,881	16,370,517	187,636	Ref. 8.10.2
369CA	369	CA	28,638,730	29,015,221	376,491	Ref. 8.10.2
369IDU	369	IDU	48,320,983	49,818,888	1,497,904	Ref. 8.10.2
369OR	369	OR	325,827,183	333,711,562	7,884,379	Ref. 8.10.2
369UT	369	UT	380,681,032	393,786,367	13,105,335	Ref. 8.10.2
369WA	369	WA	73,165,572	75,125,692	1,960,120	Ref. 8.10.2
369WYP	369	WYP	56,788,385	58,106,211	1,317,826	Ref. 8.10.2
369WYU	369	WYU	17,180,197	17,419,741	239,544	Ref. 8.10.2
370CA	370	CA	8,644,049	8,780,229	136,180	Ref. 8.10.2
370IDU	370	IDU	17,946,186	20,515,727	2,569,541	Ref. 8.10.2
370OR	370	OR	97,881,478	99,228,054	1,346,576	Ref. 8.10.2
370UT	370	UT	98,950,029	104,406,306	5,456,277	Ref. 8.10.2
370WA	370	WA	14,402,544	14,658,742	256,198	Ref. 8.10.2
370WYP	370	WYP	14,448,881	14,621,822	172,940	Ref. 8.10.2
370WYU	370	WYU	2,691,244	2,747,386	56,142	Ref. 8.10.2
371CA	371	CA	280,917	280,829	(88)	Ref. 8.10.2
371IDU	371	IDU	170,600	170,600	0	Ref. 8.10.2
371OR	371	OR	2,664,911	2,663,092	(1,819)	Ref. 8.10.2
371UT	371	UT	4,187,071	4,179,349	(7,722)	Ref. 8.10.2
371WA	371	WA	514,936	514,741	(195)	Ref. 8.10.2
371WYP	371	WYP	828,866	834,389	5,522	Ref. 8.10.2
371WYU	371	WYU	155,594	154,991	(603)	Ref. 8.10.2
373CA	373	CA	788,438	788,381	(58)	Ref. 8.10.2
373IDU	373	IDU	827,552	842,715	15,164	Ref. 8.10.2
373OR	373	OR	24,933,518	25,150,856	217,338	Ref. 8.10.2
373UT	373	UT	21,580,943	21,194,664	(386,279)	Ref. 8.10.2
373WA	373	WA	3,962,682	3,991,234	28,552	Ref. 8.10.2
373WYP	373	WYP	8,610,589	8,646,691	36,102	Ref. 8.10.2
373WYU	373	WYU	2,280,390	2,278,892	(1,498)	Ref. 8.10.2
389CA	389	CA	996,659	996,659	-	Ref. 8.10.2
389CN	389	CN	1,128,506	1,128,506	-	Ref. 8.10.2
389IDU	389	IDU	193,901	193,901	-	Ref. 8.10.2
389OR	389	OR	6,116,588	6,116,556	(31)	Ref. 8.10.2
389SG	389	SG	1,560	1,560	-	Ref. 8.10.2
389SO	389	SO	7,611,617	7,611,617	0	Ref. 8.10.2
389UT	389	UT	4,080,600	4,080,600	-	Ref. 8.10.2
389WA	389	WA	1,098,826	1,098,826	-	Ref. 8.10.2
389WYP	389	WYP	1,893,423	1,915,819	22,396	Ref. 8.10.3
389WYU	389	WYU	677,198	677,198	-	Ref. 8.10.3
390CA	390	CA	4,292,720	4,324,451	31,730	Ref. 8.10.3
390CN	390	CN	8,207,715	8,207,715	-	Ref. 8.10.3
390IDU	390	IDU	12,037,429	12,118,159	80,730	Ref. 8.10.3
390OR	390	OR	41,459,394	43,451,296	1,991,902	Ref. 8.10.3
390SE	390	SE	889,224	893,893	4,669	Ref. 8.10.3
390SG	390	SG	11,602,485	11,942,340	339,855	Ref. 8.10.3
390SO	390	SO	102,725,170	103,872,195	1,147,025	Ref. 8.10.3
390UT	390	UT	46,087,250	46,473,973	386,723	Ref. 8.10.3
390WA	390	WA	14,144,771	14,221,204	76,433	Ref. 8.10.3
390WYP	390	WYP	16,052,870	16,556,481	503,611	Ref. 8.10.3
390WYU	390	WYU	4,010,548	4,038,933	28,385	Ref. 8.10.3

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Indicator	Account	Factor	Dec-21 AMA	Dec-21 EOP	Adjustment	Reference
391CA	391	CA	147,915	161,810	13,895	Ref. 8.10.3
391CN	391	CN	3,866,901	3,474,865	(392,037)	Ref. 8.10.3
391IDU	391	IDU	494,513	445,484	(49,028)	Ref. 8.10.3
391OR	391	OR	2,406,356	2,268,956	(137,400)	Ref. 8.10.3
391SE	391	SE	32,339	31,954	(385)	Ref. 8.10.3
391SO	391	SO	62,296,070	67,661,643	5,365,573	Ref. 8.10.3
391SG	391	SG	4,107,881	4,091,887	(15,994)	Ref. 8.10.3
391UT	391	UT	1,585,971	1,622,110	36,139	Ref. 8.10.3
391WA	391	WA	381,472	366,993	(14,479)	Ref. 8.10.3
391WYP	391	WYP	2,161,432	2,018,106	(143,325)	Ref. 8.10.3
391WYU	391	WYU	125,899	130,923	5,024	Ref. 8.10.3
392CA	392	CA	2,709,608	2,762,499	52,891	Ref. 8.10.3
392IDU	392	IDU	8,585,276	8,816,520	231,243	Ref. 8.10.3
392OR	392	OR	25,735,015	26,620,308	885,293	Ref. 8.10.3
392SE	392	SE	327,360	327,360	-	Ref. 8.10.3
392SO	392	SO	7,536,585	7,418,518	(118,067)	Ref. 8.10.3
392SG	392	SG	23,752,373	23,618,161	(134,212)	Ref. 8.10.3
392UT	392	UT	43,606,888	46,109,838	2,502,950	Ref. 8.10.3
392WA	392	WA	5,899,294	6,030,976	131,681	Ref. 8.10.3
392WYP	392	WYP	12,463,957	12,732,258	268,301	Ref. 8.10.3
392WYU	392	WYU	2,345,628	2,708,210	362,581	Ref. 8.10.3
393CA	393	CA	177,520	177,520	-	Ref. 8.10.3
393IDU	393	IDU	598,792	598,768	(24)	Ref. 8.10.3
393OR	393	OR	2,768,558	2,805,397	36,839	Ref. 8.10.3
393SO	393	SO	248,585	248,585	-	Ref. 8.10.3
393SG	393	SG	6,047,215	6,080,061	32,846	Ref. 8.10.3
393UT	393	UT	3,622,491	3,617,117	(5,374)	Ref. 8.10.3
393WA	393	WA	705,635	704,532	(1,103)	Ref. 8.10.3
393WYP	393	WYP	1,252,950	1,252,456	(494)	Ref. 8.10.3
393WYU	393	WYU	1,338	1,338	-	Ref. 8.10.3
394CA	394	CA	843,972	972,268	128,295	Ref. 8.10.3
394IDU	394	IDU	2,180,587	2,304,816	124,228	Ref. 8.10.3
394OR	394	OR	10,944,468	11,438,426	493,957	Ref. 8.10.3
394SE	394	SE	125,691	125,691	-	Ref. 8.10.3
394SO	394	SO	1,958,043	1,947,744	(10,300)	Ref. 8.10.3
394SG	394	SG	21,798,530	21,935,717	137,187	Ref. 8.10.3
394UT	394	UT	15,408,093	16,551,668	1,143,575	Ref. 8.10.3
394WA	394	WA	2,673,941	2,835,632	161,691	Ref. 8.10.3
394WYP	394	WYP	4,028,902	4,256,884	227,982	Ref. 8.10.3
394WYU	394	WYU	380,284	379,637	(646)	Ref. 8.10.3
395CA	395	CA	473,046	549,980	76,933	Ref. 8.10.3
395IDU	395	IDU	1,347,223	1,347,744	522	Ref. 8.10.3
395OR	395	OR	9,570,812	9,776,749	205,937	Ref. 8.10.3
395SE	395	SE	1,340,366	1,326,007	(14,359)	Ref. 8.10.4
395SO	395	SO	4,870,605	5,474,261	603,656	Ref. 8.10.4
395SG	395	SG	6,432,401	6,562,917	130,516	Ref. 8.10.4
395UT	395	UT	7,807,043	7,732,618	(74,425)	Ref. 8.10.4
395WA	395	WA	1,450,285	1,446,979	(3,306)	Ref. 8.10.4
395WYP	395	WYP	2,743,013	2,645,639	(97,375)	Ref. 8.10.4
395WYU	395	WYU	99,010	97,624	(1,386)	Ref. 8.10.4
396CA	396	CA	6,425,128	6,115,636	(309,492)	Ref. 8.10.4
396IDU	396	IDU	13,920,397	14,080,162	159,765	Ref. 8.10.4
396OR	396	OR	45,046,820	45,408,366	361,546	Ref. 8.10.4
396SE	396	SE	236,686	236,686	-	Ref. 8.10.4

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Indicator	Account	Factor	Dec-21 AMA	Dec-21 EOP	Adjustment	Reference
396SO	396	SO	7,493,392	5,770,007	(1,723,386)	Ref. 8.10.4
396SG	396	SG	46,402,323	46,601,979	199,656	Ref. 8.10.4
396UT	396	UT	55,470,412	56,655,509	1,185,097	Ref. 8.10.4
396WA	396	WA	9,646,626	9,561,980	(84,646)	Ref. 8.10.4
396WYP	396	WYP	20,786,128	21,102,980	316,852	Ref. 8.10.4
396WYU	396	WYU	4,272,467	4,481,435	208,968	Ref. 8.10.4
397CA	397	CA	6,515,967	5,857,417	(658,550)	Ref. 8.10.4
397CN	397	CN	3,831,860	3,448,556	(383,304)	Ref. 8.10.4
397IDU	397	IDU	12,303,060	14,029,801	1,726,741	Ref. 8.10.4
397OR	397	OR	79,120,914	60,500,344	(18,620,569)	Ref. 8.10.4
397SE	397	SE	361,776	361,776	-	Ref. 8.10.4
397SG	397	SG	183,493,112	180,509,273	(2,983,840)	Ref. 8.10.4
397SO	397	SO	94,316,382	90,251,246	(4,065,136)	Ref. 8.10.4
397UT	397	UT	60,300,808	61,583,268	1,282,460	Ref. 8.10.4
397WA	397	WA	12,766,413	12,457,616	(308,797)	Ref. 8.10.4
397WYP	397	WYP	24,132,659	25,851,198	1,718,539	Ref. 8.10.4
397WYU	397	WYU	6,036,066	5,968,327	(67,738)	Ref. 8.10.4
398CA	398	CA	51,952	51,952	-	Ref. 8.10.4
398CN	398	CN	80,740	78,664	(2,076)	Ref. 8.10.4
398IDU	398	IDU	74,249	72,482	(1,767)	Ref. 8.10.4
398OR	398	OR	1,224,301	1,212,572	(11,729)	Ref. 8.10.4
398SE	398	SE	3,966	3,966	-	Ref. 8.10.4
398SO	398	SO	2,223,516	2,219,343	(4,174)	Ref. 8.10.4
398SG	398	SG	2,857,200	2,873,238	16,039	Ref. 8.10.4
398UT	398	UT	1,381,882	1,384,644	2,762	Ref. 8.10.4
398WA	398	WA	181,953	179,006	(2,948)	Ref. 8.10.4
398WYP	398	WYP	236,881	235,959	(922)	Ref. 8.10.4
398WYU	398	WYU	17,232	17,232	-	Ref. 8.10.4
399SE	399	SE	1,822,901	1,822,901	-	Ref. 8.10.4
DPCA	DP	CA	4,617,971	5,477,120	859,149	Ref. 8.10.4
DPIDU	DP	IDU	10,459,081	5,282,648	(5,176,433)	Ref. 8.10.4
DPOR	DP	OR	39,032,662	45,733,947	6,701,285	Ref. 8.10.4
DPUT	DP	UT	72,666,179	76,789,666	4,123,487	Ref. 8.10.4
DPWA	DP	WA	11,892,475	6,986,775	(4,905,700)	Ref. 8.10.4
DPWYU	DP	WYU	16,729,217	24,330,682	7,601,465	Ref. 8.10.4
GPSG	GP	SG	(211,595)	-	211,595	Ref. 8.10.5
GPSO	GP	SO	57,274,235	74,534,554	17,260,319	Ref. 8.10.5
OPSG	OP	SG	(553,173)	(553,173)	-	Ref. 8.10.5
SPSG	SP	SG	44,565,501	73,961,131	29,395,630	Ref. 8.10.5
TPSG	TP	SG	905,645,944	362,884,464	(542,761,480)	Ref. 8.10.5
			<u>31,212,023,660</u>	<u>31,838,347,590</u>	<u>626,323,929</u>	

Tab 9 - Blank

Tab 10 - Factors

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Washington Results of Operations - December 2021
Historical Factors

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Washington Results of Operations - December 2021

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	1.5286%	26.4745%	8.0211%	44.4208%	5.5733%	1.6766%	12.2676%	13.9441%	0.0376%	0.0000%	0.0000%	10.7
System Generation (Pacific Costs on SG)	SG-P	1.5286%	26.4745%	8.0211%	44.4208%	5.5733%	1.6766%	12.2676%	13.9441%	0.0376%	0.0000%	0.0000%	10.7
System Generation (Utah Costs on SG)	SG-U	1.5286%	26.4745%	8.0211%	44.4208%	5.5733%	1.6766%	12.2676%	13.9441%	0.0376%	0.0000%	0.0000%	10.7
System Capacity	SC	1.5517%	27.0852%	8.1410%	44.3570%	5.3889%	1.6070%	11.8311%	13.4380%	0.0382%	0.0000%	0.0000%	10.7
System Energy	SE	1.4593%	24.6424%	7.6614%	44.6124%	6.1265%	1.8544%	13.5770%	15.4625%	0.0356%	0.0000%	0.0000%	10.9
Control Area Energy - West	CAEW	4.3221%	72.9863%	22.6916%	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%	67.3528%	9.2493%	2.8465%	20.4977%	23.3442%	0.0537%	0.0000%	0.0000%	10.9
System Overhead	SO	2.0604%	25.3995%	7.1291%	46.0696%	5.7967%	1.8109%	11.7062%	13.5171%	0.0277%	0.0000%	0.0000%	10.11
Gross Plant-System	GPS	2.0604%	25.3995%	7.1291%	46.0696%	5.7967%	1.8109%	11.7062%	13.5171%	0.0277%	0.0000%	0.0000%	10.11
System Net Plant	SNP	1.8415%	24.6012%	6.9364%	47.2645%	5.7901%	1.7945%	11.7323%	13.5269%	0.0291%	0.0104%	0.0000%	10.11
Division Net Plant Distribution	SNPD	3.1621%	27.1705%	6.3713%	48.1408%	5.0738%	1.8960%	8.1855%	10.0815%	0.0000%	0.0000%	0.0000%	10.11
Control Area Generation - West	CAGW	4.1988%	73.4508%	22.3504%	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%	70.2536%	8.8221%	2.4843%	18.4032%	20.8675%	0.0568%	0.0000%	0.0000%	10.10
Jim Bridger Generation	JBG	4.1988%	73.4508%	22.3504%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	10.12
Jim Bridger Energy	JBE	4.3221%	72.9863%	22.6916%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	10.12
Wheeling Revenue - Generation	WRG	1.5132%	26.4706%	8.0547%	44.9353%	5.6428%	1.5762%	11.7709%	13.3471%	0.0363%	0.0000%	0.0000%	10.12
Wheeling Revenue - Energy	WRE	1.5576%	26.3032%	8.1777%	43.0798%	5.9160%	1.8207%	13.1108%	14.9313%	0.0343%	0.0000%	0.0000%	10.12
Customer - System	CN	2.3252%	30.8592%	6.8104%	48.5009%	4.2573%	0.8222%	6.4248%	7.2470%	0.0000%	0.0000%	0.0000%	10.12
CIAC	CIAC	3.1621%	27.1705%	6.3713%	48.1408%	5.0738%	1.8960%	8.1855%	10.0815%	0.0000%	0.0000%	0.0000%	10.12
Bad Debt Expense	BADDEBT	6.1283%	43.4466%	14.3243%	22.0524%	7.5680%	0.0011%	6.4824%	6.4825%	0.0000%	0.0000%	0.0000%	10.13
Accumulated Investment Tax Credit 1984	ITC84	3.2870%	70.9760%	14.1800%	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 1988	ITC88	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 1989	ITC89	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 1990	ITC90	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 Plant	SNPT	1.5292%	26.4850%	8.0243%	44.4109%	5.5720%	1.6762%	12.2648%	13.9410%	0.0376%	0.0000%	0.0000%	10.12
Trojan Plant Allocator	TROJP	4.2175%	73.3803%	22.4022%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	10.13
Trojan Decommissioning Allocator	TROJD	4.2208%	73.3678%	22.4114%	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	2.2061%	24.6992%	6.3177%	44.4614%	5.8817%	2.4723%	12.1364%	14.6087%	0.2212%	0.0000%	1.6039%	10.15
Tax Depreciation	TAXDEPR	1.7751%	27.0658%	4.6987%	44.7400%	5.5732%	1.7235%	11.3074%	13.0309%	0.0315%	0.0000%	3.0848%	10.15
SCHMAT Depreciation Expense	SCHMDEXP	1.9291%	23.8670%	6.9950%	47.7183%	5.9801%	1.8064%	12.3778%	14.1842%	0.0313%	0.0000%	0.0000%	10.15

PacifiCorp

Washington Results of Operations - December 2021

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-21	152.3	2,557.3	758.0	-	1,018.6	3,440.1	455.1	143.4	3.3	8,528.10
Feb-21	127.6	2,213.4	653.0	-	980.8	3,450.6	389.8	136.1	3.0	7,954.29
Mar-21	120.3	2,314.1	653.8	-	932.7	3,091.6	394.0	140.2	2.6	7,649.36
Apr-21	124.4	2,187.1	559.0	-	909.1	2,930.6	361.9	130.1	2.2	7,204.28
May-21	125.7	1,936.4	628.2	-	938.1	3,602.5	621.5	130.2	2.6	7,985.18
Jun-21	120.0	1,996.2	681.3	-	1,059.9	4,461.1	451.7	132.6	4.2	8,907.05
Jul-21	144.6	2,461.9	793.5	-	1,058.3	4,897.3	577.0	133.9	4.2	10,070.81
Aug-21	141.1	2,451.3	714.7	-	1,108.7	4,869.5	542.2	132.8	4.1	9,964.37
Sep-21	112.1	2,183.9	736.9	-	995.0	4,367.0	464.3	137.3	3.9	9,000.37
Oct-21	125.9	2,185.9	626.2	-	926.3	3,126.7	362.3	138.5	2.4	7,494.07
Nov-21	134.3	2,385.0	687.8	-	1,012.1	3,168.1	374.9	139.0	2.7	7,904.05
Dec-21	146.3	2,609.9	767.8	-	1,064.9	3,602.4	473.1	136.6	3.5	8,804.49
Load Curtailment	-	-	-	-	-	-	-	-	-	-
Total	1,574.5	27,482.4	8,260.4	-	12,004.6	45,007.4	5,467.9	1,630.5	38.8	101,466.42
System Capacity Factor	1.5517%	27.0852%	8.1410%	0.0000%	11.8311%	44.3570%	5.3889%	1.6070%	0.0382%	100.0000%

PacifiCorp

Washington Results of Operations - December 2021

ENERGY ALLOCATION NOTE

MONTH	CALIFORNIA	OREGON	WASHINGTON	MONTANA	WYOMING - P	UTAH	IDAHO	WYOMING - U	FERC	TOTAL
Jan-21	81,019	1,414,712	446,946	-	702,770	2,220,479	303,905	103,591	1,975	5,275,395
Feb-21	67,325	1,226,149	376,684	-	629,840	1,963,380	249,664	91,498	1,654	4,606,194
Mar-21	68,876	1,256,830	361,363	-	676,207	2,064,928	262,630	97,616	1,697	4,790,146
Apr-21	69,206	1,143,243	327,369	-	630,708	1,917,810	254,401	92,753	1,452	4,436,941
May-21	74,523	1,125,371	325,172	-	650,579	2,085,671	354,124	96,953	1,505	4,713,899
Jun-21	75,327	1,128,206	363,581	-	661,770	2,359,943	400,717	89,119	1,927	5,080,589
Jul-21	85,544	1,279,024	414,512	-	728,174	2,801,694	431,668	93,367	2,217	5,836,199
Aug-21	79,562	1,244,987	403,199	-	706,710	2,647,761	360,545	89,825	2,016	5,534,606
Sep-21	62,549	1,080,973	356,666	-	651,130	2,220,701	259,644	85,747	1,646	4,719,056
Oct-21	60,251	1,139,631	354,371	-	681,576	2,050,438	223,739	93,815	1,527	4,605,348
Nov-21	68,327	1,256,861	398,805	-	672,442	2,060,547	259,723	92,195	1,563	4,810,462
Dec-21	80,755	1,450,478	456,032	-	732,832	2,303,493	305,433	101,797	2,104	5,432,924
Load Curtailment	-	-	-	-	-	-	-	-	-	-
Total	873,264	14,746,465	4,584,699	-	8,124,737	26,696,845	3,666,193	1,128,274	21,282	59,841,759
System Energy Factor	1.4593%	24.6424%	7.6614%	0.0000%	13.5770%	44.6124%	6.1265%	1.8854%	0.0356%	100.0000%
System Generation (75% SC, 25% SE)	1.5286%	26.4745%	8.0211%	0.0000%	12.2676%	44.4208%	5.5733%	1.6766%	0.0376%	100.0000%
Control Area Factors										
Control Area Energy - West										
CAEW	4.3221%	72.9863%	22.6916%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
Control Area Energy - East										
CAEE	0.0000%	0.0000%	0.0000%	0.0000%	20.4977%	67.3528%	9.2493%	2.8465%	0.0537%	100.0000%

PacifiCorp

Washington Results of Operations - December 2021

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	1,594	28,222	8,526	38,343	12,068	48,546	5,916	1,593	39	68,163
Total Coin. Peak	1,594	28,222	8,526	38,343	12,068	48,546	5,916	1,593	39	68,163
West. Contrl CP Factor	4.1577%	73.6057%	22.2366%	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%	17.7050%	71.2206%	8.6797%	2.3369%	0.0578%	100.0000%
Control Area Generation Factors										
Control Area Generation - West CAGW	4.1988%	73.4508%	22.3504%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Control Area Generation - East CAGE	0.0000%	0.0000%	0.0000%	0.0000%	18.4032%	70.2536%	8.8221%	2.4643%	0.0568%	100.0000%

PacifiCorp
Washington Results of Operations - December 2021
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-21	26	18	143	2,427	678	1,000	3,400	443	142	3	3,397	8,234	
Feb-21	18	19	126	2,212	702	996	3,381	388	138	3	3,378	7,941	
Mar-21	30	8	122	2,284	633	936	3,104	397	140	3	3,102	7,617	
Apr-21	6	8	117	2,110	545	920	2,917	363	131	2	2,914	7,103	
May-21	31	18	126	2,063	630	936	3,742	617	130	3	3,739	8,244	
Jun-21	22	17	123	2,313	793	1,099	5,180	733	134	4	5,176	10,374	
Jul-21	6	17	145	2,543	839	1,080	5,353	767	135	4	5,349	10,861	
Aug-21	12	17	142	2,694	765	1,100	5,160	553	133	4	5,156	10,546	
Sep-21	8	17	112	2,229	727	1,011	4,731	482	138	4	4,727	9,430	
Oct-21	12	8	120	2,105	610	914	3,095	358	137	2	3,093	7,339	
Nov-21	24	9	129	2,251	638	979	3,160	362	136	3	3,157	7,655	
Dec-21	27	18	139	2,555	783	1,048	3,620	457	135	4	3,616	8,736	
			1,545	27,786	8,342	12,017	46,843	5,920	1,627	39	46,804	104,080	

- (less)

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

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

= 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-21	26	18	143	2,427	678	1,000	3,348	443	142	3	3,345	8,182	
Feb-21	18	19	126	2,212	702	996	3,381	388	138	3	3,378	7,941	
Mar-21	30	8	122	2,284	633	936	3,088	397	140	3	3,086	7,601	
Apr-21	6	8	117	2,110	545	920	2,903	363	131	2	2,900	7,089	
May-21	31	18	126	2,063	630	936	3,553	617	130	3	3,550	8,054	
Jun-21	22	17	123	2,313	793	1,099	4,822	591	134	4	4,818	9,874	
Jul-21	6	17	145	2,543	839	1,080	4,990	625	135	4	4,986	10,356	
Aug-21	12	17	142	2,694	765	1,100	4,848	492	133	4	4,844	10,174	
Sep-21	8	17	112	2,229	727	1,011	4,414	482	138	4	4,410	9,112	
Oct-21	12	8	120	2,105	610	914	3,080	358	137	2	3,078	7,324	
Nov-21	24	9	129	2,251	638	979	3,116	362	136	3	3,113	7,611	
Dec-21	27	18	139	2,555	783	1,048	3,561	457	135	4	3,557	8,677	
			1,545	27,786	8,342	12,017	45,103	5,574	1,627	39	45,064	101,994	

+ 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-21	26	18	-	-	-	-	-	-	-	-	-	-	
Feb-21	18	19	-	-	-	-	-	-	-	-	-	-	
Mar-21	30	8	-	-	-	-	-	-	-	-	-	-	
Apr-21	6	8	-	-	-	-	-	-	-	-	-	-	
May-21	31	18	-	-	-	-	-	-	-	-	-	-	
Jun-21	22	17	-	-	-	-	-	-	-	-	-	-	
Jul-21	6	17	-	-	-	-	-	-	-	-	-	-	
Aug-21	12	17	-	-	-	-	48	27	-	-	48	75	
Sep-21	8	17	-	-	-	-	-	-	-	-	-	-	
Oct-21	12	8	-	-	-	-	-	-	-	-	-	-	
Nov-21	24	9	-	-	-	-	-	-	-	-	-	-	
Dec-21	27	18	-	-	-	-	48	27	-	-	48	75	

PacifiCorp
 Washington Results of Operations - December 2021
 JAM INPUT TEMPLATE
 COINCIDENT PEAKS

= equals

LOADS FOR JURISDICTIONAL ALLOCATION (CP) - Prior to Temperature Adjustment												
Non-FERC										FERC		Total
Month	Day	Time	CA	OR	WA	E. WY	UT	ID	W. WY	UT	NET UT	Total
Jan-21	26	18	143	2,427	678	1,000	3,348	443	142	3	3,345	8,182
Feb-21	18	19	126	2,212	702	996	3,381	388	138	3	3,378	7,941
Mar-21	30	8	122	2,284	633	936	3,088	397	140	3	3,086	7,601
Apr-21	6	8	117	2,110	545	920	2,903	363	131	2	2,900	7,089
May-21	31	18	126	2,063	630	936	3,553	617	130	3	3,550	8,054
Jun-21	22	17	123	2,313	793	1,099	4,822	591	134	4	4,818	9,874
Jul-21	6	17	145	2,543	839	1,080	4,990	625	135	4	4,986	10,356
Aug-21	12	17	142	2,694	765	1,100	4,895	519	133	4	4,891	10,248
Sep-21	8	17	112	2,229	727	1,011	4,414	482	138	4	4,410	9,112
Oct-21	12	8	120	2,105	610	914	3,080	358	137	2	3,078	7,324
Nov-21	24	9	129	2,251	638	979	3,116	362	136	3	3,113	7,611
Dec-21	27	18	139	2,555	783	1,048	3,561	457	135	4	3,557	8,677
			1,545	27,786	8,342	12,017	45,151	5,602	1,627	39	45,112	102,069

+ plus

Adjustment for Coincident System Peaks Temperature Adjustment												
Non-FERC										FERC		Total
Month	Day	Time	CA	OR	WA	E. WY	UT	ID	W. WY	UT	NET UT	Total
Jan-21	26	18	9	130	80	18	95	12	2	-	95	346
Feb-21	18	19	1	2	(49)	(15)	73	2	(1)	-	73	13
Mar-21	30	8	(2)	30	21	(3)	6	(3)	(0)	-	6	48
Apr-21	6	8	7	77	14	(10)	30	(1)	(1)	-	30	115
May-21	31	18	(1)	(127)	(2)	2	53	5	0	-	53	(69)
Jun-21	22	17	(3)	(316)	(111)	(39)	(357)	(139)	(1)	-	(357)	(967)
Jul-21	6	17	(0)	(81)	(45)	(21)	(88)	(48)	(1)	-	(88)	(285)
Aug-21	12	17	(1)	(243)	(50)	9	(22)	23	0	-	(22)	(284)
Sep-21	8	17	0	(45)	10	(16)	(43)	(18)	(0)	-	(43)	(112)
Oct-21	12	8	6	81	16	13	49	4	1	-	49	170
Nov-21	24	9	5	134	50	33	55	13	3	-	55	294
Dec-21	27	18	7	55	(15)	17	45	17	2	-	45	128
			29	(303)	(81)	(12)	(105)	(134)	3	-	(105)	(603)

= equals

NORMALIZED LOADS FOR JURISDICTIONAL ALLOCATION (CP)												
Non-FERC										FERC		Total
Month	Day	Time	CA	OR	WA	E. WY	UT	ID	W. WY	UT	NET UT	Total
Jan-21	26	18	152	2,557	758	1,019	3,443	455	143	3	3,440	8,528
Feb-21	18	19	128	2,213	653	981	3,454	390	136	3	3,451	7,954
Mar-21	30	8	120	2,314	654	933	3,094	394	140	3	3,092	7,649
Apr-21	6	8	124	2,187	559	909	2,933	362	130	2	2,931	7,204
May-21	31	18	126	1,936	628	938	3,605	621	130	3	3,603	7,985
Jun-21	22	17	120	1,996	681	1,060	4,465	452	133	4	4,461	8,907
Jul-21	6	17	145	2,462	794	1,058	4,902	577	134	4	4,897	10,071
Aug-21	12	17	141	2,451	715	1,109	4,874	542	133	4	4,869	9,964
Sep-21	8	17	112	2,184	737	995	4,371	464	137	4	4,367	9,000
Oct-21	12	8	126	2,186	626	926	3,129	362	138	2	3,127	7,494
Nov-21	24	9	134	2,385	688	1,012	3,171	375	139	3	3,168	7,904
Dec-21	27	18	146	2,610	768	1,065	3,606	473	137	4	3,602	8,804
			1,574	27,482	8,260	12,005	45,046	5,468	1,631	39	45,007	101,466

SC Factor	1.5517%	27.0852%	8.1410%	11.8311%	5.3889%	1.6070%	0.0382%	44.3570%	100.0000%
SG Factor	1.5286%	26.4745%	8.0211%	12.2676%	5.5733%	1.6766%	0.0376%	44.4208%	100.0000%

PacifiCorp
Washington Results of Operations - December 2021
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
2021	1	77,010	1,351,574	420,495	701,830	2,205,149	297,819	103,497	1,975	2,203,174	5,157,373
2021	2	67,899	1,241,772	382,797	643,223	1,958,058	247,289	92,843	1,654	1,956,404	4,633,881
2021	3	69,271	1,278,895	357,443	681,261	2,070,416	264,104	98,133	1,697	2,068,719	4,819,522
2021	4	66,565	1,113,486	323,515	634,643	1,920,834	252,792	93,149	1,452	1,919,382	4,404,983
2021	5	74,336	1,123,147	323,497	647,995	2,097,452	350,720	96,822	1,505	2,095,947	4,713,969
2021	6	76,254	1,250,416	405,740	678,079	2,638,721	460,941	89,592	1,927	2,636,794	5,599,743
2021	7	86,201	1,352,288	448,936	734,133	2,962,469	460,826	93,543	2,217	2,960,252	6,138,395
2021	8	79,709	1,284,345	407,521	702,110	2,612,772	348,249	89,685	2,016	2,610,756	5,524,392
2021	9	62,535	1,091,566	352,665	654,784	2,287,735	266,101	85,838	1,646	2,286,089	4,801,224
2021	10	60,107	1,129,163	349,469	678,922	2,062,682	220,391	93,572	1,527	2,061,155	4,594,305
2021	11	65,584	1,193,160	376,162	661,480	2,044,750	254,078	91,088	1,563	2,043,188	4,686,302
2021	12	80,355	1,429,840	442,790	721,772	2,285,578	296,333	100,681	2,104	2,283,474	5,357,349
		865,826	14,839,651	4,591,029	8,140,232	27,146,617	3,719,643	1,128,443	21,282	27,125,335	60,431,440

- (less)

Adjustments for Curtailments, Buy-Throughs and Load No Longer Served (Reductions to Load)											
		Non-FERC							FERC		
Year	Month	CA	OR	WA	E. WY	UT	ID	W. WY	UT	NET UT	Total
2021	1	-	-	-	-	(8,649)	-	-	-	(8,649)	(8,649)
2021	2	-	-	-	-	(3,376)	-	-	-	(3,376)	(3,376)
2021	3	-	-	-	-	(4,627)	-	-	-	(4,627)	(4,627)
2021	4	-	-	-	-	(5,952)	-	-	-	(5,952)	(5,952)
2021	5	-	-	-	-	(7,963)	-	-	-	(7,963)	(7,963)
2021	6	-	-	-	-	(13,874)	-	-	-	(13,874)	(13,874)
2021	7	-	-	-	-	(13,787)	-	-	-	(13,787)	(13,787)
2021	8	-	-	-	-	(13,895)	-	-	-	(13,895)	(13,895)
2021	9	-	-	-	-	(15,018)	-	-	-	(15,018)	(15,018)
2021	10	-	-	-	-	(11,681)	-	-	-	(11,681)	(11,681)
2021	11	-	-	-	-	(11,418)	-	-	-	(11,418)	(11,418)
2021	12	-	-	-	-	(14,779)	-	-	-	(14,779)	(14,779)
		-	-	-	-	(125,019)	-	-	-	(125,019)	(125,019)

= equals

LOADS SERVED FROM COMPANY RESOURCES (NPC)											
		Non-FERC							FERC		
Year	Month	CA	OR	WA	E. WY	UT	ID	W. WY	UT	Net UT	Total
2021	1	77,010	1,351,574	420,495	701,830	2,196,500	297,819	103,497	1,975	2,194,525	5,148,724
2021	2	67,899	1,241,772	382,797	643,223	1,954,682	247,289	92,843	1,654	1,953,028	4,630,504
2021	3	69,271	1,278,895	357,443	681,261	2,065,789	264,104	98,133	1,697	2,064,092	4,814,895
2021	4	66,565	1,113,486	323,515	634,643	1,914,882	252,792	93,149	1,452	1,913,430	4,399,032
2021	5	74,336	1,123,147	323,497	647,995	2,089,490	350,720	96,822	1,505	2,087,984	4,706,006
2021	6	76,254	1,250,416	405,740	678,079	2,624,847	460,941	89,592	1,927	2,622,920	5,585,869
2021	7	86,201	1,352,288	448,936	734,133	2,948,682	460,826	93,543	2,217	2,946,465	6,124,608
2021	8	79,709	1,284,345	407,521	702,110	2,598,877	348,249	89,685	2,016	2,596,861	5,510,497
2021	9	62,535	1,091,566	352,665	654,784	2,272,717	266,101	85,838	1,646	2,271,071	4,786,206
2021	10	60,107	1,129,163	349,469	678,922	2,051,001	220,391	93,572	1,527	2,049,474	4,582,625
2021	11	65,584	1,193,160	376,162	661,480	2,033,333	254,078	91,088	1,563	2,031,770	4,674,885
2021	12	80,355	1,429,840	442,790	721,772	2,270,799	296,333	100,681	2,104	2,268,695	5,342,570
		865,826	14,839,651	4,591,029	8,140,232	27,021,598	3,719,643	1,128,443	21,282	27,000,316	60,306,421

+ plus

Adjustments for Ancillary Services Contracts including Reserves and Direct Access (Additions to Load)											
		Non-FERC							FERC		
Year	Month	CA	OR	WA	E. WY	UT	ID	W. WY	UT	Net UT	Total
2021	1	-	-	-	-	42	34	-	-	42	75
2021	2	-	-	-	-	61	1,177	-	-	61	1,238
2021	3	-	-	-	-	170	97	-	-	170	267
2021	4	-	-	-	-	222	2,208	-	-	222	2,430
2021	5	-	-	-	-	154	835	-	-	154	989
2021	6	-	-	-	-	174	936	-	-	174	1,110
2021	7	-	-	-	-	192	3,171	-	-	192	3,363
2021	8	-	-	-	-	560	1,087	-	-	560	1,647
2021	9	-	-	-	-	271	585	-	-	271	856
2021	10	-	-	-	-	126	56	-	-	126	181
2021	11	-	-	-	-	117	86	-	-	117	203
2021	12	-	-	-	-	125	1,343	-	-	125	1,467
		-	-	-	-	2,213	11,614	-	-	2,213	13,827

PacifiCorp
 Washington Results of Operations - December 2021
 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	Total
2021	1	77,010	1,351,574	420,495	701,830	2,196,541	297,853	103,497	1,975	5,148,800
2021	2	67,899	1,241,772	382,797	643,223	1,954,743	248,466	92,843	1,654	4,631,743
2021	3	69,271	1,278,895	357,443	681,261	2,065,958	264,201	98,133	1,697	4,815,162
2021	4	66,565	1,113,486	323,515	634,643	1,915,104	255,000	93,149	1,452	4,401,461
2021	5	74,336	1,123,147	323,497	647,995	2,089,644	351,555	96,822	1,505	4,706,996
2021	6	76,254	1,250,416	405,740	678,079	2,625,021	461,877	89,592	1,927	5,586,979
2021	7	86,201	1,352,288	448,936	734,133	2,948,874	463,997	93,543	2,217	6,127,970
2021	8	79,709	1,284,345	407,521	702,110	2,599,438	349,336	89,685	2,016	5,512,145
2021	9	62,535	1,091,566	352,665	654,784	2,272,988	266,686	85,838	1,646	4,787,062
2021	10	60,107	1,129,163	349,469	678,922	2,051,127	220,446	93,572	1,527	4,582,806
2021	11	65,584	1,193,160	376,162	661,480	2,033,449	254,165	91,088	1,563	4,675,088
2021	12	80,355	1,429,840	442,790	721,772	2,270,924	297,676	100,681	2,104	5,344,037
		865,826	14,839,651	4,591,029	8,140,232	27,023,810	3,731,257	1,128,443	21,282	60,320,248

+ plus

Temperature Adjustment for Energy										
		Non-FERC						FERC		
Year	Month	CA	OR	WA	E. WY	UT	ID	W. WY	UT	Total
2021	1	4,009	63,138	26,451	940	25,912	6,052	94	25,912	126,595
2021	2	(573)	(15,623)	(6,113)	(13,383)	10,291	1,198	(1,344)	10,291	(25,548)
2021	3	(395)	(22,065)	3,921	(5,054)	666	(1,571)	(517)	666	(25,015)
2021	4	2,641	29,757	3,854	(3,935)	4,158	(599)	(396)	4,158	35,480
2021	5	187	2,224	1,675	2,585	(2,468)	2,570	130	(2,468)	6,903
2021	6	(927)	(122,210)	(42,159)	(16,309)	(263,151)	(61,161)	(473)	(263,151)	(506,390)
2021	7	(657)	(73,264)	(34,424)	(5,960)	(144,963)	(32,328)	(176)	(144,963)	(291,771)
2021	8	(147)	(39,357)	(4,322)	4,600	50,340	11,209	139	50,340	22,462
2021	9	14	(10,593)	4,001	(3,654)	(50,641)	(7,042)	(92)	(50,641)	(68,006)
2021	10	145	10,468	4,902	2,654	838	3,292	243	838	22,543
2021	11	2,743	63,701	22,643	10,962	28,660	5,558	1,107	28,660	135,374
2021	12	400	20,638	13,242	11,060	34,674	7,757	1,115	34,674	88,887
		7,438	(93,187)	(6,330)	(15,495)	(305,683)	(65,064)	(169)	-	(478,489)

= equals

NORMALIZED LOADS FOR JURISDICTIONAL ALLOCATION (MWH)										
		Non-FERC						FERC		
Year	Month	CA	OR	WA	E. WY	UT	ID	W. WY	UT	Total
2021	1	81,019	1,414,712	446,946	702,770	2,222,453	303,905	103,591	1,975	5,275,395
2021	2	67,325	1,226,149	376,684	629,840	1,965,034	249,664	91,498	1,654	4,606,194
2021	3	68,876	1,256,830	361,363	676,207	2,066,624	262,630	97,616	1,697	4,790,146
2021	4	69,206	1,143,243	327,369	630,708	1,919,262	254,401	92,753	1,452	4,436,941
2021	5	74,523	1,125,371	325,172	650,579	2,087,176	354,124	96,953	1,505	4,713,899
2021	6	75,327	1,128,206	363,581	661,770	2,361,870	400,717	89,119	1,927	5,080,589
2021	7	85,544	1,279,024	414,512	728,174	2,803,911	431,668	93,367	2,217	5,836,199
2021	8	79,562	1,244,987	403,199	706,710	2,649,778	360,545	89,825	2,016	5,534,606
2021	9	62,549	1,080,973	356,666	651,130	2,222,347	259,644	85,747	1,646	4,719,056
2021	10	60,251	1,139,631	354,371	681,576	2,051,965	223,739	93,815	1,527	4,605,348
2021	11	68,327	1,256,861	398,805	672,442	2,062,110	259,723	92,195	1,563	4,810,462
2021	12	80,755	1,450,478	456,032	732,832	2,305,597	305,433	101,797	2,104	5,432,924
		873,264	14,746,465	4,584,699	8,124,737	26,718,127	3,666,193	1,128,274	21,282	59,841,759

SE Factor	1.4593%	24.6424%	7.6614%	13.5770%		6.1265%	1.8854%	0.0356%	44.6124%	100.0000%
CAEW Factor	4.3221%	72.9863%	22.6916%	0.0000%		0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
CAEE Factor	0.0000%	0.0000%	0.0000%	20.4977%		9.2493%	2.8465%	0.0537%	67.3528%	100.0000%

PacifiCorp
 Washington Results of Operations - December 2021
 JAM INPUT TEMPLATE
 WEST CONTROL AREA 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-21	26	9	148	2,472	668	994	3,495	439	143	3	3,492	8,359	
Feb-21	10	8	129	2,397	757	1,034	3,452	399	140	3	3,449	8,308	
Mar-21	30	8	122	2,284	633	991	3,254	412	137	3	3,251	7,832	
Apr-21	12	8	114	2,107	612	899	3,287	449	124	2	3,285	7,591	
May-21	31	18	126	2,063	630	905	3,747	615	125	3	3,744	8,211	
Jun-21	29	17	144	2,696	938	1,054	5,422	702	133	4	5,418	11,089	
Jul-21	29	17	134	2,593	830	1,121	5,581	755	136	4	5,576	11,150	
Aug-21	11	18	141	2,719	839	1,059	5,214	597	130	4	5,210	10,700	
Sep-21	8	18	113	2,243	729	1,036	4,902	491	120	4	4,898	9,633	
Oct-21	12	8	120	2,105	610	956	3,483	314	127	2	3,481	7,716	
Nov-21	17	8	131	2,276	679	981	3,385	429	133	3	3,383	8,014	
Dec-21	27	18	139	2,555	783	1,023	3,681	462	144	3	3,677	8,786	
			1,561	28,510	8,707	12,053	48,903	6,064	1,592	39	48,864	107,389	

			+ 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-21	26	9	9	133	78	(2)	121	12	(0)	-	121	351	
Feb-21	10	8	4	12	(66)	(16)	23	2	(2)	-	23	(42)	
Mar-21	30	8	(2)	30	21	(8)	12	(4)	(1)	-	12	49	
Apr-21	12	8	6	61	1	(4)	(27)	(8)	(0)	-	(27)	28	
May-21	31	18	(1)	(127)	(2)	10	235	3	0	-	235	120	
Jun-21	29	17	(2)	(384)	(168)	(7)	(448)	(144)	(0)	-	(448)	(1,154)	
Jul-21	29	17	0	11	(67)	4	(124)	(55)	0	-	(124)	(231)	
Aug-21	11	18	(1)	(256)	(50)	10	(7)	26	0	-	(7)	(278)	
Sep-21	8	18	0	(45)	10	(4)	(127)	(27)	(0)	-	(127)	(193)	
Oct-21	12	8	6	81	16	(2)	(65)	18	(0)	-	(65)	54	
Nov-21	17	8	6	143	60	13	18	10	1	-	18	251	
Dec-21	27	18	7	55	(15)	20	73	19	2	-	73	161	
			33	(287)	(181)	15	(317)	(148)	1	-	(317)	(883)	

			= 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-21	26	9	157	2,604	747	992	3,616	451	143	3	3,613	8,709	
Feb-21	10	8	133	2,409	691	1,019	3,475	401	138	3	3,471	8,266	
Mar-21	30	8	120	2,314	654	983	3,266	408	137	3	3,263	7,881	
Apr-21	12	8	119	2,168	613	894	3,260	441	124	2	3,257	7,619	
May-21	31	18	126	1,936	628	916	3,981	618	125	3	3,979	8,331	
Jun-21	29	17	142	2,312	770	1,046	4,975	558	132	4	4,970	9,936	
Jul-21	29	17	134	2,604	763	1,125	5,457	699	136	4	5,453	10,919	
Aug-21	11	18	140	2,463	789	1,069	5,207	624	130	4	5,203	10,423	
Sep-21	8	18	113	2,197	739	1,032	4,775	464	120	4	4,771	9,440	
Oct-21	12	8	126	2,186	626	954	3,418	332	127	2	3,416	7,769	
Nov-21	17	8	138	2,418	738	994	3,403	439	135	3	3,400	8,265	
Dec-21	27	18	146	2,610	768	1,043	3,754	481	146	3	3,750	8,947	
			1,594	28,222	8,526	12,068	48,586	5,916	1,593	39	48,546	106,506	

CACW	4.1577%	73.6057%	22.2366%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
CACE	0.0000%	0.0000%	0.0000%	17.7050%	8.6797%	2.3369%	0.0578%	71.2206%	100.0000%		
CAGW	4.1988%	73.4508%	22.3504%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	
CAGE	0.0000%	0.0000%	0.0000%	18.4032%	8.8221%	2.4643%	0.0568%	70.2536%	100.0000%		

PacifiCorp
Washington Results of Operations - December 2021

	<u>TOTAL</u>	<u>California</u>	<u>Oregon</u>	<u>Washington</u>	<u>Wyo-PP&L</u>	<u>Utah</u>	<u>Idaho-UP&L</u>	<u>Wyo-UP&L</u>	<u>FERC</u>	<u>OTHER</u>	<u>NON-UTILITY</u>
TOTAL GROSS PLANT (LESS SO FACTOR)	29,123,712,827	600,055,480	7,397,279,079	2,076,249,843	3,409,279,434	13,417,167,581	1,688,205,221	527,401,162	8,075,027		
SO											
SYSTEM OVERHEAD FACTOR (SO)	100.0000%	2.0604%	25.3995%	7.1291%	11.7062%	46.0696%	5.7967%	1.8109%	0.0277%		
GROSS PLANT:											
PRODUCTION PLANT	12,133,394,070	146,667,717	2,556,626,256	776,686,744	1,609,634,919	6,061,176,486	760,925,258	216,720,017	4,956,673		0
Washington Expedited Rate Filing - June 2015	7,755,991,421	118,614,183	2,054,317,540	622,405,849	951,221,367	3,444,369,807	432,147,967	130,002,246	2,912,463		0
DISTRIBUTION PLANT	7,800,779,172	299,329,036	2,365,081,546	573,725,379	675,021,265	3,337,947,697	397,957,361	151,716,888	0		0
GENERAL PLANT	1,367,875,393	34,177,458	387,036,542	95,841,956	168,770,947	560,065,604	91,766,843	29,993,575	222,470		0
INTANGIBLE PLANT	846,120,371	17,347,174	232,447,027	63,228,570	95,991,676	373,156,797	50,647,757	13,101,557	199,813		0
TOTAL GROSS PLANT	29,904,160,427	616,135,588	7,595,508,911	2,131,888,498	3,500,640,174	13,776,716,389	1,733,445,185	541,534,283	8,291,418		0
GPS											
GROSS PLANT-SYSTEM FACTOR	100.0000%	2.0604%	25.3995%	7.1291%	11.7062%	46.0696%	5.7967%	1.8109%	0.0277%	0.0000%	
ACCUMULATED DEPRECIATION AND AMORTIZATION											
PRODUCTION PLANT	(3,515,180,483)	(39,197,340)	(686,521,661)	(209,453,499)	(472,885,891)	(1,818,549,925)	(226,096,386)	(63,122,327)	(1,457,917)		2,104,465
TRANSMISSION PLANT	(2,002,258,180)	(30,627,007)	(530,440,876)	(160,710,301)	(245,535,895)	(889,086,036)	(111,549,210)	(33,557,069)	(751,785)		0
DISTRIBUTION PLANT	(3,094,981,539)	(150,526,987)	(1,086,490,696)	(273,905,859)	(289,825,850)	(1,072,540,137)	(159,196,671)	(62,495,339)	0		0
GENERAL PLANT	(546,185,570)	(11,865,321)	(163,000,155)	(44,180,748)	(63,664,428)	(216,350,095)	(35,709,569)	(11,328,121)	(87,133)		0
INTANGIBLE PLANT	(553,366,402)	(12,078,846)	(161,544,196)	(43,026,829)	(59,713,041)	(236,457,501)	(31,748,262)	(8,673,521)	(124,206)		0
	(9,711,972,174)	(244,295,502)	(2,627,997,584)	(731,277,236)	(1,131,625,104)	(4,232,983,694)	(564,300,099)	(179,176,377)	(2,421,041)		2,104,465
NET PLANT	20,192,188,253	371,840,065	4,967,511,327	1,400,611,262	2,369,015,069	9,543,732,695	1,169,145,086	362,357,906	5,870,377		2,104,465
SNP											
SYSTEM NET PLANT FACTOR (SNP)	100.0000%	1.8415%	24.6012%	6.9364%	11.7323%	47.2645%	5.7901%	1.7945%	0.0291%	0.0104%	
DISTRIBUTION:											
DISTRIBUTION PLANT - PACIFIC											
	S	3,913,157,227	299,329,036	2,365,081,546	573,725,379	675,021,265	0	0	0	0	
LESS ACCUMULATED DEPRECIATION											
	S	(1,800,749,392)	(150,526,987)	(1,086,490,696)	(273,905,859)	(289,825,850)	0	0	0	0	
		2,112,407,835	148,802,049	1,278,590,850	299,819,520	385,195,416	0	0	0	0	
DNPDP											
DIVISION NET PLANT DISTRIBUTION PACIFIC		100.0000%	7.0442%	60.5277%	14.1933%	18.2349%	0.0000%	0.0000%	0.0000%	0.0000%	
DISTRIBUTION PLANT - UTAH											
	S	3,887,621,945	0	0	0	0	3,337,947,697	397,957,361	151,716,888	0	
LESS ACCUMULATED DEPRECIATION											
	S	(1,294,232,147)	0	0	0	0	(1,072,540,137)	(159,196,671)	(62,495,339)	0	
		2,593,389,798	0	0	0	0	2,265,407,560	238,760,690	89,221,548	0	
DNPDU											
DIVISION NET PLANT DISTRIBUTION UTAH		100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	87.3531%	9.2065%	3.4403%	0.0000%	
TOTAL NET DISTRIBUTION PLANT	4,705,797,633	148,802,049	1,278,590,850	299,819,520	385,195,416	2,265,407,560	238,760,690	89,221,548	0		
DNPD & SNPD											
SYSTEM NET PLANT DISTRIBUTION	100.0000%	3.1621%	27.1705%	6.3713%	8.1855%	48.1408%	5.0738%	1.8960%	0.0000%		

PacifiCorp
Washington Results of Operations - December 2021

	<u>TOTAL</u>	<u>California</u>	<u>Oregon</u>	<u>Washington</u>	<u>Wyo-PP&L</u>	<u>Utah</u>	<u>Idaho-UP&L</u>	<u>Wyo-UP&L</u>	<u>FERC</u>	<u>OTHER</u>	<u>NON-UTILITY</u>
Jim Bridger Plant Allocation:											
West Control Area		100.00%									
East Control Area		0.00%									
JBG		4.1988%	73.4508%	22.3504%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%		
JBE		4.3221%	72.9863%	22.6916%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%		
TRANSMISSION :											
TRANSMISSION PLANT											
JBG	0	0	0	0	0	0	0	0	0	0	0
DGU	0	0	0	0	0	0	0	0	0	0	0
CAGW	1,961,181	82,346	1,440,503	438,331	0	0	0	0	0	0	0
CAGE	(136,415)	0	0	0	(25,105)	(95,836)	(12,035)	(3,362)	(77)		
SG	7,754,166,655	118,531,837	2,052,877,037	621,967,517	951,246,471	3,444,465,643	432,160,001	130,005,608	2,912,540		
	7,755,991,421	118,614,183	2,054,317,540	622,405,849	951,221,367	3,444,369,807	432,147,967	130,002,246	2,912,463		
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	(751,413)	(31,550)	(551,919)	(167,944)	0	0	0	0	0	0	0
CAGE	0	0	0	0	0	0	0	0	0	0	0
SG	(2,001,506,767)	(30,595,457)	(529,888,957)	(160,542,357)	(245,535,895)	(889,086,036)	(111,549,210)	(33,557,069)	(751,785)		
	(2,002,258,180)	(30,627,007)	(530,440,876)	(160,710,301)	(245,535,895)	(889,086,036)	(111,549,210)	(33,557,069)	(751,785)		
TOTAL NET TRANSMISSION PLANT	5,753,733,241	87,987,175	1,523,876,665	461,695,548	705,685,472	2,555,283,771	320,598,756	96,445,177	2,160,677		
SNPT											
SYSTEM NET PLANT TRANSMISSION	100.0000%	1.5292%	26.4850%	8.0243%	12.2648%	44.4109%	5.5720%	1.6762%	0.0376%		
WRG	100.0000%	1.5132%	26.4706%	8.0547%	11.7709%	44.9353%	5.6428%	1.5762%	0.0363%		
WRE	100.0000%	1.5576%	26.3032%	8.1777%	13.1106%	43.0798%	5.9160%	1.8207%	0.0343%		
Total Electric Billings	2,056,717	47,823	634,686	140,071	132,140	997,525	87,560	16,911	0		
CN											
Customer System factor - CN		2.3252%	30.8592%	6.8104%	6.4248%	48.5009%	4.2573%	0.8222%	0.0000%		

CIAC	Customer Adv.	
	Received	Factor %
Contributions in Aid of Construction		
Oregon	27.2	27.1705%
Washington - Other	6.4	6.3713%
Washington - SWIFT	-	0.0000%
Idaho - PPL	-	0.0000%
Idaho - UPL	5.1	5.0738%
Montana	-	0.0000%
Wyoming PPL	8.2	8.1855%
Wyoming UPL	1.9	1.8960%
California	3.2	3.1621%
Utah	48.1	48.1408%
Total	100	100.0000%

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		<u>TOTAL</u>	<u>California</u>	<u>Oregon</u>	<u>Washington</u>	<u>Wyo-PP&L</u>	<u>Utah</u>	<u>Idaho-UP&L</u>	<u>Wyo-UP&L</u>	<u>FERC</u>	<u>OTHER</u>	<u>NON-UTILITY</u>
Account 904 Balance		12,679,848	777,060	5,508,959	1,816,295	821,965	2,796,205	959,356	8	0		
BADDEBT		100.0000%	6.1283%	43.4466%	14.3243%	6.4824%	22.0524%	7.5660%	0.0001%	0.0000%		
Account 182.22												
Pre-merger	(101)	CAGW	17,094,202	717,751	12,555,833	3,820,618	0	0	0	0	0	0
		(108) CAGW	(8,434,030)	(354,128)	(6,194,865)	(1,885,037)	0	0	0	0	0	0
Post-merger	(101)	CAGW	3,485,613	146,354	2,560,212	779,048	0	0	0	0	0	0
		(108) CAGW	(240,609)	(10,103)	(176,729)	(53,777)	0	0	0	0	0	0
		(107) CAGW	1,778,549	74,678	1,306,359	397,512	0	0	0	0	0	0
		(120) CAEW	1,975,759	85,395	1,442,033	448,330	0	0	0	0	0	0
		(228) CAGW	7,220,849	303,189	5,303,773	1,613,887	0	0	0	0	0	0
		(228) CAGW	1,472,376	61,822	1,081,472	329,082	0	0	0	0	0	0
		(228) SNNP	3,531,000	148,260	2,593,549	789,192	0	0	0	0	0	0
		(228) CAEW	1,743,025	75,336	1,272,169	395,519	0	0	0	0	0	0
Total Acct 182.22			29,626,734	1,248,553	21,743,807	6,634,374	0	0	0	0	0	0
Revised Study	(228)	SNNP	112,680	4,731	82,764	25,184	0	0	0	0	0	0
		(228) CAEW	941,950	40,712	687,494	213,743	0	0	0	0	0	0
December 1993 Adj.			1,054,630	45,444	770,259	238,928	0	0	0	0	0	0
Adjusted Acct 182.22			30,681,364	1,293,997	22,514,066	6,873,301	0	0	0	0	0	0
TROJP			100.0000%	4.2175%	73.3803%	22.4022%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Trojan Plant Allocator												
Account 228.42												
Plant - Premerger		CAGW	7,220,849	303,189	5,303,773	1,613,887	0	0	0	0	0	0
- Postmerger		CAGW	1,472,376	61,822	1,081,472	329,082	0	0	0	0	0	0
Storage Facility		CAEW	1,743,025	75,336	1,272,169	395,519	0	0	0	0	0	0
Transition Costs		SNNP	3,531,000	148,260	2,593,549	789,192	0	0	0	0	0	0
Total Acct 228.42			13,967,250	588,606	10,250,964	3,127,680	0	0	0	0	0	0
Transition Costs		SNNP	112,680	4,731	82,764	25,184	0	0	0	0	0	0
Storage Facility		CAEW	941,950	40,712	687,494	213,743	0	0	0	0	0	0
December 1993 Adj.			1,054,630	45,444	770,259	238,928	0	0	0	0	0	0
Adjusted Acct 228.42			15,021,880	634,050	11,021,223	3,366,607	0	0	0	0	0	0
TROJD			100.0000%	4.2208%	73.3678%	22.4114%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
DITEXP:												
Pre-Merger - PPL												
Prod / Hydro	S		(1,056,402)	(60,295)	(417,111)	(228,745)	(260,185)	(90,066)	0	0	0	0
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&L</u>	<u>Utah</u>	<u>Idaho-UP&L</u>	<u>Wyo-UP&L</u>	<u>FERC</u>	<u>OTHER</u>	<u>NON-UTILITY</u>
Pre-Merger - UPL												
Prod / Hydro	S	(4,823,168)	0	0	0	0	(3,707,663)	(809,239)	(270,040)	(36,226)	0	0
Transmission	S	(2,083,110)	0	0	0	0	(1,709,957)	(267,589)	(92,917)	(12,647)	0	0
Distribution	S	(5,457,960)	15	134	31	30	(4,681,868)	(536,029)	(240,273)	0	0	0
General	S	(59,061)	(539)	(349)	(1,669)	(324)	(88,257)	21,820	9,908	349	0	0
Mining	S	1,919	32	496	152	269	791	109	63	7	0	0
Total UPL		(12,421,380)	(492)	281	(1,486)	(25)	(10,186,954)	(1,590,928)	(593,259)	(48,517)	0	0
Post-Merger (Vintage beginning 2006 and forward except for WCA which is 2007 and forward)												
Prod / Other Prod	S	22,041,634	372,693	6,013,248	1,919,172	2,758,679	9,109,628	1,157,513	630,019	80,682	0	0
Cholla Unit 4	S	3,422,708	57,585	973,127	0	442,538	1,360,837	181,116	100,392	12,175	0	294,938
Gadsby Unit 4, 5 & 6	S	1,465,964	23,515	374,158	0	155,202	685,807	65,398	27,891	6,637	0	127,356
Hydro-PPL	S	77,410	(631)	3,732	9,340	3,053	47,208	9,102	4,933	673	0	0
Hydro-UPL	S	309,559	5,214	85,691	26,009	38,973	128,143	15,816	8,580	1,133	0	0
Transmission	S	13,008,951	184,063	3,876,777	1,066,791	1,709,461	5,212,884	566,921	343,357	48,697	0	0
Distribution	S	87,154,330	2,855,544	24,981,969	5,828,569	6,355,775	41,301,473	4,318,893	1,511,951	0	0	156
General/ Intangibles	S	3,104,242	59,832	837,050	26,411	537,549	1,313,022	203,416	112,613	16,158	0	(1,809)
Mining	S	(979,619)	(8,749)	(382,296)	(32,229)	(172,141)	(340,946)	(18,572)	(21,211)	(3,475)	0	0
WCA - CAEE 2007+	S	7,799,227	107,703	2,029,405	0	1,100,841	3,264,010	370,239	257,954	26,738	0	642,337
WCA - CAGE 2007+	S	564,417,269	9,731,268	154,878,752	0	70,704,915	234,453,239	28,187,740	15,689,571	2,071,777	0	48,700,007
WCA - CAGW 2007+	S	50,474,433	867,789	13,963,087	11,222,486	6,374,172	20,989,748	2,585,361	1,409,898	186,894	0	(7,125,002)
WCA_CAGW 2007+ -Marengo	S	0	0	0	0	0	0	0	0	0	0	0
WCA CAGW 2007+ -Goodnoe	S	0	0	0	0	0	0	0	0	0	0	0
WCA - General 2007+	S	23,000,572	556,083	7,031,086	2,028,958	2,756,159	8,726,628	1,269,523	545,788	32,115	0	54,232
WCA - JBG 2007+	S	16,198,410	291,155	4,501,126	3,398,213	2,054,780	6,825,260	817,511	456,101	60,206	0	(2,205,942)
Oregon Extra Book Depreciation	S	(4,112,460)	0	(4,112,460)	0	0	0	0	0	0	0	0
Non Utility	NUTIL	26,426	0	0	0	0	0	0	0	0	0	26,426
Total Post Merger		787,409,056	15,103,064	215,054,452	25,493,720	94,819,956	333,076,941	39,729,977	21,077,837	2,540,410	0	40,512,699
Total Deferred Taxes		772,750,304	14,791,952	211,718,410	24,805,331	93,641,482	322,777,412	38,139,096	20,484,759	2,491,912	0	43,899,950
Percentage of Total (DITEXP)		100.0000%	1.9142%	27.3980%	3.2100%	12.1179%	41.7699%	4.9355%	2.6509%	0.3225%	0.0000%	5.6810%
DITBAL:												
Pre-Merger - PPL												
Prod / Hydro	S	2,705,812	600,905	4,555,615	2,354,387	1,400,735	(5,722,126)	(171,081)	(307,638)	(4,985)	0	0
Transmission	S	8,409,225	339,446	4,750,256	1,313,386	1,910,145	136,392	(29,502)	(10,684)	(216)	0	0
Distribution	S	605,140	841,136	793,334	1,337,616	146,600	(2,414,388)	(5,543)	(93,615)	0	0	0
General	S	(644,903)	(591)	(261,511)	(2,489)	(101,862)	(263,119)	(2,085)	(13,051)	(194)	0	0
Mining	S	7,047	106	1,771	539	950	3,034	447	191	9	0	0
Malin	S	(2,272,524)	0	0	0	0	0	0	0	0	0	(2,272,524)
Non Utility	NUTIL	174,617	0	0	0	0	0	0	0	0	0	174,617
Total PPL		8,984,414	1,781,003	9,839,464	5,003,440	3,356,567	(8,260,207)	(207,763)	(424,797)	(5,385)	0	(2,097,907)
Pre-Merger - UPL												
Prod / Hydro	S	13,005,807	(31,141)	(3,598,174)	(168,101)	(1,613,567)	14,958,389	2,485,269	816,513	156,619	0	0
Transmission	S	19,832,620	(2,881)	(147,008)	(14,663)	(65,065)	17,123,323	2,140,530	702,001	96,383	0	0
Distribution	S	18,734,944	311,991	1,865,548	600,136	590,122	13,016,996	1,710,322	639,828	0	0	0
General	S	(1,325,166)	(19,042)	(377,948)	(69,240)	(154,617)	(539,607)	(117,763)	(45,848)	(1,100)	0	0
Mining	S	(2,942)	(35)	(706)	(227)	(321)	(1,451)	(233)	18	12	0	0
Total UPL		50,245,263	258,892	(2,258,287)	347,905	(1,243,448)	44,557,650	6,218,125	2,112,511	251,914	0	0

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		<u>TOTAL</u>	<u>California</u>	<u>Oregon</u>	<u>Washington</u>	<u>Wyo-PP&L</u>	<u>Utah</u>	<u>Idaho-UP&L</u>	<u>Wyo-UP&L</u>	<u>FERC</u>	<u>OTHER</u>	<u>NON-UTILITY</u>
Post-Merger (Vintage beginning 2006 and forward except for WCA which is 2007 and forward)												
Prod / Other Prod	S	351,480,902	6,304,939	100,867,063	28,518,722	44,292,515	143,361,400	19,113,885	7,898,727	1,123,651	0	0
Cholla Unit 4	S	69,128	1,096	18,227	0	8,823	29,245	3,882	1,883	210	0	5,763
Gadsby Unit 4, 5 & 6	S	4,813,328	74,828	1,240,898	0	593,666	2,093,266	275,637	121,664	12,590	0	400,777
Hydro-PPL	S	20,760,257	405,169	6,156,728	1,755,463	2,610,096	8,232,856	1,098,481	435,310	66,154	0	0
Hydro-UPL	S	6,458,961	129,959	1,924,397	561,817	793,243	2,558,963	336,511	135,554	18,516	0	0
Transmission	S	33,189,681	549,038	9,298,806	2,656,736	4,352,338	13,478,658	1,908,480	844,802	100,822	0	0
Distribution	S	666,757,595	23,408,055	188,972,494	43,230,429	54,243,136	312,920,638	32,715,745	11,262,443	0	0	4,656
General/ Intangibles	S	11,619,322	297,535	4,113,980	769,239	1,564,361	3,922,759	649,442	258,014	43,993	0	0
Mining	S	1,983	30	497	152	267	849	127	60	1	0	0
WCA - CAEE 2007+	S	(4,790)	(43)	(1,156)	0	(621)	(1,951)	(303)	(116)	(2)	0	(599)
WCA - CAGE 2007+	S	1,398,188,858	22,094,978	368,390,980	0	176,010,387	594,796,841	78,651,107	35,951,345	3,659,553	0	118,633,668
WCA - CAGW 2007+	S	346,148,484	5,605,357	93,923,885	75,771,000	44,175,345	149,974,147	19,974,129	8,817,446	880,926	0	(52,973,751)
Utah Extra Book Depreciation	S	(51,702,340)	0	0	0	0	(51,702,340)	0	0	0	0	0
WASHINGTON EXTRA BOOK DEPR	S	(5,068,120)	0	0	(5,068,120)	0	0	0	0	0	0	0
WCA - General 2007+	S	130,217,004	2,848,366	35,903,592	8,827,135	15,021,015	55,750,160	7,331,392	3,037,928	155,829	0	1,341,587
WCA - JBG 2007+	S	111,545,743	1,762,936	29,612,922	24,436,502	14,137,027	48,246,987	6,428,846	2,980,180	227,847	0	(16,287,505)
OREGON EXTRA BOOK DEPR	S	(92,038,749)	454,864	(109,348,841)	2,128,314	3,037,399	9,706,788	1,400,864	502,520	79,342	0	0
Non Utility	NUTIL	(1,060,139)	0	0	0	0	0	0	0	0	0	(1,060,139)
Total Post Merger		2,931,377,107	63,937,107	731,074,474	183,587,391	360,838,997	1,293,369,264	169,888,226	72,247,760	6,369,432	0	50,064,458
Total Deferred Taxes		2,990,606,784	65,977,002	738,655,651	188,938,736	362,952,116	1,329,666,707	175,898,588	73,935,474	6,615,960	0	47,966,551
Percentage of Total (DITBAL)		100.0000%	2.2061%	24.6992%	6.3177%	12.1364%	44.4614%	5.8817%	2.4723%	0.2212%	0.0000%	1.6039%
TAXDEPR												
Total Schedule M Differences (PowerTax)		1,453,489,905	25,800,837	393,398,705	68,295,155	164,351,724	650,292,039	81,005,275	25,051,059	457,526	-	44,837,586
Total		1,453,489,905	25,800,837	393,398,705	68,295,155	164,351,724	650,292,039	81,005,275	25,051,059	457,526	0	44,837,586
TAXDEPR Factor		100.0000%	1.7751%	27.0658%	4.6987%	11.3074%	44.7400%	5.5732%	1.7235%	0.0315%	0.0000%	3.0848%
SCHMD												
Depreciation Expense :												
Steam	Acct 403.1	340,075,748	3,747,174	65,536,084	19,940,114	47,433,415	180,945,930	22,722,143	6,353,475	146,350	0	0
Nuclear	Acct 403.2	0	0	0	0	0	0	0	0	0	0	0
Hydro	Acct 403.3	31,004,791	473,946	8,208,364	2,486,918	3,803,529	13,772,588	1,727,978	519,823	11,646	0	0
Other	Acct 403.4	212,224,201	2,988,830	51,917,953	15,750,084	26,730,701	98,737,971	12,390,485	3,626,097	82,079	0	0
Transmission	Acct 403.5	134,301,757	2,053,901	35,572,194	10,777,469	16,471,237	59,642,387	7,483,034	2,251,102	50,432	0	0
Distribution	Acct 403.6	195,021,417	8,246,481	54,545,287	14,910,884	18,580,518	84,897,451	10,221,354	3,619,443	0	0	0
General	Acct 403.7&8	44,488,010	953,869	12,654,929	3,085,260	5,450,796	18,723,125	2,691,925	919,189	8,917	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 :		957,115,924	18,464,201	228,434,811	66,950,728	118,470,196	456,719,451	57,236,919	17,289,129	299,424	0	0
SCHMDEXP		100.0000%	1.9291%	23.8670%	6.9950%	12.3778%	47.7183%	5.9801%	1.8064%	0.0313%	0.0000%	0.0000%

B-Tabs

B1. REVENUE



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

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4118000	GAINS-DISP OF ALLOW	0	0	0	0	0	0	0	0	0	0
4118000 Total			0	0	0	0	0	0	0	0	0
4211000	GAIN DISPOS PROP	554000	425	0	425	0	0	0	0	0	0
4211000	GAIN DISPOS PROP	554000	-2,789	-57	-708	-199	-377	-1,285	-162	-1	0
4211000 Total			-2,364	-57	-283	-199	-377	-1,285	-162	-1	0
4212000	LOSS DISPOS PROP	554100	1	0	1	0	0	0	0	0	0
4212000	LOSS DISPOS PROP	554100	0	0	0	0	0	0	0	0	0
4212000 Total			1	0	1	0	0	0	0	0	0
4401000	RESIDENTIAL SALES	301100	-50,757	-50,757	0	0	0	0	0	0	0
4401000	RESIDENTIAL SALES	301100	-84,693	0	0	0	0	0	-84,693	0	0
4401000	RESIDENTIAL SALES	301100	-643,379	0	-643,379	0	0	0	0	0	0
4401000	RESIDENTIAL SALES	301100	-849,867	0	0	0	0	-849,867	0	0	0
4401000	RESIDENTIAL SALES	301100	-154,034	0	0	-154,034	0	0	0	0	0
4401000	RESIDENTIAL SALES	301100	-98,068	0	0	0	-98,068	0	0	0	0
4401000	RESIDENTIAL SALES	301100	-12,355	0	0	0	-12,355	0	0	0	0
4401000	RESIDENTIAL SALES	301106	1,790	0	0	1,790	0	0	0	0	0
4401000	RESIDENTIAL SALES	301107	703	703	0	0	0	0	0	0	0
4401000	RESIDENTIAL SALES	301107	303	0	0	0	0	0	303	0	0
4401000	RESIDENTIAL SALES	301107	1,473	0	1,473	0	0	0	0	0	0
4401000	RESIDENTIAL SALES	301107	767	0	0	0	0	767	0	0	0
4401000	RESIDENTIAL SALES	301107	1,317	0	0	1,317	0	0	0	0	0
4401000	RESIDENTIAL SALES	301107	371	0	0	0	371	0	0	0	0
4401000	RESIDENTIAL SALES	301108	-10,282	0	0	0	0	-10,282	0	0	0
4401000	RESIDENTIAL SALES	301108	-43	0	0	-43	0	0	0	0	0
4401000	RESIDENTIAL SALES	301108	118	0	0	0	118	0	0	0	0
4401000	RESIDENTIAL SALES	301109	203	203	0	0	0	0	0	0	0
4401000	RESIDENTIAL SALES	301109	-1,142	0	0	0	0	0	-1,142	0	0
4401000	RESIDENTIAL SALES	301109	-1,565	0	-1,565	0	0	0	0	0	0
4401000	RESIDENTIAL SALES	301109	-4,815	0	0	0	0	-4,815	0	0	0
4401000	RESIDENTIAL SALES	301109	-3,255	0	0	-3,255	0	0	0	0	0
4401000	RESIDENTIAL SALES	301109	-1,875	0	0	0	-1,875	0	0	0	0
4401000	RESIDENTIAL SALES	301109	176	0	0	0	176	0	0	0	0
4401000	RESIDENTIAL SALES	301110	-1,234	-1,234	0	0	0	0	0	0	0
4401000	RESIDENTIAL SALES	301110	-50	0	0	0	0	0	-50	0	0
4401000	RESIDENTIAL SALES	301110	-2,462	0	-2,462	0	0	0	0	0	0
4401000	RESIDENTIAL SALES	301110	-899	0	0	-899	0	0	0	0	0
4401000	RESIDENTIAL SALES	301110	-131	0	0	0	-131	0	0	0	0
4401000	RESIDENTIAL SALES	301111	-3,158	0	0	0	0	0	0	0	-3,158
4401000	RESIDENTIAL SALES	301112	2	0	0	0	0	0	2	0	0
4401000	RESIDENTIAL SALES	301112	1,459	0	1,459	0	0	0	0	0	0
4401000	RESIDENTIAL SALES	301112	2,959	0	0	0	0	2,959	0	0	0
4401000	RESIDENTIAL SALES	301112	465	0	0	465	0	0	0	0	0
4401000	RESIDENTIAL SALES	301119	-20	-20	0	0	0	0	0	0	0
4401000	RESIDENTIAL SALES	301119	-61	0	0	0	0	0	-61	0	0
4401000	RESIDENTIAL SALES	301119	-227	0	-227	0	0	0	0	0	0
4401000	RESIDENTIAL SALES	301119	-214	0	0	0	0	-214	0	0	0
4401000	RESIDENTIAL SALES	301119	-67	0	0	-67	0	0	0	0	0
4401000	RESIDENTIAL SALES	301119	-128	0	0	0	-128	0	0	0	0



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

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other		
4401000	RESIDENTIAL SALES	301165	Solar Feed-In Revenue - Residential	OTHER	-3,485	0	0	0	0	0	-3,485		
4401000	RESIDENTIAL SALES	301168	Community Solar Revenue-Residential	OTHER	-239	0	0	0	0	0	-239		
4401000	RESIDENTIAL SALES	301170	DSM Revenue - Residential	OTHER	-37,402	0	0	0	0	0	-37,402		
4401000	RESIDENTIAL SALES	301171	DSM Revenue - Residential Cat 2 Gen Svc	OTHER	-27	0	0	0	0	0	-27		
4401000	RESIDENTIAL SALES	301180	Blue Sky Revenue Residential	OTHER	-5,094	0	0	0	0	0	-5,094		
4401000	RESIDENTIAL SALES	301190	Other Cust Retail Revenue-Residential	OTHER	-31	0	0	0	0	0	-31		
4401000 Total					-1,958,954	-51,105	-644,700	-154,727	-111,892	-861,453	-85,642	0	-49,436
4421000	COMMERCIAL SALES	301200	COMMERCIAL SALES	CA	-32,507	-32,507	0	0	0	0	0		
4421000	COMMERCIAL SALES	301200	COMMERCIAL SALES	IDU	-46,415	0	0	0	0	-46,415	0		
4421000	COMMERCIAL SALES	301200	COMMERCIAL SALES	OR	-469,450	0	-469,450	0	0	0	0		
4421000	COMMERCIAL SALES	301200	COMMERCIAL SALES	UT	-748,065	0	0	0	-748,065	0	0		
4421000	COMMERCIAL SALES	301200	COMMERCIAL SALES	WA	-127,244	0	0	-127,244	0	0	0		
4421000	COMMERCIAL SALES	301200	COMMERCIAL SALES	WYP	-105,713	0	0	0	-105,713	0	0		
4421000	COMMERCIAL SALES	301200	COMMERCIAL SALES	WYU	-10,672	0	0	0	-10,672	0	0		
4421000	COMMERCIAL SALES	301206	Commercial-Alt Revenue Program Adjs	WA	-70	0	0	-70	0	0	0		
4421000	COMMERCIAL SALES	301207	Commercial Revenue Acctg Adjustments	CA	412	412	0	0	0	0	0		
4421000	COMMERCIAL SALES	301207	Commercial Revenue Acctg Adjustments	IDU	183	0	0	0	0	183	0		
4421000	COMMERCIAL SALES	301207	Commercial Revenue Acctg Adjustments	OR	-3,222	0	-3,222	0	0	0	0		
4421000	COMMERCIAL SALES	301207	Commercial Revenue Acctg Adjustments	UT	347	0	0	0	347	0	0		
4421000	COMMERCIAL SALES	301207	Commercial Revenue Acctg Adjustments	WA	428	0	0	428	0	0	0		
4421000	COMMERCIAL SALES	301207	Commercial Revenue Acctg Adjustments	WYP	570	0	0	0	570	0	0		
4421000	COMMERCIAL SALES	301208	Commercial Revenue Adj - Deferred NPC Me	UT	-11,988	0	0	0	0	-11,988	0		
4421000	COMMERCIAL SALES	301208	Commercial Revenue Adj - Deferred NPC Me	WA	-40	0	0	-40	0	0	0		
4421000	COMMERCIAL SALES	301208	Commercial Revenue Adj - Deferred NPC Me	WYP	155	0	0	0	155	0	0		
4421000	COMMERCIAL SALES	301209	UNBILLED REVENUE - COMMERCIAL	CA	-487	-487	0	0	0	0	0		
4421000	COMMERCIAL SALES	301209	UNBILLED REVENUE - COMMERCIAL	IDU	8	0	0	0	0	8	0		
4421000	COMMERCIAL SALES	301209	UNBILLED REVENUE - COMMERCIAL	OR	4,287	0	4,287	0	0	0	0		
4421000	COMMERCIAL SALES	301209	UNBILLED REVENUE - COMMERCIAL	UT	-2,628	0	0	0	0	-2,628	0		
4421000	COMMERCIAL SALES	301209	UNBILLED REVENUE - COMMERCIAL	WA	-2,293	0	0	-2,293	0	0	0		
4421000	COMMERCIAL SALES	301209	UNBILLED REVENUE - COMMERCIAL	WYP	1,338	0	0	0	1,338	0	0		
4421000	COMMERCIAL SALES	301209	UNBILLED REVENUE - COMMERCIAL	WYU	79	0	0	0	79	0	0		
4421000	COMMERCIAL SALES	301210	Commercial - Income Tax Deferral Adjs	CA	-763	-763	0	0	0	0	0		
4421000	COMMERCIAL SALES	301210	Commercial - Income Tax Deferral Adjs	IDU	-33	0	0	0	0	-33	0		
4421000	COMMERCIAL SALES	301210	Commercial - Income Tax Deferral Adjs	OR	-2,292	0	-2,292	0	0	0	0		
4421000	COMMERCIAL SALES	301210	Commercial - Income Tax Deferral Adjs	WA	-830	0	0	-830	0	0	0		
4421000	COMMERCIAL SALES	301210	Commercial - Income Tax Deferral Adjs	WYP	-172	0	0	0	-172	0	0		
4421000	COMMERCIAL SALES	301211	Commercial-OR Corp Act Tax Alt Rev Adj	OTHER	-2,295	0	0	0	0	0	-2,295		
4421000	COMMERCIAL SALES	301212	Commercial - Customer Bill Credits	IDU	0	0	0	0	0	0	0		
4421000	COMMERCIAL SALES	301212	Commercial - Customer Bill Credits	OR	162	0	162	0	0	0	0		
4421000	COMMERCIAL SALES	301212	Commercial - Customer Bill Credits	UT	218	0	0	0	0	218	0		
4421000	COMMERCIAL SALES	301212	Commercial - Customer Bill Credits	WA	43	0	0	43	0	0	0		
4421000	COMMERCIAL SALES	301265	Solar Feed-In Revenue - Commercial	OTHER	-3,503	0	0	0	0	0	-3,503		
4421000	COMMERCIAL SALES	301268	Community Solar Revenue-Commercial	OTHER	-174	0	0	0	0	0	-174		
4421000	COMMERCIAL SALES	301270	DSM Revenue - Commercial	OTHER	-27,434	0	0	0	0	0	-27,434		
4421000	COMMERCIAL SALES	301271	DSM Revenue - Small Commercial	OTHER	-1,716	0	0	0	0	0	-1,716		
4421000	COMMERCIAL SALES	301272	DSM Revenue - Large Commercial	OTHER	-87	0	0	0	0	0	-87		
4421000	COMMERCIAL SALES	301280	Blue Sky Revenue - Commercial	OTHER	-1,633	0	0	0	0	0	-1,633		
4421000	COMMERCIAL SALES	301290	Other Cust Retail Revenue-Commercial	OTHER	-63	0	0	0	0	0	-63		



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

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4421000 Total					-1,593,558	-33,344	-470,515	-130,005	-114,416	-762,116	-46,257	0	-36,906
4422000	IND SLS/EXCL IRRIG	301300	INDUSTRIAL SALES (EXCLUDING IRRIGATION)	CA	-6,324	-6,324	0	0	0	0	0	0	0
4422000	IND SLS/EXCL IRRIG	301300	INDUSTRIAL SALES (EXCLUDING IRRIGATION)	IDU	-12,660	0	0	0	0	0	-12,660	0	0
4422000	IND SLS/EXCL IRRIG	301300	INDUSTRIAL SALES (EXCLUDING IRRIGATION)	OR	-107,343	0	-107,343	0	0	0	0	0	0
4422000	IND SLS/EXCL IRRIG	301300	INDUSTRIAL SALES (EXCLUDING IRRIGATION)	UT	-328,354	0	0	0	0	-328,354	0	0	0
4422000	IND SLS/EXCL IRRIG	301300	INDUSTRIAL SALES (EXCLUDING IRRIGATION)	WA	-55,331	0	0	-55,331	0	0	0	0	0
4422000	IND SLS/EXCL IRRIG	301300	INDUSTRIAL SALES (EXCLUDING IRRIGATION)	WYP	-305,481	0	0	0	-305,481	0	0	0	0
4422000	IND SLS/EXCL IRRIG	301300	INDUSTRIAL SALES (EXCLUDING IRRIGATION)	WYU	-62,612	0	0	0	-62,612	0	0	0	0
4422000	IND SLS/EXCL IRRIG	301304	SPECIAL CONTRACTS-SITUS	IDU	-90,704	0	0	0	0	0	-90,704	0	0
4422000	IND SLS/EXCL IRRIG	301304	SPECIAL CONTRACTS-SITUS	UT	-141,169	0	0	0	0	-141,169	0	0	0
4422000	IND SLS/EXCL IRRIG	301306	Industrial-Alt Revenue Program Adjs	WA	1,574	0	0	1,574	0	0	0	0	0
4422000	IND SLS/EXCL IRRIG	301307	Industrial Revenue Acctg Adjustments	CA	80	80	0	0	0	0	0	0	0
4422000	IND SLS/EXCL IRRIG	301307	Industrial Revenue Acctg Adjustments	IDU	189	0	0	0	0	0	189	0	0
4422000	IND SLS/EXCL IRRIG	301307	Industrial Revenue Acctg Adjustments	OR	-241	0	-241	0	0	0	0	0	0
4422000	IND SLS/EXCL IRRIG	301307	Industrial Revenue Acctg Adjustments	UT	463	0	0	0	0	463	0	0	0
4422000	IND SLS/EXCL IRRIG	301307	Industrial Revenue Acctg Adjustments	WA	-925	0	0	-925	0	0	0	0	0
4422000	IND SLS/EXCL IRRIG	301307	Industrial Revenue Acctg Adjustments	WYP	-416	0	0	0	-416	0	0	0	0
4422000	IND SLS/EXCL IRRIG	301308	Industrial Revenue Adj - Deferred NPC Me	UT	-10,959	0	0	0	0	-10,959	0	0	0
4422000	IND SLS/EXCL IRRIG	301308	Industrial Revenue Adj - Deferred NPC Me	WA	-21	0	0	-21	0	0	0	0	0
4422000	IND SLS/EXCL IRRIG	301308	Industrial Revenue Adj - Deferred NPC Me	WYP	709	0	0	0	709	0	0	0	0
4422000	IND SLS/EXCL IRRIG	301309	UNBILLED REVENUE - INDUSTRIAL	CA	145	145	0	0	0	0	0	0	0
4422000	IND SLS/EXCL IRRIG	301309	UNBILLED REVENUE - INDUSTRIAL	IDU	721	0	0	0	0	0	721	0	0
4422000	IND SLS/EXCL IRRIG	301309	UNBILLED REVENUE - INDUSTRIAL	OR	1,419	0	1,419	0	0	0	0	0	0
4422000	IND SLS/EXCL IRRIG	301309	UNBILLED REVENUE - INDUSTRIAL	UT	-2,550	0	0	0	0	-2,550	0	0	0
4422000	IND SLS/EXCL IRRIG	301309	UNBILLED REVENUE - INDUSTRIAL	WA	-466	0	0	-466	0	0	0	0	0
4422000	IND SLS/EXCL IRRIG	301309	UNBILLED REVENUE - INDUSTRIAL	WYP	771	0	0	0	771	0	0	0	0
4422000	IND SLS/EXCL IRRIG	301309	UNBILLED REVENUE - INDUSTRIAL	WYU	-904	0	0	0	-904	0	0	0	0
4422000	IND SLS/EXCL IRRIG	301310	Industrial - Income Tax Deferral Adjs	CA	-184	-184	0	0	0	0	0	0	0
4422000	IND SLS/EXCL IRRIG	301310	Industrial - Income Tax Deferral Adjs	IDU	-111	0	0	0	0	0	-111	0	0
4422000	IND SLS/EXCL IRRIG	301310	Industrial - Income Tax Deferral Adjs	OR	-1,212	0	-1,212	0	0	0	0	0	0
4422000	IND SLS/EXCL IRRIG	301310	Industrial - Income Tax Deferral Adjs	WA	-255	0	0	-255	0	0	0	0	0
4422000	IND SLS/EXCL IRRIG	301310	Industrial - Income Tax Deferral Adjs	WYP	-795	0	0	0	-795	0	0	0	0
4422000	IND SLS/EXCL IRRIG	301311	Industrial-OR Corp Act Tax Rev Adj	OTHER	-526	0	0	0	0	0	0	0	-526
4422000	IND SLS/EXCL IRRIG	301312	Industrial - Customer Bill Credits	IDU	0	0	0	0	0	0	0	0	0
4422000	IND SLS/EXCL IRRIG	301312	Industrial - Customer Bill Credits	OR	6	0	6	0	0	0	0	0	0
4422000	IND SLS/EXCL IRRIG	301312	Industrial - Customer Bill Credits	UT	37	0	0	0	0	37	0	0	0
4422000	IND SLS/EXCL IRRIG	301312	Industrial - Customer Bill Credits	WA	5	0	0	5	0	0	0	0	0
4422000	IND SLS/EXCL IRRIG	301365	Solar Feed-In Revenue - Industrial	OTHER	-1,859	0	0	0	0	0	0	0	-1,859
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	-11,144	0	0	0	0	0	0	0	-11,144
4422000	IND SLS/EXCL IRRIG	301371	DSM Revenue - Small Industrial	OTHER	-395	0	0	0	0	0	0	0	-395
4422000	IND SLS/EXCL IRRIG	301372	DSM Revenue - Large Industrial	OTHER	-2,299	0	0	0	0	0	0	0	-2,299
4422000	IND SLS/EXCL IRRIG	301380	Blue Sky Revenue - Industrial	OTHER	-528	0	0	0	0	0	0	0	-528
4422000	IND SLS/EXCL IRRIG	301390	Other Cust Retail Revenue-Industrial	OTHER	-13	0	0	0	0	0	0	0	-13
4422000 Total					-1,139,710	-6,283	-107,371	-55,420	-368,728	-482,532	-102,564	0	-16,812
4423000	INDUST SALES-IRRIG	301450	INDUSTRIAL SALES - IRRIGATION	CA	-14,395	-14,395	0	0	0	0	0	0	0
4423000	INDUST SALES-IRRIG	301450	INDUSTRIAL SALES - IRRIGATION	IDU	-60,683	0	0	0	0	0	-60,683	0	0
4423000	INDUST SALES-IRRIG	301450	INDUSTRIAL SALES - IRRIGATION	OR	-23,786	0	-23,786	0	0	0	0	0	0



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

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	
4423000	INDUST SALES-IRRIG	301450	INDUSTRIAL SALES - IRRIGATION	UT	-19,934	0	0	0	-19,934	0	0	
4423000	INDUST SALES-IRRIG	301450	INDUSTRIAL SALES - IRRIGATION	WA	-15,391	0	0	-15,391	0	0	0	
4423000	INDUST SALES-IRRIG	301450	INDUSTRIAL SALES - IRRIGATION	WYP	-2,209	0	0	-2,209	0	0	0	
4423000	INDUST SALES-IRRIG	301450	INDUSTRIAL SALES - IRRIGATION	WYU	-632	0	0	-632	0	0	0	
4423000	INDUST SALES-IRRIG	301453	Irrigation - Customer Bill Credits	OR	8	0	8	0	0	0	0	
4423000	INDUST SALES-IRRIG	301453	Irrigation - Customer Bill Credits	UT	3	0	0	0	3	0	0	
4423000	INDUST SALES-IRRIG	301453	Irrigation - Customer Bill Credits	WA	10	0	0	10	0	0	0	
4423000	INDUST SALES-IRRIG	301454	Irrigation-OR Corp Act Tax Rev Adj	OTHER	-125	0	0	0	0	0	-125	
4423000	INDUST SALES-IRRIG	301455	Irrigation - Income Tax Deferral Adjs	CA	-344	-344	0	0	0	0	0	
4423000	INDUST SALES-IRRIG	301455	Irrigation - Income Tax Deferral Adjs	IDU	-43	0	0	0	0	-43	0	
4423000	INDUST SALES-IRRIG	301455	Irrigation - Income Tax Deferral Adjs	OR	-264	0	-264	0	0	0	0	
4423000	INDUST SALES-IRRIG	301455	Irrigation - Income Tax Deferral Adjs	WA	-45	0	0	-45	0	0	0	
4423000	INDUST SALES-IRRIG	301455	Irrigation - Income Tax Deferral Adjs	WYP	-4	0	0	0	-4	0	0	
4423000	INDUST SALES-IRRIG	301456	Irrigation-Alt Revenue Program Adjs	WA	119	0	0	119	0	0	0	
4423000	INDUST SALES-IRRIG	301457	Irrigation Revenue Acctg Adjustments	CA	183	183	0	0	0	0	0	
4423000	INDUST SALES-IRRIG	301457	Irrigation Revenue Acctg Adjustments	IDU	227	0	0	0	0	227	0	
4423000	INDUST SALES-IRRIG	301457	Irrigation Revenue Acctg Adjustments	OR	61	0	61	0	0	0	0	
4423000	INDUST SALES-IRRIG	301457	Irrigation Revenue Acctg Adjustments	UT	28	0	0	0	28	0	0	
4423000	INDUST SALES-IRRIG	301457	Irrigation Revenue Acctg Adjustments	WA	-543	0	0	-543	0	0	0	
4423000	INDUST SALES-IRRIG	301457	Irrigation Revenue Acctg Adjustments	WYP	11	0	0	0	11	0	0	
4423000	INDUST SALES-IRRIG	301458	Irrigation Revenue Adj - Deferred NPC Me	UT	-370	0	0	0	-370	0	0	
4423000	INDUST SALES-IRRIG	301458	Irrigation Revenue Adj - Deferred NPC Me	WA	-5	0	0	-5	0	0	0	
4423000	INDUST SALES-IRRIG	301458	Irrigation Revenue Adj - Deferred NPC Me	WYP	4	0	0	0	4	0	0	
4423000	INDUST SALES-IRRIG	301459	UNBILLED REVENUE - IRRIGATION/FARM	CA	-5	-5	0	0	0	0	0	
4423000	INDUST SALES-IRRIG	301459	UNBILLED REVENUE - IRRIGATION/FARM	IDU	1,183	0	0	0	0	1,183	0	
4423000	INDUST SALES-IRRIG	301459	UNBILLED REVENUE - IRRIGATION/FARM	OR	540	0	540	0	0	0	0	
4423000	INDUST SALES-IRRIG	301459	UNBILLED REVENUE - IRRIGATION/FARM	UT	-139	0	0	0	-139	0	0	
4423000	INDUST SALES-IRRIG	301459	UNBILLED REVENUE - IRRIGATION/FARM	WA	2,038	0	0	2,038	0	0	0	
4423000	INDUST SALES-IRRIG	301459	UNBILLED REVENUE - IRRIGATION/FARM	WYP	-13	0	0	0	-13	0	0	
4423000	INDUST SALES-IRRIG	301459	UNBILLED REVENUE - IRRIGATION/FARM	WYU	-1	0	0	0	-1	0	0	
4423000	INDUST SALES-IRRIG	301465	Solar Feed-In Revenue - Irrigation	OTHER	-145	0	0	0	0	0	-145	
4423000	INDUST SALES-IRRIG	301468	Community Solar Revenue-Irrigation	OTHER	-8	0	0	0	0	0	-8	
4423000	INDUST SALES-IRRIG	301470	DSM Revenue - Irrigation	OTHER	-3,124	0	0	0	0	0	-3,124	
4423000	INDUST SALES-IRRIG	301480	Blue Sky Revenue - Irrigation	OTHER	-3	0	0	0	0	0	-3	
4423000	INDUST SALES-IRRIG	301490	Other Cust Retail Revenue-Irrigation	OTHER	-4	0	0	0	0	0	-4	
4423000 Total					-137,801	-14,561	-23,441	-13,816	-2,845	-20,413	0	-3,409
4441000	PUB ST/HWY LIGHT	301600	PUBLIC STREET AND HIGHWAY LIGHTING	CA	-368	-368	0	0	0	0	0	
4441000	PUB ST/HWY LIGHT	301600	PUBLIC STREET AND HIGHWAY LIGHTING	IDU	-535	0	0	0	0	-535	0	
4441000	PUB ST/HWY LIGHT	301600	PUBLIC STREET AND HIGHWAY LIGHTING	OR	-4,952	0	-4,952	0	0	0	0	
4441000	PUB ST/HWY LIGHT	301600	PUBLIC STREET AND HIGHWAY LIGHTING	UT	-6,116	0	0	0	-6,116	0	0	
4441000	PUB ST/HWY LIGHT	301600	PUBLIC STREET AND HIGHWAY LIGHTING	WA	-540	0	0	-540	0	0	0	
4441000	PUB ST/HWY LIGHT	301600	PUBLIC STREET AND HIGHWAY LIGHTING	WYP	-1,597	0	0	0	-1,597	0	0	
4441000	PUB ST/HWY LIGHT	301600	PUBLIC STREET AND HIGHWAY LIGHTING	WYU	-298	0	0	0	-298	0	0	
4441000	PUB ST/HWY LIGHT	301607	Public St/Hwy Lights Rev Acctg Adjustmen	CA	5	5	0	0	0	0	0	
4441000	PUB ST/HWY LIGHT	301607	Public St/Hwy Lights Rev Acctg Adjustmen	IDU	3	0	0	0	0	3	0	
4441000	PUB ST/HWY LIGHT	301607	Public St/Hwy Lights Rev Acctg Adjustmen	OR	-6	0	-6	0	0	0	0	
4441000	PUB ST/HWY LIGHT	301607	Public St/Hwy Lights Rev Acctg Adjustmen	UT	6	0	0	0	6	0	0	
4441000	PUB ST/HWY LIGHT	301607	Public St/Hwy Lights Rev Acctg Adjustmen	WA	-2	0	0	-2	0	0	0	



Electric Operations Revenue
 Sum of Range: 01/2021 - 12/2021
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Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other		
4441000	PUB ST/HWY LIGHT	301607	Public St/Hwy Lights Rev Acctg Adjustmen	WYU	5	0	0	5	0	0	0		
4441000	PUB ST/HWY LIGHT	301608	Public St/Hwy Lgt Rev Adj-Def NPC Mech	UT	-86	0	0	0	-86	0	0		
4441000	PUB ST/HWY LIGHT	301608	Public St/Hwy Lgt Rev Adj-Def NPC Mech	WYP	1	0	0	1	0	0	0		
4441000	PUB ST/HWY LIGHT	301609	UNBILLED REV - PUBLIC ST/HWY LIGHTING	CA	11	11	0	0	0	0	0		
4441000	PUB ST/HWY LIGHT	301609	UNBILLED REV - PUBLIC ST/HWY LIGHTING	IDU	1	0	0	0	0	1	0		
4441000	PUB ST/HWY LIGHT	301609	UNBILLED REV - PUBLIC ST/HWY LIGHTING	OR	-110	0	-110	0	0	0	0		
4441000	PUB ST/HWY LIGHT	301609	UNBILLED REV - PUBLIC ST/HWY LIGHTING	UT	167	0	0	0	167	0	0		
4441000	PUB ST/HWY LIGHT	301609	UNBILLED REV - PUBLIC ST/HWY LIGHTING	WA	12	0	0	12	0	0	0		
4441000	PUB ST/HWY LIGHT	301609	UNBILLED REV - PUBLIC ST/HWY LIGHTING	WYP	10	0	0	10	0	0	0		
4441000	PUB ST/HWY LIGHT	301609	UNBILLED REV - PUBLIC ST/HWY LIGHTING	WYU	8	0	0	8	0	0	0		
4441000	PUB ST/HWY LIGHT	301610	St&Hwy Light - Income Tax Deferral Adjs	CA	-6	-6	0	0	0	0	0		
4441000	PUB ST/HWY LIGHT	301610	St&Hwy Light - Income Tax Deferral Adjs	IDU	0	0	0	0	0	0	0		
4441000	PUB ST/HWY LIGHT	301610	St&Hwy Light - Income Tax Deferral Adjs	OR	-7	0	-7	0	0	0	0		
4441000	PUB ST/HWY LIGHT	301610	St&Hwy Light - Income Tax Deferral Adjs	WA	-6	0	0	-6	0	0	0		
4441000	PUB ST/HWY LIGHT	301610	St&Hwy Light - Income Tax Deferral Adjs	WYP	-1	0	0	-1	0	0	0		
4441000	PUB ST/HWY LIGHT	301611	St&Hwy Light-OR Corp Act Tax Rev Adj	OTHER	-24	0	0	0	0	0	-24		
4441000	PUB ST/HWY LIGHT	301612	St&Hwy Light - Customer Bill Credits	OR	2	0	2	0	0	0	0		
4441000	PUB ST/HWY LIGHT	301612	St&Hwy Light - Customer Bill Credits	UT	1	0	0	0	1	0	0		
4441000	PUB ST/HWY LIGHT	301612	St&Hwy Light - Customer Bill Credits	WA	27	0	27	0	0	0	0		
4441000	PUB ST/HWY LIGHT	301665	Solar Feed-In Revenue - St/Hwy Lighting	OTHER	-13	0	0	0	0	0	-13		
4441000	PUB ST/HWY LIGHT	301668	Community Solar Revenue-St/Hwy Lightg	OTHER	0	0	0	0	0	0	0		
4441000	PUB ST/HWY LIGHT	301670	DSM Revenue - Street/Hwy Lighting	OTHER	-206	0	0	0	0	0	-206		
4441000	PUB ST/HWY LIGHT	301690	Other Cust Retail Revenue-St/Hwy Lightg	OTHER	0	0	0	0	0	0	0		
4441000 Total					-14,615	-358	-5,072	-509	-1,873	-6,028	-531	0	-244
4471000	ON-SYS WHOLE-FIRM	301443	ON SYS FIRM-UTAH FERC CUSTOMERS	FERC	-13,227	0	0	0	0	0	-13,227	0	
4471000	ON-SYS WHOLE-FIRM	301445	On Sys Firm-Utah W/S Customers-Deferral	UT	74	0	0	0	74	0	0	0	
4471000 Total					-13,154	0	0	0	74	0	-13,227	0	
4475000	OFF-SYS - NON FIRM	301408	OFF-SYSTEM WHOLESale - NON FIRM	SE	2,295	33	565	176	355	1,024	141	1	0
4475000 Total					2,295	33	565	176	355	1,024	141	1	0
4479000	TRANS SRVC	301428	TRANS SERV-UTAH FERC CUSTOMERS	FERC	-90	0	0	0	0	0	-90	0	
4479000 Total					-90	0	0	0	0	0	-90	0	
4501000	FORF DISC/INT-RES	301820	FORFEITED DISCOUNT REVENUE-RESIDENTIAL	CA	0	0	0	0	0	0	0	0	
4501000	FORF DISC/INT-RES	301820	FORFEITED DISCOUNT REVENUE-RESIDENTIAL	IDU	-263	0	0	0	0	-263	0	0	
4501000	FORF DISC/INT-RES	301820	FORFEITED DISCOUNT REVENUE-RESIDENTIAL	OR	-33	0	-33	0	0	0	0	0	
4501000	FORF DISC/INT-RES	301820	FORFEITED DISCOUNT REVENUE-RESIDENTIAL	UT	-3,728	0	0	0	-3,728	0	0	0	
4501000	FORF DISC/INT-RES	301820	FORFEITED DISCOUNT REVENUE-RESIDENTIAL	WA	1	0	0	1	0	0	0	0	
4501000	FORF DISC/INT-RES	301820	FORFEITED DISCOUNT REVENUE-RESIDENTIAL	WYP	-611	0	0	0	-611	0	0	0	
4501000	FORF DISC/INT-RES	301820	FORFEITED DISCOUNT REVENUE-RESIDENTIAL	WYU	-62	0	0	0	-62	0	0	0	
4501000 Total					-4,695	0	-33	1	-673	-3,728	-263	0	0
4502000	FORF DISC/INT-COMM	301821	FORFEITED DISCOUNT REVENUE-COMMERCIAL	CA	1	1	0	0	0	0	0	0	
4502000	FORF DISC/INT-COMM	301821	FORFEITED DISCOUNT REVENUE-COMMERCIAL	IDU	-27	0	0	0	0	-27	0	0	
4502000	FORF DISC/INT-COMM	301821	FORFEITED DISCOUNT REVENUE-COMMERCIAL	OR	-6	0	-6	0	0	0	0	0	
4502000	FORF DISC/INT-COMM	301821	FORFEITED DISCOUNT REVENUE-COMMERCIAL	UT	-926	0	0	0	0	-926	0	0	
4502000	FORF DISC/INT-COMM	301821	FORFEITED DISCOUNT REVENUE-COMMERCIAL	WA	0	0	0	0	0	0	0	0	
4502000	FORF DISC/INT-COMM	301821	FORFEITED DISCOUNT REVENUE-COMMERCIAL	WYP	-126	0	0	0	-126	0	0	0	
4502000	FORF DISC/INT-COMM	301821	FORFEITED DISCOUNT REVENUE-COMMERCIAL	WYU	-21	0	0	0	-21	0	0	0	
4502000 Total					-1,104	1	-6	0	-147	-926	-27	0	0
4503000	FORF DISC/INT-IND	301822	FORFEITED DISCOUNT REVENUE-INDUSTRIAL	IDU	-80	0	0	0	0	-80	0	0	



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Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4503000	FORF DISC/INT-IND	301822	FORFEITED DISCOUNT REVENUE-INDUSTRIAL	OR	5	0	5	0	0	0	0
4503000	FORF DISC/INT-IND	301822	FORFEITED DISCOUNT REVENUE-INDUSTRIAL	UT	-270	0	0	0	-270	0	0
4503000	FORF DISC/INT-IND	301822	FORFEITED DISCOUNT REVENUE-INDUSTRIAL	WA	0	0	0	0	0	0	0
4503000	FORF DISC/INT-IND	301822	FORFEITED DISCOUNT REVENUE-INDUSTRIAL	WYP	-74	0	0	-74	0	0	0
4503000	FORF DISC/INT-IND	301822	FORFEITED DISCOUNT REVENUE-INDUSTRIAL	WYU	-23	0	0	-23	0	0	0
4503000 Total					-443	0	5	0	-97	-270	-80
4504000	GOVT MUNI/ALL OTH	301823	FORFEITED DISCOUNT REVENUE-ALL OTHER	IDU	-10	0	0	0	-10	0	0
4504000	GOVT MUNI/ALL OTH	301823	FORFEITED DISCOUNT REVENUE-ALL OTHER	OR	0	0	0	0	0	0	0
4504000	GOVT MUNI/ALL OTH	301823	FORFEITED DISCOUNT REVENUE-ALL OTHER	UT	-145	0	0	0	-145	0	0
4504000	GOVT MUNI/ALL OTH	301823	FORFEITED DISCOUNT REVENUE-ALL OTHER	WYP	-9	0	0	-9	0	0	0
4504000	GOVT MUNI/ALL OTH	301823	FORFEITED DISCOUNT REVENUE-ALL OTHER	WYU	-2	0	0	-2	0	0	0
4504000 Total					-166	0	0	0	-11	-145	-10
4511000	ACCOUNT SERV CHG	301825	MISC SERV REV-ACCT SERVICE CHARGE	CA	-412	-412	0	0	0	0	0
4511000	ACCOUNT SERV CHG	301825	MISC SERV REV-ACCT SERVICE CHARGE	IDU	-51	0	0	0	0	-51	0
4511000	ACCOUNT SERV CHG	301825	MISC SERV REV-ACCT SERVICE CHARGE	OR	-1,056	0	-1,056	0	0	0	0
4511000	ACCOUNT SERV CHG	301825	MISC SERV REV-ACCT SERVICE CHARGE	UT	-3,936	0	0	0	-3,936	0	0
4511000	ACCOUNT SERV CHG	301825	MISC SERV REV-ACCT SERVICE CHARGE	WA	-54	0	0	-54	0	0	0
4511000	ACCOUNT SERV CHG	301825	MISC SERV REV-ACCT SERVICE CHARGE	WYP	-87	0	0	0	-87	0	0
4511000	ACCOUNT SERV CHG	301825	MISC SERV REV-ACCT SERVICE CHARGE	WYU	-6	0	0	0	-6	0	0
4511000	ACCOUNT SERV CHG	301855	Misc Service Revenue - CSS (Non-FLT)	CA	-9	-9	0	0	0	0	0
4511000	ACCOUNT SERV CHG	301855	Misc Service Revenue - CSS (Non-FLT)	IDU	-37	0	0	0	0	-37	0
4511000	ACCOUNT SERV CHG	301855	Misc Service Revenue - CSS (Non-FLT)	OR	-152	0	-152	0	0	0	0
4511000	ACCOUNT SERV CHG	301855	Misc Service Revenue - CSS (Non-FLT)	UT	-343	0	0	0	0	-343	0
4511000	ACCOUNT SERV CHG	301855	Misc Service Revenue - CSS (Non-FLT)	WA	-34	0	0	-34	0	0	0
4511000	ACCOUNT SERV CHG	301855	Misc Service Revenue - CSS (Non-FLT)	WYP	-58	0	0	0	-58	0	0
4511000	ACCOUNT SERV CHG	301855	Misc Service Revenue - CSS (Non-FLT)	WYU	-6	0	0	0	-6	0	0
4511000 Total					-6,240	-421	-1,208	-88	-156	-4,280	-88
4511500	CUSTOMER BILL CR	301856	Customer Bill Credits - Retail	OR	0	0	0	0	0	0	0
4511500 Total					0	0	0	0	0	0	0
4512000	TAMPER/RECONNECT	301826	TAMPERING/UNAUTHORIZED RECONNECTION CHGS	CA	0	0	0	0	0	0	0
4512000	TAMPER/RECONNECT	301826	TAMPERING/UNAUTHORIZED RECONNECTION CHGS	IDU	0	0	0	0	0	0	0
4512000	TAMPER/RECONNECT	301826	TAMPERING/UNAUTHORIZED RECONNECTION CHGS	OR	-5	0	-5	0	0	0	0
4512000	TAMPER/RECONNECT	301826	TAMPERING/UNAUTHORIZED RECONNECTION CHGS	SO	0	0	0	0	0	0	0
4512000	TAMPER/RECONNECT	301826	TAMPERING/UNAUTHORIZED RECONNECTION CHGS	UT	0	0	0	0	0	0	0
4512000	TAMPER/RECONNECT	301826	TAMPERING/UNAUTHORIZED RECONNECTION CHGS	WA	0	0	0	0	0	0	0
4512000	TAMPER/RECONNECT	301826	TAMPERING/UNAUTHORIZED RECONNECTION CHGS	WYP	0	0	0	0	0	0	0
4512000 Total					-7	0	-5	0	0	0	0
4513000	OTHER	301828	OTHER	CA	-30	-30	0	0	0	0	0
4513000	OTHER	301828	OTHER	IDU	-11	0	0	0	0	-11	0
4513000	OTHER	301828	OTHER	OR	-281	0	-281	0	0	0	0
4513000	OTHER	301828	OTHER	SO	-10	0	-3	-1	-5	-1	0
4513000	OTHER	301828	OTHER	UT	-782	0	0	0	0	-782	0
4513000	OTHER	301828	OTHER	WA	-399	0	0	-399	0	0	0
4513000	OTHER	301828	OTHER	WYP	-220	0	0	0	-220	0	0
4513000	OTHER	301828	OTHER	WYU	-5	0	0	0	-5	0	0
4513000	OTHER	301840	Miscellaneous Service Revenue	CA	-7	-7	0	0	0	0	0
4513000	OTHER	301840	Miscellaneous Service Revenue	IDU	-32	0	0	0	0	-32	0
4513000	OTHER	301840	Miscellaneous Service Revenue	OR	-14	0	-14	0	0	0	0



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4513000	OTHER	301840	Miscellaneous Service Revenue	UT	-548	0	0	0	-548	0	0
4513000	OTHER	301840	Miscellaneous Service Revenue	WA	-46	0	0	-46	0	0	0
4513000 Total					-2,385	-38	-298	-445	-226	-1,335	-43
4530000	SLS WATER & W PWR	358900	Sales of Water & Water Power	SG	-9	0	-2	-1	-1	-4	-1
4530000 Total					-9	0	-2	-1	-1	-4	-1
4541000	RENTS - COMMON	301860	RENT FROM ELEC PROP	CA	-3	-3	0	0	0	0	0
4541000	RENTS - COMMON	301860	RENT FROM ELEC PROP	CAGE	-283	0	0	0	-59	-199	-25
4541000	RENTS - COMMON	301860	RENT FROM ELEC PROP	IDU	-1	0	0	0	0	-1	0
4541000	RENTS - COMMON	301860	RENT FROM ELEC PROP	JBG	-4	0	-3	-1	0	0	0
4541000	RENTS - COMMON	301860	RENT FROM ELEC PROP	OR	-857	0	-857	0	0	0	0
4541000	RENTS - COMMON	301860	RENT FROM ELEC PROP	SG	-481	-7	-127	-39	-67	-214	-27
4541000	RENTS - COMMON	301860	RENT FROM ELEC PROP	SO	-2,778	-57	-706	-198	-376	-1,280	-161
4541000	RENTS - COMMON	301860	RENT FROM ELEC PROP	UT	-1,392	0	0	0	0	-1,392	0
4541000	RENTS - COMMON	301860	RENT FROM ELEC PROP	WA	-11	0	0	-11	0	0	0
4541000	RENTS - COMMON	301860	RENT FROM ELEC PROP	WYP	-14	0	0	0	-14	0	0
4541000	RENTS - COMMON	301860	RENT FROM ELEC PROP	WYU	-9	0	0	0	-9	0	0
4541000	RENTS - COMMON	301864	REVENUE - JOINT USE OF POLES	CA	-558	-558	0	0	0	0	0
4541000	RENTS - COMMON	301864	REVENUE - JOINT USE OF POLES	IDU	-161	0	0	0	0	-161	0
4541000	RENTS - COMMON	301864	REVENUE - JOINT USE OF POLES	OR	-2,948	0	-2,948	0	0	0	0
4541000	RENTS - COMMON	301864	REVENUE - JOINT USE OF POLES	UT	-2,190	0	0	0	0	-2,190	0
4541000	RENTS - COMMON	301864	REVENUE - JOINT USE OF POLES	WA	-698	0	0	-698	0	0	0
4541000	RENTS - COMMON	301864	REVENUE - JOINT USE OF POLES	WYP	-323	0	0	0	-323	0	0
4541000	RENTS - COMMON	301866	JOINT USE SANCTIONS & FINES REVENUE	OR	-3	0	-3	0	0	0	0
4541000	RENTS - COMMON	301866	JOINT USE SANCTIONS & FINES REVENUE	SG	-3	0	-1	0	0	-1	0
4541000	RENTS - COMMON	301866	JOINT USE SANCTIONS & FINES REVENUE	UT	-4	0	0	0	0	-4	0
4541000	RENTS - COMMON	301866	JOINT USE SANCTIONS & FINES REVENUE	WA	0	0	0	0	0	0	0
4541000	RENTS - COMMON	301866	JOINT USE SANCTIONS & FINES REVENUE	WYP	-5	0	0	0	-5	0	0
4541000	RENTS - COMMON	301867	JOINT USE PROGRAM REIMBURSE REVENUE	CA	-1	-1	0	0	0	0	0
4541000	RENTS - COMMON	301867	JOINT USE PROGRAM REIMBURSE REVENUE	IDU	0	0	0	0	0	0	0
4541000	RENTS - COMMON	301867	JOINT USE PROGRAM REIMBURSE REVENUE	OR	-260	0	-260	0	0	0	0
4541000	RENTS - COMMON	301867	JOINT USE PROGRAM REIMBURSE REVENUE	UT	-234	0	0	0	0	-234	0
4541000	RENTS - COMMON	301867	JOINT USE PROGRAM REIMBURSE REVENUE	WA	-53	0	0	-53	0	0	0
4541000	RENTS - COMMON	301867	JOINT USE PROGRAM REIMBURSE REVENUE	WYP	-13	0	0	0	-13	0	0
4541000	RENTS - COMMON	301869	UNCOLLECTIBLE REVENUE JOINT USE	CA	-5	-5	0	0	0	0	0
4541000	RENTS - COMMON	301869	UNCOLLECTIBLE REVENUE JOINT USE	IDU	0	0	0	0	0	0	0
4541000	RENTS - COMMON	301869	UNCOLLECTIBLE REVENUE JOINT USE	OR	0	0	0	0	0	0	0
4541000	RENTS - COMMON	301869	UNCOLLECTIBLE REVENUE JOINT USE	UT	44	0	0	0	0	44	0
4541000	RENTS - COMMON	301869	UNCOLLECTIBLE REVENUE JOINT USE	WA	2	0	0	2	0	0	0
4541000	RENTS - COMMON	301869	UNCOLLECTIBLE REVENUE JOINT USE	WYP	2	0	0	0	2	0	0
4541000	RENTS - COMMON	301872	RENT REV - TRANS	CAGE	-252	0	0	0	-53	-177	-22
4541000	RENTS - COMMON	301872	RENT REV - TRANS	SG	-109	-2	-29	-9	-15	-48	-6
4541000	RENTS - COMMON	301873	RENT REV - DIST	SO	0	0	0	0	0	0	0
4541000	RENTS - COMMON	301874	RENT REV - GENERAL	SO	0	0	0	0	0	0	0
4541000	RENTS - COMMON	301878	JOINT USE BACK RENT	OR	0	0	0	0	0	0	0
4541000	RENTS - COMMON	301879	Joint Use Contracted Program Reimburseme	CA	-18	-18	0	0	0	0	0
4541000	RENTS - COMMON	301879	Joint Use Contracted Program Reimburseme	IDU	-3	0	0	0	0	-3	0
4541000	RENTS - COMMON	301879	Joint Use Contracted Program Reimburseme	OR	-586	0	-586	0	0	0	0
4541000	RENTS - COMMON	301879	Joint Use Contracted Program Reimburseme	UT	-87	0	0	0	0	-87	0



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Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other		
4541000	RENTS - COMMON	301879	Joint Use Contracted Program Reimburse	WA	-183	0	0	-183	0	0	0		
4541000	RENTS - COMMON	301879	Joint Use Contracted Program Reimburse	WYP	-10	0	0	0	-10	0	0		
4541000	RENTS - COMMON	301885	RENT REVENUE - SUBLE	SG	-65	-1	-17	-5	-29	-4	0		
4541000	RENTS - COMMON	301885	RENT REVENUE - SUBLE	SO	-262	-5	-67	-19	-35	-121	-15		
4541000 Total					-14,820	-658	-5,603	-1,214	-987	-5,932	-425	-1	0
4543000	MCI FOGWIRE REVENUES	301863	MCI FIBER OPTIC GROUND WIRE REVENUES	SG	-3,357	-51	-889	-269	-468	-1,491	-187	-1	0
4543000 Total					-3,357	-51	-889	-269	-468	-1,491	-187	-1	0
4545000	VERT BRIDGE REVENUES	367222	Joint Use - Vertical Bridge Applic Fee	CAGE	-9	0	0	0	-2	-6	-1	0	0
4545000 Total					-9	0	0	0	-2	-6	-1	0	0
4561100	Other Wheeling Rev	301953	Ancillary Rev Sch 6-Supp (C&T)	SG	-2,486	-38	-658	-199	-347	-1,105	-139	-1	0
4561100	Other Wheeling Rev	301962	Ancil Revenue Sch 2-Reactive (Trans)	SG	4	0	1	0	1	2	0	0	0
4561100	Other Wheeling Rev	301963	Ancil Revenue Sch 2-Reactive (C&T)	SG	-4,155	-64	-1,100	-333	-579	-1,846	-232	-2	0
4561100	Other Wheeling Rev	301966	Primary Delivery and Distribution Sub Ch	SG	-387	-6	-103	-31	-54	-172	-22	0	0
4561100	Other Wheeling Rev	301967	Ancillary Revenue Sch 1 - Scheduling	SG	-3,153	-48	-835	-253	-440	-1,401	-176	-1	0
4561100	Other Wheeling Rev	301969	Ancillary Revenue Sch 3 - Reg&Freq (C&T)	SG	-1,842	-28	-488	-148	-257	-818	-103	-1	0
4561100	Other Wheeling Rev	301973	Ancillary Revenue Sch 586-Spin&Supp (C&T)	SG	-2,572	-39	-681	-206	-359	-1,143	-143	-1	0
4561100	Other Wheeling Rev	301974	Ancil Revenue Sch 3a-Regulation (C&T)	SG	-4,476	-68	-1,185	-359	-624	-1,988	-249	-2	0
4561100	Other Wheeling Rev	302082	I/C Anc Rev Sch 1-Scheduling-Nevada Pwr	SG	-6	0	-2	0	-1	-3	0	0	0
4561100	Other Wheeling Rev	302092	I/C Anc Rev Sch 2-Reactive-Nevada Pwr	SG	-12	0	-3	-1	-2	-5	-1	0	0
4561100	Other Wheeling Rev	302831	I/C Other Wheeling Revenue-Sierra Pac	SG	-36	-1	-10	-3	-5	-16	-2	0	0
4561100	Other Wheeling Rev	302901	USE OF FACILITY REVENUE	SG	-718	-11	-190	-58	-100	-319	-40	0	0
4561100	Other Wheeling Rev	302982	Transmission Rev-Unreserved Use Charges	SG	-386	-6	-102	-31	-54	-172	-22	0	0
4561100	Other Wheeling Rev	302983	Transmission Revenue - Deferral Fees	SG	-7	0	-2	-1	-1	-3	0	0	0
4561100 Total					-20,232	-309	-5,356	-1,623	-2,821	-8,987	-1,128	-8	0
4561910	S/T FIRM WHEEL REV	301926	SHORT TERM FIRM WHEELING	SG	-7,117	-109	-1,884	-571	-992	-3,162	-397	-3	0
4561910 Total					-7,117	-109	-1,884	-571	-992	-3,162	-397	-3	0
4561920	L/T FIRM WHEEL REV	301912	POST-MERGER FIRM WHEELING	SG	-16,620	-254	-4,400	-1,333	-2,317	-7,383	-926	-6	0
4561920	L/T FIRM WHEEL REV	301916	PRE-MERGER FIRM WHEELING	SG	-7,971	-122	-2,110	-639	-1,111	-3,541	-444	-3	0
4561920	L/T FIRM WHEEL REV	301917	PRE-MERGER FIRM WHEELING	SG	-27,583	-422	-7,303	-2,212	-3,846	-12,253	-1,537	-10	0
4561920	L/T FIRM WHEEL REV	302980	Transmisson Point-to-Point Revenue	SG	-48,996	-749	-12,971	-3,930	-6,832	-21,764	-2,731	-18	0
4561920 Total					-101,170	-1,547	-26,784	-8,115	-14,107	-44,940	-5,638	-38	0
4561930	NON-FIRM WHEEL REV	301922	NON-FIRM WHEELING REVENUE	SE	-36,985	-540	-9,114	-2,834	-5,719	-16,500	-2,266	-13	0
4561930	NON-FIRM WHEEL REV	302822	I/C Non-Firm Wheeling Revenue-Nevada Pwr	SE	-270	-4	-67	-21	-42	-121	-17	0	0
4561930 Total					-37,255	-544	-9,181	-2,854	-5,761	-16,620	-2,282	-13	0
4561990	TRANSMN REV REFUND	301913	Transmission Tariff True-up	SG	3,946	60	1,045	317	550	1,753	220	1	0
4561990 Total					3,946	60	1,045	317	550	1,753	220	1	0
4562100	USE OF FACIL REV	301911	"INCOME FROM FISH, WILDLIFE"	SG	-17	0	-4	-1	-2	-8	-1	0	0
4562100 Total					-17	0	-4	-1	-2	-8	-1	0	0
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	301901	WASHINGTON - COLSTRIP 3	WA	4	0	0	4	0	0	0	0	0
4562300	MISC OTHER REV	301915	OTHER ELEC REV - MISC	SG	-2,187	-33	-579	-175	-305	-972	-122	-1	0
4562300	MISC OTHER REV	301939	Estimated Other Electric Revenue	SG	22	0	6	2	3	10	1	0	0
4562300	MISC OTHER REV	301940	FLYASH & BY-PRODUCT SALES	CAGE	-539	0	0	0	-113	-379	-48	0	0
4562300	MISC OTHER REV	301940	FLYASH & BY-PRODUCT SALES	JBG	-14,826	-623	-10,890	-3,314	0	0	0	0	0
4562300	MISC OTHER REV	301949	THIRD PARTY TRN O&M REV	CAGW	-84	-4	-61	-19	0	0	0	0	0
4562300	MISC OTHER REV	301949	THIRD PARTY TRN O&M REV	SG	-501	-8	-133	-40	-70	-223	-28	0	0
4562300	MISC OTHER REV	301951	NON-WHEELING SYS REV	SG	-149	-2	-39	-12	-21	-66	-8	0	0



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

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4562300	MISC OTHER REV	301955	OTHER REV WY REG KENNECOTT	WYP	-86	0	0	-86	0	0	0
4562300	MISC OTHER REV	301958	Wind-based Ancillary Services Estimate	SG	21	0	6	2	3	9	1
4562300	MISC OTHER REV	301959	Wind-based Ancillary Services/Revenue	SG	-10,451	-160	-2,767	-838	-1,457	-4,642	-582
4562300	MISC OTHER REV	302071	I/C Transmission O&M Revenue-Sierra Pac	SG	-8	0	-2	-1	-1	-4	0
4562300	MISC OTHER REV	361000	STEAM SALES	CAGE	-109	0	0	0	-23	-76	-10
4562300	MISC OTHER REV	361000	STEAM SALES	CAGW	-255	-11	-187	-57	0	0	0
4562300	MISC OTHER REV	374400	Timber Sales - Utility Property	SG	-763	-12	-202	-61	-106	-339	-43
4562300	MISC OTHER REV	610004	Blank	OTHER	1	0	0	0	0	0	0
4562300	MISC OTHER REV	701010	Labor Costs Settled to Capital	OTHER	-1	0	0	0	0	0	0
4562300 Total					-29,933	-851	-14,849	-4,509	-2,175	-6,705	-838
4562310	EIM - MISCELLANEOUS	308001	EIM Rev-Forecasting Fee: Pac to TC	SG	-15	0	-4	-1	-2	-6	-1
4562310 Total					-15	0	-4	-1	-2	-6	-1
4562400	M&S INVENTORY SALES	362950	M&S INVENTORY SALES	CAGE	-2	0	0	0	0	-1	0
4562400	M&S INVENTORY SALES	362950	M&S INVENTORY SALES	SO	-154	-3	-39	-11	-21	-71	-9
4562400	M&S INVENTORY SALES	362950	M&S INVENTORY SALES	UT	-572	0	0	0	0	-572	0
4562400	M&S INVENTORY SALES	362950	M&S INVENTORY SALES	WYP	-1	0	0	0	-1	0	0
4562400 Total					-728	-3	-39	-11	-22	-644	-9
4562500	M&S INV COST OF SALE	514950	M&S INVENTORY COST OF SALES	UT	568	0	0	0	0	568	0
4562500 Total					568	0	0	0	0	568	0
4562700	RNW ENRGY CRDT SALES	301943	Renewable Energy Credit Sales-Deferral	OTHER	923	0	0	0	0	0	923
4562700	RNW ENRGY CRDT SALES	301944	Renewable Energy Credit Sales-Estimate	OTHER	-100	0	0	0	0	0	-100
4562700	RNW ENRGY CRDT SALES	301945	Renewable Energy Credit Sales	OTHER	-7,247	0	0	0	0	0	-7,247
4562700	RNW ENRGY CRDT SALES	352943	Renwbl En Cr Sls-Amt	OTHER	-1,368	0	0	0	0	0	-1,368
4562700	RNW ENRGY CRDT SALES	352950	REC Sales - Wind Wake Loss Indemnity	OTHER	0	0	0	0	0	0	0
4562700	RNW ENRGY CRDT SALES	354943	REC Sales - Pryor Mtn - Deferral	OTHER	-8	0	0	0	0	0	-8
4562700	RNW ENRGY CRDT SALES	354945	REC Sales - Blue Sky Program - Actual	OTHER	-5,957	0	0	0	0	0	-5,957
4562700 Total					-13,757	0	0	0	0	0	-13,757
4562800	CA GHG Emission Allo	352001	CA GHG Allowance Revenues	OTHER	-12,115	0	0	0	0	0	-12,115
4562800	CA GHG Emission Allo	352002	CA GHG Allowance Revenues - Deferral	OTHER	12,115	0	0	0	0	0	12,115
4562800	CA GHG Emission Allo	352003	CA GHG Allowance Revenues - Amortz	OTHER	-7,543	0	0	0	0	0	-7,543
4562800	CA GHG Emission Allo	352004	CA GHG Allow Revenues - SOMAH Amortz	OTHER	-118	0	0	0	0	0	-118
4562800 Total					-7,660	0	0	0	0	0	-7,660
4563500	Oth Elec Rev-Def Trn	305991	FERC Transmission Refund-Amortz	OR	-6,846	0	-6,846	0	0	0	0
4563500 Total					-6,846	0	-6,846	0	0	0	0
Grand Total					-5,111,403	-110,147	-1,322,757	-373,885	-627,876	-2,229,597	-305,530

B2. O&M EXPENSE



Operations & Maintenance Expense
 Twelve Months Ending - December 2021
 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	820	0	0	0	171	576	72	0	0
5000000	OPER SUPV & ENG	STEX	Steam O&M Expense	CAGW	15	1	11	3	0	0	0	0	0
5000000	OPER SUPV & ENG	STEX	Steam O&M Expense	JBG	12,401	521	9,109	2,772	0	0	0	0	0
5000000	OPER SUPV & ENG	STEX	Steam O&M Expense	SG	5	0	1	0	1	2	0	0	0
5000000 Total					13,240	521	9,121	2,775	172	578	73	0	0
5001000	OPER SUPV & ENG	STEX	Steam O&M Expense	CAGE	83	0	0	0	17	58	7	0	0
5001000	OPER SUPV & ENG	STEX	Steam O&M Expense	JBG	342	14	251	76	0	0	0	0	0
5001000	OPER SUPV & ENG	STEX	Steam O&M Expense	SG	38	1	10	3	5	17	2	0	0
5001000 Total					462	15	261	79	23	75	9	0	0
501NPC		NPCX	Net Power Cost Expense	WA	45,212	0	0	45,212	0	0	0	0	0
501NPC Total					45,212	0	0	45,212	0	0	0	0	0
5010000	FUEL CONSUMED	NPCX	Net Power Cost Expense	CAEE	79	0	0	0	19	54	7	0	0
5010000	FUEL CONSUMED	NPCX	Net Power Cost Expense	JBE	2,993	129	2,185	679	0	0	0	0	0
5010000 Total					3,073	129	2,185	679	19	54	7	0	0
5011500	FUEL REG CST DFRL AM	STEX	Steam O&M Expense	CAEE	564	0	0	0	132	380	52	0	0
5011500 Total					564	0	0	0	132	380	52	0	0
5012000	FUEL HAND-COAL	STEX	Steam O&M Expense	CAEE	7,200	0	0	0	1,681	4,849	666	4	0
5012000	FUEL HAND-COAL	STEX	Steam O&M Expense	CAGW	1,025	43	753	229	0	0	0	0	0
5012000	FUEL HAND-COAL	STEX	Steam O&M Expense	JBE	-1,157	-50	-844	-262	0	0	0	0	0
5012000	FUEL HAND-COAL	STEX	Steam O&M Expense	SE	-154	-2	-38	-12	-24	-69	-9	0	0
5012000 Total					6,914	-9	-129	-45	1,657	4,780	656	4	0
5013000	START UP FUEL - GAS	NPCX	Net Power Cost Expense	CAEE	377	0	0	0	88	254	35	0	0
5013000 Total					377	0	0	0	88	254	35	0	0
5014000	FUEL CONSUMED-DIESEL	NPCX	Net Power Cost Expense	CAEE	9	0	0	0	2	6	1	0	0
5014000 Total					9	0	0	0	2	6	1	0	0
5014500	START UP FUEL-DIESEL	NPCX	Net Power Cost Expense	CAEE	4,141	0	0	0	967	2,789	383	2	0
5014500	START UP FUEL-DIESEL	NPCX	Net Power Cost Expense	CAGW	123	5	90	27	0	0	0	0	0
5014500	START UP FUEL-DIESEL	NPCX	Net Power Cost Expense	JBE	707	31	516	161	0	0	0	0	0
5014500 Total					4,971	36	607	188	967	2,789	383	2	0
5015000	FUEL CONS-RES DISP	NPCX	Net Power Cost Expense	CAEE	0	0	0	0	0	0	0	0	0
5015000	FUEL CONS-RES DISP	NPCX	Net Power Cost Expense	JBE	71	3	52	16	0	0	0	0	0
5015000 Total					72	3	52	16	0	0	0	0	0
5015100	ASH & ASH BYPRD SALE	NPCX	Net Power Cost Expense	CAEE	27	0	0	0	6	18	2	0	0
5015100	ASH & ASH BYPRD SALE	NPCX	Net Power Cost Expense	JBE	0	0	0	0	0	0	0	0	0
5015100 Total					27	0	0	0	6	18	2	0	0
5020000	STEAM EXPENSES	STEX	Steam O&M Expense	CAGE	18,246	0	0	0	3,807	12,818	1,610	10	0
5020000	STEAM EXPENSES	STEX	Steam O&M Expense	CAGW	737	31	541	165	0	0	0	0	0
5020000	STEAM EXPENSES	STEX	Steam O&M Expense	JBG	17,449	733	12,817	3,900	0	0	0	0	0
5020000	STEAM EXPENSES	STEX	Steam O&M Expense	SG	59	1	16	5	8	26	3	0	0
5020000 Total					36,491	765	13,374	4,069	3,816	12,845	1,613	10	0
5022000	STM EXP - FLYASH	STEX	Steam O&M Expense	CAGE	7,213	0	0	0	1,505	5,067	636	4	0
5022000 Total					7,213	0	0	0	1,505	5,067	636	4	0
5023000	STM EXP BOTTOM ASH	STEX	Steam O&M Expense	CAGE	734	0	0	0	153	515	65	0	0
5023000 Total					734	0	0	0	153	515	65	0	0
5024000	STM EXP SCRUBBER	STEX	Steam O&M Expense	CAGE	10,882	0	0	0	2,271	7,645	960	6	0
5024000 Total					10,882	0	0	0	2,271	7,645	960	6	0
5029000	STM EXP - OTHER	STEX	Steam O&M Expense	CAGE	17,727	0	0	0	3,699	12,454	1,564	10	0
5029000	STM EXP - OTHER	STEX	Steam O&M Expense	JBG	1,130	47	830	253	0	0	0	0	0
5029000 Total					18,856	47	830	253	3,699	12,454	1,564	10	0
503NPC		NPCX	Net Power Cost Expense	WA	369	0	0	369	0	0	0	0	0
503NPC Total					369	0	0	369	0	0	0	0	0
5050000	ELECTRIC EXPENSES	STEX	Steam O&M Expense	CAGE	932	0	0	0	195	655	82	1	0
5050000	ELECTRIC EXPENSES	STEX	Steam O&M Expense	CAGW	-46	-2	-34	-10	0	0	0	0	0
5050000	ELECTRIC EXPENSES	STEX	Steam O&M Expense	JBG	0	0	0	0	0	0	0	0	0
5050000 Total					886	-2	-34	-10	195	655	82	1	0
5051000	ELEC EXP GENERAL	STEX	Steam O&M Expense	CAGE	4	0	0	0	1	3	0	0	0
5051000	ELEC EXP GENERAL	STEX	Steam O&M Expense	JBG	26	1	19	6	0	0	0	0	0
5051000 Total					30	1	19	6	1	3	0	0	0



Operations & Maintenance Expense
 Twelve Months Ending - December 2021
 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
5060000	MISC STEAM PWR EXP	STEX	Steam O&M Expense	CAGE	37,290	0	0	0	7,781	26,197	3,290	21	0
5060000	MISC STEAM PWR EXP	STEX	Steam O&M Expense	CAGW	8,338	350	6,124	1,863	0	0	0	0	0
5060000	MISC STEAM PWR EXP	STEX	Steam O&M Expense	JBG	722	30	530	161	0	0	0	0	0
5060000	MISC STEAM PWR EXP	STEX	Steam O&M Expense	SG	1,447	22	383	116	202	643	81	1	0
5060000 Total					47,796	402	7,037	2,141	7,983	26,840	3,370	22	0
5061000	MISC STM EXP - CON	STEX	Steam O&M Expense	CAGE	601	0	0	0	125	422	53	0	0
5061000	MISC STM EXP - CON	STEX	Steam O&M Expense	JBG	1,160	49	852	259	0	0	0	0	0
5061000 Total					1,761	49	852	259	125	422	53	0	0
5061100	MISC STM EXP PLCLU	STEX	Steam O&M Expense	CAGE	52	0	0	0	11	37	5	0	0
5061100	MISC STM EXP PLCLU	STEX	Steam O&M Expense	JBG	1,540	65	1,131	344	0	0	0	0	0
5061100 Total					1,592	65	1,131	344	11	37	5	0	0
5061200	MISC STM EXP UNMTG	STEX	Steam O&M Expense	CAGE	11	0	0	0	2	8	1	0	0
5061200 Total					11	0	0	0	2	8	1	0	0
5061300	MISC STM EXP COMPT	STEX	Steam O&M Expense	CAGE	483	0	0	0	101	339	43	0	0
5061300	MISC STM EXP COMPT	STEX	Steam O&M Expense	JBG	36	2	27	8	0	0	0	0	0
5061300	MISC STM EXP COMPT	STEX	Steam O&M Expense	SG	2	0	1	0	0	1	0	0	0
5061300 Total					521	2	27	8	101	340	43	0	0
5061400	MISC STM EXP OFFIC	STEX	Steam O&M Expense	CAGE	507	0	0	0	106	356	45	0	0
5061400	MISC STM EXP OFFIC	STEX	Steam O&M Expense	JBG	723	30	531	162	0	0	0	0	0
5061400 Total					1,230	30	531	162	106	356	45	0	0
5061500	MISC STM EXP COMM	STEX	Steam O&M Expense	CAGE	248	0	0	0	52	174	22	0	0
5061500	MISC STM EXP COMM	STEX	Steam O&M Expense	SG	3	0	1	0	0	1	0	0	0
5061500 Total					251	0	1	0	52	176	22	0	0
5062000	MISC STM - ENVRMNT	STEX	Steam O&M Expense	CAGE	4,100	0	0	0	856	2,881	362	2	0
5062000	MISC STM - ENVRMNT	STEX	Steam O&M Expense	JBG	9	0	7	2	0	0	0	0	0
5062000	MISC STM - ENVRMNT	STEX	Steam O&M Expense	SG	3	0	1	0	0	1	0	0	0
5062000 Total					4,112	0	7	2	856	2,882	362	2	0
5063000	MISC STEAM JVA CR	STEX	Steam O&M Expense	CAGE	-10,641	0	0	0	-2,221	-7,476	-939	-6	0
5063000	MISC STEAM JVA CR	STEX	Steam O&M Expense	JBG	-25,008	-1,050	-18,369	-5,589	0	0	0	0	0
5063000 Total					-35,650	-1,050	-18,369	-5,589	-2,221	-7,476	-939	-6	0
5064000	MISC STM EXP RCRT	STEX	Steam O&M Expense	SG	15	0	4	1	2	7	1	0	0
5064000 Total					15	0	4	1	2	7	1	0	0
5065000	MISC STM EXP - SEC	STEX	Steam O&M Expense	CAGE	495	0	0	0	103	348	44	0	0
5065000	MISC STM EXP - SEC	STEX	Steam O&M Expense	JBG	32	1	23	7	0	0	0	0	0
5065000 Total					527	1	23	7	103	348	44	0	0
5066000	MISC STM EXP -SFTY	STEX	Steam O&M Expense	CAGE	633	0	0	0	132	444	56	0	0
5066000	MISC STM EXP -SFTY	STEX	Steam O&M Expense	JBG	57	2	42	13	0	0	0	0	0
5066000 Total					690	2	42	13	132	444	56	0	0
5067000	MISC STM EXP TRNNG	STEX	Steam O&M Expense	CAGE	2,370	0	0	0	494	1,665	209	1	0
5067000	MISC STM EXP TRNNG	STEX	Steam O&M Expense	JBG	1,587	67	1,166	355	0	0	0	0	0
5067000 Total					3,956	67	1,166	355	494	1,665	209	1	0
5069000	MISC STM EXP WTSPY	STEX	Steam O&M Expense	CAGE	963	0	0	0	201	677	85	1	0
5069000 Total					963	0	0	0	201	677	85	1	0
5069900	MISC STM EXP MISC	STEX	Steam O&M Expense	CAGE	2,586	0	0	0	540	1,817	228	1	0
5069900	MISC STM EXP MISC	STEX	Steam O&M Expense	SG	499	8	132	40	70	222	28	0	0
5069900 Total					3,085	8	132	40	609	2,038	256	2	0
5070000	RENTS (STEAM GEN)	STEX	Steam O&M Expense	CAGE	126	0	0	0	26	89	11	0	0
5070000	RENTS (STEAM GEN)	STEX	Steam O&M Expense	JBG	329	14	242	73	0	0	0	0	0
5070000	RENTS (STEAM GEN)	STEX	Steam O&M Expense	SG	8	0	2	1	1	3	0	0	0
5070000 Total					463	14	244	74	27	92	12	0	0
5100000	MNT SUPERV & ENG	STEX	Steam O&M Expense	CAGE	818	0	0	0	171	575	72	0	0
5100000	MNT SUPERV & ENG	STEX	Steam O&M Expense	CAGW	382	16	281	85	0	0	0	0	0
5100000	MNT SUPERV & ENG	STEX	Steam O&M Expense	JBG	508	21	373	114	0	0	0	0	0
5100000 Total					1,708	37	654	199	171	575	72	0	0
5101000	MNTNCE SUPVSN &ENG	STEX	Steam O&M Expense	CAGE	3,567	0	0	0	744	2,506	315	2	0
5101000 Total					3,567	0	0	0	744	2,506	315	2	0
5110000	MNT OF STRUCTURES	STEX	Steam O&M Expense	CAGE	1,032	0	0	0	215	725	91	1	0
5110000	MNT OF STRUCTURES	STEX	Steam O&M Expense	CAGW	146	6	107	33	0	0	0	0	0



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Primary Account	Primary Account Name	Secondary Group Code	Secondary Group Code Name	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
5110000	MNT OF STRUCTURES	STEX	Steam O&M Expense	JBG	581	24	427	130	0	0	0	0	0
5110000 Total					1,759	31	534	162	215	725	91	1	0
5111000	MNT OF STRUCTURES	STEX	Steam O&M Expense	CAGE	2,086	0	0	0	435	1,466	184	1	0
5111000	MNT OF STRUCTURES	STEX	Steam O&M Expense	JBG	119	5	87	27	0	0	0	0	0
5111000	MNT OF STRUCTURES	STEX	Steam O&M Expense	SG	308	5	82	25	43	137	17	0	0
5111000 Total					2,513	10	169	51	478	1,603	201	1	0
5111100	MNT STRCT PMP PLNT	STEX	Steam O&M Expense	CAGE	482	0	0	0	100	338	42	0	0
5111100	MNT STRCT PMP PLNT	STEX	Steam O&M Expense	JBG	446	19	328	100	0	0	0	0	0
5111100 Total					928	19	328	100	100	338	42	0	0
5111200	MNT STRCT WASTE WT	STEX	Steam O&M Expense	CAGE	457	0	0	0	95	321	40	0	0
5111200	MNT STRCT WASTE WT	STEX	Steam O&M Expense	JBG	203	9	149	45	0	0	0	0	0
5111200 Total					660	9	149	45	95	321	40	0	0
5112000	STRUCTURAL SYSTEMS	STEX	Steam O&M Expense	CAGE	2,980	0	0	0	622	2,094	263	2	0
5112000	STRUCTURAL SYSTEMS	STEX	Steam O&M Expense	JBG	5,840	245	4,290	1,305	0	0	0	0	0
5112000	STRUCTURAL SYSTEMS	STEX	Steam O&M Expense	SG	248	4	66	20	35	110	14	0	0
5112000 Total					9,068	249	4,355	1,325	656	2,204	277	2	0
5114000	MNT OF STRCT CATH	STEX	Steam O&M Expense	CAGE	23	0	0	0	5	16	2	0	0
5114000	MNT OF STRCT CATH	STEX	Steam O&M Expense	JBG	6	0	5	1	0	0	0	0	0
5114000 Total					29	0	5	1	5	16	2	0	0
5116000	MNT STRCT DAM RIVR	STEX	Steam O&M Expense	CAGE	47	0	0	0	10	33	4	0	0
5116000 Total					47	0	0	0	10	33	4	0	0
5117000	MNT STRCT FIRE PRT	STEX	Steam O&M Expense	CAGE	752	0	0	0	157	528	66	0	0
5117000	MNT STRCT FIRE PRT	STEX	Steam O&M Expense	JBG	441	19	324	99	0	0	0	0	0
5117000	MNT STRCT FIRE PRT	STEX	Steam O&M Expense	SG	78	1	21	6	11	35	4	0	0
5117000 Total					1,270	20	344	105	168	563	71	0	0
5118000	MNT STRCT-GROUNDS	STEX	Steam O&M Expense	CAGE	384	0	0	0	80	270	34	0	0
5118000	MNT STRCT-GROUNDS	STEX	Steam O&M Expense	JBG	240	10	177	54	0	0	0	0	0
5118000	MNT STRCT-GROUNDS	STEX	Steam O&M Expense	SG	9	0	2	1	1	4	0	0	0
5118000 Total					633	10	179	54	81	274	34	0	0
5119000	MNT OF STRCT-HVAC	STEX	Steam O&M Expense	CAGE	1,537	0	0	0	321	1,080	136	1	0
5119000	MNT OF STRCT-HVAC	STEX	Steam O&M Expense	JBG	519	22	381	116	0	0	0	0	0
5119000	MNT OF STRCT-HVAC	STEX	Steam O&M Expense	SG	5	0	1	0	1	2	0	0	0
5119000 Total					2,062	22	383	116	321	1,082	136	1	0
5119900	MNT OF STRCT-MISC	STEX	Steam O&M Expense	CAGE	624	0	0	0	130	439	55	0	0
5119900 Total					624	0	0	0	130	439	55	0	0
5120000	MANT OF BOILR PLNT	STEX	Steam O&M Expense	CAGE	4,718	0	0	0	985	3,315	416	3	0
5120000	MANT OF BOILR PLNT	STEX	Steam O&M Expense	CAGW	3,879	163	2,849	867	0	0	0	0	0
5120000	MANT OF BOILR PLNT	STEX	Steam O&M Expense	JBG	807	34	593	180	0	0	0	0	0
5120000 Total					9,404	197	3,442	1,047	985	3,315	416	3	0
5121000	MNT BOILR-AIR HTR	STEX	Steam O&M Expense	CAGE	3,963	0	0	0	827	2,784	350	2	0
5121000	MNT BOILR-AIR HTR	STEX	Steam O&M Expense	JBG	2,388	100	1,754	534	0	0	0	0	0
5121000 Total					6,351	100	1,754	534	827	2,784	350	2	0
5121100	MNT BOILR-CHEM FD	STEX	Steam O&M Expense	CAGE	110	0	0	0	23	77	10	0	0
5121100	MNT BOILR-CHEM FD	STEX	Steam O&M Expense	JBG	46	2	34	10	0	0	0	0	0
5121100 Total					156	2	34	10	23	77	10	0	0
5121200	MNT BOILR-CL HANDL	STEX	Steam O&M Expense	CAGE	2,416	0	0	0	504	1,697	213	1	0
5121200	MNT BOILR-CL HANDL	STEX	Steam O&M Expense	JBG	1,628	68	1,196	364	0	0	0	0	0
5121200 Total					4,044	68	1,196	364	504	1,697	213	1	0
5121400	MNT BOIL-DEMNERLZ	STEX	Steam O&M Expense	CAGE	341	0	0	0	71	240	30	0	0
5121400	MNT BOIL-DEMNERLZ	STEX	Steam O&M Expense	JBG	78	3	57	17	0	0	0	0	0
5121400 Total					419	3	57	17	71	240	30	0	0
5121500	MNT BOIL-EXTRC STM	STEX	Steam O&M Expense	CAGE	133	0	0	0	28	94	12	0	0
5121500	MNT BOIL-EXTRC STM	STEX	Steam O&M Expense	JBG	237	10	174	53	0	0	0	0	0
5121500 Total					370	10	174	53	28	94	12	0	0
5121600	MNT BOILR-FLYASH	STEX	Steam O&M Expense	CAGE	3,053	0	0	0	637	2,145	269	2	0
5121600	MNT BOILR-FLYASH	STEX	Steam O&M Expense	JBG	662	28	486	148	0	0	0	0	0
5121600 Total					3,715	28	486	148	637	2,145	269	2	0
5121700	MNT BOIL-FUEL OIL	STEX	Steam O&M Expense	CAGE	461	0	0	0	96	324	41	0	0



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5121700	MNT BOIL-FUEL OIL	STEX	Steam O&M Expense	JBG	130	5	96	29	0	0	0	0	0
5121700 Total					591	5	96	29	96	324	41	0	0
5121800	MNT BOIL-FEEDWATR	STEX	Steam O&M Expense	CAGE	2,335	0	0	0	487	1,641	206	1	0
5121800	MNT BOIL-FEEDWATR	STEX	Steam O&M Expense	JBG	1,605	67	1,179	359	0	0	0	0	0
5121800 Total					3,941	67	1,179	359	487	1,641	206	1	0
5121900	MNT BOIL-FRZ PRTEC	STEX	Steam O&M Expense	CAGE	34	0	0	0	7	24	3	0	0
5121900 Total					34	0	0	0	7	24	3	0	0
5122000	MNT BOILR-AUX SYST	STEX	Steam O&M Expense	CAGE	421	0	0	0	88	296	37	0	0
5122000	MNT BOILR-AUX SYST	STEX	Steam O&M Expense	JBG	40	2	30	9	0	0	0	0	0
5122000 Total					461	2	30	9	88	296	37	0	0
5122100	MNT BOILR-MAIN STM	STEX	Steam O&M Expense	CAGE	861	0	0	0	180	605	76	0	0
5122100	MNT BOILR-MAIN STM	STEX	Steam O&M Expense	JBG	1,098	46	807	245	0	0	0	0	0
5122100	MNT BOILR-MAIN STM	STEX	Steam O&M Expense	SG	17	0	4	1	2	7	1	0	0
5122100 Total					1,975	46	811	247	182	612	77	0	0
5122200	MNT BOIL-PLVRZD CL	STEX	Steam O&M Expense	CAGE	4,513	0	0	0	942	3,170	398	3	0
5122200	MNT BOIL-PLVRZD CL	STEX	Steam O&M Expense	JBG	1,514	64	1,112	338	0	0	0	0	0
5122200 Total					6,027	64	1,112	338	942	3,170	398	3	0
5122300	MNT BOIL-PRECIP/BAG	STEX	Steam O&M Expense	CAGE	931	0	0	0	194	654	82	1	0
5122300	MNT BOIL-PRECIP/BAG	STEX	Steam O&M Expense	JBG	1,708	72	1,255	382	0	0	0	0	0
5122300 Total					2,639	72	1,255	382	194	654	82	1	0
5122400	MNT BOIL-PRTRT WTR	STEX	Steam O&M Expense	CAGE	241	0	0	0	50	169	21	0	0
5122400	MNT BOIL-PRTRT WTR	STEX	Steam O&M Expense	JBG	30	1	22	7	0	0	0	0	0
5122400 Total					271	1	22	7	50	169	21	0	0
5122500	MNT BOIL-RV OSMSIS	STEX	Steam O&M Expense	CAGE	83	0	0	0	17	58	7	0	0
5122500	MNT BOIL-RV OSMSIS	STEX	Steam O&M Expense	JBG	86	4	63	19	0	0	0	0	0
5122500 Total					169	4	63	19	17	58	7	0	0
5122600	MNT BOIL-RHEAT ST	STEX	Steam O&M Expense	CAGE	374	0	0	0	78	263	33	0	0
5122600	MNT BOIL-RHEAT ST	STEX	Steam O&M Expense	JBG	34	1	25	8	0	0	0	0	0
5122600 Total					408	1	25	8	78	263	33	0	0
5122800	MNT BOIL-SOOTBLWG	STEX	Steam O&M Expense	CAGE	1,066	0	0	0	222	749	94	1	0
5122800	MNT BOIL-SOOTBLWG	STEX	Steam O&M Expense	JBG	685	29	503	153	0	0	0	0	0
5122800 Total					1,751	29	503	153	222	749	94	1	0
5122900	MNT BOILR-SCRUBBER	STEX	Steam O&M Expense	CAGE	3,332	0	0	0	695	2,341	294	2	0
5122900	MNT BOILR-SCRUBBER	STEX	Steam O&M Expense	JBG	2,549	107	1,872	570	0	0	0	0	0
5122900 Total					5,881	107	1,872	570	695	2,341	294	2	0
5123000	MNT BOILR-BOTM ASH	STEX	Steam O&M Expense	CAGE	1,208	0	0	0	252	849	107	1	0
5123000	MNT BOILR-BOTM ASH	STEX	Steam O&M Expense	JBG	1,203	51	884	269	0	0	0	0	0
5123000 Total					2,411	51	884	269	252	849	107	1	0
5123100	MNT BOIL-WTR TRTMT	STEX	Steam O&M Expense	CAGE	423	0	0	0	88	297	37	0	0
5123100 Total					423	0	0	0	88	297	37	0	0
5123200	MNT BOIL-CNTL SUPT	STEX	Steam O&M Expense	CAGE	45	0	0	0	9	32	4	0	0
5123200	MNT BOIL-CNTL SUPT	STEX	Steam O&M Expense	JBG	492	21	362	110	0	0	0	0	0
5123200 Total					537	21	362	110	9	32	4	0	0
5123300	MAINT GEO GATH SYS	STEX	Steam O&M Expense	SG	182	3	48	15	25	81	10	0	0
5123300 Total					182	3	48	15	25	81	10	0	0
5123400	MAINT OF BOILERS	STEX	Steam O&M Expense	CAGE	959	0	0	0	200	674	85	1	0
5123400	MAINT OF BOILERS	STEX	Steam O&M Expense	JBG	767	32	564	171	0	0	0	0	0
5123400 Total					1,727	32	564	171	200	674	85	1	0
5124000	MNT BOILR-CONTROLS	STEX	Steam O&M Expense	CAGE	738	0	0	0	154	519	65	0	0
5124000	MNT BOILR-CONTROLS	STEX	Steam O&M Expense	JBG	167	7	122	37	0	0	0	0	0
5124000 Total					905	7	122	37	154	519	65	0	0
5125000	MNT BOILER-DRAFT	STEX	Steam O&M Expense	CAGE	1,551	0	0	0	324	1,090	137	1	0
5125000	MNT BOILER-DRAFT	STEX	Steam O&M Expense	JBG	979	41	719	219	0	0	0	0	0
5125000 Total					2,530	41	719	219	324	1,090	137	1	0
5126000	MNT BOILR-FIRESIDE	STEX	Steam O&M Expense	CAGE	627	0	0	0	131	440	55	0	0
5126000	MNT BOILR-FIRESIDE	STEX	Steam O&M Expense	JBG	652	27	479	146	0	0	0	0	0
5126000 Total					1,278	27	479	146	131	440	55	0	0
5127000	MNT BLR-BEARNG WTR	STEX	Steam O&M Expense	CAGE	103	0	0	0	21	72	9	0	0



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5127000	MNT BLR-BEARNG WTR	STEX	Steam O&M Expense	JBG	26	1	19	6	0	0	0	0	0
5127000 Total					129	1	19	6	21	72	9	0	0
5128000	MNT BOILR WTR/STMD	STEX	Steam O&M Expense	CAGE	4,946	0	0	0	1,032	3,475	436	3	0
5128000	MNT BOILR WTR/STMD	STEX	Steam O&M Expense	JBG	2,011	84	1,477	450	0	0	0	0	0
5128000 Total					6,958	84	1,477	450	1,032	3,475	436	3	0
5129000	MNT BOIL-COMP AIR	STEX	Steam O&M Expense	CAGE	250	0	0	0	52	176	22	0	0
5129000	MNT BOIL-COMP AIR	STEX	Steam O&M Expense	SG	2	0	0	0	0	1	0	0	0
5129000 Total					252	0	0	0	52	176	22	0	0
5129900	MAINT BOILER-MISC	STEX	Steam O&M Expense	CAGE	357	0	0	0	74	251	31	0	0
5129900	MAINT BOILER-MISC	STEX	Steam O&M Expense	JBG	14	1	10	3	0	0	0	0	0
5129900 Total					371	1	10	3	74	251	31	0	0
5130000	MAINT ELEC PLANT	STEX	Steam O&M Expense	CAGE	1,460	0	0	0	305	1,025	129	1	0
5130000	MAINT ELEC PLANT	STEX	Steam O&M Expense	CAGW	1,823	77	1,339	407	0	0	0	0	0
5130000	MAINT ELEC PLANT	STEX	Steam O&M Expense	JBG	503	21	370	112	0	0	0	0	0
5130000 Total					3,785	98	1,708	520	305	1,025	129	1	0
5131000	MAINT ELEC AC	STEX	Steam O&M Expense	CAGE	10,422	0	0	0	2,175	7,322	919	6	0
5131000	MAINT ELEC AC	STEX	Steam O&M Expense	JBG	4,649	195	3,415	1,039	0	0	0	0	0
5131000	MAINT ELEC AC	STEX	Steam O&M Expense	SG	180	3	48	14	25	80	10	0	0
5131000 Total					15,251	198	3,462	1,053	2,200	7,402	929	6	0
5131100	MAINT/LUBE-OIL SYS	STEX	Steam O&M Expense	CAGE	317	0	0	0	66	223	28	0	0
5131100	MAINT/LUBE-OIL SYS	STEX	Steam O&M Expense	JBG	328	14	241	73	0	0	0	0	0
5131100	MAINT/LUBE-OIL SYS	STEX	Steam O&M Expense	SG	7	0	2	1	1	3	0	0	0
5131100 Total					652	14	243	74	67	226	28	0	0
5131300	MAINT/PREVENT ROUT	STEX	Steam O&M Expense	CAGE	14	0	0	0	3	10	1	0	0
5131300 Total					14	0	0	0	3	10	1	0	0
5131400	MAINT/MAIN TURBINE	STEX	Steam O&M Expense	CAGE	2,874	0	0	0	600	2,019	254	2	0
5131400	MAINT/MAIN TURBINE	STEX	Steam O&M Expense	JBG	1,850	78	1,359	414	0	0	0	0	0
5131400	MAINT/MAIN TURBINE	STEX	Steam O&M Expense	SG	1,040	16	275	83	145	462	58	0	0
5131400 Total					5,763	94	1,634	497	745	2,481	311	2	0
5132000	MAINT ALARMS/INFO	STEX	Steam O&M Expense	CAGE	1,374	0	0	0	287	965	121	1	0
5132000	MAINT ALARMS/INFO	STEX	Steam O&M Expense	JBG	81	3	59	18	0	0	0	0	0
5132000 Total					1,455	3	59	18	287	965	121	1	0
5133000	MAINT/AIR-COOL-CON	STEX	Steam O&M Expense	CAGE	22	0	0	0	5	15	2	0	0
5133000 Total					22	0	0	0	5	15	2	0	0
5134000	MAINT/COMPNT COOL	STEX	Steam O&M Expense	CAGE	100	0	0	0	21	70	9	0	0
5134000	MAINT/COMPNT COOL	STEX	Steam O&M Expense	JBG	121	5	89	27	0	0	0	0	0
5134000	MAINT/COMPNT COOL	STEX	Steam O&M Expense	SG	1	0	0	0	0	0	0	0	0
5134000 Total					221	5	89	27	21	70	9	0	0
5135000	MAINT/COMPNT AUXIL	STEX	Steam O&M Expense	CAGE	621	0	0	0	130	436	55	0	0
5135000	MAINT/COMPNT AUXIL	STEX	Steam O&M Expense	JBG	105	4	77	23	0	0	0	0	0
5135000	MAINT/COMPNT AUXIL	STEX	Steam O&M Expense	SG	158	2	42	13	22	70	9	0	0
5135000 Total					883	7	119	36	152	506	64	0	0
5137000	MAINT-COOLING TOWR	STEX	Steam O&M Expense	CAGE	1,273	0	0	0	266	895	112	1	0
5137000	MAINT-COOLING TOWR	STEX	Steam O&M Expense	JBG	316	13	232	71	0	0	0	0	0
5137000	MAINT-COOLING TOWR	STEX	Steam O&M Expense	SG	229	3	61	18	32	102	13	0	0
5137000 Total					1,818	17	292	89	298	996	125	1	0
5138000	MAINT-CIRCUL WATER	STEX	Steam O&M Expense	CAGE	541	0	0	0	113	380	48	0	0
5138000	MAINT-CIRCUL WATER	STEX	Steam O&M Expense	JBG	509	21	374	114	0	0	0	0	0
5138000 Total					1,050	21	374	114	113	380	48	0	0
5139000	MAINT-ELECT - DC	STEX	Steam O&M Expense	CAGE	144	0	0	0	30	101	13	0	0
5139000	MAINT-ELECT - DC	STEX	Steam O&M Expense	JBG	81	3	60	18	0	0	0	0	0
5139000	MAINT-ELECT - DC	STEX	Steam O&M Expense	SG	18	0	5	1	2	8	1	0	0
5139000 Total					243	4	64	20	32	109	14	0	0
5139900	MNT ELEC PLT-MISC	STEX	Steam O&M Expense	CAGE	20	0	0	0	4	14	2	0	0
5139900	MNT ELEC PLT-MISC	STEX	Steam O&M Expense	SG	21	0	6	2	3	9	1	0	0
5139900 Total					41	0	6	2	7	23	3	0	0
5140000	MAINT MISC STM PLN	STEX	Steam O&M Expense	CAGE	1,543	0	0	0	322	1,084	136	1	0
5140000	MAINT MISC STM PLN	STEX	Steam O&M Expense	CAGW	123	5	90	27	0	0	0	0	0



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5140000	MAINT MISC STM PLN	STEX	Steam O&M Expense	JBG	1,933	81	1,420	432	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
5140000 Total					3,608	86	1,513	460	323	1,088	137	1	0
5141000	MISC STM-COMP AIR	STEX	Steam O&M Expense	CAGE	531	0	0	0	111	373	47	0	0
5141000	MISC STM-COMP AIR	STEX	Steam O&M Expense	JBG	276	12	203	62	0	0	0	0	0
5141000 Total					806	12	203	62	111	373	47	0	0
5142000	MISC STM PLT-CONSU	STEX	Steam O&M Expense	CAGE	459	0	0	0	96	323	41	0	0
5142000 Total					459	0	0	0	96	323	41	0	0
5144000	MISC STM PLNT-LAB	STEX	Steam O&M Expense	CAGE	191	0	0	0	40	134	17	0	0
5144000	MISC STM PLNT-LAB	STEX	Steam O&M Expense	JBG	69	3	51	16	0	0	0	0	0
5144000 Total					260	3	51	16	40	134	17	0	0
5145000	MAINT MISC-SM TOOL	STEX	Steam O&M Expense	CAGE	658	0	0	0	137	462	58	0	0
5145000	MAINT MISC-SM TOOL	STEX	Steam O&M Expense	JBG	36	2	26	8	0	0	0	0	0
5145000 Total					694	2	26	8	137	462	58	0	0
5146000	MAINT/PAGING SYS	STEX	Steam O&M Expense	CAGE	80	0	0	0	17	56	7	0	0
5146000	MAINT/PAGING SYS	STEX	Steam O&M Expense	JBG	76	3	56	17	0	0	0	0	0
5146000 Total					156	3	56	17	17	56	7	0	0
5147000	MAINT/PLANT EQUIP	STEX	Steam O&M Expense	CAGE	574	0	0	0	120	403	51	0	0
5147000	MAINT/PLANT EQUIP	STEX	Steam O&M Expense	JBG	634	27	466	142	0	0	0	0	0
5147000	MAINT/PLANT EQUIP	STEX	Steam O&M Expense	SG	32	0	8	3	4	14	2	0	0
5147000 Total					1,240	27	474	144	124	418	52	0	0
5148000	MAINT/PLT-VEHICLES	STEX	Steam O&M Expense	CAGE	1,577	0	0	0	329	1,108	139	1	0
5148000	MAINT/PLT-VEHICLES	STEX	Steam O&M Expense	JBG	393	16	289	88	0	0	0	0	0
5148000	MAINT/PLT-VEHICLES	STEX	Steam O&M Expense	SG	10	0	3	1	1	4	1	0	0
5148000 Total					1,979	17	291	89	330	1,112	140	1	0
5149000	MAINT MISC-OTHER	STEX	Steam O&M Expense	CAGE	332	0	0	0	69	234	29	0	0
5149000	MAINT MISC-OTHER	STEX	Steam O&M Expense	JBG	-63	-3	-47	-14	0	0	0	0	0
5149000 Total					269	-3	-47	-14	69	234	29	0	0
5350000	OPER SUPERV & ENG	HYEX	Hydro O&M Expense	SG-P	8,213	126	2,174	659	1,145	3,648	458	3	0
5350000	OPER SUPERV & ENG	HYEX	Hydro O&M Expense	SG-U	1,998	31	529	160	279	888	111	1	0
5350000 Total					10,211	156	2,703	819	1,424	4,536	569	4	0
5360000	WATER FOR POWER	HYEX	Hydro O&M Expense	SG-P	237	4	63	19	33	105	13	0	0
5360000 Total					237	4	63	19	33	105	13	0	0
5370000	HYDRAULIC EXPENSES	HYEX	Hydro O&M Expense	SG-P	2,689	41	712	216	375	1,194	150	1	0
5370000 Total					2,689	41	712	216	375	1,194	150	1	0
5371000	HYDRO/FISH & WILD	HYEX	Hydro O&M Expense	SG-P	565	9	150	45	79	251	31	0	0
5371000	HYDRO/FISH & WILD	HYEX	Hydro O&M Expense	SG-U	104	2	28	8	15	46	6	0	0
5371000 Total					669	10	177	54	93	297	37	0	0
5372000	HYDRO/HATCHERY EXP	HYEX	Hydro O&M Expense	SG-P	176	3	47	14	25	78	10	0	0
5372000 Total					176	3	47	14	25	78	10	0	0
5374000	HYDRO/OTH REC FAC	HYEX	Hydro O&M Expense	SG-P	256	4	68	21	36	114	14	0	0
5374000	HYDRO/OTH REC FAC	HYEX	Hydro O&M Expense	SG-U	26	0	7	2	4	12	1	0	0
5374000 Total					283	4	75	23	39	126	16	0	0
5379000	HYDRO EXPENSE-OTH	HYEX	Hydro O&M Expense	SG-P	588	9	156	47	82	261	33	0	0
5379000	HYDRO EXPENSE-OTH	HYEX	Hydro O&M Expense	SG-U	142	2	38	11	20	63	8	0	0
5379000 Total					730	11	193	59	102	324	41	0	0
5390000	MSC HYD PWR GEN EX	HYEX	Hydro O&M Expense	SG-P	12,319	188	3,261	988	1,718	5,472	687	5	0
5390000	MSC HYD PWR GEN EX	HYEX	Hydro O&M Expense	SG-U	6,735	103	1,783	540	939	2,992	375	3	0
5390000 Total					19,055	291	5,045	1,528	2,657	8,464	1,062	7	0
5400000	RENTS (HYDRO GEN)	HYEX	Hydro O&M Expense	SG-P	1,827	28	484	147	255	812	102	1	0
5400000	RENTS (HYDRO GEN)	HYEX	Hydro O&M Expense	SG-U	63	1	17	5	9	28	4	0	0
5400000 Total					1,891	29	501	152	264	840	105	1	0
5410000	MNT SUPERV & ENG	HYEX	Hydro O&M Expense	SG-P	0	0	0	0	0	0	0	0	0
5410000 Total					0	0	0	0	0	0	0	0	0
5420000	MAINT OF STRUCTURE	HYEX	Hydro O&M Expense	SG-P	890	14	236	71	124	395	50	0	0
5420000	MAINT OF STRUCTURE	HYEX	Hydro O&M Expense	SG-U	72	1	19	6	10	32	4	0	0
5420000 Total					961	15	255	77	134	427	54	0	0
5430000	MNT DAMS & WTR SYS	HYEX	Hydro O&M Expense	SG-P	673	10	178	54	94	299	38	0	0



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Primary Account	Primary Account Name	Secondary Group Code	Secondary Group Code Name	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
5430000	MNT DAMS & WTR SYS	HYEX	Hydro O&M Expense	SG-U	237	4	63	19	33	105	13	0	0
5430000 Total					910	14	241	73	127	404	51	0	0
5440000	MAINT OF ELEC PLNT	HYEX	Hydro O&M Expense	SG-U	83	1	22	7	12	37	5	0	0
5440000 Total					83	1	22	7	12	37	5	0	0
5441000	PRIME MOVERS & GEN	HYEX	Hydro O&M Expense	SG-P	858	13	227	69	120	381	48	0	0
5441000	PRIME MOVERS & GEN	HYEX	Hydro O&M Expense	SG-U	95	1	25	8	13	42	5	0	0
5441000 Total					952	15	252	76	133	423	53	0	0
5442000	ACCESS ELEC EQUIP	HYEX	Hydro O&M Expense	SG-P	648	10	172	52	90	288	36	0	0
5442000	ACCESS ELEC EQUIP	HYEX	Hydro O&M Expense	SG-U	139	2	37	11	19	62	8	0	0
5442000 Total					787	12	208	63	110	350	44	0	0
5450000	MNT MISC HYDRO PLT	HYEX	Hydro O&M Expense	SG-P	12	0	3	1	2	5	1	0	0
5450000 Total					12	0	3	1	2	5	1	0	0
5451000	MNT-FISH/WILDLIFE	HYEX	Hydro O&M Expense	SG-P	981	15	260	79	137	436	55	0	0
5451000 Total					981	15	260	79	137	436	55	0	0
5454000	MAINT-OTH REC FAC	HYEX	Hydro O&M Expense	SG-P	0	0	0	0	0	0	0	0	0
5454000 Total					0	0	0	0	0	0	0	0	0
5455000	MAINT-RDS/TRAIL/BR	HYEX	Hydro O&M Expense	SG-P	502	8	133	40	70	223	28	0	0
5455000	MAINT-RDS/TRAIL/BR	HYEX	Hydro O&M Expense	SG-U	370	6	98	30	52	164	21	0	0
5455000 Total					873	13	231	70	122	388	49	0	0
5459000	MAINT HYDRO-OTHER	HYEX	Hydro O&M Expense	SG	-25,151	-384	-6,659	-2,017	-3,507	-11,172	-1,402	-9	0
5459000	MAINT HYDRO-OTHER	HYEX	Hydro O&M Expense	SG-P	1,526	23	404	122	213	678	85	1	0
5459000	MAINT HYDRO-OTHER	HYEX	Hydro O&M Expense	SG-U	451	7	119	36	63	200	25	0	0
5459000 Total					-23,174	-354	-6,135	-1,859	-3,231	-10,294	-1,292	-9	0
5460000	OPER SUPERV & ENG	OPEX	Other Production O&M Expense	CAGE	144	0	0	0	30	101	13	0	0
5460000	OPER SUPERV & ENG	OPEX	Other Production O&M Expense	CAGW	172	7	126	38	0	0	0	0	0
5460000 Total					316	7	126	38	30	101	13	0	0
547NPC		NPCX	Net Power Cost Expense	WA	27,651	0	0	27,651	0	0	0	0	0
547NPC Total					27,651	0	0	27,651	0	0	0	0	0
5480000	GENERATION EXP	OPEX	Other Production O&M Expense	CAGE	9,064	0	0	0	1,891	6,368	800	5	0
5480000	GENERATION EXP	OPEX	Other Production O&M Expense	CAGW	7,735	325	5,681	1,729	0	0	0	0	0
5480000	GENERATION EXP	OPEX	Other Production O&M Expense	SG	201	3	53	16	28	89	11	0	0
5480000 Total					17,000	328	5,735	1,745	1,919	6,457	811	5	0
5490000	MIS OTH PWR GEN EX	OPEX	Other Production O&M Expense	CAGE	1,757	0	0	0	367	1,234	155	1	0
5490000	MIS OTH PWR GEN EX	OPEX	Other Production O&M Expense	CAGW	1,099	46	807	246	0	0	0	0	0
5490000	MIS OTH PWR GEN EX	OPEX	Other Production O&M Expense	OR	0	0	0	0	0	0	0	0	0
5490000	MIS OTH PWR GEN EX	OPEX	Other Production O&M Expense	SG	5,985	91	1,585	480	835	2,659	334	2	0
5490000 Total					8,841	138	2,391	726	1,201	3,893	489	3	0
5500000	RENTS (OTHER GEN)	OPEX	Other Production O&M Expense	CAGE	1	0	0	0	0	0	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	9,858	151	2,610	791	1,375	4,379	549	4	0
5500000 Total					10,235	151	2,986	791	1,375	4,379	549	4	0
5520000	MAINT OF STRUCTURE	OPEX	Other Production O&M Expense	CAGE	3,009	0	0	0	628	2,114	265	2	0
5520000	MAINT OF STRUCTURE	OPEX	Other Production O&M Expense	CAGW	33	1	24	7	0	0	0	0	0
5520000 Total					3,041	1	24	7	628	2,114	265	2	0
5530000	MNT GEN & ELEC PLT	OPEX	Other Production O&M Expense	CAGE	3,501	0	0	0	731	2,460	309	2	0
5530000	MNT GEN & ELEC PLT	OPEX	Other Production O&M Expense	CAGW	1,999	84	1,468	447	0	0	0	0	0
5530000	MNT GEN & ELEC PLT	OPEX	Other Production O&M Expense	SG	15,877	243	4,203	1,274	2,214	7,053	885	6	0
5530000 Total					21,377	327	5,671	1,720	2,945	9,513	1,194	8	0
5540000	MNT MSC OTH PWR GN	OPEX	Other Production O&M Expense	CAGE	142	0	0	0	30	100	12	0	0
5540000	MNT MSC OTH PWR GN	OPEX	Other Production O&M Expense	SG	1,045	16	277	84	146	464	58	0	0
5540000 Total					1,187	16	277	84	175	564	71	0	0
5546000	MISC PLANT EQUIP	OPEX	Other Production O&M Expense	CAGE	15	0	0	0	3	11	1	0	0
5546000 Total					15	0	0	0	3	11	1	0	0
555NPC		NPCX	Net Power Cost Expense	WA	78,545	0	0	78,545	0	0	0	0	0
555NPC Total					78,545	0	0	78,545	0	0	0	0	0
5555700	NPC Deferral Mchism	NPCX	Net Power Cost Expense	OTHER	-57,074	0	0	0	0	0	0	0	-57,074
5555700	NPC Deferral Mchism	NPCX	Net Power Cost Expense	WA	-31,745	0	0	-31,745	0	0	0	0	0
5555700 Total					-88,818	0	0	-31,745	0	0	0	0	-57,074



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Primary Account	Primary Account Name	Secondary Group Code	Secondary Group Code Name	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
5560000	SYS CTRL & LD DISP	PSEX	Power Supply Expense	SG	475	7	126	38	66	211	26	0	0
5560000 Total					475	7	126	38	66	211	26	0	0
5570000	OTHER EXPENSES	PSEX	Power Supply Expense	CAGE	4,557	0	0	0	951	3,201	402	3	0
5570000	OTHER EXPENSES	PSEX	Power Supply Expense	CAGW	445	19	327	99	0	0	0	0	0
5570000	OTHER EXPENSES	PSEX	Power Supply Expense	JBE	9	0	6	2	0	0	0	0	0
5570000	OTHER EXPENSES	PSEX	Power Supply Expense	JBG	1,657	70	1,217	370	0	0	0	0	0
5570000	OTHER EXPENSES	PSEX	Power Supply Expense	SG	26,790	410	7,093	2,149	3,736	11,900	1,493	10	0
5570000 Total					33,458	498	8,643	2,621	4,687	15,102	1,895	13	0
5573000	OTHER EXPENSES-DSM I	PSEX	Power Supply Expense	CAGE	-12	0	0	0	-3	-9	-1	0	0
5573000 Total					-12	0	0	0	-3	-9	-1	0	0
5579000	OTH EXP-ST SITUS ACT	PSEX	Power Supply Expense	IDU	3,849	0	0	0	0	0	3,849	0	0
5579000	OTH EXP-ST SITUS ACT	PSEX	Power Supply Expense	OR	2,311	0	2,311	0	0	0	0	0	0
5579000 Total					6,161	0	2,311	0	0	0	3,849	0	0
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	-175	0	0	0	-175	0	0	0	0
5579100 Total					-140	0	0	0	-175	35	0	0	0
5600000	OPER SUPERV & ENG	TNEX	Transmission O&M Expense	SG	10,250	157	2,714	822	1,429	4,553	571	4	0
5600000 Total					10,250	157	2,714	822	1,429	4,553	571	4	0
5612000	LD - MONITOR & OPER	TNEX	Transmission O&M Expense	SG	6,923	106	1,833	555	965	3,075	386	3	0
5612000 Total					6,923	106	1,833	555	965	3,075	386	3	0
5614000	SCHED, SYS CTR & DSP	TNEX	Transmission O&M Expense	SG	173	3	46	14	24	77	10	0	0
5614000 Total					173	3	46	14	24	77	10	0	0
5614010	EIM - SCHEDULING,SYS	TNEX	Transmission O&M Expense	SG	826	13	219	66	115	367	46	0	0
5614010 Total					826	13	219	66	115	367	46	0	0
5615000	REL PLAN & STDS DEV	TNEX	Transmission O&M Expense	SG	2,389	37	632	192	333	1,061	133	1	0
5615000 Total					2,389	37	632	192	333	1,061	133	1	0
5616000	TRANS SVC STUDIES	TNEX	Transmission O&M Expense	SG	62	1	16	5	9	27	3	0	0
5616000 Total					62	1	16	5	9	27	3	0	0
5617000	GEN INTERCNCT STUD	TNEX	Transmission O&M Expense	SG	1,551	24	411	124	216	689	86	1	0
5617000 Total					1,551	24	411	124	216	689	86	1	0
5618000	REL PLN & STAND SVCS	TNEX	Transmission O&M Expense	SG	5,672	87	1,502	455	791	2,520	316	2	0
5618000 Total					5,672	87	1,502	455	791	2,520	316	2	0
5620000	STATION EXP(TRANS)	TNEX	Transmission O&M Expense	SG	3,333	51	882	267	465	1,480	186	1	0
5620000 Total					3,333	51	882	267	465	1,480	186	1	0
5630000	OVERHEAD LINE EXP	TNEX	Transmission O&M Expense	SG	1,247	19	330	100	174	554	69	0	0
5630000 Total					1,247	19	330	100	174	554	69	0	0
565NPC		NPCX	Net Power Cost Expense	WA	12,750	0	0	12,750	0	0	0	0	0
565NPC Total					12,750	0	0	12,750	0	0	0	0	0
5660000	MISC TRANS EXPENSE	TNEX	Transmission O&M Expense	SG	2,331	36	617	187	325	1,035	130	1	0
5660000 Total					2,331	36	617	187	325	1,035	130	1	0
5660010	MISC TRANS EXPENSE	TNEX	Transmission O&M Expense	SG	0	0	0	0	0	0	0	0	0
5660010 Total					0	0	0	0	0	0	0	0	0
5670000	RENTS-TRANSMISSION	TNEX	Transmission O&M Expense	SG	2,689	41	712	216	375	1,194	150	1	0
5670000 Total					2,689	41	712	216	375	1,194	150	1	0
5680000	MNT SUPERV & ENG	TNEX	Transmission O&M Expense	SG	851	13	225	68	119	378	47	0	0
5680000 Total					851	13	225	68	119	378	47	0	0
5690000	MAINT OF STRUCTURE	TNEX	Transmission O&M Expense	SG	85	1	22	7	12	38	5	0	0
5690000 Total					85	1	22	7	12	38	5	0	0
5692000	MAINT-COMP SW TRANS	TNEX	Transmission O&M Expense	SG	937	14	248	75	131	416	52	0	0
5692000 Total					937	14	248	75	131	416	52	0	0
5693000	MAINT-COM EQP TRANS	TNEX	Transmission O&M Expense	SG	4,951	76	1,311	397	690	2,199	276	2	0
5693000 Total					4,951	76	1,311	397	690	2,199	276	2	0
5700000	MAINT STATION EQIP	TNEX	Transmission O&M Expense	SG	11,669	178	3,089	936	1,627	5,184	650	4	0
5700000 Total					11,669	178	3,089	936	1,627	5,184	650	4	0
5710000	MAINT OVHD LINES	TNEX	Transmission O&M Expense	SG	17,141	262	4,538	1,375	2,390	7,614	955	6	0
5710000 Total					17,141	262	4,538	1,375	2,390	7,614	955	6	0
5720000	MNT UNDERGRD LINES	TNEX	Transmission O&M Expense	SG	71	1	19	6	10	31	4	0	0
5720000 Total					71	1	19	6	10	31	4	0	0



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5730000	MNT MSC TRANS PLNT	TNEX	Transmission O&M Expense	SG	94	1	25	8	13	42	5	0	0
5730000 Total					94	1	25	8	13	42	5	0	0
5800000	OPER SUPERV & ENG	DNEX	Distribution O&M Expense	CA	408	408	0	0	0	0	0	0	0
5800000	OPER SUPERV & ENG	DNEX	Distribution O&M Expense	IDU	135	0	0	0	0	0	135	0	0
5800000	OPER SUPERV & ENG	DNEX	Distribution O&M Expense	OR	398	0	398	0	0	0	0	0	0
5800000	OPER SUPERV & ENG	DNEX	Distribution O&M Expense	SNPD	7,718	244	2,097	492	778	3,716	392	0	0
5800000	OPER SUPERV & ENG	DNEX	Distribution O&M Expense	UT	103	0	0	0	0	103	0	0	0
5800000	OPER SUPERV & ENG	DNEX	Distribution O&M Expense	WA	150	0	0	150	0	0	0	0	0
5800000	OPER SUPERV & ENG	DNEX	Distribution O&M Expense	WYP	90	0	0	0	90	0	0	0	0
5800000 Total					9,002	652	2,495	642	868	3,818	527	0	0
5810000	LOAD DISPATCHING	DNEX	Distribution O&M Expense	SNPD	13,699	433	3,722	873	1,381	6,595	695	0	0
5810000 Total					13,699	433	3,722	873	1,381	6,595	695	0	0
5820000	STATION EXP(DIST)	DNEX	Distribution O&M Expense	CA	86	86	0	0	0	0	0	0	0
5820000	STATION EXP(DIST)	DNEX	Distribution O&M Expense	IDU	283	0	0	0	0	0	283	0	0
5820000	STATION EXP(DIST)	DNEX	Distribution O&M Expense	OR	995	0	995	0	0	0	0	0	0
5820000	STATION EXP(DIST)	DNEX	Distribution O&M Expense	SNPD	1	0	0	0	0	1	0	0	0
5820000	STATION EXP(DIST)	DNEX	Distribution O&M Expense	UT	2,035	0	0	0	0	2,035	0	0	0
5820000	STATION EXP(DIST)	DNEX	Distribution O&M Expense	WA	277	0	0	277	0	0	0	0	0
5820000	STATION EXP(DIST)	DNEX	Distribution O&M Expense	WYP	847	0	0	0	847	0	0	0	0
5820000 Total					4,524	86	996	277	847	2,035	283	0	0
5830000	OVHD LINE EXPENSES	DNEX	Distribution O&M Expense	CA	339	339	0	0	0	0	0	0	0
5830000	OVHD LINE EXPENSES	DNEX	Distribution O&M Expense	IDU	246	0	0	0	0	0	246	0	0
5830000	OVHD LINE EXPENSES	DNEX	Distribution O&M Expense	OR	2,029	0	2,029	0	0	0	0	0	0
5830000	OVHD LINE EXPENSES	DNEX	Distribution O&M Expense	SNPD	0	0	0	0	0	0	0	0	0
5830000	OVHD LINE EXPENSES	DNEX	Distribution O&M Expense	UT	6,193	0	0	0	0	6,193	0	0	0
5830000	OVHD LINE EXPENSES	DNEX	Distribution O&M Expense	WA	359	0	0	359	0	0	0	0	0
5830000	OVHD LINE EXPENSES	DNEX	Distribution O&M Expense	WYP	402	0	0	0	402	0	0	0	0
5830000	OVHD LINE EXPENSES	DNEX	Distribution O&M Expense	WYU	58	0	0	0	58	0	0	0	0
5830000 Total					9,628	339	2,030	360	460	6,193	246	0	0
5850000	STRT LGHT-SGNL SYS	DNEX	Distribution O&M Expense	SNPD	310	10	84	20	31	149	16	0	0
5850000 Total					310	10	84	20	31	149	16	0	0
5860000	METER EXPENSES	DNEX	Distribution O&M Expense	CA	108	108	0	0	0	0	0	0	0
5860000	METER EXPENSES	DNEX	Distribution O&M Expense	IDU	136	0	0	0	0	0	136	0	0
5860000	METER EXPENSES	DNEX	Distribution O&M Expense	OR	1,305	0	1,305	0	0	0	0	0	0
5860000	METER EXPENSES	DNEX	Distribution O&M Expense	UT	585	0	0	0	0	585	0	0	0
5860000	METER EXPENSES	DNEX	Distribution O&M Expense	WA	346	0	0	346	0	0	0	0	0
5860000	METER EXPENSES	DNEX	Distribution O&M Expense	WYP	280	0	0	0	280	0	0	0	0
5860000	METER EXPENSES	DNEX	Distribution O&M Expense	WYU	80	0	0	0	80	0	0	0	0
5860000 Total					2,840	108	1,305	346	360	585	136	0	0
5870000	CUST INSTL EXPENSE	DNEX	Distribution O&M Expense	CA	523	523	0	0	0	0	0	0	0
5870000	CUST INSTL EXPENSE	DNEX	Distribution O&M Expense	IDU	982	0	0	0	0	0	982	0	0
5870000	CUST INSTL EXPENSE	DNEX	Distribution O&M Expense	OR	6,554	0	6,554	0	0	0	0	0	0
5870000	CUST INSTL EXPENSE	DNEX	Distribution O&M Expense	UT	6,391	0	0	0	0	6,391	0	0	0
5870000	CUST INSTL EXPENSE	DNEX	Distribution O&M Expense	WA	1,476	0	0	1,476	0	0	0	0	0
5870000	CUST INSTL EXPENSE	DNEX	Distribution O&M Expense	WYP	1,298	0	0	0	1,298	0	0	0	0
5870000	CUST INSTL EXPENSE	DNEX	Distribution O&M Expense	WYU	152	0	0	0	152	0	0	0	0
5870000 Total					17,375	523	6,554	1,476	1,450	6,391	982	0	0
5880000	MSC DISTR EXPENSES	DNEX	Distribution O&M Expense	CA	-36	-36	0	0	0	0	0	0	0
5880000	MSC DISTR EXPENSES	DNEX	Distribution O&M Expense	IDU	-19	0	0	0	0	0	-19	0	0
5880000	MSC DISTR EXPENSES	DNEX	Distribution O&M Expense	OR	54	0	54	0	0	0	0	0	0
5880000	MSC DISTR EXPENSES	DNEX	Distribution O&M Expense	SNPD	912	29	248	58	92	439	46	0	0
5880000	MSC DISTR EXPENSES	DNEX	Distribution O&M Expense	UT	-240	0	0	0	0	-240	0	0	0
5880000	MSC DISTR EXPENSES	DNEX	Distribution O&M Expense	WA	12	0	0	12	0	0	0	0	0
5880000	MSC DISTR EXPENSES	DNEX	Distribution O&M Expense	WYP	-34	0	0	0	-34	0	0	0	0
5880000	MSC DISTR EXPENSES	DNEX	Distribution O&M Expense	WYU	-102	0	0	0	-102	0	0	0	0
5880000 Total					547	-7	302	70	-44	199	28	0	0
5890000	RENTS-DISTRIBUTION	DNEX	Distribution O&M Expense	CA	57	57	0	0	0	0	0	0	0
5890000	RENTS-DISTRIBUTION	DNEX	Distribution O&M Expense	IDU	39	0	0	0	0	0	39	0	0
5890000	RENTS-DISTRIBUTION	DNEX	Distribution O&M Expense	OR	1,930	0	1,930	0	0	0	0	0	0



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5890000	RENTS-DISTRIBUTION	DNEX	Distribution O&M Expense	SNPD	19	1	5	1	2	9	1	0	0
5890000	RENTS-DISTRIBUTION	DNEX	Distribution O&M Expense	UT	728	0	0	0	0	728	0	0	0
5890000	RENTS-DISTRIBUTION	DNEX	Distribution O&M Expense	WA	113	0	0	113	0	0	0	0	0
5890000	RENTS-DISTRIBUTION	DNEX	Distribution O&M Expense	WYP	436	0	0	0	436	0	0	0	0
5890000	RENTS-DISTRIBUTION	DNEX	Distribution O&M Expense	WYU	20	0	0	0	20	0	0	0	0
5890000 Total					3,341	58	1,935	114	457	737	40	0	0
5900000	MAINT SUPERV & ENG	DNEX	Distribution O&M Expense	CA	104	104	0	0	0	0	0	0	0
5900000	MAINT SUPERV & ENG	DNEX	Distribution O&M Expense	IDU	273	0	0	0	0	0	273	0	0
5900000	MAINT SUPERV & ENG	DNEX	Distribution O&M Expense	OR	813	0	813	0	0	0	0	0	0
5900000	MAINT SUPERV & ENG	DNEX	Distribution O&M Expense	SNPD	3,002	95	816	191	303	1,445	152	0	0
5900000	MAINT SUPERV & ENG	DNEX	Distribution O&M Expense	UT	1,404	0	0	0	0	1,404	0	0	0
5900000	MAINT SUPERV & ENG	DNEX	Distribution O&M Expense	WA	169	0	0	169	0	0	0	0	0
5900000	MAINT SUPERV & ENG	DNEX	Distribution O&M Expense	WYP	379	0	0	0	379	0	0	0	0
5900000 Total					6,142	199	1,628	360	681	2,849	425	0	0
5910000	MAINT OF STRUCTURE	DNEX	Distribution O&M Expense	CA	101	101	0	0	0	0	0	0	0
5910000	MAINT OF STRUCTURE	DNEX	Distribution O&M Expense	IDU	111	0	0	0	0	0	111	0	0
5910000	MAINT OF STRUCTURE	DNEX	Distribution O&M Expense	OR	441	0	441	0	0	0	0	0	0
5910000	MAINT OF STRUCTURE	DNEX	Distribution O&M Expense	SNPD	114	4	31	7	12	55	6	0	0
5910000	MAINT OF STRUCTURE	DNEX	Distribution O&M Expense	UT	818	0	0	0	0	818	0	0	0
5910000	MAINT OF STRUCTURE	DNEX	Distribution O&M Expense	WA	98	0	0	98	0	0	0	0	0
5910000	MAINT OF STRUCTURE	DNEX	Distribution O&M Expense	WYP	214	0	0	0	214	0	0	0	0
5910000	MAINT OF STRUCTURE	DNEX	Distribution O&M Expense	WYU	58	0	0	0	58	0	0	0	0
5910000 Total					1,955	105	472	105	284	873	117	0	0
5920000	MAINT STAT EQUIP	DNEX	Distribution O&M Expense	CA	310	310	0	0	0	0	0	0	0
5920000	MAINT STAT EQUIP	DNEX	Distribution O&M Expense	IDU	419	0	0	0	0	0	419	0	0
5920000	MAINT STAT EQUIP	DNEX	Distribution O&M Expense	OR	2,909	0	2,909	0	0	0	0	0	0
5920000	MAINT STAT EQUIP	DNEX	Distribution O&M Expense	SNPD	1,383	44	376	88	139	666	70	0	0
5920000	MAINT STAT EQUIP	DNEX	Distribution O&M Expense	UT	2,304	0	0	0	0	2,304	0	0	0
5920000	MAINT STAT EQUIP	DNEX	Distribution O&M Expense	WA	707	0	0	707	0	0	0	0	0
5920000	MAINT STAT EQUIP	DNEX	Distribution O&M Expense	WYP	986	0	0	0	986	0	0	0	0
5920000	MAINT STAT EQUIP	DNEX	Distribution O&M Expense	WYU	29	0	0	0	29	0	0	0	0
5920000 Total					9,047	353	3,285	795	1,154	2,970	489	0	0
5930000	MAINT OVHD LINES	DNEX	Distribution O&M Expense	CA	13,497	13,497	0	0	0	0	0	0	0
5930000	MAINT OVHD LINES	DNEX	Distribution O&M Expense	IDU	3,313	0	0	0	0	0	3,313	0	0
5930000	MAINT OVHD LINES	DNEX	Distribution O&M Expense	OR	55,411	0	55,411	0	0	0	0	0	0
5930000	MAINT OVHD LINES	DNEX	Distribution O&M Expense	SNPD	2,356	74	640	150	237	1,134	120	0	0
5930000	MAINT OVHD LINES	DNEX	Distribution O&M Expense	UT	29,958	0	0	0	0	29,958	0	0	0
5930000	MAINT OVHD LINES	DNEX	Distribution O&M Expense	WA	5,867	0	0	5,867	0	0	0	0	0
5930000	MAINT OVHD LINES	DNEX	Distribution O&M Expense	WYP	5,721	0	0	0	5,721	0	0	0	0
5930000	MAINT OVHD LINES	DNEX	Distribution O&M Expense	WYU	769	0	0	0	769	0	0	0	0
5930000 Total					116,891	13,571	56,051	6,017	6,728	31,092	3,432	0	0
5931000	MAINT O/H LINES-LB P	DNEX	Distribution O&M Expense	CA	33	33	0	0	0	0	0	0	0
5931000	MAINT O/H LINES-LB P	DNEX	Distribution O&M Expense	IDU	58	0	0	0	0	0	58	0	0
5931000	MAINT O/H LINES-LB P	DNEX	Distribution O&M Expense	OR	148	0	148	0	0	0	0	0	0
5931000	MAINT O/H LINES-LB P	DNEX	Distribution O&M Expense	UT	-531	0	0	0	0	-531	0	0	0
5931000	MAINT O/H LINES-LB P	DNEX	Distribution O&M Expense	WA	21	0	0	21	0	0	0	0	0
5931000	MAINT O/H LINES-LB P	DNEX	Distribution O&M Expense	WYP	-73	0	0	0	-73	0	0	0	0
5931000 Total					-343	33	148	21	-73	-531	58	0	0
5940000	MAINT UDGRND LINES	DNEX	Distribution O&M Expense	CA	521	521	0	0	0	0	0	0	0
5940000	MAINT UDGRND LINES	DNEX	Distribution O&M Expense	IDU	1,133	0	0	0	0	0	1,133	0	0
5940000	MAINT UDGRND LINES	DNEX	Distribution O&M Expense	OR	7,032	0	7,032	0	0	0	0	0	0
5940000	MAINT UDGRND LINES	DNEX	Distribution O&M Expense	SNPD	31	1	9	2	3	15	2	0	0
5940000	MAINT UDGRND LINES	DNEX	Distribution O&M Expense	UT	19,437	0	0	0	0	19,437	0	0	0
5940000	MAINT UDGRND LINES	DNEX	Distribution O&M Expense	WA	1,374	0	0	1,374	0	0	0	0	0
5940000	MAINT UDGRND LINES	DNEX	Distribution O&M Expense	WYP	2,081	0	0	0	2,081	0	0	0	0
5940000	MAINT UDGRND LINES	DNEX	Distribution O&M Expense	WYU	271	0	0	0	271	0	0	0	0
5940000 Total					31,880	522	7,040	1,376	2,355	19,452	1,134	0	0
5950000	MAINT LINE TRNSFRM	DNEX	Distribution O&M Expense	SNPD	1,195	38	325	76	121	575	61	0	0
5950000 Total					1,195	38	325	76	121	575	61	0	0



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5960000	MNT STR LGHT-SIG S	DNEX	Distribution O&M Expense	CA	59	59	0	0	0	0	0	0	0
5960000	MNT STR LGHT-SIG S	DNEX	Distribution O&M Expense	IDU	64	0	0	0	0	0	64	0	0
5960000	MNT STR LGHT-SIG S	DNEX	Distribution O&M Expense	OR	744	0	744	0	0	0	0	0	0
5960000	MNT STR LGHT-SIG S	DNEX	Distribution O&M Expense	UT	633	0	0	0	0	633	0	0	0
5960000	MNT STR LGHT-SIG S	DNEX	Distribution O&M Expense	WA	48	0	0	48	0	0	0	0	0
5960000	MNT STR LGHT-SIG S	DNEX	Distribution O&M Expense	WYP	296	0	0	0	296	0	0	0	0
5960000	MNT STR LGHT-SIG S	DNEX	Distribution O&M Expense	WYU	104	0	0	0	104	0	0	0	0
5960000 Total					1,947	59	744	48	400	633	64	0	0
5970000	MNT OF METERS	DNEX	Distribution O&M Expense	CA	15	15	0	0	0	0	0	0	0
5970000	MNT OF METERS	DNEX	Distribution O&M Expense	IDU	34	0	0	0	0	0	34	0	0
5970000	MNT OF METERS	DNEX	Distribution O&M Expense	OR	190	0	190	0	0	0	0	0	0
5970000	MNT OF METERS	DNEX	Distribution O&M Expense	SNPD	-116	-4	-32	-7	-12	-56	-6	0	0
5970000	MNT OF METERS	DNEX	Distribution O&M Expense	UT	350	0	0	0	0	350	0	0	0
5970000	MNT OF METERS	DNEX	Distribution O&M Expense	WA	27	0	0	27	0	0	0	0	0
5970000	MNT OF METERS	DNEX	Distribution O&M Expense	WYP	29	0	0	0	29	0	0	0	0
5970000	MNT OF METERS	DNEX	Distribution O&M Expense	WYU	24	0	0	0	24	0	0	0	0
5970000 Total					552	11	158	20	41	294	28	0	0
5980000	MNT MISC DIST PLNT	DNEX	Distribution O&M Expense	CA	105	105	0	0	0	0	0	0	0
5980000	MNT MISC DIST PLNT	DNEX	Distribution O&M Expense	IDU	214	0	0	0	0	0	214	0	0
5980000	MNT MISC DIST PLNT	DNEX	Distribution O&M Expense	OR	-399	0	-399	0	0	0	0	0	0
5980000	MNT MISC DIST PLNT	DNEX	Distribution O&M Expense	SNPD	2,940	93	799	187	296	1,415	149	0	0
5980000	MNT MISC DIST PLNT	DNEX	Distribution O&M Expense	UT	905	0	0	0	0	905	0	0	0
5980000	MNT MISC DIST PLNT	DNEX	Distribution O&M Expense	WA	178	0	0	178	0	0	0	0	0
5980000	MNT MISC DIST PLNT	DNEX	Distribution O&M Expense	WYP	308	0	0	0	308	0	0	0	0
5980000 Total					4,251	198	400	365	605	2,320	363	0	0
5989500	MNT DIST PLNT-ENV AM	DNEX	Distribution O&M Expense	SNPD	-7	0	-2	0	-1	-3	0	0	0
5989500 Total					-7	0	-2	0	-1	-3	0	0	0
9010000	SUPRV (CUST ACCT)	CAEX	Customer Accounting Expense	CN	2,250	52	694	153	163	1,091	96	0	0
9010000	SUPRV (CUST ACCT)	CAEX	Customer Accounting Expense	WYP	1	0	0	0	1	0	0	0	0
9010000 Total					2,251	52	694	153	164	1,091	96	0	0
9020000	METER READING EXP	CAEX	Customer Accounting Expense	CA	398	398	0	0	0	0	0	0	0
9020000	METER READING EXP	CAEX	Customer Accounting Expense	CN	404	9	125	27	29	196	17	0	0
9020000	METER READING EXP	CAEX	Customer Accounting Expense	IDU	2,177	0	0	0	0	0	2,177	0	0
9020000	METER READING EXP	CAEX	Customer Accounting Expense	OR	2,307	0	2,307	0	0	0	0	0	0
9020000	METER READING EXP	CAEX	Customer Accounting Expense	UT	6,183	0	0	0	0	6,183	0	0	0
9020000	METER READING EXP	CAEX	Customer Accounting Expense	WA	1,167	0	0	1,167	0	0	0	0	0
9020000	METER READING EXP	CAEX	Customer Accounting Expense	WYP	1,054	0	0	0	1,054	0	0	0	0
9020000	METER READING EXP	CAEX	Customer Accounting Expense	WYU	230	0	0	0	230	0	0	0	0
9020000 Total					13,919	408	2,431	1,194	1,313	6,379	2,194	0	0
9030000	CUST RCRD/COLL EXP	CAEX	Customer Accounting Expense	CN	1,196	28	369	81	87	580	51	0	0
9030000 Total					1,196	28	369	81	87	580	51	0	0
9031000	CUST RCRD/CUST SYS	CAEX	Customer Accounting Expense	CN	2,179	51	672	148	158	1,057	93	0	0
9031000 Total					2,179	51	672	148	158	1,057	93	0	0
9032000	CUST ACCTG/BILL	CAEX	Customer Accounting Expense	CA	0	0	0	0	0	0	0	0	0
9032000	CUST ACCTG/BILL	CAEX	Customer Accounting Expense	CN	8,981	209	2,772	612	651	4,356	382	0	0
9032000	CUST ACCTG/BILL	CAEX	Customer Accounting Expense	UT	-4	0	0	0	0	-4	0	0	0
9032000	CUST ACCTG/BILL	CAEX	Customer Accounting Expense	WYP	0	0	0	0	0	0	0	0	0
9032000 Total					8,978	209	2,772	612	651	4,352	382	0	0
9033000	CUST ACCTG/COLL	CAEX	Customer Accounting Expense	CA	10	10	0	0	0	0	0	0	0
9033000	CUST ACCTG/COLL	CAEX	Customer Accounting Expense	CN	13,073	304	4,034	890	947	6,341	557	0	0
9033000	CUST ACCTG/COLL	CAEX	Customer Accounting Expense	IDU	233	0	0	0	0	0	233	0	0
9033000	CUST ACCTG/COLL	CAEX	Customer Accounting Expense	OR	712	0	712	0	0	0	0	0	0
9033000	CUST ACCTG/COLL	CAEX	Customer Accounting Expense	UT	1,660	0	0	0	0	1,660	0	0	0
9033000	CUST ACCTG/COLL	CAEX	Customer Accounting Expense	WA	175	0	0	175	0	0	0	0	0
9033000	CUST ACCTG/COLL	CAEX	Customer Accounting Expense	WYP	448	0	0	0	448	0	0	0	0
9033000	CUST ACCTG/COLL	CAEX	Customer Accounting Expense	WYU	67	0	0	0	67	0	0	0	0
9033000 Total					16,379	314	4,746	1,065	1,462	8,001	790	0	0
9035000	CUST ACCTG/REQ	CAEX	Customer Accounting Expense	CA	10	10	0	0	0	0	0	0	0
9035000	CUST ACCTG/REQ	CAEX	Customer Accounting Expense	IDU	17	0	0	0	0	0	17	0	0



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9035000	CUST ACCTG/REQ	CAEX	Customer Accounting Expense	OR	67	0	67	0	0	0	0	0	0
9035000	CUST ACCTG/REQ	CAEX	Customer Accounting Expense	UT	58	0	0	0	0	58	0	0	0
9035000	CUST ACCTG/REQ	CAEX	Customer Accounting Expense	WA	11	0	0	11	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	8	0	0	0	8	0	0	0	0
9035000 Total					182	10	67	11	20	58	17	0	0
9036000	CUST ACCTG/COMMON	CAEX	Customer Accounting Expense	CN	12,174	283	3,757	829	882	5,905	518	0	0
9036000	CUST ACCTG/COMMON	CAEX	Customer Accounting Expense	OR	12	0	12	0	0	0	0	0	0
9036000	CUST ACCTG/COMMON	CAEX	Customer Accounting Expense	WA	265	0	0	265	0	0	0	0	0
9036000 Total					12,452	283	3,769	1,094	882	5,905	518	0	0
9040000	UNCOLLECT ACCOUNTS	CAEX	Customer Accounting Expense	CA	793	793	0	0	0	0	0	0	0
9040000	UNCOLLECT ACCOUNTS	CAEX	Customer Accounting Expense	CN	1	0	0	0	0	0	0	0	0
9040000	UNCOLLECT ACCOUNTS	CAEX	Customer Accounting Expense	IDU	959	0	0	0	0	0	959	0	0
9040000	UNCOLLECT ACCOUNTS	CAEX	Customer Accounting Expense	OR	5,475	0	5,475	0	0	0	0	0	0
9040000	UNCOLLECT ACCOUNTS	CAEX	Customer Accounting Expense	UT	2,793	0	0	0	0	2,793	0	0	0
9040000	UNCOLLECT ACCOUNTS	CAEX	Customer Accounting Expense	WA	1,801	0	0	1,801	0	0	0	0	0
9040000	UNCOLLECT ACCOUNTS	CAEX	Customer Accounting Expense	WYP	815	0	0	0	815	0	0	0	0
9040000 Total					12,638	794	5,475	1,801	815	2,794	960	0	0
9042000	UNCOLL ACCTS-JOINT U	CAEX	Customer Accounting Expense	CA	-16	-16	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	34	0	34	0	0	0	0	0	0
9042000	UNCOLL ACCTS-JOINT U	CAEX	Customer Accounting Expense	UT	2	0	0	0	0	2	0	0	0
9042000	UNCOLL ACCTS-JOINT U	CAEX	Customer Accounting Expense	WA	15	0	0	15	0	0	0	0	0
9042000	UNCOLL ACCTS-JOINT U	CAEX	Customer Accounting Expense	WYP	7	0	0	0	7	0	0	0	0
9042000 Total					42	-16	34	15	7	2	0	0	0
9050000	MISC CUST ACCT EXP	CAEX	Customer Accounting Expense	CN	3	0	1	0	0	1	0	0	0
9050000 Total					3	0	1	0	0	1	0	0	0
9070000	SUPRV (CUST SERV)	CSEX	Customer Service Expense	CN	-1	0	0	0	0	0	0	0	0
9070000 Total					-1	0	0	0	0	0	0	0	0
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	1	0	1	0	0	0	0	0	0
9080000	CUST ASSIST EXP	CSEX	Customer Service Expense	UT	2	0	0	0	0	2	0	0	0
9080000	CUST ASSIST EXP	CSEX	Customer Service Expense	WA	0	0	0	0	0	0	0	0	0
9080000	CUST ASSIST EXP	CSEX	Customer Service Expense	WYP	0	0	0	0	0	0	0	0	0
9080000 Total					9	0	3	1	1	5	0	0	0
9081000	CUST ASST EXP-GENL	CSEX	Customer Service Expense	CN	749	17	231	51	54	363	32	0	0
9081000	CUST ASST EXP-GENL	CSEX	Customer Service Expense	OR	1,070	0	1,070	0	0	0	0	0	0
9081000	CUST ASST EXP-GENL	CSEX	Customer Service Expense	OTHER	190	0	0	0	0	0	0	0	190
9081000 Total					2,009	17	1,301	51	54	363	32	0	190
9084000	DSM DIRECT	CSEX	Customer Service Expense	CA	6	6	0	0	0	0	0	0	0
9084000	DSM DIRECT	CSEX	Customer Service Expense	CN	1,063	25	328	72	77	516	45	0	0
9084000	DSM DIRECT	CSEX	Customer Service Expense	IDU	9	0	0	0	0	0	9	0	0
9084000	DSM DIRECT	CSEX	Customer Service Expense	OTHER	40	0	0	0	0	0	0	0	40
9084000	DSM DIRECT	CSEX	Customer Service Expense	WA	8	0	0	8	0	0	0	0	0
9084000 Total					1,125	31	328	80	77	516	54	0	40
9085100	DSM AMORT-SBC/ECC	CSEX	Customer Service Expense	OTHER	83,835	0	0	0	0	0	0	0	83,835
9085100 Total					83,835	0	0	0	0	0	0	0	83,835
9086000	CUST SERV	CSEX	Customer Service Expense	CN	94	2	29	6	7	45	4	0	0
9086000	CUST SERV	CSEX	Customer Service Expense	IDU	19	0	0	0	0	0	19	0	0
9086000	CUST SERV	CSEX	Customer Service Expense	OR	2,232	0	2,232	0	0	0	0	0	0
9086000	CUST SERV	CSEX	Customer Service Expense	UT	3,015	0	0	0	0	3,015	0	0	0
9086000	CUST SERV	CSEX	Customer Service Expense	WA	201	0	0	201	0	0	0	0	0
9086000	CUST SERV	CSEX	Customer Service Expense	WYP	977	0	0	0	977	0	0	0	0
9086000 Total					6,537	2	2,261	207	984	3,060	23	0	0
9089300	ENERGY STORAGE	CSEX	Customer Service Expense	OTHER	5	0	0	0	0	0	0	0	5
9089300 Total					5	0	0	0	0	0	0	0	5
9089500	BLUE SKY EXPENSE	CSEX	Customer Service Expense	OTHER	6,981	0	0	0	0	0	0	0	6,981
9089500 Total					6,981	0	0	0	0	0	0	0	6,981
9089600	SOLAR FEED-IN EXP	CSEX	Customer Service Expense	OTHER	9,009	0	0	0	0	0	0	0	9,009



Operations & Maintenance Expense
 Twelve Months Ending - December 2021
 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
9089600 Total					9,009	0	0	0	0	0	0	0	9,009
9089700	SUBSCRIBER SOLAR	CSEX	Customer Service Expense	UT	159	0	0	0	0	159	0	0	0
9089700 Total					159	0	0	0	0	159	0	0	0
9089800	COMMUNITY SOLAR	CSEX	Customer Service Expense	OTHER	469	0	0	0	0	0	0	0	469
9089800 Total					469	0	0	0	0	0	0	0	469
9090000	INFOR/INSTRCT ADV	CSEX	Customer Service Expense	CA	75	75	0	0	0	0	0	0	0
9090000	INFOR/INSTRCT ADV	CSEX	Customer Service Expense	CN	2,345	55	724	160	170	1,137	100	0	0
9090000	INFOR/INSTRCT ADV	CSEX	Customer Service Expense	IDU	58	0	0	0	0	0	58	0	0
9090000	INFOR/INSTRCT ADV	CSEX	Customer Service Expense	OR	564	0	564	0	0	0	0	0	0
9090000	INFOR/INSTRCT ADV	CSEX	Customer Service Expense	UT	505	0	0	0	0	505	0	0	0
9090000	INFOR/INSTRCT ADV	CSEX	Customer Service Expense	WA	163	0	0	163	0	0	0	0	0
9090000	INFOR/INSTRCT ADV	CSEX	Customer Service Expense	WYP	164	0	0	0	164	0	0	0	0
9090000	INFOR/INSTRCT ADV	CSEX	Customer Service Expense	WYU	0	0	0	0	0	0	0	0	0
9090000 Total					3,873	130	1,288	322	334	1,642	158	0	0
9100000	MISC CUST SERV/INF	CSEX	Customer Service Expense	CN	1	0	0	0	0	1	0	0	0
9100000 Total					1	0	0	0	0	1	0	0	0
9130000	ADVERTISING EXP	CSAX	Customer Sales Expense	WYP	0	0	0	0	0	0	0	0	0
9130000 Total					0	0	0	0	0	0	0	0	0
9200000	ADMIN & GEN SALARY	AGEX	Administrative & General Expense	IDU	159	0	0	0	0	0	159	0	0
9200000	ADMIN & GEN SALARY	AGEX	Administrative & General Expense	OR	163	0	163	0	0	0	0	0	0
9200000	ADMIN & GEN SALARY	AGEX	Administrative & General Expense	SO	75,437	1,554	19,161	5,378	10,197	34,753	4,373	21	0
9200000	ADMIN & GEN SALARY	AGEX	Administrative & General Expense	UT	276	0	0	0	0	276	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	92	0	0	0	92	0	0	0	0
9200000 Total					76,128	1,554	19,324	5,378	10,289	35,030	4,532	21	0
9210000	OFFICE SUPPL & EXP	AGEX	Administrative & General Expense	CA	2	2	0	0	0	0	0	0	0
9210000	OFFICE SUPPL & EXP	AGEX	Administrative & General Expense	CN	89	2	27	6	6	43	4	0	0
9210000	OFFICE SUPPL & EXP	AGEX	Administrative & General Expense	IDU	17	0	0	0	0	0	17	0	0
9210000	OFFICE SUPPL & EXP	AGEX	Administrative & General Expense	OR	28	0	28	0	0	0	0	0	0
9210000	OFFICE SUPPL & EXP	AGEX	Administrative & General Expense	SO	11,067	228	2,811	789	1,496	5,098	641	3	0
9210000	OFFICE SUPPL & EXP	AGEX	Administrative & General Expense	UT	-1,441	0	0	0	0	-1,441	0	0	0
9210000	OFFICE SUPPL & EXP	AGEX	Administrative & General Expense	WA	8	0	0	8	0	0	0	0	0
9210000	OFFICE SUPPL & EXP	AGEX	Administrative & General Expense	WYP	19	0	0	0	19	0	0	0	0
9210000	OFFICE SUPPL & EXP	AGEX	Administrative & General Expense	WYU	6	0	0	0	6	0	0	0	0
9210000 Total					9,794	232	2,866	803	1,527	3,700	662	3	0
9220000	A&G EXP TRANSF-CR	AGEX	Administrative & General Expense	SO	-38,092	-785	-9,675	-2,716	-5,149	-17,549	-2,208	-11	0
9220000 Total					-38,092	-785	-9,675	-2,716	-5,149	-17,549	-2,208	-11	0
9230000	OUTSIDE SERVICES	AGEX	Administrative & General Expense	CA	67	67	0	0	0	0	0	0	0
9230000	OUTSIDE SERVICES	AGEX	Administrative & General Expense	IDU	1	0	0	0	0	0	1	0	0
9230000	OUTSIDE SERVICES	AGEX	Administrative & General Expense	OR	70	0	70	0	0	0	0	0	0
9230000	OUTSIDE SERVICES	AGEX	Administrative & General Expense	SO	12,584	259	3,196	897	1,701	5,797	729	3	0
9230000	OUTSIDE SERVICES	AGEX	Administrative & General Expense	UT	489	0	0	0	0	489	0	0	0
9230000	OUTSIDE SERVICES	AGEX	Administrative & General Expense	WA	7	0	0	7	0	0	0	0	0
9230000	OUTSIDE SERVICES	AGEX	Administrative & General Expense	WYP	11	0	0	0	11	0	0	0	0
9230000	OUTSIDE SERVICES	AGEX	Administrative & General Expense	WYU	164	0	0	0	164	0	0	0	0
9230000 Total					13,393	326	3,267	904	1,875	6,286	730	3	0
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	OR	96	0	96	0	0	0	0	0	0
9239990	AFFL SERV EMPLOYED	AGEX	Administrative & General Expense	SO	13,766	284	3,496	981	1,861	6,342	798	4	0
9239990 Total					13,860	282	3,592	981	1,861	6,342	798	4	0
9241000	PROP INS-ACCRL SITUS	AGEX	Administrative & General Expense	CA	1,989	1,989	0	0	0	0	0	0	0
9241000	PROP INS-ACCRL SITUS	AGEX	Administrative & General Expense	IDU	114	0	0	0	0	0	114	0	0
9241000	PROP INS-ACCRL SITUS	AGEX	Administrative & General Expense	OR	8,603	0	8,603	0	0	0	0	0	0
9241000	PROP INS-ACCRL SITUS	AGEX	Administrative & General Expense	UT	474	0	0	0	0	474	0	0	0
9241000	PROP INS-ACCRL SITUS	AGEX	Administrative & General Expense	WA	1,145	0	0	1,145	0	0	0	0	0
9241000	PROP INS-ACCRL SITUS	AGEX	Administrative & General Expense	WYP	181	0	0	0	181	0	0	0	0
9241000 Total					12,505	1,989	8,603	1,145	181	474	114	0	0
9242000	PROP INS-CLAIM SITUS	AGEX	Administrative & General Expense	CA	-160	-160	0	0	0	0	0	0	0
9242000	PROP INS-CLAIM SITUS	AGEX	Administrative & General Expense	OR	-410	0	-410	0	0	0	0	0	0



Operations & Maintenance Expense
 Twelve Months Ending - December 2021
 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
9242000	PROP INS-CLAIM SITUS	AGEX	Administrative & General Expense	WA	-109	0	0	-109	0	0	0	0	0
9242000 Total					-679	-160	-410	-109	0	0	0	0	0
9243000	PROP INS - PREMIUMS	AGEX	Administrative & General Expense	SO	4,208	87	1,069	300	569	1,938	244	1	0
9243000 Total					4,208	87	1,069	300	569	1,938	244	1	0
9250000	INJURIES & DAMAGES	AGEX	Administrative & General Expense	SO	27,218	561	6,913	1,940	3,679	12,539	1,578	8	0
9250000 Total					27,218	561	6,913	1,940	3,679	12,539	1,578	8	0
9251000	INJURIES & DAMAGES	AGEX	Administrative & General Expense	OR	939	0	939	0	0	0	0	0	0
9251000	INJURIES & DAMAGES	AGEX	Administrative & General Expense	SO	-939	-19	-238	-67	-127	-432	-54	0	0
9251000 Total					0	-19	700	-67	-127	-432	-54	0	0
9261200	PEN EXP-OTH NBC	AGEX	Administrative & General Expense	SO	11,266	232	2,861	803	1,523	5,190	653	3	0
9261200 Total					11,266	232	2,861	803	1,523	5,190	653	3	0
9261500	PEN EXP-STATE SITUS	AGEX	Administrative & General Expense	CA	-316	-316	0	0	0	0	0	0	0
9261500	PEN EXP-STATE SITUS	AGEX	Administrative & General Expense	OR	-4,453	0	-4,453	0	0	0	0	0	0
9261500	PEN EXP-STATE SITUS	AGEX	Administrative & General Expense	UT	-1,783	0	0	0	0	-1,783	0	0	0
9261500	PEN EXP-STATE SITUS	AGEX	Administrative & General Expense	WA	-1,176	0	0	-1,176	0	0	0	0	0
9261500	PEN EXP-STATE SITUS	AGEX	Administrative & General Expense	WYP	-2,044	0	0	0	-2,044	0	0	0	0
9261500 Total					-9,772	-316	-4,453	-1,176	-2,044	-1,783	0	0	0
9262200	POSTRET EXP-OTH NBC	AGEX	Administrative & General Expense	SO	-1,301	-27	-331	-93	-176	-599	-75	0	0
9262200 Total					-1,301	-27	-331	-93	-176	-599	-75	0	0
9262500	POSTRET EXP-ST SITUS	AGEX	Administrative & General Expense	OR	785	0	785	0	0	0	0	0	0
9262500 Total					785	0	785	0	0	0	0	0	0
9263200	SERP EXP-OTH NBC	AGEX	Administrative & General Expense	SO	2,757	57	700	197	373	1,270	160	1	0
9263200 Total					2,757	57	700	197	373	1,270	160	1	0
9269100	GROSS-UP - PENSION	AGEX	Administrative & General Expense	SO	6,913	142	1,756	493	934	3,185	401	2	0
9269100 Total					6,913	142	1,756	493	934	3,185	401	2	0
9269200	GROSS-UP - POST-RETR	AGEX	Administrative & General Expense	SO	1,142	24	290	81	154	526	66	0	0
9269200 Total					1,142	24	290	81	154	526	66	0	0
9269400	GROSS-UP - MD/DN/V/L	AGEX	Administrative & General Expense	SO	62,274	1,283	15,817	4,440	8,418	28,689	3,610	17	0
9269400 Total					62,274	1,283	15,817	4,440	8,418	28,689	3,610	17	0
9269500	GROSS-UP - 401(K) EX	AGEX	Administrative & General Expense	SO	38,870	801	9,873	2,771	5,254	17,907	2,253	11	0
9269500 Total					38,870	801	9,873	2,771	5,254	17,907	2,253	11	0
9269600	GROSS-UP - POST-EMPL	AGEX	Administrative & General Expense	SO	5,720	118	1,453	408	773	2,635	332	2	0
9269600 Total					5,720	118	1,453	408	773	2,635	332	2	0
9269700	GROSS-UP - OTH BEN E	AGEX	Administrative & General Expense	SO	6,138	126	1,559	438	830	2,828	356	2	0
9269700 Total					6,138	126	1,559	438	830	2,828	356	2	0
9280000	REGULATORY COM EXP	AGEX	Administrative & General Expense	CA	659	659	0	0	0	0	0	0	0
9280000	REGULATORY COM EXP	AGEX	Administrative & General Expense	IDU	239	0	0	0	0	0	239	0	0
9280000	REGULATORY COM EXP	AGEX	Administrative & General Expense	OR	1,236	0	1,236	0	0	0	0	0	0
9280000	REGULATORY COM EXP	AGEX	Administrative & General Expense	SO	2,665	55	677	190	360	1,228	154	1	0
9280000	REGULATORY COM EXP	AGEX	Administrative & General Expense	UT	182	0	0	0	0	182	0	0	0
9280000	REGULATORY COM EXP	AGEX	Administrative & General Expense	WA	73	0	0	73	0	0	0	0	0
9280000	REGULATORY COM EXP	AGEX	Administrative & General Expense	WYP	787	0	0	0	787	0	0	0	0
9280000 Total					5,840	714	1,912	263	1,147	1,409	394	1	0
9282000	REG COMM EXPENSE	AGEX	Administrative & General Expense	CA	96	96	0	0	0	0	0	0	0
9282000	REG COMM EXPENSE	AGEX	Administrative & General Expense	IDU	749	0	0	0	0	0	749	0	0
9282000	REG COMM EXPENSE	AGEX	Administrative & General Expense	OR	4,546	0	4,546	0	0	0	0	0	0
9282000	REG COMM EXPENSE	AGEX	Administrative & General Expense	SO	15	0	4	1	2	7	1	0	0
9282000	REG COMM EXPENSE	AGEX	Administrative & General Expense	UT	6,577	0	0	0	0	6,577	0	0	0
9282000	REG COMM EXPENSE	AGEX	Administrative & General Expense	WA	695	0	0	695	0	0	0	0	0
9282000	REG COMM EXPENSE	AGEX	Administrative & General Expense	WYP	1,913	0	0	0	1,913	0	0	0	0
9282000 Total					14,592	96	4,550	696	1,916	6,584	750	0	0
9283000	FERC FILING FEE	AGEX	Administrative & General Expense	SG	5,995	92	1,587	481	836	2,663	334	2	0
9283000 Total					5,995	92	1,587	481	836	2,663	334	2	0
9290000	DUPLICATE CHRGS-CR	AGEX	Administrative & General Expense	SO	-4,381	-90	-1,113	-312	-592	-2,018	-254	-1	0
9290000 Total					-4,381	-90	-1,113	-312	-592	-2,018	-254	-1	0
9299100	DUP CHG CR - PENSION	AGEX	Administrative & General Expense	SO	-6,913	-142	-1,756	-493	-934	-3,185	-401	-2	0
9299100 Total					-6,913	-142	-1,756	-493	-934	-3,185	-401	-2	0
9299200	DUP CHG CR - POST-RT	AGEX	Administrative & General Expense	SO	-1,142	-24	-290	-81	-154	-526	-66	0	0



Operations & Maintenance Expense
 Twelve Months Ending - December 2021
 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
9299200 Total					-1,142	-24	-290	-81	-154	-526	-66	0	0
9299400	DUP CHG CR - M/D/V/L	AGEX	Administrative & General Expense	SO	-62,274	-1,283	-15,817	-4,440	-8,418	-28,689	-3,610	-17	0
9299400 Total					-62,274	-1,283	-15,817	-4,440	-8,418	-28,689	-3,610	-17	0
9299500	DUP CHRQ CR - 401(K)	AGEX	Administrative & General Expense	SO	-38,870	-801	-9,873	-2,771	-5,254	-17,907	-2,253	-11	0
9299500 Total					-38,870	-801	-9,873	-2,771	-5,254	-17,907	-2,253	-11	0
9299600	DUP CHG CR - POST-EM	AGEX	Administrative & General Expense	SO	-5,720	-118	-1,453	-408	-773	-2,635	-332	-2	0
9299600 Total					-5,720	-118	-1,453	-408	-773	-2,635	-332	-2	0
9299700	DUP CHG CR - OTH BEN	AGEX	Administrative & General Expense	SO	-6,138	-126	-1,559	-438	-830	-2,828	-356	-2	0
9299700 Total					-6,138	-126	-1,559	-438	-830	-2,828	-356	-2	0
9301000	GEN ADVERTISING EXP	AGEX	Administrative & General Expense	SO	8	0	2	1	1	4	0	0	0
9301000 Total					8	0	2	1	1	4	0	0	0
9302000	MISC GEN EXP-OTHER	AGEX	Administrative & General Expense	SO	2,480	51	630	177	335	1,142	144	1	0
9302000	MISC GEN EXP-OTHER	AGEX	Administrative & General Expense	UT	3	0	0	0	0	3	0	0	0
9302000	MISC GEN EXP-OTHER	AGEX	Administrative & General Expense	WYP	38	0	0	0	38	0	0	0	0
9302000 Total					2,520	51	630	177	373	1,145	144	1	0
9310000	RENTS (A&G)	AGEX	Administrative & General Expense	CA	59	59	0	0	0	0	0	0	0
9310000	RENTS (A&G)	AGEX	Administrative & General Expense	IDU	7	0	0	0	0	0	7	0	0
9310000	RENTS (A&G)	AGEX	Administrative & General Expense	OR	57	0	57	0	0	0	0	0	0
9310000	RENTS (A&G)	AGEX	Administrative & General Expense	SO	1,210	25	307	86	164	558	70	0	0
9310000	RENTS (A&G)	AGEX	Administrative & General Expense	UT	-317	0	0	0	0	-317	0	0	0
9310000	RENTS (A&G)	AGEX	Administrative & General Expense	WA	11	0	0	11	0	0	0	0	0
9310000	RENTS (A&G)	AGEX	Administrative & General Expense	WYP	-83	0	0	0	-83	0	0	0	0
9310000 Total					945	84	364	97	81	241	78	0	0
9350000	MAINT GENERAL PLNT	AGEX	Administrative & General Expense	CA	130	130	0	0	0	0	0	0	0
9350000	MAINT GENERAL PLNT	AGEX	Administrative & General Expense	CN	35	1	11	2	3	17	1	0	0
9350000	MAINT GENERAL PLNT	AGEX	Administrative & General Expense	IDU	8	0	0	0	0	0	8	0	0
9350000	MAINT GENERAL PLNT	AGEX	Administrative & General Expense	OR	200	0	200	0	0	0	0	0	0
9350000	MAINT GENERAL PLNT	AGEX	Administrative & General Expense	SO	25,504	525	6,478	1,818	3,447	11,750	1,478	7	0
9350000	MAINT GENERAL PLNT	AGEX	Administrative & General Expense	UT	39	0	0	0	0	39	0	0	0
9350000	MAINT GENERAL PLNT	AGEX	Administrative & General Expense	WA	103	0	0	103	0	0	0	0	0
9350000	MAINT GENERAL PLNT	AGEX	Administrative & General Expense	WYP	12	0	0	0	12	0	0	0	0
9350000	MAINT GENERAL PLNT	AGEX	Administrative & General Expense	WYU	4	0	0	0	4	0	0	0	0
9350000 Total					26,036	656	6,689	1,923	3,466	11,806	1,488	7	0
Grand Total					1,129,834	31,277	274,474	196,647	112,787	415,142	55,832	221	43,454

B3. DEPRECIATION EXPENSE



Depreciation Expense

Sum of Range: 01/2021 - 12/2021

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	9	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	11	183	56	97	308	39	0	0
4030000	DEPN EXPENSE-ELECT	3110000	STRUCTURES AND IMPROVEMENTS	CAGE	33,029	0	0	0	6,892	23,204	2,914	19	0
4030000	DEPN EXPENSE-ELECT	3110000	STRUCTURES AND IMPROVEMENTS	CAGW	4,979	209	3,657	1,113	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3110000	STRUCTURES AND IMPROVEMENTS	JBG	4,824	203	3,543	1,078	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3110000	STRUCTURES AND IMPROVEMENTS	SG	266	4	71	21	37	118	15	0	0
4030000	DEPN EXPENSE-ELECT	3120000	BOILER PLANT EQUIPMENT	CAGE	170,538	0	0	0	35,587	119,809	15,045	97	0
4030000	DEPN EXPENSE-ELECT	3120000	BOILER PLANT EQUIPMENT	CAGW	10,134	426	7,443	2,265	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3120000	BOILER PLANT EQUIPMENT	JBG	49,388	2,074	36,276	11,038	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3120000	BOILER PLANT EQUIPMENT	SG	2,579	39	683	207	360	1,146	144	1	0
4030000	DEPN EXPENSE-ELECT	3140000	TURBOGENERATOR UNITS	CAGE	32,545	0	0	0	6,791	22,864	2,871	18	0
4030000	DEPN EXPENSE-ELECT	3140000	TURBOGENERATOR UNITS	CAGW	3,610	152	2,652	807	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3140000	TURBOGENERATOR UNITS	JBG	10,481	440	7,699	2,343	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3140000	TURBOGENERATOR UNITS	SG	1,454	22	385	117	203	646	81	1	0
4030000	DEPN EXPENSE-ELECT	3150000	ACCESSORY ELECTRIC EQUIPMENT	CAGE	14,887	0	0	0	3,107	10,459	1,313	8	0
4030000	DEPN EXPENSE-ELECT	3150000	ACCESSORY ELECTRIC EQUIPMENT	CAGW	660	28	485	147	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3150000	ACCESSORY ELECTRIC EQUIPMENT	JBG	2,067	87	1,519	462	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3150000	ACCESSORY ELECTRIC EQUIPMENT	SG	296	5	78	24	41	131	16	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	1,253	0	0	0	262	881	111	1	0
4030000	DEPN EXPENSE-ELECT	3160000	MISCELLANEOUS POWER PLANT EQUIPMENT	CAGW	42	2	31	9	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3160000	MISCELLANEOUS POWER PLANT EQUIPMENT	JBG	257	11	189	58	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3160000	MISCELLANEOUS POWER PLANT EQUIPMENT	SG	59	1	16	5	8	26	3	0	0
4030000	DEPN EXPENSE-ELECT	3302000	LAND RIGHTS	SG-P	65	1	17	5	9	29	4	0	0
4030000	DEPN EXPENSE-ELECT	3302000	LAND RIGHTS	SG-U	38	1	10	3	5	17	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	11	0	3	1	1	5	1	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	40	1	11	3	6	18	2	0	0
4030000	DEPN EXPENSE-ELECT	3310000	STRUCTURES AND IMPROVE	SG-U	265	4	70	21	37	118	15	0	0
4030000	DEPN EXPENSE-ELECT	3311000	STRUCTURES AND IMPROVE-PRODUCTION	SG-P	728	11	193	58	101	323	41	0	0
4030000	DEPN EXPENSE-ELECT	3311000	STRUCTURES AND IMPROVE-PRODUCTION	SG-U	370	6	98	30	52	164	21	0	0
4030000	DEPN EXPENSE-ELECT	3312000	STRUCTURES AND IMPROVE-FISH/WILDLIFE	SG-P	9,264	142	2,453	743	1,292	4,115	516	3	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	909	14	241	73	127	404	51	0	0
4030000	DEPN EXPENSE-ELECT	3313000	STRUCTURES AND IMPROVE-RECREATION	SG-U	16	0	4	1	2	7	1	0	0
4030000	DEPN EXPENSE-ELECT	3320000	"RESERVOIRS, DAMS & WATERWAYS"	SG-P	111	2	29	9	16	49	6	0	0
4030000	DEPN EXPENSE-ELECT	3320000	"RESERVOIRS, DAMS & WATERWAYS"	SG-U	1,018	16	269	82	142	452	57	0	0
4030000	DEPN EXPENSE-ELECT	3321000	"RESERVOIRS, DAMS, & WTRWYS-PRODUCTION"	SG-P	14,146	216	3,745	1,135	1,973	6,284	788	5	0
4030000	DEPN EXPENSE-ELECT	3321000	"RESERVOIRS, DAMS, & WTRWYS-PRODUCTION"	SG-U	4,027	62	1,066	323	562	1,789	224	2	0
4030000	DEPN EXPENSE-ELECT	3322000	"RESERVOIRS, DAMS, & WTRWYS-FISH/WILDLIF	SG-P	7,729	118	2,046	620	1,078	3,433	431	3	0



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(Allocated in Thousands)

Primary Account	Primary Account Name	Secondary Account	Secondary Account Name	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4030000	DEPN EXPENSE-ELECT	3322000	"RESERVOIRS, DAMS, & WTRWYS-FISH/WILDLIF	SG-U	17	0	4	1	2	7	1	0	0
4030000	DEPN EXPENSE-ELECT	3323000	"RESERVOIRS, DAMS, & WTRWYS-RECREATION"	SG-P	4	0	1	0	0	2	0	0	0
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	-4,012	-61	-1,062	-322	-559	-1,782	-224	-2	0
4030000	DEPN EXPENSE-ELECT	3330000	"WATER WHEELS, TURB & GENERATORS"	SG-U	1,941	30	514	156	271	862	108	1	0
4030000	DEPN EXPENSE-ELECT	3340000	ACCESSORY ELECTRIC EQUIPMENT	SG-P	-5,887	-90	-1,559	-472	-821	-2,615	-328	-2	0
4030000	DEPN EXPENSE-ELECT	3340000	ACCESSORY ELECTRIC EQUIPMENT	SG-U	587	9	155	47	82	261	33	0	0
4030000	DEPN EXPENSE-ELECT	3347000	ACCESSORY ELECT EQUIP - SUPV & ALARM	SG-P	-966	-15	-256	-78	-135	-429	-54	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	8	0	2	1	1	3	0	0	0
4030000	DEPN EXPENSE-ELECT	3360000	"ROADS, RAILROADS & BRIDGES"	SG-P	527	8	139	42	73	234	29	0	0
4030000	DEPN EXPENSE-ELECT	3360000	"ROADS, RAILROADS & BRIDGES"	SG-U	114	2	30	9	16	50	6	0	0
4030000	DEPN EXPENSE-ELECT	3402000	LAND RIGHTS	SG-W	182	3	48	15	25	81	10	0	0
4030000	DEPN EXPENSE-ELECT	3410000	STRUCTURES & IMPROVEMENTS	CAGE	3,741	0	0	0	781	2,628	330	2	0
4030000	DEPN EXPENSE-ELECT	3410000	STRUCTURES & IMPROVEMENTS	CAGW	1,081	45	794	242	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	2,717	42	719	218	379	1,207	151	1	0
4030000	DEPN EXPENSE-ELECT	3410000	STRUCTURES & IMPROVEMENTS	UT	2	0	0	0	0	2	0	0	0
4030000	DEPN EXPENSE-ELECT	3420000	"FUEL HOLDERS,PRODUCERS, ACCES"	CAGE	483	0	0	0	101	339	43	0	0
4030000	DEPN EXPENSE-ELECT	3420000	"FUEL HOLDERS,PRODUCERS, ACCES"	CAGW	56	2	41	13	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3430000	PRIME MOVERS	CAGE	32,722	0	0	0	6,828	22,988	2,887	19	0
4030000	DEPN EXPENSE-ELECT	3430000	PRIME MOVERS	CAGW	13,752	577	10,101	3,074	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3430000	PRIME MOVERS	SG-W	118,618	1,813	31,404	9,514	16,540	52,691	6,611	45	0
4030000	DEPN EXPENSE-ELECT	3440000	GENERATORS	CAGE	9,702	0	0	0	2,025	6,816	856	6	0
4030000	DEPN EXPENSE-ELECT	3440000	GENERATORS	CAGW	3,564	150	2,618	797	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	8,781	134	2,325	704	1,224	3,900	489	3	0
4030000	DEPN EXPENSE-ELECT	3440000	GENERATORS	UT	10	0	0	0	0	10	0	0	0
4030000	DEPN EXPENSE-ELECT	3450000	ACCESSORY ELECTRIC EQUIPMENT	CAGE	4,770	0	0	0	995	3,351	421	3	0
4030000	DEPN EXPENSE-ELECT	3450000	ACCESSORY ELECTRIC EQUIPMENT	CAGW	1,387	58	1,019	310	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3450000	ACCESSORY ELECTRIC EQUIPMENT	SG-W	7,036	108	1,863	564	981	3,126	392	3	0
4030000	DEPN EXPENSE-ELECT	3450000	ACCESSORY ELECTRIC EQUIPMENT	UT	3	0	0	0	0	3	0	0	0
4030000	DEPN EXPENSE-ELECT	3460000	MISCELLANEOUS PWR PLANT EQUIP	CAGE	261	0	0	0	55	184	23	0	0
4030000	DEPN EXPENSE-ELECT	3460000	MISCELLANEOUS PWR PLANT EQUIP	CAGW	104	4	76	23	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3460000	MISCELLANEOUS PWR PLANT EQUIP	SG-W	370	6	98	30	52	164	21	0	0
4030000	DEPN EXPENSE-ELECT	3502000	LAND RIGHTS	SG	2,638	40	698	212	368	1,172	147	1	0
4030000	DEPN EXPENSE-ELECT	3520000	STRUCTURES & IMPROVEMENTS	SG	4,377	67	1,159	351	610	1,944	244	2	0
4030000	DEPN EXPENSE-ELECT	3530000	STATION EQUIPMENT	SG	38,747	592	10,258	3,108	5,403	17,212	2,159	15	0
4030000	DEPN EXPENSE-ELECT	3534000	STATION EQUIPMENT, STEP-UP TRANSFORMERS	CAGW	35	1	26	8	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3534000	STATION EQUIPMENT, STEP-UP TRANSFORMERS	SG	2,927	45	775	235	408	1,300	163	1	0
4030000	DEPN EXPENSE-ELECT	3537000	STATION EQUIPMENT-SUPERVISORY & ALARM	SG	415	6	110	33	58	184	23	0	0
4030000	DEPN EXPENSE-ELECT	3540000	TOWERS AND FIXTURES	SG	19,293	295	5,108	1,548	2,690	8,570	1,075	7	0
4030000	DEPN EXPENSE-ELECT	3550000	POLES AND FIXTURES	SG	24,037	367	6,364	1,928	3,352	10,677	1,340	9	0



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(Allocated in Thousands)

Primary Account	Primary Account Name	Secondary Account	Secondary Account Name	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4030000	DEPN EXPENSE-ELECT	3560000	OVERHEAD CONDUCTORS & DEVICES	SG	25,252	386	6,685	2,025	3,521	11,217	1,407	9	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	39	12	20	65	8	0	0
4030000	DEPN EXPENSE-ELECT	3590000	ROADS AND TRAILS	SG	147	2	39	12	20	65	8	0	0
4030000	DEPN EXPENSE-ELECT	3602000	LAND RIGHTS	CA	12	12	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3602000	LAND RIGHTS	IDU	22	0	0	0	0	0	22	0	0
4030000	DEPN EXPENSE-ELECT	3602000	LAND RIGHTS	OR	61	0	61	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3602000	LAND RIGHTS	UT	174	0	0	0	0	174	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	76	0	0	0	76	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3602000	LAND RIGHTS	WYU	73	0	0	0	73	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3610000	STRUCTURES & IMPROVEMENTS	CA	98	98	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3610000	STRUCTURES & IMPROVEMENTS	IDU	52	0	0	0	0	0	52	0	0
4030000	DEPN EXPENSE-ELECT	3610000	STRUCTURES & IMPROVEMENTS	OR	504	0	504	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3610000	STRUCTURES & IMPROVEMENTS	UT	1,122	0	0	0	0	1,122	0	0	0
4030000	DEPN EXPENSE-ELECT	3610000	STRUCTURES & IMPROVEMENTS	WA	114	0	0	114	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3610000	STRUCTURES & IMPROVEMENTS	WYP	212	0	0	0	212	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	739	739	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3620000	STATION EQUIPMENT	IDU	736	0	0	0	0	0	736	0	0
4030000	DEPN EXPENSE-ELECT	3620000	STATION EQUIPMENT	OR	5,268	0	5,268	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3620000	STATION EQUIPMENT	UT	11,265	0	0	0	0	11,265	0	0	0
4030000	DEPN EXPENSE-ELECT	3620000	STATION EQUIPMENT	WA	1,765	0	0	1,765	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3620000	STATION EQUIPMENT	WYP	2,208	0	0	0	2,208	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3620000	STATION EQUIPMENT	WYU	344	0	0	0	344	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	CA	10	10	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	IDU	11	0	0	0	0	0	11	0	0
4030000	DEPN EXPENSE-ELECT	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	OR	84	0	84	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	UT	168	0	0	0	0	168	0	0	0
4030000	DEPN EXPENSE-ELECT	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WA	29	0	0	29	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WYP	36	0	0	0	36	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WYU	4	0	0	0	4	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3640000	"POLES, TOWERS AND FIXTURES"	CA	2,978	2,978	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3640000	"POLES, TOWERS AND FIXTURES"	IDU	3,456	0	0	0	0	0	3,456	0	0
4030000	DEPN EXPENSE-ELECT	3640000	"POLES, TOWERS AND FIXTURES"	OR	14,609	0	14,609	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3640000	"POLES, TOWERS AND FIXTURES"	UT	15,676	0	0	0	0	15,676	0	0	0
4030000	DEPN EXPENSE-ELECT	3640000	"POLES, TOWERS AND FIXTURES"	WA	3,988	0	0	3,988	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3640000	"POLES, TOWERS AND FIXTURES"	WYP	4,964	0	0	0	4,964	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3640000	"POLES, TOWERS AND FIXTURES"	WYU	990	0	0	0	990	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3650000	OVERHEAD CONDUCTORS & DEVICES	CA	953	953	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3650000	OVERHEAD CONDUCTORS & DEVICES	IDU	973	0	0	0	0	0	973	0	0
4030000	DEPN EXPENSE-ELECT	3650000	OVERHEAD CONDUCTORS & DEVICES	OR	6,292	0	6,292	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3650000	OVERHEAD CONDUCTORS & DEVICES	UT	6,902	0	0	0	0	6,902	0	0	0
4030000	DEPN EXPENSE-ELECT	3650000	OVERHEAD CONDUCTORS & DEVICES	WA	2,024	0	0	2,024	0	0	0	0	0



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4030000	DEPN EXPENSE-ELECT	3650000	OVERHEAD CONDUCTORS & DEVICES	WYP	2,672	0	0	0	2,672	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3650000	OVERHEAD CONDUCTORS & DEVICES	WYU	350	0	0	0	350	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3660000	UNDERGROUND CONDUIT	CA	465	465	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3660000	UNDERGROUND CONDUIT	IDU	273	0	0	0	0	0	273	0	0
4030000	DEPN EXPENSE-ELECT	3660000	UNDERGROUND CONDUIT	OR	1,905	0	1,905	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3660000	UNDERGROUND CONDUIT	UT	5,489	0	0	0	0	5,489	0	0	0
4030000	DEPN EXPENSE-ELECT	3660000	UNDERGROUND CONDUIT	WA	476	0	0	476	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3660000	UNDERGROUND CONDUIT	WYP	785	0	0	0	785	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3660000	UNDERGROUND CONDUIT	WYU	146	0	0	0	146	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3670000	UNDERGROUND CONDUCTORS & DEVICES	CA	540	540	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3670000	UNDERGROUND CONDUCTORS & DEVICES	IDU	572	0	0	0	0	0	572	0	0
4030000	DEPN EXPENSE-ELECT	3670000	UNDERGROUND CONDUCTORS & DEVICES	OR	4,189	0	4,189	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3670000	UNDERGROUND CONDUCTORS & DEVICES	UT	11,901	0	0	0	0	11,901	0	0	0
4030000	DEPN EXPENSE-ELECT	3670000	UNDERGROUND CONDUCTORS & DEVICES	WA	695	0	0	695	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3670000	UNDERGROUND CONDUCTORS & DEVICES	WYP	1,262	0	0	0	1,262	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3670000	UNDERGROUND CONDUCTORS & DEVICES	WYU	478	0	0	0	478	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3680000	LINE TRANSFORMERS	CA	1,319	1,319	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3680000	LINE TRANSFORMERS	IDU	1,938	0	0	0	0	0	1,938	0	0
4030000	DEPN EXPENSE-ELECT	3680000	LINE TRANSFORMERS	OR	11,548	0	11,548	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3680000	LINE TRANSFORMERS	UT	14,300	0	0	0	0	14,300	0	0	0
4030000	DEPN EXPENSE-ELECT	3680000	LINE TRANSFORMERS	WA	2,883	0	0	2,883	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3680000	LINE TRANSFORMERS	WYP	3,365	0	0	0	3,365	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3680000	LINE TRANSFORMERS	WYU	471	0	0	0	471	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3691000	SERVICES - OVERHEAD	CA	256	256	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3691000	SERVICES - OVERHEAD	IDU	218	0	0	0	0	0	218	0	0
4030000	DEPN EXPENSE-ELECT	3691000	SERVICES - OVERHEAD	OR	2,109	0	2,109	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3691000	SERVICES - OVERHEAD	UT	2,304	0	0	0	0	2,304	0	0	0
4030000	DEPN EXPENSE-ELECT	3691000	SERVICES - OVERHEAD	WA	560	0	0	560	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3691000	SERVICES - OVERHEAD	WYP	414	0	0	0	414	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3691000	SERVICES - OVERHEAD	WYU	91	0	0	0	91	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3692000	SERVICES - UNDERGROUND	CA	392	392	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3692000	SERVICES - UNDERGROUND	IDU	875	0	0	0	0	0	875	0	0
4030000	DEPN EXPENSE-ELECT	3692000	SERVICES - UNDERGROUND	OR	4,595	0	4,595	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3692000	SERVICES - UNDERGROUND	UT	6,454	0	0	0	0	6,454	0	0	0
4030000	DEPN EXPENSE-ELECT	3692000	SERVICES - UNDERGROUND	WA	1,157	0	0	1,157	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3692000	SERVICES - UNDERGROUND	WYP	1,125	0	0	0	1,125	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3692000	SERVICES - UNDERGROUND	WYU	386	0	0	0	386	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3700000	METERS	CA	299	299	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3700000	METERS	IDU	772	0	0	0	0	0	772	0	0
4030000	DEPN EXPENSE-ELECT	3700000	METERS	OR	1,678	0	1,678	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3700000	METERS	UT	5,820	0	0	0	0	5,820	0	0	0
4030000	DEPN EXPENSE-ELECT	3700000	METERS	WA	730	0	0	730	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3700000	METERS	WYP	740	0	0	0	740	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3700000	METERS	WYU	138	0	0	0	138	0	0	0	0



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(Allocated in Thousands)

Primary Account	Primary Account Name	Secondary Account	Secondary Account Name	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4030000	DEPN EXPENSE-ELECT	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	265	0	0	0	0	265	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	29	0	0	0	29	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3710000	INSTALL ON CUSTOMERS PREMISES	WYU	6	0	0	0	6	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3730000	STREET LIGHTING & SIGNAL SYSTEMS	CA	28	28	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3730000	STREET LIGHTING & SIGNAL SYSTEMS	IDU	34	0	0	0	0	0	34	0	0
4030000	DEPN EXPENSE-ELECT	3730000	STREET LIGHTING & SIGNAL SYSTEMS	OR	624	0	624	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3730000	STREET LIGHTING & SIGNAL SYSTEMS	UT	1,158	0	0	0	0	1,158	0	0	0
4030000	DEPN EXPENSE-ELECT	3730000	STREET LIGHTING & SIGNAL SYSTEMS	WA	116	0	0	116	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3730000	STREET LIGHTING & SIGNAL SYSTEMS	WYP	235	0	0	0	235	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3730000	STREET LIGHTING & SIGNAL SYSTEMS	WYU	62	0	0	0	62	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	75	75	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	215	0	0	0	0	0	215	0	0
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	OR	743	0	743	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	SG	254	4	67	20	35	113	14	0	0
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	SO	2,251	46	572	160	304	1,037	131	1	0
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	UT	1,177	0	0	0	0	1,177	0	0	0
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	WA	239	0	0	239	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	WYP	240	0	0	0	240	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	WYU	113	0	0	0	113	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	59	0	0	0	12	41	5	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	42	1	13	3	3	20	2	0	0
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	IDU	4	0	0	0	0	0	4	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	73	0	73	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	SG	12	0	3	1	2	6	1	0	0
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	SO	609	13	155	43	82	280	35	0	0



Depreciation Expense

Sum of Range: 01/2021 - 12/2021

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	3910000	OFFICE FURNITURE	UT	44	0	0	0	0	44	0	0	0
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	WA	4	0	0	4	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	WYP	25	0	0	0	25	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	7	7	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CAEE	6	0	0	0	1	4	1	0	0
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CAGE	275	0	0	0	57	193	24	0	0
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CAGW	37	2	27	8	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CN	560	13	173	38	41	272	24	0	0
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	IDU	81	0	0	0	0	0	81	0	0
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	JBG	24	1	18	5	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	OR	178	0	178	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SG	139	2	37	11	19	62	8	0	0
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SO	9,785	202	2,485	698	1,323	4,508	567	3	0
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	UT	155	0	0	0	0	155	0	0	0
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WA	63	0	0	63	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WYP	328	0	0	0	328	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	3	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	IDU	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	15	0	4	1	2	7	1	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	WYP	0	0	0	0	0	0	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	7	7	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3930000	STORES EQUIPMENT	CAGE	134	0	0	0	28	94	12	0	0
4030000	DEPN EXPENSE-ELECT	3930000	STORES EQUIPMENT	CAGW	9	0	7	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	9	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3930000	STORES EQUIPMENT	OR	109	0	109	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3930000	STORES EQUIPMENT	SG	60	1	16	5	8	27	3	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	145	0	0	0	0	145	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	50	0	0	0	50	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	36	36	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	129	435	55	0	0
4030000	DEPN EXPENSE-ELECT	3940000	"TLS, SHOP, GAR EQUIPMENT"	CAGW	30	1	22	7	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3940000	"TLS, SHOP, GAR EQUIPMENT"	IDU	90	0	0	0	0	0	90	0	0



Depreciation Expense

Sum of Range: 01/2021 - 12/2021

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	3940000	"TLS, SHOP, GAR EQUIPMENT"	JBG	118	5	86	26	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3940000	"TLS, SHOP, GAR EQUIPMENT"	OR	451	0	451	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3940000	"TLS, SHOP, GAR EQUIPMENT"	SG	123	2	32	10	17	54	7	0	0
4030000	DEPN EXPENSE-ELECT	3940000	"TLS, SHOP, GAR EQUIPMENT"	SO	80	2	20	6	11	37	5	0	0
4030000	DEPN EXPENSE-ELECT	3940000	"TLS, SHOP, GAR EQUIPMENT"	UT	636	0	0	0	0	636	0	0	0
4030000	DEPN EXPENSE-ELECT	3940000	"TLS, SHOP, GAR EQUIPMENT"	WA	109	0	0	109	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3940000	"TLS, SHOP, GAR EQUIPMENT"	WYP	166	0	0	0	166	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3940000	"TLS, SHOP, GAR EQUIPMENT"	WYU	15	0	0	0	15	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3950000	LABORATORY EQUIPMENT	CA	25	25	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3950000	LABORATORY EQUIPMENT	CAEE	62	0	0	0	14	42	6	0	0
4030000	DEPN EXPENSE-ELECT	3950000	LABORATORY EQUIPMENT	CAGE	170	0	0	0	36	120	15	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	67	0	0	0	0	0	67	0	0
4030000	DEPN EXPENSE-ELECT	3950000	LABORATORY EQUIPMENT	JBG	23	1	17	5	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3950000	LABORATORY EQUIPMENT	OR	479	0	479	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3950000	LABORATORY EQUIPMENT	SG	117	2	31	9	16	52	7	0	0
4030000	DEPN EXPENSE-ELECT	3950000	LABORATORY EQUIPMENT	SO	243	5	62	17	33	112	14	0	0
4030000	DEPN EXPENSE-ELECT	3950000	LABORATORY EQUIPMENT	UT	389	0	0	0	0	389	0	0	0
4030000	DEPN EXPENSE-ELECT	3950000	LABORATORY EQUIPMENT	WA	72	0	0	72	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3950000	LABORATORY EQUIPMENT	WYP	137	0	0	0	137	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	254	254	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	1,104	0	0	0	230	776	97	1	0
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	CAGW	88	4	65	20	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	CN	165	4	51	11	12	80	7	0	0
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	IDU	514	0	0	0	0	0	514	0	0
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	JBG	157	7	115	35	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	OR	3,300	0	3,300	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	SG	6,356	97	1,683	510	886	2,823	354	2	0
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	SO	4,062	84	1,032	290	549	1,871	235	1	0
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	UT	2,552	0	0	0	0	2,552	0	0	0
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	WA	507	0	0	507	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	WYP	1,008	0	0	0	1,008	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	WYU	254	0	0	0	254	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3972000	MOBILE RADIO EQUIPMENT	CA	27	27	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	111	14	0	0
4030000	DEPN EXPENSE-ELECT	3972000	MOBILE RADIO EQUIPMENT	CAGW	3	0	2	1	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3972000	MOBILE RADIO EQUIPMENT	IDU	27	0	0	0	0	0	27	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	218	0	218	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3972000	MOBILE RADIO EQUIPMENT	SG	136	2	36	11	19	60	8	0	0
4030000	DEPN EXPENSE-ELECT	3972000	MOBILE RADIO EQUIPMENT	SO	42	1	11	3	6	19	2	0	0



Depreciation Expense

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Primary Account	Primary Account Name	Secondary Account	Secondary Account Name	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4030000	DEPN EXPENSE-ELECT	3972000	MOBILE RADIO EQUIPMENT	UT	168	0	0	0	0	168	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	53	0	0	0	53	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3972000	MOBILE RADIO EQUIPMENT	WYU	9	0	0	0	9	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	91	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	9	3	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3980000	MISCELLANEOUS EQUIPMENT	OR	61	0	61	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3980000	MISCELLANEOUS EQUIPMENT	SG	37	1	10	3	5	17	2	0	0
4030000	DEPN EXPENSE-ELECT	3980000	MISCELLANEOUS EQUIPMENT	SO	111	2	28	8	15	51	6	0	0
4030000	DEPN EXPENSE-ELECT	3980000	MISCELLANEOUS EQUIPMENT	UT	69	0	0	0	0	69	0	0	0
4030000	DEPN EXPENSE-ELECT	3980000	MISCELLANEOUS EQUIPMENT	WA	9	0	0	9	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3980000	MISCELLANEOUS EQUIPMENT	WYP	11	0	0	0	11	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3980000	MISCELLANEOUS EQUIPMENT	WYU	1	0	0	0	1	0	0	0	0
4030000 Total					938,232	17,991	221,770	64,876	132,330	445,222	55,750	291	0
4032000	DEPR - STEAM	565131	DEPR - PROD STEAM NOT CLASSIFIED	CAGE	1,885	0	0	0	393	1,324	166	1	0
4032000	DEPR - STEAM	565131	DEPR - PROD STEAM NOT CLASSIFIED	CAGW	376	16	276	84	0	0	0	0	0
4032000	DEPR - STEAM	565131	DEPR - PROD STEAM NOT CLASSIFIED	JBG	453	19	333	101	0	0	0	0	0
4032000	DEPR - STEAM	565131	DEPR - PROD STEAM NOT CLASSIFIED	SG	48	1	13	4	7	21	3	0	0
4032000	DEPR - STEAM	565247	Depr - Prod Steam UT STEP	OTHER	-6,749	0	0	0	0	0	0	0	-6,749
4032000 Total					-3,987	36	622	189	400	1,345	169	1	-6,749
4033000	DEPR - HYDRO	565133	DEPR - PROD HYDRO NOT CLASSIFIED	SG-P	-501	-8	-133	-40	-70	-222	-28	0	0
4033000	DEPR - HYDRO	565133	DEPR - PROD HYDRO NOT CLASSIFIED	SG-U	387	6	102	31	54	172	22	0	0
4033000 Total					-114	-2	-30	-9	-16	-51	-6	0	0
4034000	DEPR - OTHER	565134	DEPR - PROD OTHER NOT CLASSIFIED	CAGE	192	0	0	0	40	135	17	0	0
4034000	DEPR - OTHER	565134	DEPR - PROD OTHER NOT CLASSIFIED	CAGW	73	3	54	16	0	0	0	0	0
4034000	DEPR - OTHER	565134	DEPR - PROD OTHER NOT CLASSIFIED	SG	54	1	14	4	8	24	3	0	0
4034000	DEPR - OTHER	565134	DEPR - PROD OTHER NOT CLASSIFIED	SG-W	5	0	1	0	1	2	0	0	0
4034000 Total					324	4	69	21	48	161	20	0	0
4035000	DEPR-TRANSMISSION	565141	DEPR - TRANS ASSETS NOT CLASSIFIED	SG	16,229	248	4,296	1,302	2,263	7,209	904	6	0
4035000 Total					16,229	248	4,296	1,302	2,263	7,209	904	6	0
4036000	DEPR-DISTRIBUTION	565161	DEPR - DIST ASSETS NOT CLASSIFIED	CA	145	145	0	0	0	0	0	0	0
4036000	DEPR-DISTRIBUTION	565161	DEPR - DIST ASSETS NOT CLASSIFIED	IDU	282	0	0	0	0	0	282	0	0
4036000	DEPR-DISTRIBUTION	565161	DEPR - DIST ASSETS NOT CLASSIFIED	OR	964	0	964	0	0	0	0	0	0
4036000	DEPR-DISTRIBUTION	565161	DEPR - DIST ASSETS NOT CLASSIFIED	UT	1,900	0	0	0	0	1,900	0	0	0
4036000	DEPR-DISTRIBUTION	565161	DEPR - DIST ASSETS NOT CLASSIFIED	WA	346	0	0	346	0	0	0	0	0
4036000	DEPR-DISTRIBUTION	565161	DEPR - DIST ASSETS NOT CLASSIFIED	WYP	457	0	0	0	457	0	0	0	0
4036000 Total					4,094	145	964	346	457	1,900	282	0	0
4037000	DEPR - GENERAL	565201	DEPR - GEN ASSETS NOT CLASSIFIED	CAGE	1,547	0	0	0	323	1,087	136	1	0
4037000	DEPR - GENERAL	565201	DEPR - GEN ASSETS NOT CLASSIFIED	CAGW	1,011	42	743	226	0	0	0	0	0



Depreciation Expense

Sum of Range: 01/2021 - 12/2021

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
4037000 Total					2,558	42	743	226	323	1,087	136	1	0
4039999	DEPR EXP-ELEC, OTH	565970	DEPRECIATION-JOINT OWNER BILLED-CREDIT	CAGE	-220	0	0	0	-46	-154	-19	0	0
4039999 Total					-220	0	0	0	-46	-154	-19	0	0
Grand Total					957,116	18,464	228,435	66,951	135,759	456,719	57,237	299	-6,749

B4. AMORTIZATION EXPENSE



Amortization Expense

Sum of Range: 01/2021 - 12/2021

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	683	10	181	55	95	304	38	0	0
4040000	AMOR LTD TRM PLNT	3020000	FRANCHISES AND CONSENTS	SG-P	2,682	41	710	215	374	1,192	149	1	0
4040000	AMOR LTD TRM PLNT	3020000	FRANCHISES AND CONSENTS	SG-U	324	5	86	26	45	144	18	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	993	15	263	80	138	441	55	0	0
4040000	AMOR LTD TRM PLNT	3031040	INTANGIBLE PLANT	UT	35	0	0	0	0	35	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	DISTRIBUTION AUTOMATION PILOT	SO	106	2	27	8	14	49	6	0	0
4040000	AMOR LTD TRM PLNT	3031830	CUSTOMER SERVICE SYSTEM	CN	6,407	149	1,977	436	464	3,107	273	0	0
4040000	AMOR LTD TRM PLNT	3032040	SAP	SO	5,313	109	1,350	379	718	2,448	308	1	0
4040000	AMOR LTD TRM PLNT	3032130	PROD & TRANS PLANT	SG	378	6	100	30	53	168	21	0	0
4040000	AMOR LTD TRM PLNT	3032140	MINING PLANT	SO	258	5	66	18	35	119	15	0	0
4040000	AMOR LTD TRM PLNT	3032150	HYDRO PLANT	SO	545	11	138	39	74	251	32	0	0
4040000	AMOR LTD TRM PLNT	3032160	ENGINEERING SMALL SOFTWARE	SO	182	4	46	13	25	84	11	0	0
4040000	AMOR LTD TRM PLNT	3032170	EDMS SOFTWARE ACCT 141140	SO	83	2	21	6	11	38	5	0	0
4040000	AMOR LTD TRM PLNT	3032180	AUTOMATED MAPPING PROJECT	SO	11	0	3	1	2	5	1	0	0
4040000	AMOR LTD TRM PLNT	3032190	4040000/3032190	SO	6	0	1	0	1	3	0	0	0
4040000	AMOR LTD TRM PLNT	3032200	OUTAGE MANAGEMENT SYSTEM	SO	34	1	9	2	5	15	2	0	0
4040000	AMOR LTD TRM PLNT	3032220	ENTERPRISE DATA WRHSE - BI RPTG TOOL	SO	4	0	1	0	1	2	0	0	0
4040000	AMOR LTD TRM PLNT	3032340	FACILITY INSPECTION REPORTING SYSTEM	SO	23	0	6	2	3	11	1	0	0
4040000	AMOR LTD TRM PLNT	3032360	2002 GRID NET POWER COST MODELING	SO	39	1	10	3	5	18	2	0	0
4040000	AMOR LTD TRM PLNT	3032530	POLE ATTACHMENT MGMT SYSTEM	SO	0	0	0	0	0	0	0	0	0
4040000	AMOR LTD TRM PLNT	3032590	SUBSTATION/CIRCUIT HISTORY OF OPERATIONS	SO	5	0	1	0	1	2	0	0	0
4040000	AMOR LTD TRM PLNT	3032600	SINGLE PERSON SCHEDULING	SO	101	2	26	7	14	47	6	0	0
4040000	AMOR LTD TRM PLNT	3032640	TIBCO SOFTWARE	SO	186	4	47	13	25	86	11	0	0
4040000	AMOR LTD TRM PLNT	3032680	TRANSMISSION WHOLESALE BILLING SYSTEM	SG	2	0	1	0	0	1	0	0	0
4040000	AMOR LTD TRM PLNT	3032690	UTILITY INTERNATIONAL FORECASTING MODEL	SO	1,110	23	282	79	150	512	64	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	7	114	35	60	192	24	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	4	0	1	0	1	2	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	45	1	11	3	6	21	3	0	0
4040000	AMOR LTD TRM PLNT	3032860	WEB SOFTWARE	SO	1,864	38	474	133	252	859	108	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	27	47	148	19	0	0
4040000	AMOR LTD TRM PLNT	3032990	P8DM - FILENET P8 DOCUMENT MANAGEMENT (E	SO	428	9	109	31	58	197	25	0	0
4040000	AMOR LTD TRM PLNT	3033090	STEAM PLANT INTANGIBLE ASSETS	CAGE	1,856	0	0	0	387	1,304	164	1	0
4040000	AMOR LTD TRM PLNT	3033090	STEAM PLANT INTANGIBLE ASSETS	CAGW	370	16	272	83	0	0	0	0	0



Amortization Expense

Sum of Range: 01/2021 - 12/2021

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	3033090	STEAM PLANT INTANGIBLE ASSETS	JBG	101	4	74	23	0	0	0	0	0
4040000	AMOR LTD TRM PLNT	3033090	STEAM PLANT INTANGIBLE ASSETS	SG	200	3	53	16	28	89	11	0	0
4040000	AMOR LTD TRM PLNT	3033170	GTX VERSION 7 SOFTWARE	CN	2,371	55	732	161	172	1,150	101	0	0
4040000	AMOR LTD TRM PLNT	3033220	MONARCH EMS/SCADA	SO	2,965	61	753	211	401	1,366	172	1	0
4040000	AMOR LTD TRM PLNT	3033240	IEE - Itron Enterprise Addition	CN	815	19	252	56	59	395	35	0	0
4040000	AMOR LTD TRM PLNT	3033250	AMI Metering Software	CN	3,439	80	1,061	234	249	1,668	146	0	0
4040000	AMOR LTD TRM PLNT	3033260	Big Data & Analytics	SO	1,209	25	307	86	163	557	70	0	0
4040000	AMOR LTD TRM PLNT	3033270	CES - Customer Experience System	CN	1,612	37	498	110	117	782	69	0	0
4040000	AMOR LTD TRM PLNT	3033280	MAPAPPS - Mapping Systems Application	SO	490	10	124	35	66	226	28	0	0
4040000	AMOR LTD TRM PLNT	3033290	CUSTOMER CONTACTS	CN	485	11	150	33	35	235	21	0	0
4040000	AMOR LTD TRM PLNT	3033310	C&T - ENERGY TRADING SYSTEM	SO	2,192	45	557	156	296	1,010	127	1	0
4040000	AMOR LTD TRM PLNT	3033320	CAS - CONTROL AREA SCHEDULING (TRANSM)	SO	46	1	12	3	6	21	3	0	0
4040000	AMOR LTD TRM PLNT	3033370	DISTRIBUTION INTANGIBLES	WYP	4	0	0	0	4	0	0	0	0
4040000	AMOR LTD TRM PLNT	3033410	M365	SO	402	8	102	29	54	185	23	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	928	0	0	0	194	652	82	1	0
4040000	AMOR LTD TRM PLNT	3034900	MISC - MISCELLANEOUS	CAGW	101	4	74	22	0	0	0	0	0
4040000	AMOR LTD TRM PLNT	3034900	MISC - MISCELLANEOUS	CN	0	0	0	0	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	218	9	160	49	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	9,877	151	2,615	792	1,377	4,388	550	4	0
4040000	AMOR LTD TRM PLNT	3034900	MISC - MISCELLANEOUS	SO	537	11	136	38	73	247	31	0	0
4040000	AMOR LTD TRM PLNT	3034900	MISC - MISCELLANEOUS	UT	3	0	0	0	0	3	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	49	0	0	0	49	0	0	0	0
4040000	AMOR LTD TRM PLNT	3035320	HYDRO PLANT INTANGIBLES	SG	148	2	39	12	21	66	8	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	3	0	1	0	0	1	0	0	0
4040000	AMOR LTD TRM PLNT	3316000	STRUCTURES - LEASE IMPROVEMENTS	SG-P	312	5	83	25	43	138	17	0	0
4040000	AMOR LTD TRM PLNT	3456000	Electric Equipment - Leasehold Improveme	OR	16	0	16	0	0	0	0	0	0
4040000	AMOR LTD TRM PLNT	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	OR	279	0	279	0	0	0	0	0	0
4040000	AMOR LTD TRM PLNT	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	SO	164	3	42	12	22	76	10	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	53	0	0	0	53	0	0	0	0
4040000 Total					54,226	1,018	14,586	3,938	6,630	25,142	2,899	13	0
4049000	AMR LTD TRM PLNT-OTH	566201	Amort Exp - Hydro - UT Klamath Adj	OTHER	4,217	0	0	0	0	0	0	0	4,217
4049000	AMR LTD TRM PLNT-OTH	566970	AMORTIZATION JO BILL CREDIT	CAGE	-299	0	0	0	-62	-210	-26	0	0
4049000 Total					3,919	0	0	0	-62	-210	-26	0	4,217
4061000	EL PLNT ACQ ADJ-CM	566920	AMORT ELEC PLANT ACQ ADJ	CAGE	2,781	0	0	0	580	1,954	245	2	0
4061000	EL PLNT ACQ ADJ-CM	566920	AMORT ELEC PLANT ACQ ADJ	UT	302	0	0	0	0	302	0	0	0
4061000 Total					3,082	0	0	0	580	2,255	245	2	0
4073000	REGULATORY DEBITS	566940	AMORT OF REG ASSETS - DEBITS	CAGW	25	1	18	6	0	0	0	0	0



Amortization Expense

Sum of Range: 01/2021 - 12/2021

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	566940	AMORT OF REG ASSETS - DEBITS	OTHER	8	0	0	0	0	0	0	0	8
4073000	REGULATORY DEBITS	566982	Amortz Reg A-Unrcvrd Plt/Decom Csts-ID	IDU	2,706	0	0	0	0	0	2,706	0	0
4073000	REGULATORY DEBITS	566983	Amortz Reg A-Unrcvrd Plt/Decom Csts-OR	OR	3,015	0	3,015	0	0	0	0	0	0
4073000	REGULATORY DEBITS	566984	Amortz Reg A-Unrcvrd Plt/Decom Csts-UT	UT	2,603	0	0	0	0	2,603	0	0	0
4073000	REGULATORY DEBITS	566986	Amortz Reg A-Unrcvrd Plt/Decom Csts-WY	WYP	2,566	0	0	0	2,566	0	0	0	0
4073000	REGULATORY DEBITS	586902	Preferred Stock Repurchase Loss Amort	OTHER	124	0	0	0	0	0	0	0	124
4073000 Total					11,048	1	3,034	6	2,566	2,603	2,706	0	133
4074100	Reg Credits-BPA Exch	301101	BPA Reg Bill Bal Acct - Residential	IDU	5,857	0	0	0	0	0	5,857	0	0
4074100	Reg Credits-BPA Exch	301101	BPA Reg Bill Bal Acct - Residential	OR	45,873	0	45,873	0	0	0	0	0	0
4074100	Reg Credits-BPA Exch	301101	BPA Reg Bill Bal Acct - Residential	WA	13,224	0	0	13,224	0	0	0	0	0
4074100	Reg Credits-BPA Exch	301201	BPA Reg Bill Bal Acct - Commercial	IDU	358	0	0	0	0	0	358	0	0
4074100	Reg Credits-BPA Exch	301201	BPA Reg Bill Bal Acct - Commercial	OR	1,181	0	1,181	0	0	0	0	0	0
4074100	Reg Credits-BPA Exch	301201	BPA Reg Bill Bal Acct - Commercial	WA	589	0	0	589	0	0	0	0	0
4074100	Reg Credits-BPA Exch	301301	BPA Reg Bill Bal Acct - Industrial	IDU	32	0	0	0	0	0	32	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	1,685	0	0	0	0	0	1,685	0	0
4074100	Reg Credits-BPA Exch	301451	BPA Reg Bill Bal Acct - Irrigation	OR	759	0	759	0	0	0	0	0	0
4074100	Reg Credits-BPA Exch	301451	BPA Reg Bill Bal Acct - Irrigation	WA	661	0	0	661	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
4074100 Total					70,236	0	47,815	14,490	0	0	7,931	0	0
4074200	Reg Credits-BPA Exch	505201	Regional Bill Intchg Rec/Del-OR (PP)	OR	-47,815	0	-47,815	0	0	0	0	0	0
4074200	Reg Credits-BPA Exch	505202	Regional Bill Intchg Rec/Del-WA (PP)	WA	-14,490	0	0	-14,490	0	0	0	0	0
4074200	Reg Credits-BPA Exch	505204	Regional Bill Intchg Rec/Del-ID (RMP)	IDU	-7,931	0	0	0	0	0	-7,931	0	0
4074200 Total					-70,236	0	-47,815	-14,490	0	0	-7,931	0	0
Grand Total					72,275	1,019	17,620	3,944	9,714	29,790	5,824	14	4,350

B5. TAXES OTHER THAN INCOME



Taxes Other Than Income

Sum of Range: 01/2021 - 12/2021
 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	-463	-10	-118	-33	-63	-213	-27	0	0
4081000 Total					-463	-10	-118	-33	-63	-213	-27	0	0
4081500	PROPERTY TAXES	579000	PROPERTY TAX	GPS	163,476	3,368	41,522	11,654	22,097	75,313	9,476	45	0
4081500	PROPERTY TAXES	579012	Property Tax Exp - Reg Deferral/Amortz	OR	-624	0	-624	0	0	0	0	0	0
4081500 Total					162,852	3,368	40,898	11,654	22,097	75,313	9,476	45	0
4081800	FRANCHISE TAXES	578000	FRANCHISE & OCCUPATION TAXES	CA	1,304	1,304	0	0	0	0	0	0	0
4081800	FRANCHISE TAXES	578000	FRANCHISE & OCCUPATION TAXES	OR	29,131	0	29,131	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	WYP	1,849	0	0	0	1,849	0	0	0	0
4081800 Total					32,292	1,304	29,131	0	1,849	8	0	0	0
4081990	MISC TAXES - OTHER	583260	PUBLIC UTILITY TAX	WA	13,887	0	0	13,887	0	0	0	0	0
4081990	MISC TAXES - OTHER	583261	OREGON ENERGY RESOURCE SUPPLIER TAX	OR	1,610	0	1,610	0	0	0	0	0	0
4081990	MISC TAXES - OTHER	583263	MONTANA ENERGY TAX	SE	269	4	66	21	42	120	16	0	0
4081990	MISC TAXES - OTHER	583265	WASHINGTON GROSS REVENUE TAX - SERVICES	WA	26	0	0	26	0	0	0	0	0
4081990	MISC TAXES - OTHER	583266	IDAHO KILOWATT HOUR TAX	SE	49	1	12	4	8	22	3	0	0
4081990	MISC TAXES - OTHER	583267	WYOMING ANNUAL CORPORATION FEE (TAX)	WYP	96	0	0	0	96	0	0	0	0
4081990	MISC TAXES - OTHER	583269	MONTANA WHOLESALE ENERGY TAX	SE	193	3	48	15	30	86	12	0	0
4081990	MISC TAXES - OTHER	583273	Wyoming Wind Generation Tax	CAGE	2,106	0	0	0	439	1,479	186	1	0
4081990	MISC TAXES - OTHER	583274	Nevada Commerce Tax	SO	28	1	7	2	4	13	2	0	0
4081990	MISC TAXES - OTHER	584100	GOVERNMENT ROYALTIES	SE	463	7	114	35	72	207	28	0	0
4081990 Total					18,726	15	1,857	13,990	690	1,926	247	2	0
Grand Total					213,407	4,678	71,768	25,611	24,573	77,033	9,696	47	0

B6. FEDERAL INCOME TAXES



Schedule M
 Twelve Months Ending - December 2021
 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	105105	30% Capitalized labor costs for PowerTax	0	0	0	0	0	0	0	0	0
4098200	105127	Book Depr Allocated to Medicare and M&E	130	3	31	9	18	62	8	0	0
4098200	110200	Tax Percentage Depletion - Deer Creek	0	0	0	0	0	0	0	0	0
4098200	120101	Other A/R Bad Debt Write-offs	0	0	0	0	0	0	0	0	0
4098200	130100	Non - Deductible Expenses	806	17	205	57	109	371	47	0	0
4098200	130400	PMINondeductible Exp	0	0	0	0	0	0	0	0	0
4098200	130505	Executive Compensation 162(m)	673	14	171	48	91	310	39	0	0
4098200	130550	MEHC Insurance Services-Premium	0	0	0	0	0	0	0	0	0
4098200	130700	Mining Rescue Training Credit Addback	0	0	0	0	0	0	0	0	0
4098200	130750	Nondeductible Fringe Benefits	161	3	41	12	22	74	9	0	0
4098200	130755	Nondeductible Parking Costs	314	6	80	22	42	145	18	0	0
4098200	130900	Non - Deductible Executive Comp	0	0	0	0	0	0	0	0	0
4098200	505505	Income Tax Interest	10	0	3	1	1	5	1	0	0
4098200	610106	PMIFuel Tax Cr	19	1	14	4	0	0	0	0	0
4098200	610107	PMI Dividend Gross Up for Foreign Tax Cr	2	0	0	0	0	1	0	0	0
4098200	7201051	Contra Medicare Subsidy	0	0	0	0	0	0	0	0	0
4098200	920145	PMI Mining Rescue Training Credit Addbac	84	4	61	19	0	0	0	0	0
4098200 Total			2,200	47	606	173	284	968	122	1	0
4098300	105100	Capitalized Labor Costs	6,075	125	1,543	433	821	2,799	352	2	0
4098300	105120	Book Depreciation	1,065,141	20,548	254,217	74,507	151,082	508,267	63,697	333	0
4098300	105121	PMIBook Depreciation	15,648	676	11,421	3,551	0	0	0	0	0
4098300	105123	Sec. 481a Adj - Repair Deduction	0	0	0	0	0	0	0	0	0
4098300	105130	CIAC	124,218	3,928	33,751	7,914	12,523	59,800	6,303	0	0
4098300	105137	Auto Depreciation	0	0	0	0	0	0	0	0	0
4098300	105140	Highway relocation	3,970	126	1,079	253	400	1,911	201	0	0
4098300	105142	Avoided Costs	40,590	726	9,512	2,664	5,621	19,645	2,406	12	4
4098300	105145	Acquisition Adjustment Amort	0	0	0	0	0	0	0	0	0
4098300	105146	Capitalization of Test Energy	2,295	35	608	184	320	1,019	128	1	0
4098300	105147	Sec 1031 Like Kind Exchange	0	0	0	0	0	0	0	0	0
4098300	105165	Coal Mine Development	0	0	0	0	0	0	0	0	0
4098300	105170	Coal Mine Receding Face (Extension)	0	0	0	0	0	0	0	0	0
4098300	105180	Steam Rts Blundell Geothml Bk Depr	0	0	0	0	0	0	0	0	0
4098300	105205	Coal Mine Development-30%Amort	0	0	0	0	0	0	0	0	0
4098300	105471	UT Kalamath Relicensing Costs	0	0	0	0	0	0	0	0	0
4098300	110100	Book Cost Depletion	0	0	0	0	0	0	0	0	0
4098300	110105	SRC Book Depletion step up basis adj	0	0	0	0	0	0	0	0	0
4098300	1101051	SRC Book Cost Depletion	0	0	0	0	0	0	0	0	0
4098300	120105	Willow Wind Account Receivable	0	0	0	0	0	0	0	0	0
4098300	205100	Coal Pile Inventory Adjustment	0	0	0	0	0	0	0	0	0
4098300	205210	ERC (Emission Reduction Credit) Impairme	0	0	0	0	0	0	0	0	0
4098300	205411	PMI Sec 263A Adjustment	0	0	0	0	0	0	0	0	0
4098300	210105	Self Insured Health Benefit	0	0	0	0	0	0	0	0	0
4098300	210120	Prepaid Taxes-UT PUC	0	0	0	0	0	0	0	0	0
4098300	210130	Prepaid Taxes-ID PUC	0	0	0	0	0	0	0	0	0
4098300	210200	Prepaid Taxes-property taxes	-1,038	-21	-264	-74	-140	-478	-60	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	220100	Bad Debts Allowance - Cash Basis	BADDEBT	-82	-5	-36	-12	-5	-18	-6	0	0
4098300	320110	Transition Team Costs-UT	UT	0	0	0	0	0	0	0	0	0
4098300	320115	Misc - Reg Assets/Reg Liab-Total	OTHER	0	0	0	0	0	0	0	0	0
4098300	320140	May 2000 Transition Plan Costs-OR	OR	0	0	0	0	0	0	0	0	0
4098300	320210	Research & Exper. Sec. 174 Amort.	SO	0	0	0	0	0	0	0	0	0
4098300	320220	Glenrock Excluding Reclamation-UT rate o	UT	0	0	0	0	0	0	0	0	0
4098300	320230	FAS 87/88 Writeoff-UT rate order	UT	0	0	0	0	0	0	0	0	0
4098300	320282	Reg Asset - Post-Retirement Settlement L	UT	0	0	0	0	0	0	0	0	0
4098300	320283	Reg Asset - Post-Retirement Settlement L	WYU	0	0	0	0	0	0	0	0	0
4098300	330100	Amort. Pollution Control Facility	SG	0	0	0	0	0	0	0	0	0
4098300	415110	Def Reg Asset-Transmission Srvc Deposit	SG	0	0	0	0	0	0	0	0	0
4098300	415115	Reg Asset - UT STEP Pilot Programs Balan	OTHER	-6,421	0	0	0	0	0	0	0	-6,421
4098300	415120	Def Reg Asset-Foote Creek Contract	SG	0	0	0	0	0	0	0	0	0
4098300	415261	Reg Asset-UT Wildland Fire Protection	OTHER	998	0	0	0	0	0	0	0	998
4098300	415300	Environmental Cleanup Accrual	SO	0	0	0	0	0	0	0	0	0
4098300	415301	Environmental Costs WA	WA	730	0	0	730	0	0	0	0	0
4098300	415406	Reg Asset Utah ECAM	OTHER	0	0	0	0	0	0	0	0	0
4098300	415423	Contra PP&E Deer Creek	CAEE	0	0	0	0	0	0	0	0	0
4098300	415424	Contra Reg Asset - Deer Creek Abandonmen	CAEE	-73,034	0	0	0	-17,049	-49,190	-6,755	-39	0
4098300	415425	Contra Reg Asset - UMWA Pension	OTHER	0	0	0	0	0	0	0	0	0
4098300	415426	Reg Asset - 2020 GRC - Meters Replaced b	OTHER	2,263	0	0	0	0	0	0	0	2,263
4098300	415430	Reg Asset - CA - Transportation Electri	OTHER	-89	0	0	0	0	0	0	0	-89
4098300	415500	Cholla Plt Transact Costs-APS Amort	CAGE	0	0	0	0	0	0	0	0	0
4098300	415510	WA Disallowed Colstrip #3 Write-off	WA	4	0	0	4	0	0	0	0	0
4098300	415555	WY PCAM Def Net Power Costs	WYP	0	0	0	0	0	0	0	0	0
4098300	415640	IDAI Costs-Direct Access-CA	CA	0	0	0	0	0	0	0	0	0
4098300	415650	SB 1149-Related Reg Assets-OR	OTHER	0	0	0	0	0	0	0	0	0
4098300	415680	OR Deferred Intevenor Funding Grants	OR	0	0	0	0	0	0	0	0	0
4098300	415700	Reg Liability BPA balancing accounts-OR	OTHER	0	0	0	0	0	0	0	0	0
4098300	415701	CA Deferred Intervenor Funding	CA	0	0	0	0	0	0	0	0	0
4098300	415702	Reg Asset - Lake Side Liq.	WYP	27	0	0	0	27	0	0	0	0
4098300	415703	Goodnoe Hills Liquidation Damages - WY	WYP	21	0	0	0	21	0	0	0	0
4098300	415704	Reg Liability - Tax Revenue Adjustment -	UT	0	0	0	0	0	0	0	0	0
4098300	415705	Reg Liability - Tax Revenue Adjustment -	WYP	0	0	0	0	0	0	0	0	0
4098300	415710	Reg Liability - WA - Accelerated Depreci	WA	-17,418	0	0	-17,418	0	0	0	0	0
4098300	415723	Reg Asset - Cholla U4 - O&M Depreciation	IDU	0	0	0	0	0	0	0	0	0
4098300	415728	Contra Reg Asset - Cholla U4 Closure - O	OR	-653	0	-653	0	0	0	0	0	0
4098300	415729	Contra Reg Asset - Cholla U4 Closure - U	UT	-42	0	0	0	0	-42	0	0	0
4098300	415730	Contra Reg Asset - Cholla U4 Closure - W	WYP	-14	0	0	0	-14	0	0	0	0
4098300	415734	Reg Asset - Cholla Unrecovered Plant - C	CA	241	241	0	0	0	0	0	0	0
4098300	415736	Reg Asset - Cholla Unrecovered Plant - W	WYP	1,905	0	0	0	1,905	0	0	0	0
4098300	415801	Contra RTO Grid West N/R Allowance	SG	0	0	0	0	0	0	0	0	0
4098300	415802	Contra RTO Grid West N/R w/o-WA	WA	0	0	0	0	0	0	0	0	0
4098300	415803	WA RTO Grid West N/R w/o	WA	0	0	0	0	0	0	0	0	0
4098300	415804	RTO Grid West Notes Receivable-OR	OR	0	0	0	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	415805	RTO Grid West Notes Receivable-WY	WYP	0	0	0	0	0	0	0	0	0
4098300	415806	ID RTO Grid West N/R	IDU	0	0	0	0	0	0	0	0	0
4098300	415822	Reg Asset - Pension MMT -UT	UT	0	0	0	0	0	0	0	0	0
4098300	415828	Regulatory Asset - Post -Ret MMT -WY	WYP	0	0	0	0	0	0	0	0	0
4098300	415829	Reg Asset - Post - Ret MMT -UT	UT	0	0	0	0	0	0	0	0	0
4098300	415840	Reg Asset-Deferred OR Independent Evalua	OTHER	0	0	0	0	0	0	0	0	0
4098300	415841	Reg Asset - Emergency Service Programs -	OTHER	-5	0	0	0	0	0	0	0	-5
4098300	415850	UNRECOVERED PLANT-POWERDALE	SG	0	0	0	0	0	0	0	0	0
4098300	415852	Powerdale Decommissioning Reg Asset - ID	IDU	8	0	0	0	0	0	8	0	0
4098300	415853	Powerdale Decommissioning Reg Asset - OR	OR	0	0	0	0	0	0	0	0	0
4098300	415854	Powerdale Decommissioning Reg Asset - WA	WA	0	0	0	0	0	0	0	0	0
4098300	415855	CA - January 2010 Storm Costs	OTHER	-136	0	0	0	0	0	0	0	-136
4098300	415856	Powerdale Decommissioning Reg Asset - WY	WYP	0	0	0	0	0	0	0	0	0
4098300	415857	ID - Deferred Overburden Costs	OTHER	-144	0	0	0	0	0	0	0	-144
4098300	415858	WY - Deferred Overburden Costs	WYP	-281	0	0	0	-281	0	0	0	0
4098300	415859	WY - Deferred Advertising Costs	WYP	0	0	0	0	0	0	0	0	0
4098300	415865	Reg Asset - UT MPA	OTHER	0	0	0	0	0	0	0	0	0
4098300	415867	Reg Asset - CA Solar Feed-in Tariff	OTHER	0	0	0	0	0	0	0	0	0
4098300	415868	Reg Asset - UT - Solar Incentive Program	OTHER	6,421	0	0	0	0	0	0	0	6,421
4098300	415870	Deferred Excess Net Power Costs-CA	OTHER	0	0	0	0	0	0	0	0	0
4098300	415871	Deferred Excess Net Power Costs-WY	WYP	0	0	0	0	0	0	0	0	0
4098300	415872	Deferred Excess Net Power Costs - WY 08	OTHER	0	0	0	0	0	0	0	0	0
4098300	415876	Deferred Excess Net PowerCosts - OR	OTHER	1,519	0	0	0	0	0	0	0	1,519
4098300	415881	Deferral of Renewable Energy Credit - UT	OTHER	0	0	0	0	0	0	0	0	0
4098300	415883	Deferral of Renewable Energy Credit - WY	OTHER	0	0	0	0	0	0	0	0	0
4098300	415890	ID MEHC 2006 Transition Costs	IDU	0	0	0	0	0	0	0	0	0
4098300	415891	WY - 2006 Transition Severance Costs	WYP	0	0	0	0	0	0	0	0	0
4098300	415893	OR - MEHC Transition Service Costs	OTHER	0	0	0	0	0	0	0	0	0
4098300	415895	OR RCAC Sept-Dec 07 deferred	OR	0	0	0	0	0	0	0	0	0
4098300	415896	WA - Chehalis Plant Revenue Requirement	WA	0	0	0	0	0	0	0	0	0
4098300	415897	Reg Asset MEHC Transition Service Costs	CA	0	0	0	0	0	0	0	0	0
4098300	415898	Deferred Coal Costs - Naughton Contract	CAEE	0	0	0	0	0	0	0	0	0
4098300	415900	OR SB 408 Recovery	OTHER	0	0	0	0	0	0	0	0	0
4098300	415902	Reg Asset - UT REC's in Rates - Current	OTHER	0	0	0	0	0	0	0	0	0
4098300	415911	Contra Reg Asset - Naughton Unit #3 - CA	CA	0	0	0	0	0	0	0	0	0
4098300	415912	Contra Reg Asset - Naughton Unit #3 - OR	OTHER	0	0	0	0	0	0	0	0	0
4098300	415913	Contra Reg Asset - Naughton Unit #3 - WA	OTHER	0	0	0	0	0	0	0	0	0
4098300	415914	Reg Asset - UT - Naughton U3 Costs	UT	0	0	0	0	0	0	0	0	0
4098300	415915	Reg Asset - WY - Naughton U3 Costs	WYP	0	0	0	0	0	0	0	0	0
4098300	415926	Reg Liability - Depreciation Decrease -	OTHER	-2,578	0	0	0	0	0	0	0	-2,578
4098300	415927	Reg Liability - Depreciation Decrease De	WA	0	0	0	0	0	0	0	0	0
4098300	415938	Reg Asset - Carbon Plant Decommissioning	CA	0	0	0	0	0	0	0	0	0
4098300	415939	Reg Asset - Carbon Plant Decommissioning	WYP	-523	0	0	0	-523	0	0	0	0
4098300	415942	Reg Liability - Steam Decommissioning -	CAGE	3,570	0	0	0	745	2,508	315	2	0
4098300	425100	Deferred Regulatory Expense	IDU	0	0	0	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	425105	Reg Asset - OR Asset Sale Gain Giveback	OTHER	-255	0	0	0	0	0	0	0	-255
4098300	425125	Deferred Coal Cost - Arch	CAEE	0	0	0	0	0	0	0	0	0
4098300	425205	Misc Def Dr-Prop Damage Repairs	SO	0	0	0	0	0	0	0	0	0
4098300	425215	Unearned Joint Use Pole Contact Revenu	SNPD	0	0	0	0	0	0	0	0	0
4098300	425250	TGS Buyout-SG	CAGE	0	0	0	0	0	0	0	0	0
4098300	425260	Lakeview Buyout-SG	CAGW	0	0	0	0	0	0	0	0	0
4098300	425280	Joseph Settlement-SG	OTHER	0	0	0	0	0	0	0	0	0
4098300	425295	BPA Conservation Rate Credit	CAGW	0	0	0	0	0	0	0	0	0
4098300	425360	Hermiston Swap	CAGW	172	7	126	38	0	0	0	0	0
4098300	425380	Idaho Customer Balancing Account	OTHER	0	0	0	0	0	0	0	0	0
4098300	430100	Customer Service / Weatherization	OTHER	-15,330	0	0	0	0	0	0	0	-15,330
4098300	430111	Reg Asset - SB 1149 Balance Reclass	OTHER	0	0	0	0	0	0	0	0	0
4098300	430112	Reg Asset - Other - Balance Reclass	OTHER	0	0	0	0	0	0	0	0	0
4098300	430113	Reg Asset - Def NPC Balance Reclass	OTHER	0	0	0	0	0	0	0	0	0
4098300	430117	Reg Asset - Current DSM	OTHER	0	0	0	0	0	0	0	0	0
4098300	505115	Sales & Use Tax Accrual	SO	0	0	0	0	0	0	0	0	0
4098300	505125	ACCRUED ROYALTIES	CAEE	494	0	0	0	115	333	46	0	0
4098300	505140	Purchase Card Trans Provision	SO	0	0	0	0	0	0	0	0	0
4098300	505160	CA PUC Fee	CA	0	0	0	0	0	0	0	0	0
4098300	505170	West Valley Contract Termination Fee Acc	CAGE	0	0	0	0	0	0	0	0	0
4098300	505200	Extraction Tax Paid / Accrued	SE	0	0	0	0	0	0	0	0	0
4098300	505400	Bonus Liability	SO	0	0	0	0	0	0	0	0	0
4098300	505450	Accrued Payroll Taxes	SO	-11,534	-238	-2,930	-822	-1,559	-5,314	-669	-3	0
4098300	5054501	Accrued Payroll Taxes - PMI	JBE	-537	-23	-392	-122	0	0	0	0	0
4098300	505500	Federal Income Tax Interest	SO	0	0	0	0	0	0	0	0	0
4098300	505510	PMIVacationBonus Adjustment	JBE	0	0	0	0	0	0	0	0	0
4098300	505520	Bonus Accrual - PMI	JBE	-126	-5	-92	-29	0	0	0	0	0
4098300	505525	Accrued Severance -PMI	JBE	1,150	50	839	261	0	0	0	0	0
4098300	505600	Sick Leave Vacation & Personal Time	SO	-509	-10	-129	-36	-69	-235	-30	0	0
4098300	505601	Sick Leave Accrual - PMI	JBE	-9	0	-6	-2	0	0	0	0	0
4098300	505700	Accrued Retention Bonus	SO	0	0	0	0	0	0	0	0	0
4098300	605710	Reverse Accrued Final Reclamation	OTHER	-343	0	0	0	0	0	0	0	-343
4098300	605715	Trapper Mine Contract Obligation	CAEE	1,161	0	0	0	271	782	107	1	0
4098300	610000	Coal Mine Development-PMI	JBE	0	0	0	0	0	0	0	0	0
4098300	610005	Sec 174 94-98 7 99-00 RAR	SO	0	0	0	0	0	0	0	0	0
4098300	610100	PMIDevt Cost Amort	JBE	0	0	0	0	0	0	0	0	0
4098300	610111	PMIBCC Gain/Loss on Assets Disposed	JBE	0	0	0	0	0	0	0	0	0
4098300	610114	PMI EITF Pre-Stripping Costs	JBE	0	0	0	0	0	0	0	0	0
4098300	610115	PMIOverburden Removal	JBE	0	0	0	0	0	0	0	0	0
4098300	610130	781 Shopping Incentive_OR	OTHER	0	0	0	0	0	0	0	0	0
4098300	610135	SB1149 Costs_OR OTHER	OTHER	0	0	0	0	0	0	0	0	0
4098300	610140	Oregon Rate Refund	OTHER	0	0	0	0	0	0	0	0	0
4098300	610141	WA Rate Refunds	OTHER	2,847	0	0	0	0	0	0	0	2,847
4098300	610144	Reg Liability - CA California Alternativ	OTHER	0	0	0	0	0	0	0	0	0
4098300	610145	REG LIAB-DSM	OTHER	-377	0	0	0	0	0	0	0	-377



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FERC Account	FERC Secondary Acct		JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4098300	610146	OR Reg Asset/Liability Consolidation	OR	0	0	0	0	0	0	0	0	0
4098300	610148	Reg Liability - Def NPC Balance Reclass	OTHER	0	0	0	0	0	0	0	0	0
4098300	610149	Reg Liability - SB 1149 Balance Reclass	OTHER	0	0	0	0	0	0	0	0	0
4098300	610150	REG LIABILITY - BRIDGER MINE ACCELERATED	OR	3,639	0	3,639	0	0	0	0	0	0
4098300	610155	Reg Liability - Plant Closure Cost - WA	WA	1,356	0	0	1,356	0	0	0	0	0
4098300	705210	Property Insurance	SO	0	0	0	0	0	0	0	0	0
4098300	705230	West Valley Lease Reduction - WA	WA	0	0	0	0	0	0	0	0	0
4098300	705231	West Valley Lease Reduction - OR	OR	0	0	0	0	0	0	0	0	0
4098300	705232	West Valley Lease Reduction - CA	CA	0	0	0	0	0	0	0	0	0
4098300	705233	West Valley Lease Reduction - IDU	IDU	0	0	0	0	0	0	0	0	0
4098300	705234	West Valley Lease Reduction - WYU	WYU	0	0	0	0	0	0	0	0	0
4098300	705235	West Valley Lease Reduction - UT	UT	0	0	0	0	0	0	0	0	0
4098300	705240	CA Alternative Rate for Energy Program(C	OTHER	0	0	0	0	0	0	0	0	0
4098300	705241	Reg Liability - CA California Alternativ	OTHER	18	0	0	0	0	0	0	0	18
4098300	705245	REG LIABILITY - OR DIRECT ACCESS 5 YEAR	OTHER	-1,211	0	0	0	0	0	0	0	-1,211
4098300	705250	A&G Credit-WA	WA	0	0	0	0	0	0	0	0	0
4098300	705251	A&G Credit-OR	OR	0	0	0	0	0	0	0	0	0
4098300	705252	A&G Credit-CA	CA	0	0	0	0	0	0	0	0	0
4098300	705253	A&G Credit-ID	IDU	0	0	0	0	0	0	0	0	0
4098300	705254	A&G Credit-WY	WYP	0	0	0	0	0	0	0	0	0
4098300	705260	March 2006 Transition Plan costs-WA	WA	0	0	0	0	0	0	0	0	0
4098300	705261	Reg Liability - Sale of renewable Energy	OTHER	0	0	0	0	0	0	0	0	0
4098300	705262	Reg Liability - Sale of REC's-ID	OTHER	0	0	0	0	0	0	0	0	0
4098300	705263	Reg Liability - Sale of REC's-WA	OTHER	40	0	0	0	0	0	0	0	40
4098300	705265	Reg Liab - OR Energy Conservation Charge	OTHER	0	0	0	0	0	0	0	0	0
4098300	705266	Reg Liability - Energy Savings Assistanc	OTHER	-146	0	0	0	0	0	0	0	-146
4098300	705267	Reg Liability - WA Decoupling Mechanism	OTHER	-1,677	0	0	0	0	0	0	0	-1,677
4098300	705301	Reg Liability - OR 2010 Protocol Def	OR	0	0	0	0	0	0	0	0	0
4098300	705305	Reg Liability-CA Gain on Sale of Asset	CA	0	0	0	0	0	0	0	0	0
4098300	705336	Reg Liability - Sale of Renewable Energy	OTHER	-333	0	0	0	0	0	0	0	-333
4098300	705337	Regulatory Liability - Sale of Renewable	OTHER	0	0	0	0	0	0	0	0	0
4098300	705340	Reg Liability - Excess Income Tax Deferr	OTHER	-2,528	0	0	0	0	0	0	0	-2,528
4098300	705341	Reg Liability - Excess Income Tax Deferr	OTHER	-238	0	0	0	0	0	0	0	-238
4098300	705342	Reg Liability - Excess Income Tax Deferr	OTHER	-5,700	0	0	0	0	0	0	0	-5,700
4098300	705343	Reg Liability - Excess Income Tax Deferr	OTHER	0	0	0	0	0	0	0	0	0
4098300	705344	Reg Liability - Excess Income Tax Deferr	OTHER	-421	0	0	0	0	0	0	0	-421
4098300	705345	Reg Liability - Excess Income Tax Deferr	OTHER	818	0	0	0	0	0	0	0	818
4098300	705352	Reg Liability - CA Klamath River Dams Re	CA	261	261	0	0	0	0	0	0	0
4098300	705400	Reg Liability - OR Injuries & Damages Re	OR	939	0	939	0	0	0	0	0	0
4098300	705410	Reg Liability - Cholla Decommissioning -	CA	-50	-50	0	0	0	0	0	0	0
4098300	705411	Reg Liability - Cholla Decommissioning -	IDU	2,518	0	0	0	0	0	2,518	0	0
4098300	705412	Reg Liability - Cholla Decommissioning -	OR	-826	0	-826	0	0	0	0	0	0
4098300	705413	Reg Liability - Cholla Decommissioning -	UT	-1,396	0	0	0	0	-1,396	0	0	0
4098300	705414	Reg Liability - Cholla Decommissioning -	WYP	-155	0	0	0	-155	0	0	0	0
4098300	705420	Reg Liability - CA GHG Allowance Revenue	OTHER	1,098	0	0	0	0	0	0	0	1,098



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FERC Account	FERC Secondary Acct		JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4098300	705425	Reg Liability - Bridger Mine Accelerated	WA	2,549	0	0	2,549	0	0	0	0	0
4098300	705450	Reg Liability - Property Insurance Reser	CA	85	85	0	0	0	0	0	0	0
4098300	705451	Reg Liability - OR Property Insurance Re	OR	-9,439	0	-9,439	0	0	0	0	0	0
4098300	705452	Reg Liability - Property Insurance Reser	WA	-19	0	0	-19	0	0	0	0	0
4098300	705453	Reg Liability - ID Property Insurance Re	IDU	114	0	0	0	0	0	114	0	0
4098300	705455	Reg Liability - WY Property Insurance Re	WYP	181	0	0	0	181	0	0	0	0
4098300	705500	Reg Liability - Powerdale Decommissionin	UT	0	0	0	0	0	0	0	0	0
4098300	705511	Regulatory Liability - CA Deferred Exces	OTHER	1,495	0	0	0	0	0	0	0	1,495
4098300	705514	Regulatory Liability - OR Deferred Exces	OTHER	0	0	0	0	0	0	0	0	0
4098300	705515	Regulatory Liability - OR Deferred Exces	OTHER	-6,572	0	0	0	0	0	0	0	-6,572
4098300	705517	Regulatory Liability - UT Deferred Exces	OTHER	0	0	0	0	0	0	0	0	0
4098300	705518	Regulatory Liability - WA Deferred Exces	OTHER	0	0	0	0	0	0	0	0	0
4098300	705519	Regulatory Liability - WA Deferred Exces	OTHER	-21,787	0	0	0	0	0	0	0	-21,787
4098300	705521	Regulatory Liability - WY Deferred Exces	OTHER	-587	0	0	0	0	0	0	0	-587
4098300	705522	Regulatory Liability - UT REC's in Rates	OTHER	0	0	0	0	0	0	0	0	0
4098300	705523	Regulatory Liability - WA RECS in Rates	OTHER	0	0	0	0	0	0	0	0	0
4098300	705525	Regulatory Liability - OR RECS in Rates	OTHER	0	0	0	0	0	0	0	0	0
4098300	705526	Regulatory Liability - CA Solar Feed-in	OTHER	0	0	0	0	0	0	0	0	0
4098300	705527	Regulatory Liability - CA Solar Feed-in	OTHER	0	0	0	0	0	0	0	0	0
4098300	705530	Regulatory Liability - UT Solar Feed-in	OTHER	0	0	0	0	0	0	0	0	0
4098300	705531	Regulatory Liability - UT Solar Feed-in	OTHER	-7,380	0	0	0	0	0	0	0	-7,380
4098300	705536	Regulatory Liability - CA GreenHouse Gas	OTHER	0	0	0	0	0	0	0	0	0
4098300	705600	RegLiability - OR 2012 GRC Giveback	OTHER	0	0	0	0	0	0	0	0	0
4098300	705700	Reg Liability - Current Reclass - Other	OTHER	0	0	0	0	0	0	0	0	0
4098300	715050	Microsoft Software License Liability	SO	0	0	0	0	0	0	0	0	0
4098300	715100	MCI FOG Wire Lease	WYP	0	0	0	0	0	0	0	0	0
4098300	715105	MCI FOG Wire Lease	SG	1	0	0	0	0	0	0	0	0
4098300	715350	Misc. Deferred Credits	SO	0	0	0	0	0	0	0	0	0
4098300	715720	NW Power Act-WA	OTHER	517	0	0	0	0	0	0	0	517
4098300	715810	Chehalis WA EFSEC C02 Mitigation Obligat	CAGW	-1	0	0	0	0	0	0	0	0
4098300	720200	Deferred Comp Plan Benefits-PPL	SO	0	0	0	0	0	0	0	0	0
4098300	720300	Pension / Retirement (Accrued / Prepaid)	SO	-45	-1	-11	-3	-6	-21	-3	0	0
4098300	720400	Suppl. Exec. Retirement Plan (SERP)	SO	0	0	0	0	0	0	0	0	0
4098300	720550	Accrued CIC Severance	SO	0	0	0	0	0	0	0	0	0
4098300	720560	Pension Liability - UMWA Withdrawal Obli	CAEE	0	0	0	0	0	0	0	0	0
4098300	740100	Post Merger Loss-Reacquired Debt	SNP	553	10	130	36	77	267	33	0	0
4098300	910245	Contra Receivable from Joint Owners	SO	-53	-1	-13	-4	-7	-24	-3	0	0
4098300	910530	Injuries and Damages Reserve	SO	0	0	0	0	0	0	0	0	0
4098300	910560	SMUD Revenue Imputation-UT reg liab	UT	0	0	0	0	0	0	0	0	0
4098300	910905	Bridger Coal Company Underground Mine Co	JBE	1,477	64	1,078	335	0	0	0	0	0
4098300	910910	PMIBridger Section 471 Adj	JBE	0	0	0	0	0	0	0	0	0
4098300	920110	PMIWIY Extraction Tax	JBE	148	6	108	34	0	0	0	0	0
4098300 Total				1,107,232	26,533	304,197	76,309	154,300	540,612	68,702	308	-56,219
4099200	105127	Book Depreciation Allocated to Medicare	SCHMDEXP	0	0	0	0	0	0	0	0	0
4099200	110200	Tax Depletion - Deer Creek	CAEE	0	0	0	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
4099200	1102051	TAX PERCENTAGE DEPLETION - DEDUCTION	CAEE	506	0	0	0	118	341	47	0	0
4099200	120100	Preferred Dividend - PPL	SNP	108	2	25	7	15	52	6	0	0
4099200	120200	Trapper Mine Dividend Deduction	CAEE	0	0	0	0	0	0	0	0	0
4099200	130560	MEHC Insurance Services-Receiveable	SO	0	0	0	0	0	0	0	0	0
4099200	130600	Tax Exempt Interest (No AMT)	SO	0	0	0	0	0	0	0	0	0
4099200	130605	Tax Exempt Interest - CA IOU	CA	0	0	0	0	0	0	0	0	0
4099200	130910	SPI 404(K) Contribution	SO	0	0	0	0	0	0	0	0	0
4099200	305100	Amort of Projects-Klamath Engineering	CAGW	0	0	0	0	0	0	0	0	0
4099200	620100	2004 JCA-Qualified Prod Activities Deduc	SG	0	0	0	0	0	0	0	0	0
4099200	620101	PMI 2004 JCA-Qualified Prod Activities D	JBE	0	0	0	0	0	0	0	0	0
4099200	720105	MEDICARE SUBSIDY	SO	0	0	0	0	0	0	0	0	0
4099200	910900	PMIDepletion	JBE	6,639	287	4,846	1,507	0	0	0	0	0
4099200	910918	PMI Overriding Royalty	JBE	0	0	0	0	0	0	0	0	0
4099200	920105	PMI Tax Exempt Interest Income	JBE	0	0	0	0	0	0	0	0	0
4099200 Total				7,253	289	4,871	1,514	133	393	53	0	0
4099300	105101	Capitalized Labor Cost for Powertax Inpu	SO	0	0	0	0	0	0	0	0	0
4099300	105122	Repair Deduction	SG	168,246	2,572	44,542	13,495	23,460	74,736	9,377	63	0
4099300	105125	Tax Depreciation	TAXDEPR	1,440,752	25,575	389,951	67,697	187,743	644,593	80,295	454	0
4099300	105126	PMITax Depreciation	JBE	6,069	262	4,430	1,377	0	0	0	0	0
4099300	105137	Capitalized Depreciation	SO	9,611	198	2,441	685	1,299	4,428	557	3	0
4099300	1051411	AFUDC - DEBT	SNP	23,645	423	5,541	1,552	3,274	11,444	1,402	7	3
4099300	1051412	AFUDC - Equity	SNP	49,666	888	11,639	3,260	6,877	24,037	2,944	15	5
4099300	105143	Basis Intangible Difference	SNP	288	5	67	19	40	139	17	0	0
4099300	105147	Sec 1031 Like Kind Exchange	SO	0	0	0	0	0	0	0	0	0
4099300	105148	Mine Safety Sec. 179E Election - PPW	CAEE	0	0	0	0	0	0	0	0	0
4099300	105149	Mine Safety Sec. 179E Election - PMI	JBE	0	0	0	0	0	0	0	0	0
4099300	105152	Gain/(Loss) on Prop Dispositions	GPS	3,389	70	861	242	458	1,561	196	1	0
4099300	105153	Contract Liability Basis Adjustment -Che	CAGW	-1	0	0	0	0	0	0	0	0
4099300	105165	Coal Mine Development	SE	0	0	0	0	0	0	0	0	0
4099300	105171	PMI Coal Mine Receding Face (Extension)	JBE	0	0	0	0	0	0	0	0	0
4099300	105175	Removal Cost (net of salvage)	GPS	82,206	1,694	20,880	5,861	11,112	37,872	4,765	23	0
4099300	105181	Stm Rts Blundell Geothermal Tax Depr	SG	0	0	0	0	0	0	0	0	0
4099300	105185	Repair Allowance 3115	DGP	0	0	0	0	0	0	0	0	0
4099300	105220	Cholla GE Safe Harbor Lease	CAGE	0	0	0	0	0	0	0	0	0
4099300	1052203	Cholla SHL-NOPA (Lease Amortization)	CAGE	0	0	0	0	0	0	0	0	0
4099300	105470	Book Gain/Loss on Land Sales	GPS	2,789	57	708	199	377	1,285	162	1	0
4099300	110200	Depletion - Tax Percentage Deduction	CAEE	0	0	0	0	0	0	0	0	0
4099300	1102051	Tax Percentage Depletion - Deduction	CAEE	184	0	0	0	43	124	17	0	0
4099300	120105	Willow Wind Account Receivable	WA	0	0	0	0	0	0	0	0	0
4099300	205025	PMI - Fuel Cost Adjustment	JBE	3,997	173	2,917	907	0	0	0	0	0
4099300	205200	Coal M&S Inventory Write-Off	SNPD	178	6	48	11	18	85	9	0	0
4099300	205205	Inventory Reserve - PMI	JBE	181	8	132	41	0	0	0	0	0
4099300	205411	PMISEC 263A Adjustment	JBE	-4,318	-187	-3,151	-980	0	0	0	0	0
4099300	210000	PREPAID IBEW 57 MEDICAL	SO	0	0	0	0	0	0	0	0	0
4099300	210100	Prepaid Taxes-OR PUC	OR	239	0	239	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
4099300	210105	Self Insured Health Benefit	0	0	0	0	0	0	0	0	0
4099300	210110	Prepaid Taxes-WA UTC	0	0	0	0	0	0	0	0	0
4099300	210120	Prepaid Taxes-UT PUC	357	0	0	0	0	357	0	0	0
4099300	210130	Prepaid Taxes-ID PUC	-77	0	0	0	0	0	-77	0	0
4099300	210140	Prepaid Taxes-WY PSC	0	0	0	0	0	0	0	0	0
4099300	210150	Prepaid Taxes-CA Property Taxes-GPS allo	0	0	0	0	0	0	0	0	0
4099300	210160	Prepaid Taxes-OR Property Taxes-GPS allo	0	0	0	0	0	0	0	0	0
4099300	210170	Prepaid Lease-Gadsby Gas Turbine	0	0	0	0	0	0	0	0	0
4099300	210175	Prepaid - FSA O&M - East	-157	-2	-42	-13	-22	-70	-9	0	0
4099300	210180	OTHER PREPAIDS	-10	0	-3	-1	-1	-5	-1	0	0
4099300	210185	Prepaid Aircraft Maintenance Costs	-103	-2	-27	-8	-14	-46	-6	0	0
4099300	210190	Prepaid Water Rights	-155	0	0	0	-32	-109	-14	0	0
4099300	210195	Prepaid Surety Bond Costs	-220	-5	-56	-16	-30	-101	-13	0	0
4099300	210200	Prepaid Taxes-property taxes	0	0	0	0	0	0	0	0	0
4099300	287396	Regulatory Liabilities - Interim Provisi	0	0	0	0	0	0	0	0	0
4099300	287616	Regulatory Assets - Interim Provisions	0	0	0	0	0	0	0	0	0
4099300	305100	Amort of Projects-Klamath Engineering	0	0	0	0	0	0	0	0	0
4099300	310102	Fixed Asset-Book/Tax - IGC	0	0	0	0	0	0	0	0	0
4099300	320210	Research & Exper. Sec. 174 Amort.	0	0	0	0	0	0	0	0	0
4099300	320286	Reg Asset - Pension Settlement - OR	4,453	0	0	0	0	0	0	0	4,453
4099300	320287	Reg Asset - Pension Settlement - UT	1,783	0	0	0	0	0	0	0	1,783
4099300	320288	Reg Asset - Pension Settlement - WY	2,044	0	0	0	2,044	0	0	0	0
4099300	320290	LT Prepaid IBEW 57 Pension Contribution	0	0	0	0	0	0	0	0	0
4099300	320291	Prepaid IBEW 57 Pension Contribution - C	0	0	0	0	0	0	0	0	0
4099300	415100	Reg Asset -WA Equity Advisory Group (CET	535	0	0	535	0	0	0	0	0
4099300	415110	Def Reg Asset-Transmission Srvc Deposit	-1,611	-25	-427	-129	-225	-716	-90	-1	0
4099300	415120	DEFERRED REG ASSET - FOOTE CREEK CONTRAC	0	0	0	0	0	0	0	0	0
4099300	415200	REG ASSET - OR TRANSPORTATION ELECTRIFIC	3,272	0	0	0	0	0	0	0	3,272
4099300	415255	Reg Asset-WY Wind Test Energy Deferral	221	0	0	0	0	0	0	0	221
4099300	415260	Reg Asset - Fire Risk Mitigation - CA	8,452	0	0	0	0	0	0	0	8,452
4099300	415261	Reg Asset-UT Wildland Fire Protection	0	0	0	0	0	0	0	0	0
4099300	415300	Hazardous Waste Clean-up Costs	20,190	416	5,128	1,439	2,729	9,302	1,170	6	0
4099300	415301	Hazardous Waste Clean-up Costs-WA	0	0	0	0	0	0	0	0	0
4099300	415410	Reg Asset - Energy West Mining	-85,563	0	0	0	-19,974	-57,629	-7,914	-46	0
4099300	415411	ContraRA DeerCreekAband CA	1,322	1,322	0	0	0	0	0	0	0
4099300	415412	ContraRA DeerCreekAband ID	-382	0	0	0	0	0	-382	0	0
4099300	415413	ContraRA DeerCreekAband OR	3,187	0	3,187	0	0	0	0	0	0
4099300	415414	ContraRA DeerCreekAband UT	924	0	0	0	0	924	0	0	0
4099300	415416	ContraRA DeerCreekAband WY	376	0	0	0	376	0	0	0	0
4099300	415417	Contra RA UMWA Pension CA	0	0	0	0	0	0	0	0	0
4099300	415418	Contra RA UMWA Pension ID	0	0	0	0	0	0	0	0	0
4099300	415419	Contra RA UMWA Pension OR	0	0	0	0	0	0	0	0	0
4099300	415420	Contra RA UMWA Pension UT	0	0	0	0	0	0	0	0	0
4099300	415422	Contra RA UMWA Pension WY	0	0	0	0	0	0	0	0	0
4099300	415431	Reg Asset - WA Transportation Electrific	367	0	0	0	0	0	0	0	367



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FERC Account	FERC Secondary Acct	JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4099300	415501	Cholla Plt Transact Costs- APS Amort - I	0	0	0	0	0	0	0	0	0
4099300	415502	Cholla Plt Transact Costs- APS Amort - O	0	0	0	0	0	0	0	0	0
4099300	415520	Reg Asset - WA Decoupling Mechanism	-4,962	0	0	0	0	0	0	0	-4,962
4099300	415530	Reg Asset - ID 2017 Protocol - MSP Defer	-300	0	0	0	0	0	-300	0	0
4099300	415531	Reg Asset - UT 2017 Protocol - MSP Defer	0	0	0	0	0	0	0	0	0
4099300	415532	Reg Asset - WY 2017 Protocol - MSP Defer	-4,000	0	0	0	-4,000	0	0	0	0
4099300	415545	Reg Asset - WA Merwin Project	0	0	0	0	0	0	0	0	0
4099300	415585	Reg Asset - OR Sch 203 - Black Cap	0	0	0	0	0	0	0	0	0
4099300	415655	CA GHG Allowance	1,328	0	0	0	0	0	0	0	1,328
4099300	415675	Reg Asset - UT - Deferred Stock Redempti	-83	0	0	0	0	0	0	0	-83
4099300	415676	Reg Asset - WY - Deferred Stock Redempti	-28	0	0	0	0	0	0	0	-28
4099300	415677	Reg Asset - Pref Stock Redemp Loss WA	-13	0	0	0	0	0	0	0	-13
4099300	415680	Deferred Intervenor Funding Grants-OR	431	0	0	0	0	0	0	0	431
4099300	415700	Reg Liability BPA balancing accounts-OR	0	0	0	0	0	0	0	0	0
4099300	415701	CA Deferred Intervenor Funding	240	0	0	0	0	0	0	0	240
4099300	415703	Goodnoe Hills Liquidation Damages - WY	0	0	0	0	0	0	0	0	0
4099300	415705	Reg Liability - Tax Revenue Adjustment -	0	0	0	0	0	0	0	0	0
4099300	415720	Reg Asset - Community Solar - OR	563	0	0	0	0	0	0	0	563
4099300	415750	Reg Assets BPA balancing accounts-IDU	0	0	0	0	0	0	0	0	0
4099300	415755	Reg Asset - Major Mtc Exp - Colstrip U4	259	0	0	259	0	0	0	0	0
4099300	415801	RTO Grid West N/R Allowance	0	0	0	0	0	0	0	0	0
4099300	415803	RTO Grid West N/R Allowance w/o WA	0	0	0	0	0	0	0	0	0
4099300	415804	OR RTO Grid West N/R	0	0	0	0	0	0	0	0	0
4099300	415815	Insurance Reserve	0	0	0	0	0	0	0	0	0
4099300	415821	Contra Pension Reg Asset MMT & CTG _WY	0	0	0	0	0	0	0	0	0
4099300	415833	Reg Asset - Pension Settlement - CA	316	0	0	0	0	0	0	0	316
4099300	415845	Reg Asset - OR Sch 94 Distribution Safet	0	0	0	0	0	0	0	0	0
4099300	415850	Unrecovered Plant Powerdale	0	0	0	0	0	0	0	0	0
4099300	415851	Powerdale Hydro Decom Reg Asset - CA	0	0	0	0	0	0	0	0	0
4099300	415852	Powerdale Decommissioning Reg Asset - ID	0	0	0	0	0	0	0	0	0
4099300	415853	Powerdale Decommissioning Reg Asset - OR	0	0	0	0	0	0	0	0	0
4099300	415854	Powerdale Decommissioning Reg Asset - WA	0	0	0	0	0	0	0	0	0
4099300	415855	Ca - January 2010 Storm Costs	0	0	0	0	0	0	0	0	0
4099300	415856	Powerdale Decommissioning Reg Asset - WY	0	0	0	0	0	0	0	0	0
4099300	415857	ID - Deferred Overburden Costs	0	0	0	0	0	0	0	0	0
4099300	415858	WY - Deferred Overburden Costs	0	0	0	0	0	0	0	0	0
4099300	415859	WY - Deferred Advertising Costs	0	0	0	0	0	0	0	0	0
4099300	415862	Reg Asset - CA Mobile Home Park Conversi	-4	0	0	0	0	0	0	0	-4
4099300	415863	Reg Asset - UT Subscriber Solar Program	-19	0	0	0	0	-19	0	0	0
4099300	415865	Reg Asset - Utah MPA	0	0	0	0	0	0	0	0	0
4099300	415866	Reg Asset - OR Solar Feed-in Tariff	-1,049	0	0	0	0	0	0	0	-1,049
4099300	415869	Reg Asset - CA Deferred Net Power Costs	0	0	0	0	0	0	0	0	0
4099300	415870	CA Def Excess NPC	-3,828	0	0	0	0	0	0	0	-3,828
4099300	415874	Deferred Excess Net Power Costs - WY 08	13,934	0	0	0	0	0	0	0	13,934
4099300	415875	Deferred Excess Net Power Costs - UT	49,076	0	0	0	0	0	0	0	49,076



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4099300	415876	Deferred Excess Net Power Costs - OR	OTHER	0	0	0	0	0	0	0	0	0
4099300	415878	REG ASSET - UT LIQUIDATED DAMAGES NAUGHT	UT	-35	0	0	0	0	-35	0	0	0
4099300	415879	Reg Asset - WY Liquidation Damages N2	WYP	-6	0	0	0	-6	0	0	0	0
4099300	415882	Deferral of Renewable Energy Credit - WA	OTHER	-443	0	0	0	0	0	0	0	-443
4099300	415884	Reg Asset - Current Reclass - Other	OTHER	0	0	0	0	0	0	0	0	0
4099300	415885	Reg Asset - Noncurrent Reclass - Other	OTHER	-356	0	0	0	0	0	0	0	-356
4099300	415886	Reg Asset - ID Deferred Excess Net Power	OTHER	0	0	0	0	0	0	0	0	0
4099300	415888	Reg Asset - UT Deferred Excess Net Power	OTHER	0	0	0	0	0	0	0	0	0
4099300	415892	Deferred Excess Net Power Costs - ID 09	OTHER	2,654	0	0	0	0	0	0	0	2,654
4099300	415893	OR - MEHC Transition Service Costs	OTHER	0	0	0	0	0	0	0	0	0
4099300	415894	Reg Asset - REC Sales Deferral - CA - No	OTHER	0	0	0	0	0	0	0	0	0
4099300	415896	WA - Chehalis Plant Revenue Requirement	WA	0	0	0	0	0	0	0	0	0
4099300	415897	Reg Asset MEHC Transition Service Costs	CA	0	0	0	0	0	0	0	0	0
4099300	415898	Deferred Coal Costs - Naughton Contract	CAEE	0	0	0	0	0	0	0	0	0
4099300	415900	OR SB 408 Recovery	OTHER	0	0	0	0	0	0	0	0	0
4099300	415901	Reg Asset - WY Deferred Excess Net Power	OTHER	0	0	0	0	0	0	0	0	0
4099300	415903	Reg Asset - REC Sales Deferral - WA	OTHER	0	0	0	0	0	0	0	0	0
4099300	415904	Reg Asset - WY REC's in Rates - Current	OTHER	0	0	0	0	0	0	0	0	0
4099300	415905	Reg Asset - OR REC's in Rates - Current	OTHER	0	0	0	0	0	0	0	0	0
4099300	415906	Reg Asset - REC Sales Deferral - OR - No	OTHER	0	0	0	0	0	0	0	0	0
4099300	415907	Reg Asset - CA Solar Feed-in Tariff - Cu	OTHER	0	0	0	0	0	0	0	0	0
4099300	415908	Reg Asset - OR Solar Feed-In Tariff - Cu	OTHER	0	0	0	0	0	0	0	0	0
4099300	415910	Reg Asset - Naughton Unit #3 Costs	OTHER	0	0	0	0	0	0	0	0	0
4099300	415917	Reg Asset - Naughton Unit #3 Costs - CA	OTHER	0	0	0	0	0	0	0	0	0
4099300	415918	Reg Asset - RPS Compliance Purchases	OTHER	0	0	0	0	0	0	0	0	0
4099300	415920	Reg Asset - Depreciation Increase - ID	IDU	14,091	0	0	0	0	0	14,091	0	0
4099300	415921	Reg Asset - Depreciation Increase - UT	UT	-128	0	0	0	0	-128	0	0	0
4099300	415922	Reg Asset - Depreciation Increase - WY	WYP	-442	0	0	0	-442	0	0	0	0
4099300	415923	Reg Asset - Carbon Unrecovered Plant - I	IDU	0	0	0	0	0	0	0	0	0
4099300	415924	Reg Asset - Carbon Unrecovered Plant - U	UT	4,852	0	0	0	0	4,852	0	0	0
4099300	415925	Reg Asset - Carbon Unrecovered Plant - W	WYP	0	0	0	0	0	0	0	0	0
4099300	415929	Reg Asset - Carbon Decommissioning - CA	CA	-346	-346	0	0	0	0	0	0	0
4099300	415930	Reg Asset - Carbon Decommissioning - ID	IDU	0	0	0	0	0	0	0	0	0
4099300	415931	Reg Asset - Carbon Decommissioning - UT	UT	0	0	0	0	0	0	0	0	0
4099300	415932	Reg Asset - Carbon Decommissioning - WY	WYP	0	0	0	0	0	0	0	0	0
4099300	415933	Reg Liability - Contra - Carbon Decommis	IDU	0	0	0	0	0	0	0	0	0
4099300	415934	Reg Liability - Contra - Carbon Decommis	UT	-17,054	0	0	0	0	-17,054	0	0	0
4099300	415935	Reg Liability - Contra - Carbon Decommis	WYP	-2,834	0	0	0	-2,834	0	0	0	0
4099300	415936	REG ASSET - CARBON PLANT DECOMMISSIONING	CAGE	-348	0	0	0	-73	-244	-31	0	0
4099300	415943	Reg Asset - Covid-19 Bill Assistance Pro	OTHER	10,820	0	0	0	0	0	0	0	10,820
4099300	415944	Reg Asset - Covid-19 Bill Assistance Pro	OTHER	3,006	0	0	0	0	0	0	0	3,006
4099300	425100	Deferred Regulatory Expense-IDU	IDU	-103	0	0	0	0	0	-103	0	0
4099300	425102	Reg Asset - CA GreenHouse Gas Allowance	OTHER	0	0	0	0	0	0	0	0	0
4099300	425103	Reg Asset - Other Regulatory Assets - Cu	OTHER	0	0	0	0	0	0	0	0	0
4099300	425104	Reg Asset - OR Asset Sale Gain Giveback	OTHER	0	0	0	0	0	0	0	0	0



Schedule M
 Twelve Months Ending - December 2021
 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	425205	Misc Def Dr-Prop Damage Repairs	0	0	0	0	0	0	0	0	0
4099300	425210	Amort of Debt Disc & Exp	0	0	0	0	0	0	0	0	0
4099300	425215	Unearned Joint Use Pole Contact Revenue	-376	-12	-102	-24	-38	-181	-19	0	0
4099300	425225	Duke/Hermiston Contract Renegotiation	0	0	0	0	0	0	0	0	0
4099300	425295	BPA Conservation Rate Credit	0	0	0	0	0	0	0	0	0
4099300	425380	Idaho Customer Balancing Account	0	0	0	0	0	0	0	0	0
4099300	425400	UT Kalamath Relicensing Costs	-4,014	0	0	0	0	0	0	0	-4,014
4099300	425700	Trojan Special Assessment -DOE-IRS	0	0	0	0	0	0	0	0	0
4099300	425800	Allowance for Doubtful A/C-Grid West W/O	0	0	0	0	0	0	0	0	0
4099300	430100	Customer Service / Weatherization	0	0	0	0	0	0	0	0	0
4099300	430110	Reg Asset balance reclass	-377	0	0	0	0	0	0	0	-377
4099300	430111	Reg Asset - SB 1149 Balance Reclass	0	0	0	0	0	0	0	0	0
4099300	430112	Reg Asset - Other - Balance Reclass	6,449	0	0	0	0	0	0	0	6,449
4099300	430113	Reg Asset - Def NPC Balance Reclass	0	0	0	0	0	0	0	0	0
4099300	505115	Sales & Use Tax Accrual	0	0	0	0	0	0	0	0	0
4099300	505125	Accrued Royalties	0	0	0	0	0	0	0	0	0
4099300	505140	Purchase Card Trans Provision	0	0	0	0	0	0	0	0	0
4099300	505170	West Valley Contract Termination Fee Acc	0	0	0	0	0	0	0	0	0
4099300	505400	Bonus Liability	0	0	0	0	0	0	0	0	0
4099300	505510	Vacation Accrual - PMI	326	14	238	74	0	0	0	0	0
4099300	505520	PMI Bonus Accrual	0	0	0	0	0	0	0	0	0
4099300	505600	IGC Vacation Accrual	0	0	0	0	0	0	0	0	0
4099300	605101	Trojan Decommissioning Costs - WA	0	0	0	0	0	0	0	0	0
4099300	605102	Trojan Decommissioning Costs - OR	0	0	0	0	0	0	0	0	0
4099300	605710	Reverse Accrued Final Reclamation	0	0	0	0	0	0	0	0	0
4099300	610000	PMI Coal Mine Development	0	0	0	0	0	0	0	0	0
4099300	610100	PMIDEVT COST AMORT	-701	-30	-512	-159	0	0	0	0	0
4099300	6101001	AMORT NOPAS 99-00 RAR	28	1	7	2	4	13	2	0	0
4099300	610110	Ptax NOPAs	0	0	0	0	0	0	0	0	0
4099300	610111	Bridger Coal Company Gain/Loss on Assets	-548	-24	-400	-124	0	0	0	0	0
4099300	610114	PMI EITF Pre Stripping Costs	-1,118	-48	-816	-254	0	0	0	0	0
4099300	610130	781 Shopping Incentive_OR	0	0	0	0	0	0	0	0	0
4099300	610135	SB1149 Costs_OR OTHER	0	0	0	0	0	0	0	0	0
4099300	610140	OR Rate Refunds	0	0	0	0	0	0	0	0	0
4099300	610141	WA Rate Refunds	0	0	0	0	0	0	0	0	0
4099300	610145	REG LIAB-DSM	0	0	0	0	0	0	0	0	0
4099300	610146	OR Reg Asset/Liability Consolidation	6	0	6	0	0	0	0	0	0
4099300	610148	Reg Liability - Def NPC Balance Reclass	0	0	0	0	0	0	0	0	0
4099300	610149	Reg Liability - SB 1149 Balance Reclass	0	0	0	0	0	0	0	0	0
4099300	705200	Oregon Gain on Sale of Halsey-OR	0	0	0	0	0	0	0	0	0
4099300	705210	Property Insurance(Injuries & Damages)	0	0	0	0	0	0	0	0	0
4099300	705232	CA West Valley Lease Reduction	0	0	0	0	0	0	0	0	0
4099300	705233	West Valley Lease Reduction - ID	0	0	0	0	0	0	0	0	0
4099300	705234	West Valley Lease Reduction - WY	0	0	0	0	0	0	0	0	0
4099300	705235	UT West Valley Lease Reduction	0	0	0	0	0	0	0	0	0



Schedule M
 Twelve Months Ending - December 2021
 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	705250	A&G Credit - WA	0	0	0	0	0	0	0	0	0
4099300	705251	A&G Credit-OR	0	0	0	0	0	0	0	0	0
4099300	705252	A&G Credit-CA	0	0	0	0	0	0	0	0	0
4099300	705253	A&G Credit - ID	0	0	0	0	0	0	0	0	0
4099300	705254	A&G Credit - WY	0	0	0	0	0	0	0	0	0
4099300	705261	Reg Liability - Sale of Renewable Energy	-304	0	0	0	0	0	0	0	-304
4099300	705265	Reg Liab - OR Energy Conservation Charge	-150	0	0	0	0	0	0	0	-150
4099300	705300	Reg. Liability - Deferred Benefit_Arch S	0	0	0	0	0	0	0	0	0
4099300	705305	Reg Liability-CA Gain on Sale of Asset	0	0	0	0	0	0	0	0	0
4099300	705310	Reg Liability-UT Gain on Sale of Asset	0	0	0	0	0	0	0	0	0
4099300	705320	Reg Liability-ID Gain on Sale of Asset	0	0	0	0	0	0	0	0	0
4099300	705330	Reg Liability-WY Gain on Sale of Asset	0	0	0	0	0	0	0	0	0
4099300	705337	Reg Liability - Sale of Renewable Energy	-251	0	0	0	0	0	0	0	-251
4099300	705454	Reg Liability - UT Property Insurance Re	761	0	0	0	0	761	0	0	0
4099300	705534	Regulatory Liability - OR Asset Sale Gai	0	0	0	0	0	0	0	0	0
4099300	705537	Regulatory Liability - Other Reg Liabili	0	0	0	0	0	0	0	0	0
4099300	705700	Reg Liability - Current Reclass - Other	0	0	0	0	0	0	0	0	0
4099300	705755	Reg Liability - Non current Reclass - Ot	356	0	0	0	0	0	0	0	356
4099300	715050	Microsoft Software License Liability	0	0	0	0	0	0	0	0	0
4099300	715100	University of WY Contract Amort.	0	0	0	0	0	0	0	0	0
4099300	715350	Misc Deferred Credits	0	0	0	0	0	0	0	0	0
4099300	715800	Redding Renegotiated Contract	0	0	0	0	0	0	0	0	0
4099300	720100	FAS 106 Accruals	0	0	0	0	0	0	0	0	0
4099300	720200	Deferred Comp Plan Benefits-PPL	-459	-9	-117	-33	-62	-211	-27	0	0
4099300	720300	PENSION / RETIREMENT ACCRUAL - CASH BASI	0	0	0	0	0	0	0	0	0
4099300	720400	SUPPL. EXEC. RETIREMENT PLAN (SERP)	0	0	0	0	0	0	0	0	0
4099300	720500	Severance Accrual	-575	-12	-146	-41	-78	-265	-33	0	0
4099300	720550	Accrued CIC Severence	0	0	0	0	0	0	0	0	0
4099300	740100	Post Merger Loss-Reacquired Debt	0	0	0	0	0	0	0	0	0
4099300	910240	190LEGAL RESERVE	0	0	0	0	0	0	0	0	0
4099300	910530	Injuries and Damages Reserve	818	17	208	58	111	377	47	0	0
4099300	910560	283SMUD REVENUE IMPUTATION-UT REG LIAB	0	0	0	0	0	0	0	0	0
4099300	910905	PMI Underground Mine Cost Depletion	0	0	0	0	0	0	0	0	0
4099300	910925	CA Refund	0	0	0	0	0	0	0	0	0
4099300	920110	PMI WY Extraction Tax	0	0	0	0	0	0	0	0	0
4099300 Total			1,811,381	32,999	487,373	95,932	212,134	740,075	106,034	524	91,865
Grand Total			2,928,067	59,868	797,046	173,927	366,851	1,282,049	174,911	833	35,646
Total Schedule M Additions			1,109,432	26,581	304,802	76,482	154,584	541,580	68,824	309	-56,219
Total Schedule M Deductions			1,818,635	33,288	492,244	97,446	212,267	740,468	106,087	525	91,865
Total Schedule M			-709,203	-6,707	-187,442	-20,964	-57,683	-198,888	-37,263	-216	-148,084

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



Deferred Income Tax Expense
 Twelve Months Ending - December 2021
 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	41,366	632	10,951	3,318	5,768	18,375	2,305	16	0
4101000	105125	Tax Depreciation	TAXDEPR	354,232	6,288	95,876	16,644	46,160	158,484	19,742	112	0
4101000	105126	282DIT PMIDepreciation-Tax	JBE	1,492	64	1,089	339	0	0	0	0	0
4101000	105137	Capitalized Depreciation	SO	2,363	49	600	168	319	1,089	137	1	0
4101000	105141	AFUDC Debt	SNP	5,813	104	1,362	382	805	2,814	345	2	1
4101000	1051411	AFUDC Equity	SNP	12,211	218	2,862	802	1,691	5,910	724	4	1
4101000	105143	282Basis Intangible Difference	SNP	71	1	17	5	10	34	4	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	105152	Gain / (Loss) on Prop. Dispositio	GPS	833	17	212	59	113	384	48	0	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	20,212	416	5,134	1,441	2,732	9,311	1,172	6	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	686	14	174	49	93	316	40	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	45	0	0	0	11	30	4	0	0
4101000	1102051	Tax Percentage Depletion - Deduction (BI	SE	0	0	0	0	0	0	0	0	0
4101000	120105	Willow Wind Account Receivable	WA	0	0	0	0	0	0	0	0	0
4101000	205025	PMI-Fuel Cost Adjustment	JBE	983	42	717	223	0	0	0	0	0
4101000	205200	M&S INVENTORY WRITE-OFF	SNPD	44	1	12	3	4	21	2	0	0
4101000	205205	Inventory Reserve - PMI	JBE	45	2	33	10	0	0	0	0	0
4101000	205411	190PMISec263A	JBE	-1,062	-46	-775	-241	0	0	0	0	0
4101000	210100	283OR PUC Prepaid Taxes	OR	59	0	59	0	0	0	0	0	0
4101000	210120	283UT PUC Prepaid Taxes	UT	88	0	0	0	0	88	0	0	0
4101000	210130	283ID PUC Prepaid Taxes	IDU	-19	0	0	0	0	0	-19	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	-39	-1	-10	-3	-5	-17	-2	0	0
4101000	210180	283Prepaid Membership Fees-EEI WSCC	SO	-3	0	-1	0	0	-1	0	0	0
4101000	210185	Prepaid Aircraft Maintenance Costs	SG	-25	0	-7	-2	-4	-11	-1	0	0
4101000	210190	Prepaid Water Rights	CAGE	-38	0	0	0	-8	-27	-3	0	0
4101000	210195	Prepaid Surety Bond Costs	SO	-54	-1	-14	-4	-7	-25	-3	0	0



Deferred Income Tax Expense
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 (Allocated in Thousands)

FERC Account	FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
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	1,095	0	0	0	0	0	0	0	1,095
4101000	320287	Reg Asset - Pension Settlement - UT	OTHER	438	0	0	0	0	0	0	0	438
4101000	320288	Reg Asset - Pension Settlement - WY	WYU	503	0	0	0	503	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	132	0	0	132	0	0	0	0	0
4101000	415110	190DEF REG ASSET-TRANSM SVC DEPOSIT	SG	-396	-6	-105	-32	-55	-176	-22	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 ELECTRIFIC	OTHER	804	0	0	0	0	0	0	0	804
4101000	415255	Reg Asset-WY Wind Test Energy Deferral	OTHER	54	0	0	0	0	0	0	0	54
4101000	415260	Reg Asset - Fire Risk Mitigation - CA	OTHER	2,078	0	0	0	0	0	0	0	2,078
4101000	415300	283Hazardous Waste/Environmental Cleanup	SO	4,964	102	1,261	354	671	2,287	288	1	0
4101000	415406	Reg Asset Utah ECAM	OTHER	0	0	0	0	0	0	0	0	0
4101000	415410	Reg Asset - Energy West Mining	CAEE	-21,037	0	0	0	-4,911	-14,169	-1,946	-11	0
4101000	415411	ContraRA DeerCreekAband CA	CA	325	325	0	0	0	0	0	0	0
4101000	415412	ContraRA DeerCreekAband ID	IDU	-94	0	0	0	0	0	-94	0	0
4101000	415413	ContraRA DeerCreekAband OR	OR	784	0	784	0	0	0	0	0	0
4101000	415414	ContraRA DeerCreekAband UT	UT	227	0	0	0	0	227	0	0	0
4101000	415416	ContraRA DeerCreekAband WY	WYU	92	0	0	0	92	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 Electrific	OTHER	90	0	0	0	0	0	0	0	90
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	-1,220	0	0	0	0	0	0	0	-1,220
4101000	415530	Reg Asset - ID 2017 Protocol - MSP Defer	IDU	-74	0	0	0	0	0	-74	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	-983	0	0	0	-983	0	0	0	0
4101000	415545	Reg Asset - WA Merwin 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	327	0	0	0	0	0	0	0	327
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



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FERC Account	FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
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	106	0	0	0	0	0	0	0	106
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	59	0	0	0	0	0	0	0	59
4101000	415720	Reg Asset - Community Solar - OR	OTHER	138	0	0	0	0	0	0	0	138
4101000	415755	Reg Asset - Major Mtc Exp - Colstrip U4	WA	64	0	0	64	0	0	0	0	0
4101000	415815	Insurance Reserve	SO	0	0	0	0	0	0	0	0	0
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	78	0	0	0	0	0	0	0	78
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	-1	0	0	0	0	0	0	0	-1
4101000	415863	Reg Asset - UT Subscriber Solar Program	UT	-5	0	0	0	0	0	-5	0	0
4101000	415866	Reg Asset - OR Solar Feed-in Tariff	OTHER	-258	0	0	0	0	0	0	0	-258
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	-941	0	0	0	0	0	0	0	-941
4101000	415874	Deferred Excess Net Power Costs - WY 09	OTHER	3,426	0	0	0	0	0	0	0	3,426
4101000	415875	Deferred Excess Net Power Costs - UT	OTHER	12,066	0	0	0	0	0	0	0	12,066
4101000	415878	REG ASSET - UT LIQUIDATED DAMAGES NAUGHT	UT	-9	0	0	0	0	0	-9	0	0
4101000	415879	Reg Asset - WY Liquidation Damages N2	WYP	-1	0	0	0	0	-1	0	0	0
4101000	415882	Deferral of Renewable Energy Credit - WA	OTHER	-109	0	0	0	0	0	0	0	-109
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	-88	0	0	0	0	0	0	0	-88
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	652	0	0	0	0	0	0	0	652
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



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FERC Account	FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4101000	415920	Reg Asset - Depreciation Increase - ID	IDU	3,464	0	0	0	0	0	3,464	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	1,193	0	0	0	0	1,193	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	0	0	0	0	0	0	0	0	0
4101000	415934	Reg Liability - Contra - Carbon Decommis	UT	-4,193	0	0	0	0	-4,193	0	0	0
4101000	415935	Reg Liability - Contra - Carbon Decommis	WYP	-697	0	0	0	-697	0	0	0	0
4101000	415936	REG ASSET - CARBON PLANT DECOMMISSIONING	CAGE	-85	0	0	0	-18	-60	-8	0	0
4101000	415943	Reg Asset - Covid-19 Bill Assistance Pro	OTHER	2,660	0	0	0	0	0	0	0	2,660
4101000	415944	Reg Asset - Covid-19 Bill Assistance Pro	OTHER	739	0	0	0	0	0	0	0	739
4101000	425100	190Deferred Regulatory Expense-IDU	IDU	-25	0	0	0	0	0	-25	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	-93	-3	-25	-6	-9	-45	-5	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	-987	0	0	0	0	0	0	0	-987
4101000	430110	Reg Asset Balance Reclass	OTHER	-93	0	0	0	0	0	0	0	-93
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	1,586	0	0	0	0	0	0	0	1,586
4101000	430113	Reg Asset - Def NPC Balance Reclass	OTHER	0	0	0	0	0	0	0	0	0
4101000	505510	190PMI Vacation/Bonus	JBE	80	3	59	18	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	-172	-7	-126	-39	0	0	0	0	0
4101000	6101001	190NOPA 103-99-00 RAR	SO	7	0	2	0	1	3	0	0	0
4101000	610111	283PMI SALE OF ASSETS	JBE	-135	-6	-98	-31	0	0	0	0	0
4101000	610114	PMI EITF Pre stripping Cost	JBE	-275	-12	-201	-62	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



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FERC Account	FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4101000	705261	Reg Liability - Sale of Renewable Energy	OTHER	-75	0	0	0	0	0	0	0	-75
4101000	705265	Reg Liab - OR Energy Conservation Charge	OTHER	-37	0	0	0	0	0	0	0	-37
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	-62	0	0	0	0	0	0	0	-62
4101000	705454	Reg Liability - UT Property Insurance Re	UT	187	0	0	0	0	187	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	88	0	0	0	0	0	0	0	88
4101000	715800	190Redding Contract	CAGW	0	0	0	0	0	0	0	0	0
4101000	720200	190Deferred Compensation Payout	SO	-113	-2	-29	-8	-15	-52	-7	0	0
4101000	720300	190Pension/Retirement (Accrued/Prepaid)	SO	0	0	0	0	0	0	0	0	0
4101000	720500	190Severance	SO	-141	-3	-36	-10	-19	-65	-8	0	0
4101000	910530	190Injuries & Damages	SO	201	4	51	14	27	93	12	0	0
4101000	910560	283SMUD Revenue Imputation-UT Reg Liab	OTHER	0	0	0	0	0	0	0	0	0
4101000 Total				445,357	8,113	119,828	23,586	52,156	181,959	26,070	129	22,587
4111000	100105	283FAS 109 Def Tax Liab WA-NUTIL	OTHER	-4,279	0	0	0	0	0	0	0	-4,279
4111000	105100	190CAPITALIZED LABOR COSTS	SO	-1,494	-31	-379	-106	-202	-688	-87	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	-290	-290	0	0	0	0	0	0	0
4111000	1051152	Depreciation Flow-Through - FERC	FERC	-218	0	0	0	0	0	0	-218	0
4111000	1051153	Depreciation Flow-Through - ID	IDU	-80	0	0	0	0	0	-80	0	0
4111000	1051154	Depreciation Flow-Through - OR	OR	-1,109	0	-1,109	0	0	0	0	0	0
4111000	1051155	Depreciation Flow-Through - OTHER	OTHER	-1,747	0	0	0	0	0	0	0	-1,747
4111000	1051156	Depreciation Flow-Through - UT	UT	3,582	0	0	0	0	3,582	0	0	0
4111000	1051157	Depreciation Flow-Through - WA	WA	827	0	0	827	0	0	0	0	0
4111000	1051158	Depreciation Flow-Through - WYP	WYP	-751	0	0	0	-751	0	0	0	0
4111000	1051159	Depreciation Flow-Through - WYU	WYU	-689	0	0	0	-689	0	0	0	0
4111000	1051171	Protected PP&E EDIT - PMI - CA - Fed Onl	CA	-17	-17	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	-74	0	0	0	0	0	-74	0	0
4111000	1051174	Protected PP&E EDIT - PMI - OR - Fed Onl	OR	-287	0	-287	0	0	0	0	0	0
4111000	1051175	Protected PP&E EDIT - PMI - UT - Fed Onl	UT	-490	0	0	0	0	-490	0	0	0
4111000	1051176	Protected PP&E EDIT - PMI - WA - Fed Onl	WA	-263	0	0	-263	0	0	0	0	0
4111000	1051177	Protected PP&E EDIT - PMI - WYP - Fed On	WYP	-194	0	0	0	-194	0	0	0	0
4111000	105120	Book Depreciation	SCHMDEXP	-261,882	-5,052	-62,503	-18,319	-37,146	-124,966	-15,661	-82	0
4111000	105121	282DIT PMIDepreciation-Book	JBE	-3,847	-166	-2,808	-873	0	0	0	0	0
4111000	105123	Sec 481a Adj- Repair Deduction	SG	0	0	0	0	0	0	0	0	0



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FERC Account	FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4111000	105130	CIAC	CIAC	-30,541	-966	-8,298	-1,946	-3,079	-14,703	-1,550	0	0
4111000	105140	Highway Relocation	SNPD	-976	-31	-265	-62	-98	-470	-50	0	0
4111000	105142	Avoided Costs	SNP	-9,980	-178	-2,339	-655	-1,382	-4,830	-592	-3	-1
4111000	105146	Capitalization of Test Energy	SG	-564	-9	-149	-45	-79	-251	-31	0	0
4111000	105220	282CHOLLA TAX LEASE	CAGE	0	0	0	0	0	0	0	0	0
4111000	105471	UT Kalamath Relicensing Costs	OTHER	0	0	0	0	0	0	0	0	0
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	255	5	65	18	35	118	15	0	0
4111000	220100	190Bad Debt Allowance	BADDEBT	20	1	9	3	1	4	2	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	1,579	0	0	0	0	0	0	0	1,579
4111000	415261	Reg Asset-UT Wildland Fire Protection	OTHER	-245	0	0	0	0	0	0	0	-245
4111000	415301	190Hazardous Waste/Environmental-WA	WA	-179	0	0	-179	0	0	0	0	0
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	17,956	0	0	0	4,192	12,094	1,661	10	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	-556	0	0	0	0	0	0	0	-556
4111000	415430	Reg Asset - CA - Transportation Electri	OTHER	22	0	0	0	0	0	0	0	22
4111000	415500	283Cholla Plt Trans-APS Amort	CAGE	0	0	0	0	0	0	0	0	0
4111000	415510	283WA DISALLOWED COLSTRIP #3 WRITE-OFF	WA	-1	0	0	-1	0	0	0	0	0
4111000	415645	RA - OR OCAT Expense Deferral	OTHER	-158	0	0	0	0	0	0	0	-158
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	713	0	0	0	149	501	63	0	0
4111000	415728	Contra Reg Asset - Cholla U4 Closure - O	OR	160	0	160	0	0	0	0	0	0
4111000	415729	Contra Reg Asset - Cholla U4 Closure - U	UT	10	0	0	0	0	10	0	0	0
4111000	415730	Contra Reg Asset - Cholla U4 Closure - W	WYP	3	0	0	0	3	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	-468	0	0	0	-468	0	0	0	0
4111000	415803	RTO Grid West N/R Writeoff WA	WA	0	0	0	0	0	0	0	0	0



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FERC Account	FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
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	0	0	0	0	0	0	0	0	0
4111000	415841	Reg Asset - Emergency Service Programs -	OTHER	1	0	0	0	0	0	0	0	1
4111000	415852	Powerdale Decommissioning Reg Asset - ID	IDU	-2	0	0	0	0	0	-2	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	33	0	0	0	0	0	0	0	33
4111000	415856	Powerdale Decommissioning Reg Asset - WY	WYP	0	0	0	0	0	0	0	0	0
4111000	415857	ID - Deferred Overburden Costs	OTHER	35	0	0	0	0	0	0	0	35
4111000	415858	WY - Deferred Overburden Costs	WYP	69	0	0	0	69	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
4111000	415868	Reg Asset - UT - Solar Incentive Program	OTHER	-1,579	0	0	0	0	0	0	0	-1,579
4111000	415876	Deferred Excess Net PowerCosts - OR	OTHER	-374	0	0	0	0	0	0	0	-374
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	634	0	0	0	0	0	0	0	634
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	129	0	0	0	129	0	0	0	0
4111000	415942	Reg Liability - Steam Decommissioning -	CAGE	-878	0	0	0	-183	-617	-77	0	0



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

FERC Account	FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4111000	425105	Reg Asset - OR Asset Sale Gain Giveback	OTHER	63	0	0	0	0	0	0	0	63
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	0	0	0	0	0	0	0	0	0
4111000	430100	283Weatherization	OTHER	3,769	0	0	0	0	0	0	0	3,769
4111000	430117	Reg Asset - Current DSM	OTHER	0	0	0	0	0	0	0	0	0
4111000	505115	283Sales & Use Tax Audit	SO	0	0	0	0	0	0	0	0	0
4111000	505125	190Accrued Royalties	CAEE	-121	0	0	0	-28	-82	-11	0	0
4111000	505400	190Bonus Liability	SO	0	0	0	0	0	0	0	0	0
4111000	505450	Accrued Payroll Taxes	SO	2,836	58	720	202	383	1,306	164	1	0
4111000	5054501	Accrued Payroll Taxes - PMI	JBE	132	6	96	30	0	0	0	0	0
4111000	505520	Bonus Accrual - PMI	JBE	31	1	23	7	0	0	0	0	0
4111000	505525	Accrued Severance -PMI	JBE	-283	-12	-206	-64	0	0	0	0	0
4111000	505600	190Vacation Sickleave & PT Accrual	SO	125	3	32	9	17	58	7	0	0
4111000	505601	Sick Leave Accrual - PMI	JBE	2	0	2	0	0	0	0	0	0
4111000	505700	190Accrued Retention Bonus	SO	0	0	0	0	0	0	0	0	0
4111000	605710	REVERSE ACCRUED FINAL RECLAMATION	OTHER	84	0	0	0	0	0	0	0	84
4111000	605715	Trapper Mine Contract Obligation	CAEE	-286	0	0	0	-67	-192	-26	0	0
4111000	610000	283PMI Development Costs	JBE	0	0	0	0	0	0	0	0	0
4111000	610141	190WA Rate Refunds	OTHER	-700	0	0	0	0	0	0	0	-700
4111000	610144	Reg Liability - CA California Alternativ	OTHER	0	0	0	0	0	0	0	0	0
4111000	610145	190REG LIAB_DSM	OTHER	93	0	0	0	0	0	0	0	93
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	-4	0	0	0	0	0	0	0	-4
4111000	705245	REG LIABILITY - OR DIRECT ACCESS 5 YEAR	OTHER	298	0	0	0	0	0	0	0	298
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	-10	0	0	0	0	0	0	0	-10
4111000	705266	Reg Liability - Energy Savings Assistanc	OTHER	36	0	0	0	0	0	0	0	36
4111000	705267	Reg Liability - WA Decoupling Mechanism	OTHER	412	0	0	0	0	0	0	0	412
4111000	705280	Non-Property EDIT - CA	CA	-279	-279	0	0	0	0	0	0	0
4111000	705281	Non-Property EDIT - ID	IDU	-72	0	0	0	0	0	-72	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



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

FERC Account	FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4111000	705285	Non-Property EDIT - WY	WYU	-1,410	0	0	0	-1,410	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	-1,379	-1,379	0	0	0	0	0	0	0
4111000	705288	Protected PP&E EDIT - ID - Fed Only	IDU	-2,823	0	0	0	0	0	-2,823	0	0
4111000	705289	Protected PP&E EDIT - OR - Fed Only	OR	-13,168	0	-13,168	0	0	0	0	0	0
4111000	705290	Protected PP&E EDIT - WA - Fed Only	WA	-6,311	0	0	-6,311	0	0	0	0	0
4111000	705291	Protected PP&E EDIT - WYP - Fed Only	WYP	-7,467	0	0	0	-7,467	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	-21,190	0	0	0	0	-21,190	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	-1,380	0	0	0	0	0	-1,380	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	-12,835	0	0	0	-12,835	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	82	0	0	0	0	0	0	0	82
4111000	705340	Reg Liability - Excess Income Tax Deferr	OTHER	622	0	0	0	0	0	0	0	622
4111000	705341	Reg Liability - Excess Income Tax Deferr	OTHER	58	0	0	0	0	0	0	0	58
4111000	705342	Reg Liability - Excess Income Tax Deferr	OTHER	1,401	0	0	0	0	0	0	0	1,401
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	104	0	0	0	0	0	0	0	104
4111000	705345	Reg Liability - Excess Income Tax Deferr	OTHER	-201	0	0	0	0	0	0	0	-201
4111000	705346	Deferral of Protected PP&E ARAM - CA	CA	-531	-531	0	0	0	0	0	0	0
4111000	705347	Deferral of Protected PP&E ARAM - ID	IDU	2,159	0	0	0	0	0	2,159	0	0
4111000	705348	Deferral of Protected PP&E ARAM - OR	OR	0	0	0	0	0	0	0	0	0
4111000	705349	Deferral of Protected PP&E ARAM - UT	UT	-34,913	0	0	0	0	-34,913	0	0	0
4111000	705350	Deferral of Protected PP&E ARAM - WA	WA	-2,408	0	0	-2,408	0	0	0	0	0
4111000	705351	Deferral of Protected PP&E ARAM - WY	WYU	-1,364	0	0	0	-1,364	0	0	0	0
4111000	705352	Reg Liability - CA Klamath River Dams Re	CA	-64	-64	0	0	0	0	0	0	0
4111000	705400	Reg Liability - OR Injuries & Damages Re	OR	-231	0	-231	0	0	0	0	0	0
4111000	705410	Reg Liability - Cholla Decommissioning -	CA	12	12	0	0	0	0	0	0	0
4111000	705411	Reg Liability - Cholla Decommissioning -	IDU	-619	0	0	0	0	0	-619	0	0
4111000	705412	Reg Liability - Cholla Decommissioning -	OR	203	0	203	0	0	0	0	0	0
4111000	705413	Reg Liability - Cholla Decommissioning -	UT	343	0	0	0	0	343	0	0	0
4111000	705414	Reg Liability - Cholla Decommissioning -	WYP	38	0	0	0	38	0	0	0	0
4111000	705420	Reg Liability - CA GHG Allowance Revenue	OTHER	-270	0	0	0	0	0	0	0	-270
4111000	705425	Reg Liability - Bridger Mine Accelerated	WA	-627	0	0	-627	0	0	0	0	0



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

FERC Account	FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4111000	705450	Reg Liability - Property Insurance Reser	CA	-21	-21	0	0	0	0	0	0	0
4111000	705451	Reg Liability - OR Property Insurance Re	OR	2,321	0	2,321	0	0	0	0	0	0
4111000	705452	Reg Liability - Property Insurance Reser	WA	5	0	0	5	0	0	0	0	0
4111000	705453	Reg Liability - ID Property Insurance Re	IDU	-28	0	0	0	0	0	-28	0	0
4111000	705455	Reg Liability - WY Property Insurance Re	WYP	-45	0	0	0	-45	0	0	0	0
4111000	705500	Reg Liability - Powerdale Decommissionin	UT	0	0	0	0	0	0	0	0	0
4111000	705511	Regulatory Liability - CA Deferred Exces	OTHER	-368	0	0	0	0	0	0	0	-368
4111000	705514	Regulatory Liability - OR Deferred Exces	OTHER	0	0	0	0	0	0	0	0	0
4111000	705515	Regulatory Liability - OR Deferred Exces	OTHER	1,616	0	0	0	0	0	0	0	1,616
4111000	705517	Regulatory Liability - UT Deferred Exces	OTHER	0	0	0	0	0	0	0	0	0
4111000	705518	Regulatory Liability - WA Deferred Exces	OTHER	0	0	0	0	0	0	0	0	0
4111000	705519	Regulatory Liability - WA Deferred Exces	OTHER	5,357	0	0	0	0	0	0	0	5,357
4111000	705521	Regulatory Liability - WY Deferred Exces	OTHER	144	0	0	0	0	0	0	0	144
4111000	705522	Regulatory Liability - UT RECS in Rates	OTHER	0	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	0
4111000	705525	REGULATORY LIABILITY - SALE OF REC - OR	OTHER	0	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	0
4111000	705527	Regulatory Liability - CA Solar Feed-in	OTHER	0	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	0
4111000	705531	Regulatory Liability - UT Solar Feed-in	OTHER	1,814	0	0	0	0	0	0	0	1,814
4111000	705536	Regulatory Liability - CA GreenHouse Gas	OTHER	0	0	0	0	0	0	0	0	0
4111000	705600	RegLiability - OR 2012 GRC Giveback	OTHER	0	0	0	0	0	0	0	0	0
4111000	705700	Reg Liability - Current Reclass - Other	OTHER	0	0	0	0	0	0	0	0	0
4111000	715105	MCI FOG Wire Lease	SG	0	0	0	0	0	0	0	0	0
4111000	715720	190NW Power Act(BPA Regional Crs)-WA	OTHER	-127	0	0	0	0	0	0	0	-127
4111000	715810	Chehalis WA EFSEC C02 Mitigation Obligat	CAGW	0	0	0	0	0	0	0	0	0
4111000	720300	190Pension/Retirement (Accrued/Prepaid)	SO	11	0	3	1	1	5	1	0	0
4111000	720560	Pension Liability - UMWA Withdrawal Obli	CAEE	0	0	0	0	0	0	0	0	0
4111000	740100	283Post Merger Debt Loss	SNP	-136	-2	-32	-9	-19	-66	-8	0	0
4111000	910245	Contra Receivable from Joint Owners	SO	13	0	3	1	2	6	1	0	0
4111000	910905	283PMI BCC Underground Mine Cost Deplet	JBE	-363	-16	-265	-82	0	0	0	0	0
4111000	920110	190PMIWyExtractionTax	JBE	-36	-2	-27	-8	0	0	0	0	0
4111000	9301001	190OR BETC Credit	OTHER	0	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	0
4111000 Total				-388,317	-10,076	-89,350	-31,068	-62,496	-185,419	-19,099	-294	7,639
Grand Total				57,040	-1,963	30,478	-7,482	-10,340	-3,460	6,971	-165	30,226



Investment Tax Credit Amortization

Sum of Range: 01/2021 - 12/2021

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	-1,339	0	0	0	-43	-1,150	-144	-1	0
4114000 Total					-1,339	0	0	0	-43	-1,150	-144	-1	0
Grand Total					-1,339	0	0	0	-43	-1,150	-144	-1	0

B8. PLANT IN SERVICE



Electric Plant in Service with Unclassified Plant
 Sum of Monthly Average: 12/2021
 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 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	12,991	199	3,439	1,042	1,811	5,770	724	5
1010000	ELEC PLANT IN SERV 3020000	FRANCHISES AND CONSENTS	SG-P	177,567	2,714	47,010	14,243	24,760	78,877	9,896	67
1010000	ELEC PLANT IN SERV 3020000	FRANCHISES AND CONSENTS	SG-U	10,064	154	2,664	807	1,403	4,470	561	4
1010000	ELEC PLANT IN SERV 3020000	FRANCHISES AND CONSENTS	UT	-32,081	0	0	0	0	-32,081	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	143	2,500	761	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	47,066	719	12,460	3,775	6,563	20,907	2,623	18
1010000	ELEC PLANT IN SERV 3031040	TRANSMISSION INTANGIBLE ASSETS	UT	1,608	0	0	0	0	1,608	0	0
1010000	ELEC PLANT IN SERV 3031040	TRANSMISSION INTANGIBLE ASSETS	WYP	4,228	0	0	0	4,228	0	0	0
1010000	ELEC PLANT IN SERV 3031050	RCMS - REGION CONSTRUCTION MGMT SYSTEM	SO	11,249	232	2,857	802	1,521	5,182	652	3
1010000	ELEC PLANT IN SERV 3031080	FUEL MANAGEMENT SYSTEM	SO	3,293	68	836	235	445	1,517	191	1
1010000	ELEC PLANT IN SERV 3031230	AUTOMATE POLE CARD SYSTEM	SO	4,410	91	1,120	314	596	2,032	256	1
1010000	ELEC PLANT IN SERV 3031680	DISTRIBUTION AUTOMATION PILOT PROJECT	SO	14,212	293	3,610	1,013	1,921	6,547	824	4
1010000	ELEC PLANT IN SERV 3031830	CUSTOMER SERVICE SYSTEM (CSS)	CN	146,756	3,412	45,288	9,995	10,635	71,178	6,248	0
1010000	ELEC PLANT IN SERV 3032040	S A P	SO	182,855	3,767	46,444	13,036	24,717	84,240	10,599	51
1010000	ELEC PLANT IN SERV 3032130	PROD & TRANS PLANT	SG	1,924	29	509	154	268	855	107	1
1010000	ELEC PLANT IN SERV 3032140	MINING PLANT	SO	1,334	27	339	95	180	614	77	0
1010000	ELEC PLANT IN SERV 3032150	HYDRO PLANT	SO	3,072	63	780	219	415	1,415	178	1
1010000	ELEC PLANT IN SERV 3032160	ENGINEERING SMALL SOFTWARE	SO	899	19	228	64	122	414	52	0
1010000	ELEC PLANT IN SERV 3032170	EDMS SOFTWARE ACCT 141140	SO	415	9	105	30	56	191	24	0
1010000	ELEC PLANT IN SERV 3032180	AUTOMATED MAPPING PROJECT	SO	56	1	14	4	8	26	3	0
1010000	ELEC PLANT IN SERV 3032190	PCI GenTrader	SO	66	1	17	5	9	30	4	0
1010000	ELEC PLANT IN SERV 3032200	OUTAGE MANAGEMENT SYSTEM	SO	168	3	43	12	23	77	10	0
1010000	ELEC PLANT IN SERV 3032220	ENTERPRISE DATA WRHSE - BI RPTG TOOL	SO	1,661	34	422	118	224	765	96	0
1010000	ELEC PLANT IN SERV 3032270	ENTERPRISE DATA WAREHOUSE	SO	5,877	121	1,493	419	794	2,707	341	2
1010000	ELEC PLANT IN SERV 3032330	FIELDNET PRO METER READING SYST -HRP REP	SO	2,908	60	739	207	393	1,340	169	1
1010000	ELEC PLANT IN SERV 3032340	FACILITY INSPECTION REPORTING SYSTEM	SO	2,020	42	513	144	273	931	117	1
1010000	ELEC PLANT IN SERV 3032360	2002 GRID NET POWER COST MODELING	SO	8,978	185	2,280	640	1,214	4,136	520	2
1010000	ELEC PLANT IN SERV 3032450	MID OFFICE IMPROVEMENT PROJECT	SO	10,561	218	2,682	753	1,427	4,865	612	3
1010000	ELEC PLANT IN SERV 3032510	OPERATIONS MAPPING SYSTEM	SO	10,386	214	2,638	740	1,404	4,785	602	3
1010000	ELEC PLANT IN SERV 3032530	POLE ATTACHMENT MGMT SYSTEM	SO	1,893	39	481	135	256	872	110	1
1010000	ELEC PLANT IN SERV 3032590	SUBSTATION/CIRCUIT HISTORY OF OPERATIONS	SO	2,416	50	614	172	327	1,113	140	1
1010000	ELEC PLANT IN SERV 3032600	SINGLE PERSON SCHEDULING	SO	13,257	273	3,367	945	1,792	6,108	768	4
1010000	ELEC PLANT IN SERV 3032640	TIBCO SOFTWARE	SO	6,440	133	1,636	459	871	2,967	373	2
1010000	ELEC PLANT IN SERV 3032680	TRANSMISSION WHOLESALE BILLING SYSTEM	SG	1,600	24	423	128	223	711	89	1
1010000	ELEC PLANT IN SERV 3032690	UTILITY INTERNATIONAL FORECASTING MODEL	SO	5,685	117	1,444	405	768	2,619	330	2
1010000	ELEC PLANT IN SERV 3032710	ROUGE RIVER HYDRO INTANGIBLES	SG	207	3	55	17	29	92	12	0
1010000	ELEC PLANT IN SERV 3032740	GADSBY INTANGIBLE ASSETS	CAGE	51	0	0	0	11	36	4	0
1010000	ELEC PLANT IN SERV 3032760	SWIFT 2 IMPROVEMENTS	SG	23,200	355	6,142	1,861	3,235	10,306	1,293	9
1010000	ELEC PLANT IN SERV 3032770	NORTH UMPQUA - SETTLEMENT AGREEMENT	SG	652	10	173	52	91	290	36	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	668	187	355	1,211	152	1
1010000	ELEC PLANT IN SERV 3032860	WEB SOFTWARE	SO	11,988	247	3,045	855	1,620	5,523	695	3
1010000	ELEC PLANT IN SERV 3032900	IDAHO TRANSMISSION CUSTOMER-OWNED ASSETS	CAGE	617	0	0	0	129	433	54	0



Electric Plant in Service with Unclassified Plant
 Sum of Monthly Average: 12/2021
 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	3032900	IDAHO TRANSMISSION CUSTOMER-OWNED ASSETS	SG	8,157	125	2,159	654	1,137	3,623	455	3	0
1010000	ELEC PLANT IN SERV	3032910	WYOMING VHF (VPC) SPECTRUM	WYP	1,039	0	0	0	1,039	0	0	0	0
1010000	ELEC PLANT IN SERV	3032920	IDAHO VHF (VPC) SPECTRUM	IDU	3,357	0	0	0	0	0	3,357	0	0
1010000	ELEC PLANT IN SERV	3032930	UTAH VHF (VPC) SPECTRUM	UT	4,287	0	0	0	0	4,287	0	0	0
1010000	ELEC PLANT IN SERV	3032990	P8DM - FILENET P8	SO	6,863	141	1,743	489	928	3,162	398	2	0
1010000	ELEC PLANT IN SERV	3033090	STEAM PLANT INTANGIBLE ASSETS	CAGE	61,253	0	0	0	12,782	43,032	5,404	35	0
1010000	ELEC PLANT IN SERV	3033090	STEAM PLANT INTANGIBLE ASSETS	CAGW	15,262	641	11,210	3,411	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3033090	STEAM PLANT INTANGIBLE ASSETS	JBG	1,544	65	1,134	345	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3033090	STEAM PLANT INTANGIBLE ASSETS	SG	10,703	164	2,834	858	1,492	4,754	596	4	0
1010000	ELEC PLANT IN SERV	3033170	GTX VERSION 7 SOFTWARE	CN	7,857	183	2,425	535	569	3,811	334	0	0
1010000	ELEC PLANT IN SERV	3033190	ITRON METER READING SOFTWARE	CN	5,868	136	1,811	400	425	2,846	250	0	0
1010000	ELEC PLANT IN SERV	3033210	ArcFM Software	SO	3,978	82	1,011	284	538	1,833	231	1	0
1010000	ELEC PLANT IN SERV	3033220	MONARCH EMS/SCADA	SO	29,411	606	7,470	2,097	3,975	13,549	1,705	8	0
1010000	ELEC PLANT IN SERV	3033240	IEE - Itron Enterprise Addition	CN	4,661	108	1,438	317	338	2,260	198	0	0
1010000	ELEC PLANT IN SERV	3033250	AMI Metering Software	CN	32,671	760	10,082	2,225	2,368	15,846	1,391	0	0
1010000	ELEC PLANT IN SERV	3033260	Big Data & Analytics	SO	3,627	75	921	259	490	1,671	210	1	0
1010000	ELEC PLANT IN SERV	3033270	CES - Customer Experience System	CN	8,004	186	2,470	545	580	3,882	341	0	0
1010000	ELEC PLANT IN SERV	3033280	MAPAPS - Mapping Systems Application	SO	2,359	49	599	168	319	1,087	137	1	0
1010000	ELEC PLANT IN SERV	3033290	CUSTOMER CONTACTS	CN	2,434	57	751	166	176	1,181	104	0	0
1010000	ELEC PLANT IN SERV	3033300	SECID - CUST SECURE WEB LOGIN	CN	1,085	25	335	74	79	526	46	0	0
1010000	ELEC PLANT IN SERV	3033310	C&T - Energy Trading System	SO	21,348	440	5,422	1,522	2,886	9,835	1,237	6	0
1010000	ELEC PLANT IN SERV	3033320	CAS - CONTROL AREA SCHEDULING (TRANSM)	CAGW	10,106	424	7,423	2,259	0	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	0
1010000	ELEC PLANT IN SERV	3033340	WA VHF (VPC) SPECTRUM	WA	2,021	0	0	2,021	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3033350	CA VHF (VPC) SPECTRUM	CA	472	472	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3033370	DISTRIBUTION INTANGIBLES	WYP	158	0	0	0	158	0	0	0	0
1010000	ELEC PLANT IN SERV	3033380	MISCELLANEOUS SMALL SOFTWARE PACKAGES	CAGE	1,601	0	0	0	334	1,125	141	1	0
1010000	ELEC PLANT IN SERV	3033390	RMT TRADE SYSTEM	SO	923	19	234	66	125	425	54	0	0
1010000	ELEC PLANT IN SERV	3033410	M365	SO	2,009	41	510	143	272	925	116	1	0
1010000	ELEC PLANT IN SERV	3034900	MISC - MISCELLANEOUS	CA	9	9	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3034900	MISC - MISCELLANEOUS	CAEE	9	0	0	0	2	6	1	0	0
1010000	ELEC PLANT IN SERV	3034900	MISC - MISCELLANEOUS	CAGE	5,447	0	0	0	1,137	3,827	481	3	0
1010000	ELEC PLANT IN SERV	3034900	MISC - MISCELLANEOUS	CAGW	503	21	369	112	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3034900	MISC - MISCELLANEOUS	CN	3	0	1	0	0	1	0	0	0
1010000	ELEC PLANT IN SERV	3034900	MISC - MISCELLANEOUS	IDU	15	0	0	0	0	0	15	0	0
1010000	ELEC PLANT IN SERV	3034900	MISC - MISCELLANEOUS	JBG	1,090	46	801	244	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3034900	MISC - MISCELLANEOUS	OR	14	0	14	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3034900	MISC - MISCELLANEOUS	SG	496	8	131	40	69	220	28	0	0
1010000	ELEC PLANT IN SERV	3034900	MISC - MISCELLANEOUS	SO	51,402	1,059	13,056	3,664	6,948	23,681	2,980	14	0
1010000	ELEC PLANT IN SERV	3034900	MISC - MISCELLANEOUS	UT	15	0	0	0	0	15	0	0	0
1010000	ELEC PLANT IN SERV	3034900	MISC - MISCELLANEOUS	WA	16	0	0	16	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3034900	MISC - MISCELLANEOUS	WYP	243	0	0	0	243	0	0	0	0
1010000	ELEC PLANT IN SERV	3035320	HYDRO PLANT INTANGIBLES	SG	1,745	27	462	140	243	775	97	1	0
1010000	ELEC PLANT IN SERV	3035322	ACD-Call Center Automated Call Distribut	CN	4,132	96	1,275	281	299	2,004	176	0	0
1010000	ELEC PLANT IN SERV	3035330	OATI-OASIS INTERFACE	SO	1,248	26	317	89	169	575	72	0	0
1010000	ELEC PLANT IN SERV	3100000	LAND & LAND RIGHTS	CAGE	1,306	0	0	0	273	918	115	1	0



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Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1010000	ELEC PLANT IN SERV	3101000	LAND OWNED IN FEE	CAGE	10,136	0	0	0	2,115	7,121	894	6	0
1010000	ELEC PLANT IN SERV	3101000	LAND OWNED IN FEE	CAGW	1,789	75	1,314	400	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3101000	LAND OWNED IN FEE	JBG	741	31	545	166	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3101000	LAND OWNED IN FEE	SG	177	3	47	14	25	79	10	0	0
1010000	ELEC PLANT IN SERV	3102000	LAND RIGHTS	CAGE	583	0	0	0	122	410	51	0	0
1010000	ELEC PLANT IN SERV	3102000	LAND RIGHTS	JBG	281	12	206	63	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3102000	LAND RIGHTS	SG	40,982	626	10,850	3,287	5,715	18,205	2,284	15	0
1010000	ELEC PLANT IN SERV	3103000	WATER RIGHTS	CAGE	35,467	0	0	0	7,401	24,917	3,129	20	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	770,748	0	0	0	160,836	541,478	67,997	438	0
1010000	ELEC PLANT IN SERV	3110000	STRUCTURES AND IMPROVEMENTS	CAGW	68,767	2,887	50,510	15,370	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3110000	STRUCTURES AND IMPROVEMENTS	JBG	150,646	6,325	110,651	33,670	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3110000	STRUCTURES AND IMPROVEMENTS	SG	8,447	129	2,236	678	1,178	3,752	471	3	0
1010000	ELEC PLANT IN SERV	3120000	BOILER PLANT EQUIPMENT	CAGE	3,148,317	0	0	0	656,974	2,211,806	277,749	1,788	0
1010000	ELEC PLANT IN SERV	3120000	BOILER PLANT EQUIPMENT	CAGW	122,687	5,151	90,115	27,421	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3120000	BOILER PLANT EQUIPMENT	JBG	1,013,919	42,572	744,732	226,615	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3120000	BOILER PLANT EQUIPMENT	SG	59,881	915	15,853	4,803	8,350	26,600	3,337	22	0
1010000	ELEC PLANT IN SERV	3140000	TURBOGENERATOR UNITS	CAGE	663,204	0	0	0	138,394	465,925	58,509	377	0
1010000	ELEC PLANT IN SERV	3140000	TURBOGENERATOR UNITS	CAGW	39,760	1,669	29,204	8,887	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3140000	TURBOGENERATOR UNITS	JBG	207,655	8,719	152,524	46,412	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3140000	TURBOGENERATOR UNITS	SG	35,440	542	9,383	2,843	4,942	15,743	1,975	13	0
1010000	ELEC PLANT IN SERV	3150000	ACCESSORY ELECTRIC EQUIPMENT	CAGE	345,985	0	0	0	72,198	243,067	30,523	196	0
1010000	ELEC PLANT IN SERV	3150000	ACCESSORY ELECTRIC EQUIPMENT	CAGW	9,687	407	7,115	2,165	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3150000	ACCESSORY ELECTRIC EQUIPMENT	JBG	62,068	2,606	45,589	13,872	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3150000	ACCESSORY ELECTRIC EQUIPMENT	SG	8,580	131	2,271	688	1,196	3,811	478	3	0
1010000	ELEC PLANT IN SERV	3157000	ACCESSORY ELECTRIC EQUIP-SUPV & ALARM	CAGE	1	0	0	0	0	0	0	0	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	23,512	0	0	0	4,906	16,518	2,074	13	0
1010000	ELEC PLANT IN SERV	3160000	MISCELLANEOUS POWER PLANT EQUIPMENT	CAGW	435	18	319	97	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3160000	MISCELLANEOUS POWER PLANT EQUIPMENT	JBG	5,766	242	4,235	1,289	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3160000	MISCELLANEOUS POWER PLANT EQUIPMENT	SG	1,386	21	367	111	193	616	77	1	0
1010000	ELEC PLANT IN SERV	3300000	LAND AND LAND RIGHTS	SG-U	172	3	46	14	24	76	10	0	0
1010000	ELEC PLANT IN SERV	3301000	LAND OWNED IN FEE	SG-P	22,833	349	6,045	1,831	3,184	10,142	1,273	9	0
1010000	ELEC PLANT IN SERV	3301000	LAND OWNED IN FEE	SG-U	5,780	88	1,530	464	806	2,567	322	2	0
1010000	ELEC PLANT IN SERV	3302000	LAND RIGHTS	SG-P	8,035	123	2,127	645	1,120	3,569	448	3	0
1010000	ELEC PLANT IN SERV	3302000	LAND RIGHTS	SG-U	365	6	97	29	51	162	20	0	0
1010000	ELEC PLANT IN SERV	3303000	WATER RIGHTS	SG-P	21	0	6	2	3	9	1	0	0
1010000	ELEC PLANT IN SERV	3303000	WATER RIGHTS	SG-U	140	2	37	11	19	62	8	0	0
1010000	ELEC PLANT IN SERV	3304000	FLOOD RIGHTS	SG-P	363	6	96	29	51	161	20	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	82	25	43	137	17	0	0
1010000	ELEC PLANT IN SERV	3310000	STRUCTURES AND IMPROVE	SG-P	195	3	52	16	27	87	11	0	0
1010000	ELEC PLANT IN SERV	3310000	STRUCTURES AND IMPROVE	SG-U	7,867	120	2,083	631	1,097	3,495	438	3	0
1010000	ELEC PLANT IN SERV	3311000	STRUCTURES AND IMPROVE-PRODUCTION	SG-P	71,598	1,094	18,955	5,743	9,984	31,804	3,990	27	0
1010000	ELEC PLANT IN SERV	3311000	STRUCTURES AND IMPROVE-PRODUCTION	SG-U	8,974	137	2,376	720	1,251	3,986	500	3	0



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Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1010000	ELEC PLANT IN SERV	3312000	STRUCTURES AND IMPROVE-FISH/WILDLIFE	SG-P	159,662	2,441	42,270	12,807	22,264	70,923	8,898	60	0
1010000	ELEC PLANT IN SERV	3312000	STRUCTURES AND IMPROVE-FISH/WILDLIFE	SG-U	364	6	96	29	51	162	20	0	0
1010000	ELEC PLANT IN SERV	3313000	STRUCTURES AND IMPROVE-RECREATION	SG-P	22,812	349	6,039	1,830	3,181	10,133	1,271	9	0
1010000	ELEC PLANT IN SERV	3313000	STRUCTURES AND IMPROVE-RECREATION	SG-U	2,033	31	538	163	283	903	113	1	0
1010000	ELEC PLANT IN SERV	3316000	STRUCTURES - LEASE IMPROVEMENTS	SG-P	14,659	224	3,881	1,176	2,044	6,512	817	6	0
1010000	ELEC PLANT IN SERV	3320000	"RESERVOIRS, DAMS & WATERWAYS"	SG-P	6,552	100	1,735	526	914	2,910	365	2	0
1010000	ELEC PLANT IN SERV	3320000	"RESERVOIRS, DAMS & WATERWAYS"	SG-U	27,512	421	7,284	2,207	3,836	12,221	1,533	10	0
1010000	ELEC PLANT IN SERV	3321000	"RESERVOIRS, DAMS, & WTRWYS-PRODUCTION"	SG-P	403,212	6,164	106,748	32,342	56,224	179,110	22,472	151	0
1010000	ELEC PLANT IN SERV	3321000	"RESERVOIRS, DAMS, & WTRWYS-PRODUCTION"	SG-U	70,900	1,084	18,770	5,687	9,886	31,494	3,951	27	0
1010000	ELEC PLANT IN SERV	3322000	"RESERVOIRS, DAMS, & WTRWYS-FISH/WILDLIF	SG-P	23,812	364	6,304	1,910	3,320	10,578	1,327	9	0
1010000	ELEC PLANT IN SERV	3322000	"RESERVOIRS, DAMS, & WTRWYS-FISH/WILDLIF	SG-U	411	6	109	33	57	182	23	0	0
1010000	ELEC PLANT IN SERV	3323000	"RESERVOIRS, DAMS, & WTRWYS-RECREATION"	SG-P	188	3	50	15	26	84	10	0	0
1010000	ELEC PLANT IN SERV	3323000	"RESERVOIRS, DAMS, & WTRWYS-RECREATION"	SG-U	63	1	17	5	9	28	4	0	0
1010000	ELEC PLANT IN SERV	3330000	"WATER WHEELS, TURB & GENERATORS"	SG-P	95,975	1,467	25,409	7,698	13,383	42,633	5,349	36	0
1010000	ELEC PLANT IN SERV	3330000	"WATER WHEELS, TURB & GENERATORS"	SG-U	50,414	771	13,347	4,044	7,030	22,394	2,810	19	0
1010000	ELEC PLANT IN SERV	3340000	ACCESSORY ELECTRIC EQUIPMENT	SG-P	68,652	1,049	18,175	5,507	9,573	30,496	3,826	26	0
1010000	ELEC PLANT IN SERV	3340000	ACCESSORY ELECTRIC EQUIPMENT	SG-U	14,470	221	3,831	1,161	2,018	6,428	806	5	0
1010000	ELEC PLANT IN SERV	3347000	ACCESSORY ELECT EQUIP - SUPV & ALARM	SG-P	2,896	44	767	232	404	1,286	161	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	46	14	24	77	10	0	0
1010000	ELEC PLANT IN SERV	3351000	MISC POWER PLANT EQUIP - PRODUCTION	SG-P	2,392	37	633	192	333	1,062	133	1	0
1010000	ELEC PLANT IN SERV	3360000	"ROADS, RAILROADS & BRIDGES"	SG-P	23,208	355	6,144	1,861	3,236	10,309	1,293	9	0
1010000	ELEC PLANT IN SERV	3360000	"ROADS, RAILROADS & BRIDGES"	SG-U	3,030	46	802	243	423	1,346	169	1	0
1010000	ELEC PLANT IN SERV	3401000	LAND OWNED IN FEE	CAGE	3,778	0	0	0	788	2,654	333	2	0
1010000	ELEC PLANT IN SERV	3401000	LAND OWNED IN FEE	CAGW	2,771	116	2,035	619	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	6,099	93	1,615	489	850	2,709	340	2	0
1010000	ELEC PLANT IN SERV	3402000	LAND RIGHTS	SG-W	5,677	87	1,503	455	792	2,522	316	2	0
1010000	ELEC PLANT IN SERV	3403000	WATER RIGHTS - OTHER PRODUCTION	CAGE	30,953	0	0	0	6,459	21,745	2,731	18	0
1010000	ELEC PLANT IN SERV	3403000	WATER RIGHTS - OTHER PRODUCTION	CAGW	1,757	74	1,290	393	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3410000	STRUCTURES & IMPROVEMENTS	CAGE	137,209	0	0	0	28,632	96,394	12,105	78	0
1010000	ELEC PLANT IN SERV	3410000	STRUCTURES & IMPROVEMENTS	CAGW	37,328	1,567	27,417	8,343	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3410000	STRUCTURES & IMPROVEMENTS	OR	2	0	2	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3410000	STRUCTURES & IMPROVEMENTS	SG-W	95,632	1,462	25,318	7,671	13,335	42,481	5,330	36	0
1010000	ELEC PLANT IN SERV	3410000	STRUCTURES & IMPROVEMENTS	UT	51	0	0	0	0	51	0	0	0
1010000	ELEC PLANT IN SERV	3420000	"FUEL HOLDERS, PRODUCERS, ACCES"	CAGE	14,567	0	0	0	3,040	10,234	1,285	8	0
1010000	ELEC PLANT IN SERV	3420000	"FUEL HOLDERS, PRODUCERS, ACCES"	CAGW	1,816	76	1,334	406	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3430000	PRIME MOVERS	CAGE	799,402	0	0	0	166,815	561,609	70,524	454	0
1010000	ELEC PLANT IN SERV	3430000	PRIME MOVERS	CAGW	331,811	13,932	243,718	74,161	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3430000	PRIME MOVERS	SG-W	2,734,676	41,803	723,992	219,350	381,327	1,214,766	152,411	1,027	0
1010000	ELEC PLANT IN SERV	3440000	GENERATORS	CAGE	310,078	0	0	0	64,705	217,841	27,355	176	0
1010000	ELEC PLANT IN SERV	3440000	GENERATORS	CAGW	114,336	4,801	83,980	25,554	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	156,090	2,386	41,324	12,520	21,765	69,336	8,699	59	0
1010000	ELEC PLANT IN SERV	3440000	GENERATORS	UT	209	0	0	0	0	209	0	0	0
1010000	ELEC PLANT IN SERV	3450000	ACCESSORY ELECTRIC EQUIPMENT	CAGE	165,863	0	0	0	34,611	116,525	14,633	94	0



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1010000	ELEC PLANT IN SERV	3450000	ACCESSORY ELECTRIC EQUIPMENT	CAGW	48,301	2,028	35,478	10,796	0	0	0	0
1010000	ELEC PLANT IN SERV	3450000	ACCESSORY ELECTRIC EQUIPMENT	SG-W	228,452	3,492	60,481	18,324	31,856	101,480	12,732	86
1010000	ELEC PLANT IN SERV	3450000	ACCESSORY ELECTRIC EQUIPMENT	UT	59	0	0	0	0	59	0	0
1010000	ELEC PLANT IN SERV	3456000	Electric Equipment - Leasehold Improve	OR	109	0	109	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3460000	MISCELLANEOUS PWR PLANT EQUIP	CAGE	9,128	0	0	0	1,905	6,412	805	5
1010000	ELEC PLANT IN SERV	3460000	MISCELLANEOUS PWR PLANT EQUIP	CAGW	3,481	146	2,557	778	0	0	0	0
1010000	ELEC PLANT IN SERV	3460000	MISCELLANEOUS PWR PLANT EQUIP	SG-W	10,949	167	2,899	878	1,527	4,863	610	4
1010000	ELEC PLANT IN SERV	3500000	LAND AND LAND RIGHTS	SG	841	13	223	67	117	374	47	0
1010000	ELEC PLANT IN SERV	3501000	LAND OWNED IN FEE	SG	62,721	959	16,605	5,031	8,746	27,861	3,496	24
1010000	ELEC PLANT IN SERV	3502000	LAND RIGHTS	SG	246,398	3,766	65,233	19,764	34,358	109,452	13,732	93
1010000	ELEC PLANT IN SERV	3520000	STRUCTURES & IMPROVEMENTS	SG	316,891	4,844	83,895	25,418	44,188	140,766	17,661	119
1010000	ELEC PLANT IN SERV	3530000	STATION EQUIPMENT	SG	2,166,807	33,122	573,651	173,801	302,143	962,514	120,762	814
1010000	ELEC PLANT IN SERV	3534000	STATION EQUIPMENT, STEP-UP TRANSFORMERS	CAGW	1,970	83	1,447	440	0	0	0	0
1010000	ELEC PLANT IN SERV	3534000	STATION EQUIPMENT, STEP-UP TRANSFORMERS	SG	164,028	2,507	43,426	13,157	22,872	72,863	9,142	62
1010000	ELEC PLANT IN SERV	3537000	STATION EQUIPMENT-SUPERVISORY & ALARM	SG	23,280	356	6,163	1,867	3,246	10,341	1,297	9
1010000	ELEC PLANT IN SERV	3540000	TOWERS AND FIXTURES	SG	1,333,747	20,388	353,103	106,981	185,980	592,462	74,333	501
1010000	ELEC PLANT IN SERV	3550000	POLES AND FIXTURES	SG	1,116,847	17,072	295,680	89,583	155,735	496,113	62,245	419
1010000	ELEC PLANT IN SERV	3560000	OVERHEAD CONDUCTORS & DEVICES	SG	1,391,734	21,274	368,455	111,632	194,065	618,220	77,565	523
1010000	ELEC PLANT IN SERV	3570000	UNDERGROUND CONDUIT	SG	3,858	59	1,021	309	538	1,714	215	1
1010000	ELEC PLANT IN SERV	3580000	UNDERGROUND CONDUCTORS & DEVICES	SG	9,081	139	2,404	728	1,266	4,034	506	3
1010000	ELEC PLANT IN SERV	3590000	ROADS AND TRAILS	SG	12,144	186	3,215	974	1,693	5,394	677	5
1010000	ELEC PLANT IN SERV	3600000	LAND AND LAND RIGHTS	IDU	1	0	0	0	0	0	1	0
1010000	ELEC PLANT IN SERV	3600000	LAND AND LAND RIGHTS	OR	8	0	8	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3600000	LAND AND LAND RIGHTS	UT	168	0	0	0	0	168	0	0
1010000	ELEC PLANT IN SERV	3600000	LAND AND LAND RIGHTS	WYP	4	0	0	0	4	0	0	0
1010000	ELEC PLANT IN SERV	3600000	LAND AND LAND RIGHTS	WYU	2	0	0	0	2	0	0	0
1010000	ELEC PLANT IN SERV	3601000	LAND OWNED IN FEE	CA	729	729	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
1010000	ELEC PLANT IN SERV	3601000	LAND OWNED IN FEE	OR	9,022	0	9,022	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3601000	LAND OWNED IN FEE	UT	25,902	0	0	0	0	25,902	0	0
1010000	ELEC PLANT IN SERV	3601000	LAND OWNED IN FEE	WA	1,401	0	0	1,401	0	0	0	0
1010000	ELEC PLANT IN SERV	3601000	LAND OWNED IN FEE	WYP	769	0	0	0	769	0	0	0
1010000	ELEC PLANT IN SERV	3601000	LAND OWNED IN FEE	WYU	48	0	0	0	48	0	0	0
1010000	ELEC PLANT IN SERV	3602000	LAND RIGHTS	CA	1,095	1,095	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3602000	LAND RIGHTS	IDU	1,401	0	0	0	0	0	1,401	0
1010000	ELEC PLANT IN SERV	3602000	LAND RIGHTS	OR	5,238	0	5,238	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3602000	LAND RIGHTS	UT	11,248	0	0	0	0	11,248	0	0
1010000	ELEC PLANT IN SERV	3602000	LAND RIGHTS	WA	472	0	0	472	0	0	0	0
1010000	ELEC PLANT IN SERV	3602000	LAND RIGHTS	WYP	4,187	0	0	0	4,187	0	0	0
1010000	ELEC PLANT IN SERV	3602000	LAND RIGHTS	WYU	4,076	0	0	0	4,076	0	0	0
1010000	ELEC PLANT IN SERV	3610000	STRUCTURES & IMPROVEMENTS	CA	5,252	5,252	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3610000	STRUCTURES & IMPROVEMENTS	IDU	3,404	0	0	0	0	0	3,404	0
1010000	ELEC PLANT IN SERV	3610000	STRUCTURES & IMPROVEMENTS	OR	32,759	0	32,759	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3610000	STRUCTURES & IMPROVEMENTS	UT	60,322	0	0	0	0	60,322	0	0
1010000	ELEC PLANT IN SERV	3610000	STRUCTURES & IMPROVEMENTS	WA	7,520	0	0	7,520	0	0	0	0
1010000	ELEC PLANT IN SERV	3610000	STRUCTURES & IMPROVEMENTS	WYP	12,918	0	0	0	12,918	0	0	0



Electric Plant in Service with Unclassified Plant
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 (Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1010000	ELEC PLANT IN SERV	3610000	STRUCTURES & IMPROVEMENTS	WYU	4,874	0	0	0	4,874	0	0	0	0
1010000	ELEC PLANT IN SERV	3620000	STATION EQUIPMENT	CA	30,291	30,291	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3620000	STATION EQUIPMENT	IDU	38,169	0	0	0	0	0	38,169	0	0
1010000	ELEC PLANT IN SERV	3620000	STATION EQUIPMENT	OR	258,019	0	258,019	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3620000	STATION EQUIPMENT	UT	487,437	0	0	0	0	487,437	0	0	0
1010000	ELEC PLANT IN SERV	3620000	STATION EQUIPMENT	WA	79,485	0	0	79,485	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3620000	STATION EQUIPMENT	WYP	120,624	0	0	0	120,624	0	0	0	0
1010000	ELEC PLANT IN SERV	3620000	STATION EQUIPMENT	WYU	18,777	0	0	0	18,777	0	0	0	0
1010000	ELEC PLANT IN SERV	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	CA	404	404	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	IDU	567	0	0	0	0	0	567	0	0
1010000	ELEC PLANT IN SERV	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	OR	4,100	0	4,100	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	UT	7,254	0	0	0	0	7,254	0	0	0
1010000	ELEC PLANT IN SERV	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WA	1,311	0	0	1,311	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WYP	1,966	0	0	0	1,966	0	0	0	0
1010000	ELEC PLANT IN SERV	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WYU	239	0	0	0	239	0	0	0	0
1010000	ELEC PLANT IN SERV	3640000	"POLES, TOWERS AND FIXTURES"	CA	82,052	82,052	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3640000	"POLES, TOWERS AND FIXTURES"	IDU	100,339	0	0	0	0	0	100,339	0	0
1010000	ELEC PLANT IN SERV	3640000	"POLES, TOWERS AND FIXTURES"	OR	451,857	0	451,857	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3640000	"POLES, TOWERS AND FIXTURES"	UT	432,491	0	0	0	0	432,491	0	0	0
1010000	ELEC PLANT IN SERV	3640000	"POLES, TOWERS AND FIXTURES"	WA	119,022	0	0	119,022	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3640000	"POLES, TOWERS AND FIXTURES"	WYP	148,501	0	0	0	148,501	0	0	0	0
1010000	ELEC PLANT IN SERV	3640000	"POLES, TOWERS AND FIXTURES"	WYU	29,628	0	0	0	29,628	0	0	0	0
1010000	ELEC PLANT IN SERV	3650000	OVERHEAD CONDUCTORS & DEVICES	CA	38,494	38,494	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3650000	OVERHEAD CONDUCTORS & DEVICES	IDU	42,849	0	0	0	0	0	42,849	0	0
1010000	ELEC PLANT IN SERV	3650000	OVERHEAD CONDUCTORS & DEVICES	OR	299,484	0	299,484	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3650000	OVERHEAD CONDUCTORS & DEVICES	UT	266,867	0	0	0	0	266,867	0	0	0
1010000	ELEC PLANT IN SERV	3650000	OVERHEAD CONDUCTORS & DEVICES	WA	84,043	0	0	84,043	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3650000	OVERHEAD CONDUCTORS & DEVICES	WYP	111,770	0	0	0	111,770	0	0	0	0
1010000	ELEC PLANT IN SERV	3650000	OVERHEAD CONDUCTORS & DEVICES	WYU	14,658	0	0	0	14,658	0	0	0	0
1010000	ELEC PLANT IN SERV	3660000	UNDERGROUND CONDUIT	CA	18,950	18,950	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3660000	UNDERGROUND CONDUIT	IDU	12,241	0	0	0	0	0	12,241	0	0
1010000	ELEC PLANT IN SERV	3660000	UNDERGROUND CONDUIT	OR	107,022	0	107,022	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3660000	UNDERGROUND CONDUIT	UT	234,169	0	0	0	0	234,169	0	0	0
1010000	ELEC PLANT IN SERV	3660000	UNDERGROUND CONDUIT	WA	20,527	0	0	20,527	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3660000	UNDERGROUND CONDUIT	WYP	27,984	0	0	0	27,984	0	0	0	0
1010000	ELEC PLANT IN SERV	3660000	UNDERGROUND CONDUIT	WYU	5,225	0	0	0	5,225	0	0	0	0
1010000	ELEC PLANT IN SERV	3670000	UNDERGROUND CONDUCTORS & DEVICES	CA	21,463	21,463	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3670000	UNDERGROUND CONDUCTORS & DEVICES	IDU	32,431	0	0	0	0	0	32,431	0	0
1010000	ELEC PLANT IN SERV	3670000	UNDERGROUND CONDUCTORS & DEVICES	OR	208,837	0	208,837	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3670000	UNDERGROUND CONDUCTORS & DEVICES	UT	628,702	0	0	0	0	628,702	0	0	0
1010000	ELEC PLANT IN SERV	3670000	UNDERGROUND CONDUCTORS & DEVICES	WA	33,003	0	0	33,003	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3670000	UNDERGROUND CONDUCTORS & DEVICES	WYP	50,045	0	0	0	50,045	0	0	0	0
1010000	ELEC PLANT IN SERV	3670000	UNDERGROUND CONDUCTORS & DEVICES	WYU	18,969	0	0	0	18,969	0	0	0	0
1010000	ELEC PLANT IN SERV	3680000	LINE TRANSFORMERS	CA	57,628	57,628	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3680000	LINE TRANSFORMERS	IDU	88,330	0	0	0	0	0	88,330	0	0
1010000	ELEC PLANT IN SERV	3680000	LINE TRANSFORMERS	OR	498,396	0	498,396	0	0	0	0	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	3680000	LINE TRANSFORMERS	UT	605,323	0	0	0	0	605,323	0	0	0
1010000	ELEC PLANT IN SERV	3680000	LINE TRANSFORMERS	WA	123,004	0	0	123,004	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3680000	LINE TRANSFORMERS	WYP	115,577	0	0	0	115,577	0	0	0	0
1010000	ELEC PLANT IN SERV	3680000	LINE TRANSFORMERS	WYU	16,183	0	0	0	16,183	0	0	0	0
1010000	ELEC PLANT IN SERV	3691000	SERVICES - OVERHEAD	CA	11,166	11,166	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3691000	SERVICES - OVERHEAD	IDU	9,634	0	0	0	0	9,634	0	0	0
1010000	ELEC PLANT IN SERV	3691000	SERVICES - OVERHEAD	OR	106,513	0	106,513	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3691000	SERVICES - OVERHEAD	UT	100,184	0	0	0	0	100,184	0	0	0
1010000	ELEC PLANT IN SERV	3691000	SERVICES - OVERHEAD	WA	26,178	0	0	26,178	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3691000	SERVICES - OVERHEAD	WYP	19,145	0	0	0	19,145	0	0	0	0
1010000	ELEC PLANT IN SERV	3691000	SERVICES - OVERHEAD	WYU	4,233	0	0	0	4,233	0	0	0	0
1010000	ELEC PLANT IN SERV	3692000	SERVICES - UNDERGROUND	CA	17,473	17,473	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3692000	SERVICES - UNDERGROUND	IDU	38,687	0	0	0	0	38,687	0	0	0
1010000	ELEC PLANT IN SERV	3692000	SERVICES - UNDERGROUND	OR	219,315	0	219,315	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3692000	SERVICES - UNDERGROUND	UT	280,497	0	0	0	0	280,497	0	0	0
1010000	ELEC PLANT IN SERV	3692000	SERVICES - UNDERGROUND	WA	46,988	0	0	46,988	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3692000	SERVICES - UNDERGROUND	WYP	37,643	0	0	0	37,643	0	0	0	0
1010000	ELEC PLANT IN SERV	3692000	SERVICES - UNDERGROUND	WYU	12,947	0	0	0	12,947	0	0	0	0
1010000	ELEC PLANT IN SERV	3700000	METERS	CA	8,644	8,644	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3700000	METERS	IDU	17,946	0	0	0	0	17,946	0	0	0
1010000	ELEC PLANT IN SERV	3700000	METERS	OR	97,881	0	97,881	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3700000	METERS	UT	98,950	0	0	0	0	98,950	0	0	0
1010000	ELEC PLANT IN SERV	3700000	METERS	WA	14,403	0	0	14,403	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3700000	METERS	WYP	14,449	0	0	0	14,449	0	0	0	0
1010000	ELEC PLANT IN SERV	3700000	METERS	WYU	2,691	0	0	0	2,691	0	0	0	0
1010000	ELEC PLANT IN SERV	3710000	INSTALL ON CUSTOMERS PREMISES	CA	281	281	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3710000	INSTALL ON CUSTOMERS PREMISES	IDU	171	0	0	0	0	171	0	0	0
1010000	ELEC PLANT IN SERV	3710000	INSTALL ON CUSTOMERS PREMISES	OR	2,665	0	2,665	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3710000	INSTALL ON CUSTOMERS PREMISES	UT	4,187	0	0	0	0	4,187	0	0	0
1010000	ELEC PLANT IN SERV	3710000	INSTALL ON CUSTOMERS PREMISES	WA	515	0	0	515	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3710000	INSTALL ON CUSTOMERS PREMISES	WYP	829	0	0	0	829	0	0	0	0
1010000	ELEC PLANT IN SERV	3710000	INSTALL ON CUSTOMERS PREMISES	WYU	156	0	0	0	156	0	0	0	0
1010000	ELEC PLANT IN SERV	3730000	STREET LIGHTING & SIGNAL SYSTEMS	CA	788	788	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3730000	STREET LIGHTING & SIGNAL SYSTEMS	IDU	828	0	0	0	0	828	0	0	0
1010000	ELEC PLANT IN SERV	3730000	STREET LIGHTING & SIGNAL SYSTEMS	OR	24,934	0	24,934	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3730000	STREET LIGHTING & SIGNAL SYSTEMS	UT	21,581	0	0	0	0	21,581	0	0	0
1010000	ELEC PLANT IN SERV	3730000	STREET LIGHTING & SIGNAL SYSTEMS	WA	3,963	0	0	3,963	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3730000	STREET LIGHTING & SIGNAL SYSTEMS	WYP	8,611	0	0	0	8,611	0	0	0	0
1010000	ELEC PLANT IN SERV	3730000	STREET LIGHTING & SIGNAL SYSTEMS	WYU	2,280	0	0	0	2,280	0	0	0	0
1010000	ELEC PLANT IN SERV	3890000	LAND AND LAND RIGHTS	IDU	89	0	0	0	0	89	0	0	0
1010000	ELEC PLANT IN SERV	3890000	LAND AND LAND RIGHTS	OR	228	0	228	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3890000	LAND AND LAND RIGHTS	UT	1,327	0	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	0
1010000	ELEC PLANT IN SERV	3891000	LAND OWNED IN FEE	CA	997	997	0	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	0
1010000	ELEC PLANT IN SERV	3891000	LAND OWNED IN FEE	CN	1,129	26	348	77	82	547	48	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	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	5,888	0	5,888	0	0	0	0	0	
1010000	ELEC PLANT IN SERV	3891000	LAND OWNED IN FEE	SO	7,516	155	1,909	536	1,016	3,463	436	2	0
1010000	ELEC PLANT IN SERV	3891000	LAND OWNED IN FEE	UT	2,669	0	0	0	0	2,669	0	0	0
1010000	ELEC PLANT IN SERV	3891000	LAND OWNED IN FEE	WA	1,099	0	0	1,099	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3891000	LAND OWNED IN FEE	WYP	1,841	0	0	0	1,841	0	0	0	0
1010000	ELEC PLANT IN SERV	3891000	LAND OWNED IN FEE	WYU	221	0	0	0	221	0	0	0	0
1010000	ELEC PLANT IN SERV	3892000	LAND RIGHTS	IDU	5	0	0	0	0	0	5	0	0
1010000	ELEC PLANT IN SERV	3892000	LAND RIGHTS	OR	1	0	1	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3892000	LAND RIGHTS	SG	1	0	0	0	0	1	0	0	0
1010000	ELEC PLANT IN SERV	3892000	LAND RIGHTS	SO	95	2	24	7	13	44	6	0	0
1010000	ELEC PLANT IN SERV	3892000	LAND RIGHTS	UT	84	0	0	0	0	84	0	0	0
1010000	ELEC PLANT IN SERV	3892000	LAND RIGHTS	WYP	52	0	0	0	52	0	0	0	0
1010000	ELEC PLANT IN SERV	3892000	LAND RIGHTS	WYU	22	0	0	0	22	0	0	0	0
1010000	ELEC PLANT IN SERV	3900000	STRUCTURES AND IMPROVEMENTS	CA	3,787	3,787	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3900000	STRUCTURES AND IMPROVEMENTS	CAEE	889	0	0	0	208	599	82	0	0
1010000	ELEC PLANT IN SERV	3900000	STRUCTURES AND IMPROVEMENTS	CAGE	498	0	0	0	104	350	44	0	0
1010000	ELEC PLANT IN SERV	3900000	STRUCTURES AND IMPROVEMENTS	CAGW	11	0	8	2	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3900000	STRUCTURES AND IMPROVEMENTS	CN	8,208	191	2,533	559	595	3,981	349	0	0
1010000	ELEC PLANT IN SERV	3900000	STRUCTURES AND IMPROVEMENTS	IDU	11,704	0	0	0	0	11,704	0	0	0
1010000	ELEC PLANT IN SERV	3900000	STRUCTURES AND IMPROVEMENTS	OR	35,884	0	35,884	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3900000	STRUCTURES AND IMPROVEMENTS	SG	11,094	170	2,937	890	1,547	4,928	618	4	0
1010000	ELEC PLANT IN SERV	3900000	STRUCTURES AND IMPROVEMENTS	SO	99,638	2,053	25,308	7,103	13,468	45,903	5,776	28	0
1010000	ELEC PLANT IN SERV	3900000	STRUCTURES AND IMPROVEMENTS	UT	46,054	0	0	0	0	46,054	0	0	0
1010000	ELEC PLANT IN SERV	3900000	STRUCTURES AND IMPROVEMENTS	WA	11,613	0	0	11,613	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3900000	STRUCTURES AND IMPROVEMENTS	WYP	11,472	0	0	0	11,472	0	0	0	0
1010000	ELEC PLANT IN SERV	3900000	STRUCTURES AND IMPROVEMENTS	WYU	4,011	0	0	0	4,011	0	0	0	0
1010000	ELEC PLANT IN SERV	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	CA	506	506	0	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	0
1010000	ELEC PLANT IN SERV	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	OR	5,576	0	5,576	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	SO	3,087	64	784	220	417	1,422	179	1	0
1010000	ELEC PLANT IN SERV	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	UT	33	0	0	0	0	33	0	0	0
1010000	ELEC PLANT IN SERV	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	WA	2,531	0	0	2,531	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	WYP	4,581	0	0	0	4,581	0	0	0	0
1010000	ELEC PLANT IN SERV	3910000	OFFICE FURNITURE	CA	110	110	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3910000	OFFICE FURNITURE	CAEE	4	0	0	0	1	3	0	0	0
1010000	ELEC PLANT IN SERV	3910000	OFFICE FURNITURE	CAGE	1,173	0	0	0	245	824	103	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	1,033	24	319	70	75	501	44	0	0
1010000	ELEC PLANT IN SERV	3910000	OFFICE FURNITURE	IDU	85	0	0	0	0	0	85	0	0
1010000	ELEC PLANT IN SERV	3910000	OFFICE FURNITURE	JBG	151	6	111	34	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3910000	OFFICE FURNITURE	OR	1,490	0	1,490	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3910000	OFFICE FURNITURE	SG	248	4	66	20	35	110	14	0	0
1010000	ELEC PLANT IN SERV	3910000	OFFICE FURNITURE	SO	13,587	280	3,451	969	1,837	6,260	788	4	0
1010000	ELEC PLANT IN SERV	3910000	OFFICE FURNITURE	UT	856	0	0	0	0	856	0	0	0
1010000	ELEC PLANT IN SERV	3910000	OFFICE FURNITURE	WA	60	0	0	60	0	0	0	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	3910000	OFFICE FURNITURE	WYP	507	0	0	0	507	0	0	0	0
1010000	ELEC PLANT IN SERV	3910000	OFFICE FURNITURE	WYU	41	0	0	0	41	0	0	0	0
1010000	ELEC PLANT IN SERV	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CA	38	38	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CAEE	28	0	0	0	7	19	3	0	0
1010000	ELEC PLANT IN SERV	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CAGE	1,373	0	0	0	287	965	121	1	0
1010000	ELEC PLANT IN SERV	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CAGW	187	8	138	42	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CN	2,834	66	874	193	205	1,374	121	0	0
1010000	ELEC PLANT IN SERV	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	IDU	409	0	0	0	0	0	409	0	0
1010000	ELEC PLANT IN SERV	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	JBG	121	5	89	27	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	OR	913	0	913	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SG	764	12	202	61	107	339	43	0	0
1010000	ELEC PLANT IN SERV	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SO	48,585	1,001	12,340	3,464	6,567	22,383	2,816	13	0
1010000	ELEC PLANT IN SERV	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	UT	720	0	0	0	0	720	0	0	0
1010000	ELEC PLANT IN SERV	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WA	321	0	0	321	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WYP	1,654	0	0	0	1,654	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	32	0	0	0	7	23	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	IDU	0	0	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3913000	OFFICE EQUIPMENT	OR	3	0	3	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3913000	OFFICE EQUIPMENT	SO	124	3	31	9	17	57	7	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	WYP	0	0	0	0	0	0	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	238	0	0	0	50	167	21	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	351	0	0	0	0	0	351	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	1,753	0	1,753	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3920100	1/4 TON MINI-PICKUPS AND VANS	SG	260	4	69	21	36	116	15	0	0
1010000	ELEC PLANT IN SERV	3920100	1/4 TON MINI-PICKUPS AND VANS	SO	1,061	22	269	76	143	489	61	0	0
1010000	ELEC PLANT IN SERV	3920100	1/4 TON MINI-PICKUPS AND VANS	UT	2,809	0	0	0	0	2,809	0	0	0
1010000	ELEC PLANT IN SERV	3920100	1/4 TON MINI-PICKUPS AND VANS	WA	280	0	0	280	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3920100	1/4 TON MINI-PICKUPS AND VANS	WYP	600	0	0	0	600	0	0	0	0
1010000	ELEC PLANT IN SERV	3920200	MID AND FULL SIZE AUTOMOBILES	CAGE	1	0	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3920200	MID AND FULL SIZE AUTOMOBILES	CAGW	0	0	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3920200	MID AND FULL SIZE AUTOMOBILES	OR	254	0	254	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3920200	MID AND FULL SIZE AUTOMOBILES	SO	273	6	69	19	37	126	16	0	0
1010000	ELEC PLANT IN SERV	3920200	MID AND FULL SIZE AUTOMOBILES	UT	535	0	0	0	0	535	0	0	0
1010000	ELEC PLANT IN SERV	3920200	MID AND FULL SIZE AUTOMOBILES	WA	43	0	0	43	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	338	338	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	16	48	7	0	0



Electric Plant in Service with Unclassified Plant
 Sum of Monthly Average: 12/2021
 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	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	CAGE	3,844	0	0	0	802	2,701	339	2	0
1010000	ELEC PLANT IN SERV	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	CAGW	155	7	114	35	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	IDU	1,774	0	0	0	0	0	1,774	0	0
1010000	ELEC PLANT IN SERV	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	JBG	795	33	584	178	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	OR	5,018	0	5,018	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	SG	3,729	57	987	299	520	1,657	208	1	0
1010000	ELEC PLANT IN SERV	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	SO	1,362	28	346	97	184	628	79	0	0
1010000	ELEC PLANT IN SERV	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	UT	7,781	0	0	0	0	7,781	0	0	0
1010000	ELEC PLANT IN SERV	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	WA	1,260	0	0	1,260	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	WYP	2,165	0	0	0	2,165	0	0	0	0
1010000	ELEC PLANT IN SERV	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	WYU	395	0	0	0	395	0	0	0	0
1010000	ELEC PLANT IN SERV	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	CA	1,527	1,527	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	42	122	17	0	0
1010000	ELEC PLANT IN SERV	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	CAGE	1,950	0	0	0	407	1,370	172	1	0
1010000	ELEC PLANT IN SERV	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	CAGW	9	0	7	2	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	IDU	4,515	0	0	0	0	0	4,515	0	0
1010000	ELEC PLANT IN SERV	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	JBG	661	28	485	148	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	OR	13,268	0	13,268	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	SG	4,796	73	1,270	385	669	2,130	267	2	0
1010000	ELEC PLANT IN SERV	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	SO	378	8	96	27	51	174	22	0	0
1010000	ELEC PLANT IN SERV	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	UT	21,050	0	0	0	0	21,050	0	0	0
1010000	ELEC PLANT IN SERV	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	WA	3,057	0	0	3,057	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	WYP	5,480	0	0	0	5,480	0	0	0	0
1010000	ELEC PLANT IN SERV	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	WYU	1,392	0	0	0	1,392	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	1,474	0	0	0	308	1,036	130	1	0
1010000	ELEC PLANT IN SERV	3920600	DUMP TRUCKS	CAGW	10	0	7	2	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3920600	DUMP TRUCKS	JBG	1,108	47	814	248	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3920600	DUMP TRUCKS	OR	269	0	269	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3920600	DUMP TRUCKS	SG	1,154	18	305	93	161	513	64	0	0
1010000	ELEC PLANT IN SERV	3920600	DUMP TRUCKS	UT	125	0	0	0	0	125	0	0	0
1010000	ELEC PLANT IN SERV	3920900	TRAILERS	CA	513	513	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3920900	TRAILERS	CAEE	41	0	0	0	10	28	4	0	0
1010000	ELEC PLANT IN SERV	3920900	TRAILERS	CAGE	686	0	0	0	143	482	61	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	1,813	0	0	0	0	0	1,813	0	0
1010000	ELEC PLANT IN SERV	3920900	TRAILERS	JBG	105	4	77	24	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3920900	TRAILERS	OR	4,268	0	4,268	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3920900	TRAILERS	SG	937	14	248	75	131	416	52	0	0
1010000	ELEC PLANT IN SERV	3920900	TRAILERS	SO	1,202	25	305	86	163	554	70	0	0
1010000	ELEC PLANT IN SERV	3920900	TRAILERS	UT	9,288	0	0	0	0	9,288	0	0	0
1010000	ELEC PLANT IN SERV	3920900	TRAILERS	WA	960	0	0	960	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3920900	TRAILERS	WYP	3,723	0	0	0	3,723	0	0	0	0
1010000	ELEC PLANT IN SERV	3920900	TRAILERS	WYU	478	0	0	0	478	0	0	0	0
1010000	ELEC PLANT IN SERV	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	CA	290	290	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



Electric Plant in Service with Unclassified Plant

Sum of Monthly Average: 12/2021

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	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	CAGE	695	0	0	0	145	488	61	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	132	0	0	0	0	0	132	0	0
1010000	ELEC PLANT IN SERV	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	JBG	31	1	23	7	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	OR	589	0	589	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	SG	580	9	153	46	81	258	32	0	0
1010000	ELEC PLANT IN SERV	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	SO	52	1	13	4	7	24	3	0	0
1010000	ELEC PLANT IN SERV	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	UT	431	0	0	0	0	431	0	0	0
1010000	ELEC PLANT IN SERV	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	WA	129	0	0	129	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	WYP	390	0	0	0	390	0	0	0	0
1010000	ELEC PLANT IN SERV	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	WYU	81	0	0	0	81	0	0	0	0
1010000	ELEC PLANT IN SERV	3921900	OVER-THE-ROAD SEMI-TRACTORS	CAGE	238	0	0	0	50	167	21	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	116	2	31	9	16	52	6	0	0
1010000	ELEC PLANT IN SERV	3921900	OVER-THE-ROAD SEMI-TRACTORS	SO	215	4	54	15	29	99	12	0	0
1010000	ELEC PLANT IN SERV	3921900	OVER-THE-ROAD SEMI-TRACTORS	UT	1,589	0	0	0	0	1,589	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	62	760	213	405	1,379	174	1	0
1010000	ELEC PLANT IN SERV	3930000	STORES EQUIPMENT	CA	178	178	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3930000	STORES EQUIPMENT	CAGE	3,353	0	0	0	700	2,355	296	2	0
1010000	ELEC PLANT IN SERV	3930000	STORES EQUIPMENT	CAGW	237	10	174	53	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	707	215	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3930000	STORES EQUIPMENT	OR	2,769	0	2,769	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3930000	STORES EQUIPMENT	SG	1,495	23	396	120	208	664	83	1	0
1010000	ELEC PLANT IN SERV	3930000	STORES EQUIPMENT	SO	249	5	63	18	34	115	14	0	0
1010000	ELEC PLANT IN SERV	3930000	STORES EQUIPMENT	UT	3,622	0	0	0	0	3,622	0	0	0
1010000	ELEC PLANT IN SERV	3930000	STORES EQUIPMENT	WA	706	0	0	706	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3930000	STORES EQUIPMENT	WYP	1,253	0	0	0	1,253	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	844	844	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3940000	"TLS, SHOP, GAR EQUIPMENT"	CAEE	126	0	0	0	29	85	12	0	0
1010000	ELEC PLANT IN SERV	3940000	"TLS, SHOP, GAR EQUIPMENT"	CAGE	15,083	0	0	0	3,148	10,597	1,331	9	0
1010000	ELEC PLANT IN SERV	3940000	"TLS, SHOP, GAR EQUIPMENT"	CAGW	711	30	523	159	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3940000	"TLS, SHOP, GAR EQUIPMENT"	IDU	2,181	0	0	0	0	0	2,181	0	0
1010000	ELEC PLANT IN SERV	3940000	"TLS, SHOP, GAR EQUIPMENT"	JBG	2,877	121	2,113	643	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3940000	"TLS, SHOP, GAR EQUIPMENT"	OR	10,944	0	10,944	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3940000	"TLS, SHOP, GAR EQUIPMENT"	SG	3,126	48	828	251	436	1,389	174	1	0
1010000	ELEC PLANT IN SERV	3940000	"TLS, SHOP, GAR EQUIPMENT"	SO	1,958	40	497	140	265	902	114	1	0
1010000	ELEC PLANT IN SERV	3940000	"TLS, SHOP, GAR EQUIPMENT"	UT	15,408	0	0	0	0	15,408	0	0	0
1010000	ELEC PLANT IN SERV	3940000	"TLS, SHOP, GAR EQUIPMENT"	WA	2,674	0	0	2,674	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3940000	"TLS, SHOP, GAR EQUIPMENT"	WYP	4,029	0	0	0	4,029	0	0	0	0
1010000	ELEC PLANT IN SERV	3940000	"TLS, SHOP, GAR EQUIPMENT"	WYU	380	0	0	0	380	0	0	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	3950000	LABORATORY EQUIPMENT	CA	473	473	0	0	0	0	0	0	
1010000	ELEC PLANT IN SERV	3950000	LABORATORY EQUIPMENT	CAEE	1,340	0	0	0	313	903	124	1	0
1010000	ELEC PLANT IN SERV	3950000	LABORATORY EQUIPMENT	CAGE	3,415	0	0	0	713	2,399	301	2	0
1010000	ELEC PLANT IN SERV	3950000	LABORATORY EQUIPMENT	CAGW	213	9	156	48	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3950000	LABORATORY EQUIPMENT	IDU	1,347	0	0	0	0	0	1,347	0	0
1010000	ELEC PLANT IN SERV	3950000	LABORATORY EQUIPMENT	JBG	455	19	334	102	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3950000	LABORATORY EQUIPMENT	OR	9,571	0	9,571	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3950000	LABORATORY EQUIPMENT	SG	2,349	36	622	188	328	1,043	131	1	0
1010000	ELEC PLANT IN SERV	3950000	LABORATORY EQUIPMENT	SO	4,871	100	1,237	347	658	2,244	282	1	0
1010000	ELEC PLANT IN SERV	3950000	LABORATORY EQUIPMENT	UT	7,807	0	0	0	0	7,807	0	0	0
1010000	ELEC PLANT IN SERV	3950000	LABORATORY EQUIPMENT	WA	1,450	0	0	1,450	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3950000	LABORATORY EQUIPMENT	WYP	2,743	0	0	0	2,743	0	0	0	0
1010000	ELEC PLANT IN SERV	3950000	LABORATORY EQUIPMENT	WYU	99	0	0	0	99	0	0	0	0
1010000	ELEC PLANT IN SERV	3960300	"AERIAL LIFT PB TRUCKS, 10000#-16000# GV	CA	2,136	2,136	0	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	7	0	0
1010000	ELEC PLANT IN SERV	3960300	"AERIAL LIFT PB TRUCKS, 10000#-16000# GV	IDU	3,451	0	0	0	0	0	3,451	0	0
1010000	ELEC PLANT IN SERV	3960300	"AERIAL LIFT PB TRUCKS, 10000#-16000# GV	OR	14,203	0	14,203	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3960300	"AERIAL LIFT PB TRUCKS, 10000#-16000# GV	SG	303	5	80	24	42	135	17	0	0
1010000	ELEC PLANT IN SERV	3960300	"AERIAL LIFT PB TRUCKS, 10000#-16000# GV	SO	2,433	50	618	173	329	1,121	141	1	0
1010000	ELEC PLANT IN SERV	3960300	"AERIAL LIFT PB TRUCKS, 10000#-16000# GV	UT	13,363	0	0	0	0	13,363	0	0	0
1010000	ELEC PLANT IN SERV	3960300	"AERIAL LIFT PB TRUCKS, 10000#-16000# GV	WA	2,847	0	0	2,847	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3960300	"AERIAL LIFT PB TRUCKS, 10000#-16000# GV	WYP	5,552	0	0	0	5,552	0	0	0	0
1010000	ELEC PLANT IN SERV	3960300	"AERIAL LIFT PB TRUCKS, 10000#-16000# GV	WYU	802	0	0	0	802	0	0	0	0
1010000	ELEC PLANT IN SERV	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	CA	100	100	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	IDU	561	0	0	0	0	0	561	0	0
1010000	ELEC PLANT IN SERV	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	OR	957	0	957	0	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	0
1010000	ELEC PLANT IN SERV	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	UT	798	0	0	0	0	798	0	0	0
1010000	ELEC PLANT IN SERV	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	WYU	210	0	0	0	210	0	0	0	0
1010000	ELEC PLANT IN SERV	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	CA	1,686	1,686	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	CAGE	63	0	0	0	13	44	6	0	0
1010000	ELEC PLANT IN SERV	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	IDU	4,498	0	0	0	0	0	4,498	0	0
1010000	ELEC PLANT IN SERV	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	JBG	69	3	51	15	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	OR	13,954	0	13,954	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	SG	1,102	17	292	88	154	490	61	0	0
1010000	ELEC PLANT IN SERV	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	SO	1,519	31	386	108	205	700	88	0	0
1010000	ELEC PLANT IN SERV	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	UT	16,627	0	0	0	0	16,627	0	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	0
1010000	ELEC PLANT IN SERV	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	WYP	6,929	0	0	0	6,929	0	0	0	0
1010000	ELEC PLANT IN SERV	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	WYU	1,036	0	0	0	1,036	0	0	0	0
1010000	ELEC PLANT IN SERV	3961000	CRANES	CAGE	1,471	0	0	0	307	1,034	130	1	0
1010000	ELEC PLANT IN SERV	3961000	CRANES	CAGW	10	0	7	2	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3961000	CRANES	JBG	890	37	654	199	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3961000	CRANES	OR	413	0	413	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3961000	CRANES	SG	680	10	180	55	95	302	38	0	0
1010000	ELEC PLANT IN SERV	3961000	CRANES	UT	3	0	0	0	0	3	0	0	0



Electric Plant in Service with Unclassified Plant
 Sum of Monthly Average: 12/2021
 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	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	CAGE	24,643	0	0	0	5,142	17,312	2,174	14	0
1010000	ELEC PLANT IN SERV	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	CAGW	74	3	54	16	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	JBG	8,129	341	5,970	1,817	0	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	0
1010000	ELEC PLANT IN SERV	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	SG	1,552	24	411	124	216	689	86	1	0
1010000	ELEC PLANT IN SERV	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	SO	1,321	27	336	94	179	609	77	0	0
1010000	ELEC PLANT IN SERV	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	UT	1,600	0	0	0	0	1,600	0	0	0
1010000	ELEC PLANT IN SERV	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	WYP	900	0	0	0	900	0	0	0	0
1010000	ELEC PLANT IN SERV	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	CA	1,783	1,783	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	IDU	3,386	0	0	0	0	0	3,386	0	0
1010000	ELEC PLANT IN SERV	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	OR	10,960	0	10,960	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	SG	325	5	86	26	45	145	18	0	0
1010000	ELEC PLANT IN SERV	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	SO	1,271	26	323	91	172	585	74	0	0
1010000	ELEC PLANT IN SERV	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	UT	15,898	0	0	0	0	15,898	0	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	0
1010000	ELEC PLANT IN SERV	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	WYP	4,695	0	0	0	4,695	0	0	0	0
1010000	ELEC PLANT IN SERV	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	WYU	1,327	0	0	0	1,327	0	0	0	0
1010000	ELEC PLANT IN SERV	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	CA	720	720	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	CAEE	237	0	0	0	55	159	22	0	0
1010000	ELEC PLANT IN SERV	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	CAGE	2,249	0	0	0	469	1,580	198	1	0
1010000	ELEC PLANT IN SERV	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	CAGW	109	5	80	24	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	IDU	2,024	0	0	0	0	0	2,024	0	0
1010000	ELEC PLANT IN SERV	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	JBG	1,384	58	1,017	309	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	OR	3,343	0	3,343	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	SG	3,141	48	832	252	438	1,395	175	1	0
1010000	ELEC PLANT IN SERV	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	SO	950	20	241	68	128	437	55	0	0
1010000	ELEC PLANT IN SERV	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	UT	7,182	0	0	0	0	7,182	0	0	0
1010000	ELEC PLANT IN SERV	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	WA	1,616	0	0	1,616	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	WYP	2,710	0	0	0	2,710	0	0	0	0
1010000	ELEC PLANT IN SERV	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	WYU	898	0	0	0	898	0	0	0	0
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	CA	6,216	6,216	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	CAEE	280	0	0	0	65	188	26	0	0
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	CAGE	25,488	0	0	0	5,319	17,906	2,249	14	0
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	CAGW	1,157	49	850	259	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	CN	3,832	89	1,182	261	278	1,858	163	0	0
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	IDU	12,010	0	0	0	0	0	12,010	0	0
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	JBG	3,657	154	2,686	817	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	OR	76,717	0	76,717	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	SG	149,132	2,280	39,482	11,962	20,795	66,246	8,312	56	0
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	SO	93,833	1,933	23,833	6,689	12,684	43,229	5,439	26	0
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	UT	58,643	0	0	0	0	58,643	0	0	0
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	WA	12,289	0	0	12,289	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	WYP	23,551	0	0	0	23,551	0	0	0	0
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	WYU	5,935	0	0	0	5,935	0	0	0	0
1010000	ELEC PLANT IN SERV	3972000	MOBILE RADIO EQUIPMENT	CA	300	300	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



Electric Plant in Service with Unclassified Plant
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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
1010000	ELEC PLANT IN SERV	3972000	MOBILE RADIO EQUIPMENT	CAGE	1,746	0	0	0	364	1,227	154	1	0
1010000	ELEC PLANT IN SERV	3972000	MOBILE RADIO EQUIPMENT	CAGW	33	1	24	7	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3972000	MOBILE RADIO EQUIPMENT	IDU	293	0	0	0	0	0	293	0	0
1010000	ELEC PLANT IN SERV	3972000	MOBILE RADIO EQUIPMENT	JBG	593	25	436	133	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3972000	MOBILE RADIO EQUIPMENT	OR	2,403	0	2,403	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3972000	MOBILE RADIO EQUIPMENT	SG	1,685	26	446	135	235	748	94	1	0
1010000	ELEC PLANT IN SERV	3972000	MOBILE RADIO EQUIPMENT	SO	483	10	123	34	65	223	28	0	0
1010000	ELEC PLANT IN SERV	3972000	MOBILE RADIO EQUIPMENT	UT	1,658	0	0	0	0	1,658	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	582	0	0	0	582	0	0	0	0
1010000	ELEC PLANT IN SERV	3972000	MOBILE RADIO EQUIPMENT	WYU	101	0	0	0	101	0	0	0	0
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	CA	52	52	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	1,822	0	0	0	380	1,280	161	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	81	2	25	5	6	39	3	0	0
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	IDU	74	0	0	0	0	0	74	0	0
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	JBG	258	11	190	58	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	OR	1,224	0	1,224	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	SG	753	12	199	60	105	334	42	0	0
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	SO	2,224	46	565	159	301	1,024	129	1	0
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	UT	1,382	0	0	0	0	1,382	0	0	0
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	WA	182	0	0	182	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	WYP	237	0	0	0	237	0	0	0	0
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	WYU	17	0	0	0	17	0	0	0	0
1010000	ELEC PLANT IN SERV	3992100	LAND OWNED IN FEE	CAEE	1,823	0	0	0	426	1,228	169	1	0
1010000 Total					30,049,905	615,143	7,625,152	2,141,127	4,070,732	13,848,259	1,741,073	8,419	0
1019000	ELEC PLT IN SERV-OTH	140109	Land-Non-Rec	CAGE	-136	0	0	0	-28	-96	-12	0	0
1019000	ELEC PLT IN SERV-OTH	140109	Land-Non-Rec	CAGW	-9	0	-6	-2	0	0	0	0	0
1019000	ELEC PLT IN SERV-OTH	140129	ELECTRIC PLANT IN SERVICE - OTHER	SO	-1,159	-24	-294	-83	-157	-534	-67	0	0
1019000	ELEC PLT IN SERV-OTH	140139	PRODUCTION PLANT-NON-RECONCILED	CAGE	-43,732	0	0	0	-9,126	-30,723	-3,858	-25	0
1019000	ELEC PLT IN SERV-OTH	140149	TRANS PLANT NON-RECONCILED	SG	-5,451	-83	-1,443	-437	-760	-2,421	-304	-2	0
1019000	ELEC PLT IN SERV-OTH	140169	DISTRIBN- NON-RECONCILED	CA	-572	-572	0	0	0	0	0	0	0
1019000	ELEC PLT IN SERV-OTH	140169	DISTRIBN- NON-RECONCILED	IDU	-330	0	0	0	0	0	-330	0	0
1019000	ELEC PLT IN SERV-OTH	140169	DISTRIBN- NON-RECONCILED	OR	-2,810	0	-2,810	0	0	0	0	0	0
1019000	ELEC PLT IN SERV-OTH	140169	DISTRIBN- NON-RECONCILED	UT	-2,266	0	0	0	0	-2,266	0	0	0
1019000	ELEC PLT IN SERV-OTH	140169	DISTRIBN- NON-RECONCILED	WA	-553	0	0	-553	0	0	0	0	0
1019000	ELEC PLT IN SERV-OTH	140169	DISTRIBN- NON-RECONCILED	WYU	-757	0	0	0	-757	0	0	0	0
1019000	ELEC PLT IN SERV-OTH	140189	MOTOR VEH/MOBILE PLANT - IN SERVICE-NON-	SO	-313	-6	-80	-22	-42	-144	-18	0	0
1019000	ELEC PLT IN SERV-OTH	140209	ELECTRIC PLANT IN SERVICE - OTHER	CAGE	-212	0	0	0	-44	-149	-19	0	0
1019000 Total					-58,300	-686	-4,634	-1,097	-10,915	-36,334	-4,608	-27	0
1020000	ELEC PL PUR OR SLD	0	ELECTRIC PLANT PURCHASED OR SOLD	CAGW	-553	-23	-406	-124	0	0	0	0	0
1020000	ELEC PL PUR OR SLD	140708	CONTRA ELEC PLANT PURCH OR SOLD - LOSS	CAGW	553	23	406	124	0	0	0	0	0
1020000 Total					0	0	0	0	0	0	0	0	0
1061000	DIST COMP CONST NOT	0	DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF	CA	5,190	5,190	0	0	0	0	0	0	0
1061000	DIST COMP CONST NOT	0	DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF	IDU	10,789	0	0	0	0	0	10,789	0	0



Electric Plant in Service with Unclassified Plant

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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
1061000	DIST COMP CONST NOT	0	DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF	OR	41,843	0	41,843	0	0	0	0	0	0
1061000	DIST COMP CONST NOT	0	DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF	UT	74,932	0	0	0	0	74,932	0	0	0
1061000	DIST COMP CONST NOT	0	DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF	WA	12,445	0	0	12,445	0	0	0	0	0
1061000	DIST COMP CONST NOT	0	DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF	WYU	17,487	0	0	0	17,487	0	0	0	0
1061000 Total					162,686	5,190	41,843	12,445	17,487	74,932	10,789	0	0
1062000	TRAN COMP CONST NOT	0	TRANSM COMPLETED CONSTRUCTN NOT CLASSIFI	SG	911,242	13,929	241,247	73,091	127,065	404,781	50,786	342	0
1062000 Total					911,242	13,929	241,247	73,091	127,065	404,781	50,786	342	0
1063000	PROD COMP CONST NOT	0	PROD COMPLETED CONSTRUCTN NOT CLASSIFIED	SG	87,744	1,341	23,230	7,038	12,235	38,977	4,890	33	0
1063000 Total					87,744	1,341	23,230	7,038	12,235	38,977	4,890	33	0
1064000	GEN COMP CONST NOT	0	GENERAL COMPLETED CONSTRUCTN NOT CLASSIF	SO	58,747	1,210	14,921	4,188	7,941	27,064	3,405	16	0
1064000 Total					58,747	1,210	14,921	4,188	7,941	27,064	3,405	16	0
Grand Total					31,212,024	636,128	7,941,759	2,236,793	4,224,545	14,357,680	1,806,336	8,783	0

B9. CAPITAL LEASE PLANT



Capital Lease

Sum of Monthly Average: 12/2021
 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	3908220	(FINANCE LEASES-BLDGS)	SO	1,661	34	422	118	225	765	96
1011000	PRPTY UND CPTL LSS	3908230	(FINANCE LEASES-GAS)	CAGE	8,583	0	0	0	1,791	6,030	757
1011000	PRPTY UND CPTL LSS	3908230	(FINANCE LEASES-GAS)	CAGW	3,576	150	2,627	799	0	0	0
1011000 Total					16,535	184	5,763	918	2,016	6,795	853
1011500	CAP LEASES-ACCM AMRT	3908220	(FINANCE LEASES-BLDGS)	OR	-1,102	0	-1,102	0	0	0	0
1011500	CAP LEASES-ACCM AMRT	3908220	(FINANCE LEASES-BLDGS)	SO	-1,576	-32	-400	-112	-213	-726	-91
1011500	CAP LEASES-ACCM AMRT	3908230	(FINANCE LEASES-GAS)	CAGE	-1,320	0	0	0	-276	-928	-116
1011500	CAP LEASES-ACCM AMRT	3908230	(FINANCE LEASES-GAS)	CAGW	-958	-40	-704	-214	0	0	0
1011500 Total					-4,956	-73	-2,205	-326	-489	-1,654	-208
1011900	PRPTY UND CPTL LSS-O	142785	FINANCE LEASE ROU ASSETS (COST) - PPAS	UT	11,714	0	0	0	0	11,714	0
1011900	PRPTY UND CPTL LSS-O	142794	FIN LEASE ROU ASSETS (COST)-OTHER-TEMP	CAGE	3,829	0	0	0	799	2,690	338
1011900	PRPTY UND CPTL LSS-O	142794	FIN LEASE ROU ASSETS (COST)-OTHER-TEMP	CAGW	964	40	708	215	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
1011900	PRPTY UND CPTL LSS-O	142794	FIN LEASE ROU ASSETS (COST)-OTHER-TEMP	SO	4,714	97	1,197	336	637	2,172	273
1011900 Total					24,366	138	5,051	551	1,436	16,576	611
1011950	CAP LEASES-ACCM AMRT	142885	Finance Lease ROU Assets (A/D) - PPAs	UT	-9,190	0	0	0	0	-9,190	0
1011950	CAP LEASES-ACCM AMRT	142894	Fin Lease ROU Assets (A/D)-Other-Temp	CAGE	-3,829	0	0	0	-799	-2,690	-338
1011950	CAP LEASES-ACCM AMRT	142894	Fin Lease ROU Assets (A/D)-Other-Temp	CAGW	-964	-40	-708	-215	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
1011950	CAP LEASES-ACCM AMRT	142894	Fin Lease ROU Assets (A/D)-Other-Temp	SO	-4,714	-97	-1,197	-336	-637	-2,172	-273
1011950 Total					-21,842	-138	-5,051	-551	-1,436	-14,051	-611
Grand Total					14,103	112	3,558	591	1,527	7,666	646

B10.PLANT HELD FOR FUTURE USE



Plant Held for Future Use

Sum of Monthly Average: 12/2021
 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	3401000	LAND OWNED IN FEE	SG-W	8,551	131	2,264	686	1,192	3,799	477	3	0
1050000	EL PLT HLD FTR USE	3501000	LAND OWNED IN FEE	SG	919	14	243	74	128	408	51	0	0
1050000	EL PLT HLD FTR USE	3502000	LAND RIGHTS	SG	755	12	200	61	105	335	42	0	0
1050000	EL PLT HLD FTR USE	3601000	LAND OWNED IN FEE	CA	683	683	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	5,719	0	0	0	0	5,719	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	2,982	0	2,982	0	0	0	0	0	0
1050000 Total					23,521	840	9,601	820	1,426	10,261	570	4	0
Grand Total					23,521	840	9,601	820	1,426	10,261	570	4	0

B11. MISC. DEFERRED DEBITS



Deferred Debits
Sum of Monthly Average: 12/2021
Allocation Method - Factor WIJAM
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other		
1861000	MS DEF DB-OTH WIP	185016	EMISSION REDUCTION CREDITS PURCHASED	CAEE	2,347	0	0	0	548	1,580	217	1	0
1861000	MS DEF DB-OTH WIP	185017	ERCs - Impairment Reserve	CAEE	-2,040	0	0	0	-476	-1,374	-189	-1	0
1861000 Total					307	0	0	0	72	206	28	0	0
1861200	FINANCING COSTS DEFR	185025	FINANCING COST DEFERRED	SO	158	3	40	11	21	73	9	0	0
1861200	FINANCING COSTS DEFR	185026	DEFERRED - S-3 SHELF REGISTRATION COSTS	SO	60	1	15	4	8	27	3	0	0
1861200	FINANCING COSTS DEFR	185027	UNAMORTIZED CREDIT AGREEMENT COSTS	OTHER	1,328	0	0	0	0	0	0	0	1,328
1861200	FINANCING COSTS DEFR	185029	UNAMORTIZED PCRB MADE CONVERSION COSTS	OTHER	256	0	0	0	0	0	0	0	256
1861200	FINANCING COSTS DEFR	185030	UNAMORTIZED '94 SERIES RESTRUCTURING COS	OTHER	196	0	0	0	0	0	0	0	196
1861200 Total					1,998	4	55	16	29	100	13	0	1,780
1865000	DEF COAL MINE COSTS	184414	DEFERRED COAL COSTS - WYODAK SETTLEMENT	CAEE	503	0	0	0	117	339	47	0	0
1865000 Total					503	0	0	0	117	339	47	0	0
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	4	0	3	1	0	0	0	0	0
1867000 Total					5	0	3	1	0	0	0	0	0
1868000	MISC DF DR-OTH-CST	134305	Oth Def Chrg - IT Licenses/Maintenance	OTHER	109	0	0	0	0	0	0	0	109
1868000	MISC DF DR-OTH-CST	185313	MEAD-PHOENIX-AVAILABILITY & TRANS CHARGE	SG	3,887	59	1,029	312	542	1,727	217	1	0
1868000	MISC DF DR-OTH-CST	185335	LACOMB IRRIGATION	SG	27	0	7	2	4	12	1	0	0
1868000	MISC DF DR-OTH-CST	185336	BOGUS CREEK	SG	767	12	203	62	107	341	43	0	0
1868000	MISC DF DR-OTH-CST	185337	POINT-TO-POINT TRANS RESERVATIONS	SG	1,747	27	462	140	244	776	97	1	0
1868000	MISC DF DR-OTH-CST	185359	LT Lake Side 2 Maint. Prepayment	CAGE	21,298	0	0	0	4,444	14,963	1,879	12	0
1868000	MISC DF DR-OTH-CST	185360	LT LAKE SIDE MAINT PREPAYMENT	CAGE	11,899	0	0	0	2,483	8,360	1,050	7	0
1868000	MISC DF DR-OTH-CST	185361	LT CHEHALIS CSA MAINT. PREPAYMENT	CAGW	24,027	1,009	17,648	5,370	0	0	0	0	0
1868000	MISC DF DR-OTH-CST	185362	LT Currant Creek CSA Maint Prepayment	CAGE	17,361	0	0	0	3,623	12,197	1,532	10	0
1868000	MISC DF DR-OTH-CST	185371	LT Chehalis CSA Prepaid O&M	CAGW	1,120	47	823	250	0	0	0	0	0
1868000	MISC DF DR-OTH-CST	185372	LT Currant Creek CSA Prepaid O&M	CAGE	5	0	0	0	1	4	0	0	0
1868000	MISC DF DR-OTH-CST	185551	LT Prepaid-FSA Capital - Dunlap	SG	1,652	25	437	132	230	734	92	1	0
1868000	MISC DF DR-OTH-CST	185552	LT Prepaid-FSA Capital - Ekola Flats	SG	562	9	149	45	78	250	31	0	0
1868000	MISC DF DR-OTH-CST	185554	LT Prepaid-FSA Capital - Foote Creek	SG	123	2	33	10	17	55	7	0	0
1868000	MISC DF DR-OTH-CST	185557	LT Prepaid-FSA Capital - Glenrock I	SG	2,774	42	734	222	387	1,232	155	1	0
1868000	MISC DF DR-OTH-CST	185558	LT Prepaid-FSA Capital - Glenrock III	SG	1,004	15	266	81	140	446	56	0	0
1868000	MISC DF DR-OTH-CST	185561	LT Prepaid-FSA Capital - Goodnoe Hills	SG	1,786	27	473	143	249	793	100	1	0
1868000	MISC DF DR-OTH-CST	185564	LT Prepaid-FSA Capital - High Plains	SG	2,436	37	645	195	340	1,082	136	1	0
1868000	MISC DF DR-OTH-CST	185567	LT Prepaid-FSA Capital - Leaning Juniper	SG	2,809	43	744	225	392	1,248	157	1	0
1868000	MISC DF DR-OTH-CST	185570	LT Prepaid-FSA Capital - Marengo I	SG	2,412	37	639	194	336	1,072	134	1	0
1868000	MISC DF DR-OTH-CST	185571	LT Prepaid-FSA Capital - Marengo II	SG	1,194	18	316	96	167	531	67	0	0
1868000	MISC DF DR-OTH-CST	185574	LT Prepaid-FSA Capital - McFadden Ridge	SG	767	12	203	61	107	341	43	0	0
1868000	MISC DF DR-OTH-CST	185576	LT Prepaid-FSA Capital - Pryor Mtn	SG	28	0	8	2	4	13	2	0	0
1868000	MISC DF DR-OTH-CST	185577	LT Prepaid-FSA Capital - Rolling Hills	SG	2,661	41	704	213	371	1,182	148	1	0
1868000	MISC DF DR-OTH-CST	185580	LT Prepaid-FSA Capital - Seven Mile I	SG	2,774	42	734	222	387	1,232	155	1	0
1868000	MISC DF DR-OTH-CST	185581	LT Prepaid-FSA Capital - Seven Mile II	SG	546	8	145	44	76	243	30	0	0
1868000 Total					105,775	1,514	26,401	8,023	14,728	48,829	6,130	40	109
1869000	MISC DF DR-OTH-NC	185334	HERMISTON SWAP	CAGW	2,590	109	1,902	579	0	0	0	0	0
1869000 Total					2,590	109	1,902	579	0	0	0	0	0
Grand Total					111,176	1,627	28,361	8,618	14,947	49,475	6,218	40	1,889

B12. BLANK

B13. MATERIALS & SUPPLIES



Material & Supplies

Sum of Monthly Average: 12/2021

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	COAL INVENTORY - HUNTER	CAEE	67,793	0	0	0	15,826	45,661	6,270	36	0
1511120 Total					67,793	0	0	0	15,826	45,661	6,270	36	0
1511130	COAL INVNTY-HTG	0	COAL INVENTORY - HUNTINGTON	CAEE	24,152	0	0	0	5,638	16,267	2,234	13	0
1511130 Total					24,152	0	0	0	5,638	16,267	2,234	13	0
1511140	COAL INVNTY-JB	0	COAL INVENTORY - JIM BRIDGER	JBE	36,324	1,570	26,512	8,243	0	0	0	0	0
1511140 Total					36,324	1,570	26,512	8,243	0	0	0	0	0
1511160	COAL INVNTY-NAU	0	COAL INVENTORY - NAUGHTON	CAEE	22,563	0	0	0	5,267	15,197	2,087	12	0
1511160 Total					22,563	0	0	0	5,267	15,197	2,087	12	0
1511200	COAL INVNTY-CHOLLA	0	COAL INVENTORY - CHOLLA	CAEE	10	0	0	0	2	6	1	0	0
1511200 Total					10	0	0	0	2	6	1	0	0
1511300	COAL INVNTY-COLSTRI	0	COAL INVENTORY - COLSTIP	CAEW	1,875	81	1,368	425	0	0	0	0	0
1511300 Total					1,875	81	1,368	425	0	0	0	0	0
1511400	COAL INVNTY-CRAIG	0	COAL INVENTORY - CRAIG	CAEE	3,357	0	0	0	784	2,261	310	2	0
1511400 Total					3,357	0	0	0	784	2,261	310	2	0
1511600	COAL INVNTY-DJ	0	COAL INVENTORY - DAVE JOHNSTON	CAEE	11,629	0	0	0	2,715	7,833	1,076	6	0
1511600 Total					11,629	0	0	0	2,715	7,833	1,076	6	0
1511700	COAL INVNTY-RG	0	COAL INVENTORY ROCK GARDEN PILE	CAEE	31,430	0	0	0	7,337	21,169	2,907	17	0
1511700 Total					31,430	0	0	0	7,337	21,169	2,907	17	0
1511900	COAL INVNTY-HAYDEN	0	COAL INVENTORY - HAYDEN	CAEE	3,732	0	0	0	871	2,514	345	2	0
1511900 Total					3,732	0	0	0	871	2,514	345	2	0
1512180	NATURAL GAS-CLAY BAS	0	NATURAL GAS - CLAY BASIN	CAEE	1,357	0	0	0	317	914	126	1	0
1512180 Total					1,357	0	0	0	317	914	126	1	0
1514000	FUEL STK-FUEL OIL	0	FUEL STOCK COAL MINE	CAEE	1,127	0	0	0	263	759	104	1	0
1514000	FUEL STK-FUEL OIL	0	FUEL STOCK COAL MINE	JBE	1,149	50	839	261	0	0	0	0	0
1514000 Total					2,277	50	839	261	263	759	104	1	0
1514300	OIL INVNTY-COLSTRIP	0	OIL INVENTORY - COLSTRIP	CAEW	85	4	62	19	0	0	0	0	0
1514300 Total					85	4	62	19	0	0	0	0	0
1514400	OIL INVENTORY-CRAIG	0	OIL INVENTORY - CRAIG	CAEE	64	0	0	0	15	43	6	0	0
1514400 Total					64	0	0	0	15	43	6	0	0
1514900	OIL INVENTORY-HAYDEN	0	OIL INVENTORY - HAYDEN	CAEE	49	0	0	0	11	33	5	0	0
1514900 Total					49	0	0	0	11	33	5	0	0
1541000	PLNT M&S STK CNTRL	0	MATERIAL CONTROL ADJUST	SO	-148	-3	-38	-11	-20	-68	-9	0	0
1541000	PLNT M&S STK CNTRL	1510	JIM BRIDGER STORE ROOM	CAGE	15,159	0	0	0	3,163	10,650	1,337	9	0
1541000	PLNT M&S STK CNTRL	1510	JIM BRIDGER STORE ROOM	JBG	9,842	413	7,229	2,200	0	0	0	0	0
1541000	PLNT M&S STK CNTRL	1515	DAVE JOHNSTON STORE ROOM	CAGE	18,382	0	0	0	3,836	12,914	1,622	10	0
1541000	PLNT M&S STK CNTRL	1520	WYODAK STORE ROOM	CAGE	6,634	0	0	0	1,384	4,661	585	4	0
1541000	PLNT M&S STK CNTRL	1525	GADSBY STORE ROOM	CAGE	4,426	0	0	0	924	3,110	390	3	0
1541000	PLNT M&S STK CNTRL	1530	CARBON STORE ROOM	CAGE	1	0	0	0	0	1	0	0	0
1541000	PLNT M&S STK CNTRL	1535	NAUGHTON STORE ROOM	CAGE	13,341	0	0	0	2,784	9,373	1,177	8	0
1541000	PLNT M&S STK CNTRL	1540	HUNTINGTON STORE ROOM	CAGE	18,847	0	0	0	3,933	13,241	1,663	11	0
1541000	PLNT M&S STK CNTRL	1545	HUNTER STORE ROOM	CAGE	26,625	0	0	0	5,556	18,705	2,349	15	0
1541000	PLNT M&S STK CNTRL	1550	BLUNDELL STORE ROOM	CAGE	656	0	0	0	137	461	58	0	0
1541000	PLNT M&S STK CNTRL	1550	BLUNDELL STORE ROOM	SG	492	8	130	39	69	219	27	0	0
1541000	PLNT M&S STK CNTRL	1565	CURRANT CREEK PLANT	CAGE	3,996	0	0	0	834	2,808	353	2	0



Material & Supplies

Sum of Monthly Average: 12/2021

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 1570	LAKESIDE PLANT	CAGE	6,455	0	0	0	1,347	4,535	569	4	0
1541000	PLNT M&S STK CNTRL 1580	CHEHALIS PLANT	CAGW	3,692	155	2,712	825	0	0	0	0	0
1541000	PLNT M&S STK CNTRL 1605	HYDRO NORTH - LEWIS RIVER	CAGW	-8	0	-6	-2	0	0	0	0	0
1541000	PLNT M&S STK CNTRL 1605	HYDRO NORTH - LEWIS RIVER	SG	8	0	2	1	1	4	0	0	0
1541000	PLNT M&S STK CNTRL 1675	HYDRO EAST - UTAH	CAGE	7	0	0	0	1	5	1	0	0
1541000	PLNT M&S STK CNTRL 1680	HYDRO EAST - IDAHO	CAGE	3	0	0	0	1	2	0	0	0
1541000	PLNT M&S STK CNTRL 1700	LEANING JUNIPER STOREROOM	CAGW	220	9	162	49	0	0	0	0	0
1541000	PLNT M&S STK CNTRL 1705	GOODNOE HILLS WIND	CAGW	126	5	93	28	0	0	0	0	0
1541000	PLNT M&S STK CNTRL 1715	MARENGO WIND	CAGW	360	15	264	80	0	0	0	0	0
1541000	PLNT M&S STK CNTRL 1720	Foote Creek	CAGE	4	0	0	0	1	2	0	0	0
1541000	PLNT M&S STK CNTRL 1725	Glenrock/Rolling Hills	CAGE	988	0	0	0	206	694	87	1	0
1541000	PLNT M&S STK CNTRL 1730	Seven Mile Hill	CAGE	612	0	0	0	128	430	54	0	0
1541000	PLNT M&S STK CNTRL 1735	Ekola Flats	SG	3	0	1	0	0	2	0	0	0
1541000	PLNT M&S STK CNTRL 1740	High Plains/McFadden	CAGE	451	0	0	0	94	317	40	0	0
1541000	PLNT M&S STK CNTRL 1745	Dunlap Wind Project	CAGE	573	0	0	0	120	403	51	0	0
1541000	PLNT M&S STK CNTRL 1750	TB Flats 1 & 2	SG	3	0	1	0	0	1	0	0	0
1541000	PLNT M&S STK CNTRL 1760	Cedar Springs II	SG	38	1	10	3	5	17	2	0	0
1541000	PLNT M&S STK CNTRL 1765	Pryor Mountain	SG	3	0	1	0	0	1	0	0	0
1541000	PLNT M&S STK CNTRL 1799	WIND OFFICE	CAGE	0	0	0	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL 2005	CASPER STORE ROOM	WYP	628	0	0	0	628	0	0	0	0
1541000	PLNT M&S STK CNTRL 2010	BUFFALO STORE ROOM	WYP	153	0	0	0	153	0	0	0	0
1541000	PLNT M&S STK CNTRL 2015	DOUGLAS STORE ROOM	WYP	237	0	0	0	237	0	0	0	0
1541000	PLNT M&S STK CNTRL 2020	CODY STORE ROOM	WYP	702	0	0	0	702	0	0	0	0
1541000	PLNT M&S STK CNTRL 2030	WORLAND STORE ROOM	WYP	744	0	0	0	744	0	0	0	0
1541000	PLNT M&S STK CNTRL 2035	RIVERTON STORE ROOM	WYP	480	0	0	0	480	0	0	0	0
1541000	PLNT M&S STK CNTRL 2040	EVANSTON STORE ROOM	WYU	765	0	0	0	765	0	0	0	0
1541000	PLNT M&S STK CNTRL 2045	KEMMERER STORE ROOM	WYU	12	0	0	0	12	0	0	0	0
1541000	PLNT M&S STK CNTRL 2050	PINEDALE STORE ROOM	WYU	634	0	0	0	634	0	0	0	0
1541000	PLNT M&S STK CNTRL 2060	ROCK SPRINGS STORE ROOM	WYP	1,380	0	0	0	1,380	0	0	0	0
1541000	PLNT M&S STK CNTRL 2065	RAWLINS STORE ROOM	WYP	516	0	0	0	516	0	0	0	0
1541000	PLNT M&S STK CNTRL 2070	LARAMIE STORE ROOM	WYP	507	0	0	0	507	0	0	0	0
1541000	PLNT M&S STK CNTRL 2075	REXBERG STORE ROOM	IDU	1,817	0	0	0	0	0	1,817	0	0
1541000	PLNT M&S STK CNTRL 2085	SHELLY STORE ROOM	IDU	872	0	0	0	0	0	872	0	0
1541000	PLNT M&S STK CNTRL 2090	PRESTON STORE ROOM	IDU	78	0	0	0	0	0	78	0	0
1541000	PLNT M&S STK CNTRL 2095	LAVA HOT SPRINGS STORE ROOM	IDU	146	0	0	0	0	0	146	0	0
1541000	PLNT M&S STK CNTRL 2100	MONTPELIER STORE ROOM	IDU	283	0	0	0	0	0	283	0	0
1541000	PLNT M&S STK CNTRL 2110	BRIDGERLAND STORE ROOM	UT	525	0	0	0	0	525	0	0	0
1541000	PLNT M&S STK CNTRL 2205	TREMONTON STORE ROOM	UT	348	0	0	0	0	348	0	0	0
1541000	PLNT M&S STK CNTRL 2210	OGDEN STORE ROOM	UT	1,670	0	0	0	0	1,670	0	0	0
1541000	PLNT M&S STK CNTRL 2215	LAYTON STORE ROOM	UT	1,122	0	0	0	0	1,122	0	0	0
1541000	PLNT M&S STK CNTRL 2220	SALT LAKE METRO STORE ROOM	UT	9,418	0	0	0	0	9,418	0	0	0
1541000	PLNT M&S STK CNTRL 2230	JORDAN VALLEY STORE ROOM	UT	1,125	0	0	0	0	1,125	0	0	0
1541000	PLNT M&S STK CNTRL 2235	PARK CITY STORE ROOM	UT	1,364	0	0	0	0	1,364	0	0	0
1541000	PLNT M&S STK CNTRL 2240	TOOELE STORE ROOM	UT	659	0	0	0	0	659	0	0	0



Material & Supplies

Sum of Monthly Average: 12/2021

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 2245	UT	635	0	0	0	0	635	0	0	0
1541000	PLNT M&S STK CNTRL 2400	UT	410	0	0	0	0	410	0	0	0
1541000	PLNT M&S STK CNTRL 2405	UT	1,865	0	0	0	0	1,865	0	0	0
1541000	PLNT M&S STK CNTRL 2410	UT	515	0	0	0	0	515	0	0	0
1541000	PLNT M&S STK CNTRL 2415	UT	576	0	0	0	0	576	0	0	0
1541000	PLNT M&S STK CNTRL 2420	UT	771	0	0	0	0	771	0	0	0
1541000	PLNT M&S STK CNTRL 2425	UT	703	0	0	0	0	703	0	0	0
1541000	PLNT M&S STK CNTRL 2430	UT	842	0	0	0	0	842	0	0	0
1541000	PLNT M&S STK CNTRL 2435	UT	107	0	0	0	0	107	0	0	0
1541000	PLNT M&S STK CNTRL 2445	UT	122	0	0	0	0	122	0	0	0
1541000	PLNT M&S STK CNTRL 2450	UT	1,317	0	0	0	0	1,317	0	0	0
1541000	PLNT M&S STK CNTRL 2455	UT	363	0	0	0	0	363	0	0	0
1541000	PLNT M&S STK CNTRL 2460	UT	654	0	0	0	0	654	0	0	0
1541000	PLNT M&S STK CNTRL 2620	CAGW	2,130	89	1,564	476	0	0	0	0	0
1541000	PLNT M&S STK CNTRL 2625	WA	1	0	0	1	0	0	0	0	0
1541000	PLNT M&S STK CNTRL 2630	CAGW	210	9	154	47	0	0	0	0	0
1541000	PLNT M&S STK CNTRL 2630	WA	179	0	0	179	0	0	0	0	0
1541000	PLNT M&S STK CNTRL 2635	OR	224	0	224	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL 2640	OR	911	0	911	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL 2650	OR	565	0	565	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL 2655	OR	13,304	0	13,304	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL 2660	OR	1,243	0	1,243	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL 2665	OR	100	0	100	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL 2670	OR	0	0	0	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL 2675	OR	2,044	0	2,044	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL 2805	OR	255	0	255	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL 2810	OR	249	0	249	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL 2830	OR	3,631	0	3,631	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL 2835	OR	928	0	928	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL 2840	OR	1,288	0	1,288	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL 2845	OR	940	0	940	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL 2850	OR	3,297	0	3,297	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL 2855	OR	137	0	137	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL 2860	CA	108	108	0	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL 2865	CA	297	297	0	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL 2870	CA	1,642	1,642	0	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL 2875	CA	569	569	0	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL 5005	SO	146	3	37	10	20	67	8	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	141	4	38	9	14	68	7	0	0
1541000	PLNT M&S STK CNTRL 5120	OR	63	0	63	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL 5125	OR	10,625	0	10,625	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL 5130	OR	9,957	0	9,957	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL 5135	WA	8,625	0	0	8,625	0	0	0	0	0



Material & Supplies

Sum of Monthly Average: 12/2021

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	5140	PRESTON HUB	IDU	3,697	0	0	0	0	0	3,697	0	0
1541000	PLNT M&S STK CNTRL	5150	RICHFIELD HUB	UT	4,924	0	0	0	0	4,924	0	0	0
1541000	PLNT M&S STK CNTRL	5155	CASPER HUB	WYP	6,236	0	0	0	6,236	0	0	0	0
1541000	PLNT M&S STK CNTRL	5160	SALT LAKE METRO HUB	UT	28,413	0	0	0	0	28,413	0	0	0
1541000	PLNT M&S STK CNTRL	5200	UTAH TRANSPORTATION BUILDING	SNPD	17	1	5	1	2	8	1	0	0
1541000	PLNT M&S STK CNTRL	5300	METER TEST WAREHOUSE	UT	3	0	0	0	0	3	0	0	0
1541000 Total					273,957	3,325	62,121	12,563	37,535	141,077	17,268	67	0
1541500	OTHER M&S	120001	OTHER MATERIAL & SUPPLIES - GENERAL STOC	CAGE	59	0	0	0	12	42	5	0	0
1541500	OTHER M&S	120001	OTHER MATERIAL & SUPPLIES - GENERAL STOC	CAGW	314	13	230	70	0	0	0	0	0
1541500	OTHER M&S	120001	OTHER MATERIAL & SUPPLIES - GENERAL STOC	SO	264	5	67	19	36	122	15	0	0
1541500 Total					637	19	297	89	48	163	21	0	0
1541900	PLNT M&S GEN JV CUT	120005	JV CUTBACK MATERIAL & SUPPLIES INVENTORY	CAGE	1,315	0	0	0	274	924	116	1	0
1541900	PLNT M&S GEN JV CUT	120005	JV CUTBACK MATERIAL & SUPPLIES INVENTORY	CAGW	2,310	97	1,697	516	0	0	0	0	0
1541900	PLNT M&S GEN JV CUT	120005	JV CUTBACK MATERIAL & SUPPLIES INVENTORY	JBG	-8,468	-356	-6,220	-1,893	0	0	0	0	0
1541900	PLNT M&S GEN JV CUT	120005	JV CUTBACK MATERIAL & SUPPLIES INVENTORY	SG	1,380	21	365	111	192	613	77	1	0
1541900	PLNT M&S GEN JV CUT	120005	JV CUTBACK MATERIAL & SUPPLIES INVENTORY	SO	-1,380	-28	-350	-98	-186	-636	-80	0	0
1541900 Total					-4,843	-266	-4,508	-1,364	280	901	113	1	0
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	-440	-7	-117	-35	-61	-196	-25	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	-890	-28	-242	-57	-90	-429	-45	0	0
1549900	CR-OBSOL&SURPL INV	120933	Inventory Reserve - PP (T&D)	SNPD	-576	-18	-157	-37	-58	-277	-29	0	0
1549900 Total					-1,946	-54	-525	-132	-215	-920	-101	0	0
2531600	WORK CAP DEP-UAMPS	289920	WORKING CAPITAL DEPOSIT - UAMPS	CAEE	-2,768	0	0	0	-646	-1,864	-256	-1	0
2531600 Total					-2,768	0	0	0	-646	-1,864	-256	-1	0
2531700	WORKG CAP DEP-DG&T	289921	OTH DEF CR - WORKING CAPITAL DEPOS-DG&T	CAEE	-2,675	0	0	0	-624	-1,801	-247	-1	0
2531700 Total					-2,675	0	0	0	-624	-1,801	-247	-1	0
2531800	WCD-PROVO-PLNT M&S	289922	OTH DEF CR - WCD - PROVO - PLANT M&S	CAGE	-273	0	0	0	-57	-192	-24	0	0
2531800 Total					-273	0	0	0	-57	-192	-24	0	0
Grand Total					468,787	4,728	86,167	20,105	75,368	250,021	32,244	154	0

B14. CASH WORKING CAPITAL



Cash Working Capital

12 Month Average: 12/2021

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	OTHER ACCOUNTS RECEIVABLE	SO	3	0	1	0	0	1	0	0	0
1430000 Total					3	0	1	0	0	1	0	0	0
1431000	EMP ACCOUNTS REC	0	EMPLOYEE RECEIVABLES	SO	4,636	96	1,178	331	627	2,136	269	1	0
1431000 Total					4,636	96	1,178	331	627	2,136	269	1	0
1431500	INC TAXES RECEIVABLE	0	INCOME TAXES RECEIVABLE	SO	-10	0	-2	-1	-1	-4	-1	0	0
1431500	INC TAXES RECEIVABLE	116133	InterCo State Tax Rec-(Even Years)- MEHC	SO	222	5	57	16	30	102	13	0	0
1431500	INC TAXES RECEIVABLE	116134	InterCo State Tax Rec -(Odd Years)- MEHC	SO	-2	0	-1	0	0	-1	0	0	0
1431500 Total					210	4	53	15	28	97	12	0	0
1433000	JOINT OWNER REC	0	JOINT OWNER RECEIVABLE	SO	6,048	125	1,536	431	818	2,786	351	2	0
1433000 Total					6,048	125	1,536	431	818	2,786	351	2	0
1436000	OTH ACCT REC	0	OTHER ACCOUNTS RECEIVABLE	SO	34,558	712	8,777	2,464	4,671	15,921	2,003	10	0
1436000 Total					34,558	712	8,777	2,464	4,671	15,921	2,003	10	0
1437000	CSS OAR BILLINGS	0	CSS OAR BILLINGS	SO	7,337	151	1,864	523	992	3,380	425	2	0
1437000 Total					7,337	151	1,864	523	992	3,380	425	2	0
1437100	CSS OAR BILLINGS-WOR	0	OTHER ACCT REC CCS	SO	-4,198	-86	-1,066	-299	-567	-1,934	-243	-1	0
1437100 Total					-4,198	-86	-1,066	-299	-567	-1,934	-243	-1	0
2300000	ASSET RETIREMENT OBL	284915	ARO LIAB - DEER CREEK MINE RECLAMATION	OTHER	-2,584	0	0	0	0	0	0	0	-2,584
2300000 Total					-2,584	0	0	0	0	0	0	0	-2,584
2320000	ACCOUNTS PAYABLE	210460	JOINT OWNER RECEIVABLES - CREDIT	CAEE	-1,937	0	0	0	-452	-1,305	-179	-1	0
2320000	ACCOUNTS PAYABLE	210677	Bronco Utah Operations LLC - Coal	CAEE	-1,769	0	0	0	-413	-1,191	-164	-1	0
2320000	ACCOUNTS PAYABLE	210679	Coal Purchases - Platte River Pwr Auth	CAEE	92	0	0	0	22	62	9	0	0
2320000	ACCOUNTS PAYABLE	211108	UNION DUES/CONTRIBUTIONS WITHHOLDING	SO	0	0	0	0	0	0	0	0	0
2320000	ACCOUNTS PAYABLE	211109	MET PAY HOME & AUTO WITHHOLDINGS	SO	0	0	0	0	0	0	0	0	0
2320000	ACCOUNTS PAYABLE	211112	UNITED FUND/CHARITABLE WITHHOLDINGS	SO	0	0	0	0	0	0	0	0	0
2320000	ACCOUNTS PAYABLE	211115	Allstate Voluntary Benefit Withholdings	SO	0	0	0	0	0	0	0	0	0
2320000	ACCOUNTS PAYABLE	211116	DEPENDENT SUPPORT/LEVY WITHHOLDINGS	SO	-7	0	-2	-1	-1	-3	0	0	0
2320000	ACCOUNTS PAYABLE	215077	K-PLUS EMPLOYER CONTRIBUTIONS - ENHANCED	SO	-617	-13	-157	-44	-83	-284	-36	0	0
2320000	ACCOUNTS PAYABLE	215078	K-Plus Employer Contributions - Fixed	SO	-1,362	-28	-346	-97	-184	-628	-79	0	0
2320000	ACCOUNTS PAYABLE	215080	METLIFE MEDICAL INSURANCE	SO	-3,091	-64	-785	-220	-418	-1,424	-179	-1	0
2320000	ACCOUNTS PAYABLE	215082	METLIFE DENTAL INSURANCE	SO	-52	-1	-13	-4	-7	-24	-3	0	0
2320000	ACCOUNTS PAYABLE	215084	METLIFE VISION INSURANCE	SO	-78	-2	-20	-6	-10	-36	-4	0	0
2320000	ACCOUNTS PAYABLE	215085	Western Utilities Dental Payable	SO	-2	0	-1	0	0	-1	0	0	0
2320000	ACCOUNTS PAYABLE	215086	Western Utilities Vision Payable	SO	0	0	0	0	0	0	0	0	0
2320000	ACCOUNTS PAYABLE	215088	UWUA Health & Welfare Payable	SO	0	0	0	0	0	0	0	0	0
2320000	ACCOUNTS PAYABLE	215095	HMO HEALTH PLAN	SO	-131	-3	-33	-9	-18	-61	-8	0	0
2320000	ACCOUNTS PAYABLE	215112	Minnesota Life Insurance	SO	-49	-1	-12	-3	-7	-23	-3	0	0
2320000	ACCOUNTS PAYABLE	215116	IBEW 57 MEDICAL INSURANCE	SO	-18	0	-5	-1	-2	-8	-1	0	0
2320000	ACCOUNTS PAYABLE	215350	"IBEW 57 HEALTH REIMBURSEMENT, CURRENT Y	SO	1	0	0	0	0	0	0	0	0
2320000	ACCOUNTS PAYABLE	215351	"IBEW 57 DEPENDENT CARE REIMBURSEMENT, C	SO	0	0	0	0	0	0	0	0	0



Cash Working Capital

12 Month Average: 12/2021

Allocation Method - Factor WIJAM

(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
2320000	ACCOUNTS PAYABLE	215356	"HEALTH REIMBURSEMENT, CURRENT YEAR"	SO	-46	-1	-12	-3	-6	-21	-3	0	0
2320000	ACCOUNTS PAYABLE	215357	"DEPENDENT CARE REIMBURSEMENT, CURRENT Y	SO	16	0	4	1	2	7	1	0	0
2320000	ACCOUNTS PAYABLE	215425	OR DOE Cool School Program	OTHER	-19	0	0	0	0	0	0	0	-19
2320000	ACCOUNTS PAYABLE	215439	Cal ISO Trans Payable	SG	-2,993	-46	-792	-240	-417	-1,330	-167	-1	0
2320000	ACCOUNTS PAYABLE	235230	ACCRUAL - ROYALTIES	CAEE	-66	0	0	0	-16	-45	-6	0	0
2320000	ACCOUNTS PAYABLE	235599	Safety Award	SO	-736	-15	-187	-53	-100	-339	-43	0	0
2320000	ACCOUNTS PAYABLE	240330	PROVISION FOR WORKERS' COMPENSATION	SO	-93	-2	-24	-7	-13	-43	-5	0	0
2320000 Total					-12,958	-175	-2,384	-687	-2,123	-6,695	-870	-5	-19
2533000	O DEF CR-MISC PPL	289517	TRAPPER MINE FINAL RECLAMATION	CAGE	-7,779	0	0	0	-1,623	-5,465	-686	-4	0
2533000 Total					-7,779	0	0	0	-1,623	-5,465	-686	-4	0
Grand Total					25,274	826	9,959	2,778	2,822	10,228	1,260	4	-2,603

B15. MISC. RATE BASE



Miscellaneous Rate Base

Sum of Monthly Average: 12/2021
 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	29,462	99,188	12,456	80	0	
1140000	EL PLT ACQUIST ADJ	1140000	ELECTRIC PLANT ACQUISITION ADJUSTMENTS	SG	1,982	30	525	159	276	880	110	1	0
1140000	EL PLT ACQUIST ADJ	1140000	ELECTRIC PLANT ACQUISITION ADJUSTMENTS	UT	11,764	0	0	0	11,764	0	0	0	
1140000 Total					154,932	30	525	159	29,738	111,833	12,566	81	0
1150000	Ac Prov El Pt Acq Ad	1140000	ACCUM PROV ELECTRIC PLANT ACQUISITION AD	CAGE	-137,304	0	0	-28,652	-96,461	-12,113	-78	0	
1150000	Ac Prov El Pt Acq Ad	1140000	ACCUM PROV ELECTRIC PLANT ACQUISITION AD	SG	-508	-8	-134	-41	-71	-225	-28	0	
1150000	Ac Prov El Pt Acq Ad	1140000	ACCUM PROV ELECTRIC PLANT ACQUISITION AD	UT	-1,898	0	0	0	-1,898	0	0	0	
1150000 Total					-139,709	-8	-134	-41	-28,723	-98,584	-12,141	-78	0
1156000	ACCUM PROV-CRAIG/HAY	0	ACCUM PROV FOR ASSET ACQ ADJ - CRAIG/HAY	UT	-1,718	0	0	0	-1,718	0	0	0	
1156000 Total					-1,718	0	0	0	-1,718	0	0	0	
1651000	PREPAY-INSURANCE	132008	PREPAID INSURANCE - PUBLIC LIABILITY & P	SO	8,354	172	2,122	596	1,129	3,848	484	2	
1651000	PREPAY-INSURANCE	132012	PREPAID INSURANCE - ALLPURPOSE INSURANCE	SO	1,522	31	387	109	206	701	88	0	
1651000	PREPAY-INSURANCE	132016	PREPAID INS-MINORITY OWNED PLANTS	SO	459	9	116	33	62	211	27	0	
1651000	PREPAY-INSURANCE	132045	PREPAID WORKERS COMPENSATION	SO	213	4	54	15	29	98	12	0	
1651000	PREPAY-INSURANCE	132055	PREPAID EMPLOYEE BENEFIT COSTS	SO	162	3	41	12	22	75	9	0	
1651000 Total					10,710	221	2,720	763	1,448	4,934	621	3	
1652000	PREPAY-TAXES	132101	PREPAID PROPERTY TAX	GPS	7,613	157	1,934	543	1,029	3,507	441	2	
1652000	PREPAY-TAXES	132109	UTE-PREPAID POSSESSORY INTEREST	GPS	7	0	2	1	1	3	0	0	
1652000	PREPAY-TAXES	132110	SHO-BAN-PREPAID POSSESSORY INTEREST	GPS	57	1	15	4	8	26	3	0	
1652000	PREPAY-TAXES	132111	Goshute - Prepaid Possessory Interest	GPS	8	0	2	1	1	4	0	0	
1652000	PREPAY-TAXES	132200	"Prepaid Taxes (Federal, State, Local)"	SO	28	1	7	2	4	13	2	0	
1652000	PREPAY-TAXES	132924	OTH PREPAY-OREGON DOE FEE	SO	510	11	130	36	69	235	30	0	
1652000 Total					8,223	169	2,089	586	1,112	3,789	477	2	
1652100	PREPAY - OTHER	132095	PREPAID EMISSIONS PERMIT FEES (UT)	CAGE	323	0	0	0	67	227	29	0	
1652100	PREPAY - OTHER	132097	Prepaid CA GHG Cap & Trade Allowances	OTHER	17,361	0	0	0	0	0	0	17,361	
1652100	PREPAY - OTHER	132098	Prepaid - CA GHG Wholesale	OTHER	8,588	0	0	0	0	0	0	8,588	
1652100	PREPAY - OTHER	132310	PREPAID RATING AGENCY	SO	76	2	19	5	10	35	4	0	
1652100	PREPAY - OTHER	132320	Prepaid Surety Bond Costs	SO	40	1	10	3	5	19	2	0	
1652100	PREPAY - OTHER	132548	Prepaid-FSA O&M - Cedar Springs II	SG	111	2	29	9	16	49	6	0	
1652100	PREPAY - OTHER	132551	Prepaid-FSA O&M - Dunlap	SG	312	5	83	25	43	139	17	0	
1652100	PREPAY - OTHER	132552	Prepaid-FSA O&M - Ekola Flats	SG	128	2	34	10	18	57	7	0	
1652100	PREPAY - OTHER	132554	Prepaid-FSA O&M - Foote Creek	SG	37	1	10	3	5	17	2	0	
1652100	PREPAY - OTHER	132557	Prepaid-FSA O&M - Glenrock I	SG	232	4	61	19	32	103	13	0	
1652100	PREPAY - OTHER	132558	Prepaid-FSA O&M - Glenrock III	SG	91	1	24	7	13	41	5	0	
1652100	PREPAY - OTHER	132561	Prepaid-FSA O&M - Goodnoe Hills	SG	102	2	27	8	14	45	6	0	
1652100	PREPAY - OTHER	132564	Prepaid-FSA O&M - High Plains	SG	325	5	86	26	45	144	18	0	
1652100	PREPAY - OTHER	132567	Prepaid-FSA O&M - Leaning Juniper	SG	329	5	87	26	46	146	18	0	
1652100	PREPAY - OTHER	132570	Prepaid-FSA O&M - Marengo I	SG	152	2	40	12	21	68	8	0	
1652100	PREPAY - OTHER	132571	Prepaid-FSA O&M - Marengo II	SG	75	1	20	6	10	33	4	0	
1652100	PREPAY - OTHER	132574	Prepaid-FSA O&M - McFadden Ridge	SG	93	1	25	7	13	41	5	0	
1652100	PREPAY - OTHER	132576	Prepaid-FSA O&M - Pryor Mtn	SG	5	0	1	0	1	2	0	0	
1652100	PREPAY - OTHER	132577	Prepaid-FSA O&M - Rolling Hills	SG	232	4	61	19	32	103	13	0	
1652100	PREPAY - OTHER	132580	Prepaid-FSA O&M - Seven Mile I	SG	232	4	61	19	32	103	13	0	



Miscellaneous Rate Base

Sum of Monthly Average: 12/2021
 Allocation Method - Factor WIJAM
 (Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1652100	PREPAY - OTHER	132581	Prepaid-FSA O&M - Seven Mile II	SG	46	1	12	4	6	20	3	0	0
1652100	PREPAY - OTHER	132608	Prepaid - Records Management Costs	SG	10	0	3	1	1	4	1	0	0
1652100	PREPAY - OTHER	132620	PREPAYMENTS - WATER RIGHTS LEASE	SG	743	11	197	60	104	330	41	0	0
1652100	PREPAY - OTHER	132621	Prepayments - Water Rights (Ferron Canal	CAGE	286	0	0	0	60	201	25	0	0
1652100	PREPAY - OTHER	132622	Prepayments - Water Rights (Hntgtn-Clev)	CAGE	242	0	0	0	51	170	21	0	0
1652100	PREPAY - OTHER	132650	PREPAID DUES	SO	2,211	46	562	158	299	1,018	128	1	0
1652100	PREPAY - OTHER	132700	PREPAID RENT	GPS	29	1	7	2	4	14	2	0	0
1652100	PREPAY - OTHER	132705	Prepaid Pole Contact	SG	126	2	33	10	18	56	7	0	0
1652100	PREPAY - OTHER	132740	PREPAID O&M WIND	SG	91	1	24	7	13	41	5	0	0
1652100	PREPAY - OTHER	132755	Prepaid Aircraft Maintenance Costs	SG	171	3	45	14	24	76	10	0	0
1652100	PREPAY - OTHER	132831	PREPAID BPA TRANSM - WINE COUNTRY	SG	134	2	35	11	19	60	7	0	0
1652100	PREPAY - OTHER	132900	PREPAYMENTS - OTHER	CAEE	72	0	0	0	17	49	7	0	0
1652100	PREPAY - OTHER	132900	PREPAYMENTS - OTHER	SO	1,161	24	295	83	157	535	67	0	0
1652100	PREPAY - OTHER	132901	PRE FEES - OREGON PUB UTIL COMMISSION	OR	2,936	0	2,936	0	0	0	0	0	0
1652100	PREPAY - OTHER	132903	PREP FEES-UTAH PUBLIC SERVICE COMMISSION	UT	3,667	0	0	0	0	3,667	0	0	0
1652100	PREPAY - OTHER	132904	PREP FEES-IDAHO PUB UTIL COMMISSION	IDU	232	0	0	0	0	0	232	0	0
1652100	PREPAY - OTHER	132905	PREP FEES-WYO PUBLIC SERVICE COMMISSION	WYP	159	0	0	0	159	0	0	0	0
1652100	PREPAY - OTHER	132910	Prepayments - Hardware & Software	SO	13,976	288	3,550	996	1,889	6,438	810	4	0
1652100	PREPAY - OTHER	132998	PREPAID INSURANCE	CAEE	-26	0	0	0	-6	-18	-2	0	0
1652100	PREPAY - OTHER	132999	PREPAY - RECLASS TO LT	SO	-2,156	-44	-548	-154	-291	-993	-125	-1	0
1652100	PREPAY - OTHER	134000	L/T PREPAY RECLASS	SO	2,183	45	554	156	295	1,006	127	1	0
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
1652100 Total					55,137	419	8,389	1,553	3,242	14,042	1,537	7	25,949
2281000	ACC PROV-PROP INS	288711	Reg Liab - CA Property Insurance Reserve	CA	-771	-771	0	0	0	0	0	0	0
2281000	ACC PROV-PROP INS	288712	Reg Liab - OR Property Insurance Reserve	OR	20,449	0	20,449	0	0	0	0	0	0
2281000	ACC PROV-PROP INS	288713	Reg Liab - WA Property Insurance Reserve	WA	-48	0	0	-48	0	0	0	0	0
2281000	ACC PROV-PROP INS	288714	Reg Liab - ID Property Insurance Reserve	IDU	-1,060	0	0	0	0	0	-1,060	0	0
2281000	ACC PROV-PROP INS	288715	Reg Liab - UT Property Insurance Reserve	UT	-2,667	0	0	0	0	-2,667	0	0	0
2281000	ACC PROV-PROP INS	288716	Reg Liab - WY Property Insurance Reserve	WYP	-876	0	0	0	-876	0	0	0	0
2281000	ACC PROV-PROP INS	288748	RegL-WA Insurance Reserves-Recl to Asst	OTHER	-1	0	0	0	0	0	0	0	-1
2281000	ACC PROV-PROP INS	288749	RegL - Insurance Reserves - Reclass	OTHER	-20,533	0	0	0	0	0	0	0	-20,533
2281000 Total					-5,506	-771	20,449	-48	-876	-2,667	-1,060	0	-20,533
2281200	ACC PRV-INS-T&D LN	280307	Accum Prov For Prop Ins - Pac Power T&D	SO	-42	-1	-11	-3	-6	-19	-2	0	0
2281200 Total					-42	-1	-11	-3	-6	-19	-2	0	0
2282100	ACC PRV IN & DAMAG	280311	ACC. PROV. I & D - EXCL. AUTO	SO	-256,044	-5,275	-65,034	-18,254	-34,610	-117,959	-14,842	-71	0
2282100 Total					-256,044	-5,275	-65,034	-18,254	-34,610	-117,959	-14,842	-71	0
2282400	ACCUM PRV FR I&D-OR	288700	Reg Liab - OR Injuries & Damages Reserve	OR	-12,442	0	-12,442	0	0	0	0	0	0
2282400 Total					-12,442	0	-12,442	0	0	0	0	0	0
2282500	Acc Prov I&D-Insur	156909	Insurance Reim Receivable (I&D)-NonCurr	SO	115,250	2,375	29,273	8,216	15,578	53,095	6,681	32	0
2282500 Total					115,250	2,375	29,273	8,216	15,578	53,095	6,681	32	0
2283000	PEN/BENFT-SICK	280349	SUPPL. PENSION BENEFITS (RETIRE ALLOW)	SO	-1,604	-33	-407	-114	-217	-739	-93	0	0
2283000 Total					-1,604	-33	-407	-114	-217	-739	-93	0	0



Miscellaneous Rate Base

Sum of Monthly Average: 12/2021
 Allocation Method - Factor WIJAM
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other		
2283500	PENSIONS	280350	Pension - Local 57	SO	-554	-11	-141	-40	-75	-255	-32	0	0
2283500 Total					-554	-11	-141	-40	-75	-255	-32	0	0
2284100	AC MIS OP PR-OTHER	289320	CHEHALIS WA EFSEC C02 MITIGATION OBLIG	CAGW	-235	-10	-173	-53	0	0	0	0	0
2284100 Total					-235	-10	-173	-53	0	0	0	0	0
2530000	OTHER DEF CREDITS	289005	UNEARNED JOINT USE POLE CONTACT REVENUE	CA	-268	-268	0	0	0	0	0	0	0
2530000	OTHER DEF CREDITS	289005	UNEARNED JOINT USE POLE CONTACT REVENUE	IDU	-58	0	0	0	0	0	-58	0	0
2530000	OTHER DEF CREDITS	289005	UNEARNED JOINT USE POLE CONTACT REVENUE	OR	-1,330	0	-1,330	0	0	0	0	0	0
2530000	OTHER DEF CREDITS	289005	UNEARNED JOINT USE POLE CONTACT REVENUE	UT	-1,005	0	0	0	0	-1,005	0	0	0
2530000	OTHER DEF CREDITS	289005	UNEARNED JOINT USE POLE CONTACT REVENUE	WA	-317	0	0	-317	0	0	0	0	0
2530000	OTHER DEF CREDITS	289005	UNEARNED JOINT USE POLE CONTACT REVENUE	WYP	-144	0	0	0	-144	0	0	0	0
2530000 Total					-3,121	-268	-1,330	-317	-144	-1,005	-58	0	0
2533500	OTH DEF CR-PEN & BEN	280370	PENSION LIAB-UMWA WITHDRAWAL OBLIG	CAEE	-115,119	0	0	0	-26,874	-77,536	-10,648	-62	0
2533500 Total					-115,119	0	0	0	-26,874	-77,536	-10,648	-62	0
2539900	OTH DEF CR - OTHER	0	Fossil Rock Fuels Entries	CAEE	-5,006	0	0	0	-1,169	-3,372	-463	-3	0
2539900	OTH DEF CR - OTHER	230155	EMPLOYEE HOUSING SECURITY DEPOSITS	CA	-21	-21	0	0	0	0	0	0	0
2539900	OTH DEF CR - OTHER	289341	Accrued Royalties-Reg Rcvry-Noncurrent	CAEE	-14,598	0	0	0	-3,408	-9,832	-1,350	-8	0
2539900	OTH DEF CR - OTHER	289523	Govt Coal Lease Bonus Payment Liability	CAEE	5,006	0	0	0	1,169	3,372	463	3	0
2539900	OTH DEF CR - OTHER	289540	Westmoreland Kemmerer Payable-NonCurr	CAGE	-1,213	0	0	0	-253	-852	-107	-1	0
2539900	OTH DEF CR - OTHER	289913	MCI - F.O.G. WIRE LEASE	SG	-1,201	-18	-318	-96	-168	-534	-67	0	0
2539900	OTH DEF CR - OTHER	289914	TRANSMISSION SERVICE DEPOSITS - THIRD PA	SG	-1,976	-30	-523	-158	-275	-878	-110	-1	0
2539900	OTH DEF CR - OTHER	289925	TRANSM CONST SECURITY DEPOSITS	SG	-11,527	-176	-3,052	-925	-1,607	-5,120	-642	-4	0
2539900	OTH DEF CR - OTHER	289927	Transm Deposit - Readiness Fin Security	SG	-27,585	-422	-7,303	-2,213	-3,847	-12,254	-1,537	-10	0
2539900	OTH DEF CR - OTHER	289928	Transmission Deposits-Site Control	SG	-164	-3	-43	-13	-23	-73	-9	0	0
2539900	OTH DEF CR - OTHER	289955	Accrued Right-of-Way Obligations	CAGE	-2,092	0	0	0	-436	-1,469	-185	-1	0
2539900 Total					-60,377	-670	-11,239	-3,405	-10,017	-31,012	-4,008	-26	0
2540000	REGULATORY LIAB	231010	Reg Liab Current - Blue Sky	OTHER	-9,596	0	0	0	0	0	0	0	-9,596
2540000	REGULATORY LIAB	231020	Reg Liab Current - DSM	OTHER	-4,552	0	0	0	0	0	0	0	-4,552
2540000	REGULATORY LIAB	231045	Reg Liab Current - GHG Allowances	OTHER	-653	0	0	0	0	0	0	0	-653
2540000	REGULATORY LIAB	231050	Reg Liab Current - Def Net Power Costs	OTHER	-8,711	0	0	0	0	0	0	0	-8,711
2540000	REGULATORY LIAB	231060	Reg Liab Current - BPA Balancing Accts	OTHER	-1,092	0	0	0	0	0	0	0	-1,092
2540000	REGULATORY LIAB	231075	Reg Liab Current - GRC Givebacks	OTHER	-4,517	0	0	0	0	0	0	0	-4,517
2540000	REGULATORY LIAB	231080	Reg Liab Current - REC Sales	OTHER	-3,748	0	0	0	0	0	0	0	-3,748
2540000	REGULATORY LIAB	231090	Reg Liab Current - Solar Feed-In	OTHER	-5,171	0	0	0	0	0	0	0	-5,171
2540000	REGULATORY LIAB	231095	Reg Liab Current - Income Tax Related	OTHER	-64,010	0	0	0	0	0	0	0	-64,010
2540000	REGULATORY LIAB	231100	Reg Liab Current - Other	OTHER	-14,532	0	0	0	0	0	0	0	-14,532
2540000	REGULATORY LIAB	288001	Reg Liab - Excess Def Inc Taxes - CA	CA	-601	-601	0	0	0	0	0	0	0
2540000	REGULATORY LIAB	288002	Reg Liab - Excess Def Inc Taxes - ID	IDU	-50	0	0	0	0	0	-50	0	0
2540000	REGULATORY LIAB	288005	Reg Liab - Excess Def Inc Taxes - WA	WA	-1,201	0	0	-1,201	0	0	0	0	0
2540000	REGULATORY LIAB	288006	Reg Liab - Excess Def Inc Taxes - WY	WYU	-584	0	0	0	-584	0	0	0	0
2540000	REGULATORY LIAB	288059	RegL-Wildland Fire Mitigat-Recl to Asst	OTHER	-42	0	0	0	0	0	0	0	-42
2540000	REGULATORY LIAB	288060	Reg L-WA Decoupling Mech Jul19-Jun20	OTHER	4,689	0	0	0	0	0	0	0	4,689
2540000	REGULATORY LIAB	288061	Reg L-WA Decoupling Mech Jul20-Jun21	OTHER	2,774	0	0	0	0	0	0	0	2,774
2540000	REGULATORY LIAB	288071	Contra Reg L-WA Decoupling Jul20-Jun21	OTHER	-4,313	0	0	0	0	0	0	0	-4,313



Miscellaneous Rate Base

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 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
2540000	REGULATORY LIAB 288079	RegL-WA Decoupling Mech - Recl to Curr	OTHER	84	0	0	0	0	0	0	84
2540000	REGULATORY LIAB 288081	Reg Liab - Cholla Decomm - CA	CA	29	29	0	0	0	0	0	0
2540000	REGULATORY LIAB 288082	Reg Liab - Cholla Decomm - ID	IDU	-5	0	0	0	0	-5	0	0
2540000	REGULATORY LIAB 288083	Reg Liab - Cholla Decomm - OR	OR	-8,715	0	-8,715	0	0	0	0	0
2540000	REGULATORY LIAB 288084	Reg Liab - Cholla Decomm - UT	UT	-19,644	0	0	0	-19,644	0	0	0
2540000	REGULATORY LIAB 288085	Reg Liab - Cholla Decomm - WA	CAGE	1	0	0	0	1	0	0	0
2540000	REGULATORY LIAB 288086	Reg Liab - Cholla Decomm - WY	WYP	189	0	0	189	0	0	0	0
2540000	REGULATORY LIAB 288098	RegL Depr/Amortz Deferral-Recl to Curr	OTHER	4,181	0	0	0	0	0	0	4,181
2540000	REGULATORY LIAB 288099	RegL-Depr/Amortz Deferral-Bal Recl	OTHER	-316	0	0	0	0	0	0	-316
2540000	REGULATORY LIAB 288108	FAS 109 - WA Flowthrough	WA	-2,985	0	-2,985	0	0	0	0	0
2540000	REGULATORY LIAB 288114	REG LIABILITY - OR GAIN-SALE EPUD ASSETS	OTHER	1	0	0	0	0	0	0	1
2540000	REGULATORY LIAB 288116	Calif Alternative Rate for Energy (CARE)	OTHER	-530	0	0	0	0	0	0	-530
2540000	REGULATORY LIAB 288159	RegL - Blue Sky - Recl to Curr	OTHER	9,596	0	0	0	0	0	0	9,596
2540000	REGULATORY LIAB 288161	RL-Energy Savings Assistance (ESA)-CA	OTHER	-763	0	0	0	0	0	0	-763
2540000	REGULATORY LIAB 288162	Reg Liab-CA Klamath River Dams Removal	CA	-253	-253	0	0	0	0	0	0
2540000	REGULATORY LIAB 288165	Reg Liab - OR Enrgy	OTHER	-3,305	0	0	0	0	0	0	-3,305
2540000	REGULATORY LIAB 288174	RegL - OR Asset Sale Gain-Balance Recl	OTHER	-2,156	0	0	0	0	0	0	-2,156
2540000	REGULATORY LIAB 288184	Reg Liability - Sale of RECs - WA	OTHER	0	0	0	0	0	0	0	0
2540000	REGULATORY LIAB 288191	RegL - OR Pryor Mtn REC	OTHER	-6	0	0	0	0	0	0	-6
2540000	REGULATORY LIAB 288211	Reg Liab - Non-Prot PP&E EDIT - CA	CA	-2,277	-2,277	0	0	0	0	0	0
2540000	REGULATORY LIAB 288212	Reg Liab - Non-Prot PP&E EDIT - ID	IDU	-416	0	0	0	0	-416	0	0
2540000	REGULATORY LIAB 288214	Reg Liab - Non-Prot PP&E EDIT - WA	WA	-23,727	0	-23,727	0	0	0	0	0
2540000	REGULATORY LIAB 288215	Reg Liab - Non-Prot PP&E EDIT - WY	WYP	-44,456	0	0	-44,456	0	0	0	0
2540000	REGULATORY LIAB 288232	Reg Liab - OR 2017 FERC Rate True-Up	OTHER	-10,420	0	0	0	0	0	0	-10,420
2540000	REGULATORY LIAB 288240	Reg Liab - WA PCAM - CY 2016	OTHER	-1,143	0	0	0	0	0	0	-1,143
2540000	REGULATORY LIAB 288243	Reg Liability - WA PCAM CY2018	OTHER	607	0	0	0	0	0	0	607
2540000	REGULATORY LIAB 288246	Reg Liability - WA PCAM CY2019	OTHER	-1,811	0	0	0	0	0	0	-1,811
2540000	REGULATORY LIAB 288248	Reg Liability - WA PCAM CY2020	OTHER	-13,415	0	0	0	0	0	0	-13,415
2540000	REGULATORY LIAB 288249	Contra Reg Liability - WA PCAM CY2020	OTHER	-463	0	0	0	0	0	0	-463
2540000	REGULATORY LIAB 288260	Reg Liability - WA PCAM CY2021	OTHER	8,754	0	0	0	0	0	0	8,754
2540000	REGULATORY LIAB 288261	Contra Reg Liability - WA PCAM CY2021	OTHER	-846	0	0	0	0	0	0	-846
2540000	REGULATORY LIAB 288281	Reg Liab-Excess Income Tax Deferral-CA	OTHER	-4,084	0	0	0	0	0	0	-4,084
2540000	REGULATORY LIAB 288282	Reg Liab-Excess Income Tax Deferral-ID	OTHER	-50	0	0	0	0	0	0	-50
2540000	REGULATORY LIAB 288283	Reg Liab-Excess Income Tax Deferral-OR	OTHER	-9,792	0	0	0	0	0	0	-9,792
2540000	REGULATORY LIAB 288285	Reg Liab-Excess Income Tax Deferral-WA	OTHER	-9,196	0	0	0	0	0	0	-9,196
2540000	REGULATORY LIAB 288286	Reg Liab-Excess Income Tax Deferral-WY	OTHER	-217	0	0	0	0	0	0	-217
2540000	REGULATORY LIAB 288295	RegL - BPA Balancing Accts - Recl to Cur	OTHER	1,092	0	0	0	0	0	0	1,092
2540000	REGULATORY LIAB 288405	Reg Liab-OR Direct Access 5 yr Opt Out	OTHER	-7,572	0	0	0	0	0	0	-7,572
2540000	REGULATORY LIAB 288406	Reg L-OR-Bridger Mine Accel Depr&Reclm	OR	-1,744	0	-1,744	0	0	0	0	0
2540000	REGULATORY LIAB 288409	Reg Liab-WA-Plant Closure Cost Deferral	WA	-621	0	0	-621	0	0	0	0
2540000	REGULATORY LIAB 288410	Reg Liab-WA-Bridger Mine Accel Depr	WA	-1,275	0	0	-1,275	0	0	0	0
2540000	REGULATORY LIAB 288411	Reg Liab - WA-Accel Depr 2015 GRC	WA	-43,545	0	0	-43,545	0	0	0	0
2540000	REGULATORY LIAB 288412	Reg Liab - Depr Decrease Deferral - OR	OTHER	-6,652	0	0	0	0	0	0	-6,652



Miscellaneous Rate Base

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 Allocation Method - Factor WIJAM
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Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
2540000	REGULATORY LIAB 288420	Reg Liab - CA GHG Allowance Revenues	OTHER	979	0	0	0	0	0	0	979
2540000	REGULATORY LIAB 288422	Reg Liab - CA Solar (SOMAH)-GHG Funds	OTHER	-5,498	0	0	0	0	0	0	-5,498
2540000	REGULATORY LIAB 288423	RegL - CA GHG Allowances - Recl to Curr	OTHER	653	0	0	0	0	0	0	653
2540000	REGULATORY LIAB 288424	RegL - CA GHG Allowances - Balance Recl	OTHER	-1,233	0	0	0	0	0	0	-1,233
2540000	REGULATORY LIAB 288443	RegL - OR RECs in Rates - Recl to Curr	OTHER	2,742	0	0	0	0	0	0	2,742
2540000	REGULATORY LIAB 288444	RegL - UT RECs in Rates - Recl to Curr	OTHER	842	0	0	0	0	0	0	842
2540000	REGULATORY LIAB 288445	RegL - WA RECs in Rates - Recl to Curr	OTHER	2	0	0	0	0	0	0	2
2540000	REGULATORY LIAB 288446	RegL - WY RECs in Rates - Recl to Curr	OTHER	162	0	0	0	0	0	0	162
2540000	REGULATORY LIAB 288451	RegL - WA Pryor Mtn REC	OTHER	-2	0	0	0	0	0	0	-2
2540000	REGULATORY LIAB 288453	RegL - OR RECs in Rates - Balance Recl	OTHER	-131	0	0	0	0	0	0	-131
2540000	REGULATORY LIAB 288454	RegL - UT RECs in Rates - Balance Recl	OTHER	-1,557	0	0	0	0	0	0	-1,557
2540000	REGULATORY LIAB 288455	RegL - WA RECs in Rates - Balance Recl	OTHER	0	0	0	0	0	0	0	0
2540000	REGULATORY LIAB 288456	RegL - WY RECs in Rates - Balance Recl	OTHER	-563	0	0	0	0	0	0	-563
2540000	REGULATORY LIAB 288459	Reg Liab - Def RECs in Rates - Reclass	OTHER	-599	0	0	0	0	0	0	-599
2540000	REGULATORY LIAB 288461	RegL - CA Def Exc NPC - Recl to Curr	OTHER	545	0	0	0	0	0	0	545
2540000	REGULATORY LIAB 288463	RegL - OR Def Exc NPC - Recl to Curr	OTHER	5,791	0	0	0	0	0	0	5,791
2540000	REGULATORY LIAB 288465	RegL - WA Def Exc NPC - Recl to Curr	OTHER	2,371	0	0	0	0	0	0	2,371
2540000	REGULATORY LIAB 288466	RegL - WY Def Exc NPC - Recl to Curr	OTHER	4	0	0	0	0	0	0	4
2540000	REGULATORY LIAB 288470	Reg L-WA Decoupling Mechanism-Reclass	OTHER	-4,063	0	0	0	0	0	0	-4,063
2540000	REGULATORY LIAB 288471	RegL - CA Def Exc NPC - Balance Reclass	OTHER	-1,011	0	0	0	0	0	0	-1,011
2540000	REGULATORY LIAB 288475	RegL - WA Def Exc NPC - Balance Reclass	OTHER	-3,053	0	0	0	0	0	0	-3,053
2540000	REGULATORY LIAB 288476	RegL - WY Def Exc NPC - Balance Reclass	OTHER	-658	0	0	0	0	0	0	-658
2540000	REGULATORY LIAB 288484	RegL - UT Solar Feed-In - Recl to Curr	OTHER	5,171	0	0	0	0	0	0	5,171
2540000	REGULATORY LIAB 288494	RegL - UT Solar Feed-In - Balance Recl	OTHER	-18,440	0	0	0	0	0	0	-18,440
2540000	REGULATORY LIAB 288799	RegL - GRC Givebacks - Recl to Curr	OTHER	336	0	0	0	0	0	0	336
2540000	REGULATORY LIAB 288817	RegL - DSM - CA - Reclass to Current	OTHER	137	0	0	0	0	0	0	137
2540000	REGULATORY LIAB 288819	Reg Liab - DSM - CA - Balance Reclass	OTHER	-137	0	0	0	0	0	0	-137
2540000	REGULATORY LIAB 288827	RegL - DSM - ID - Reclass to Current	OTHER	299	0	0	0	0	0	0	299
2540000	REGULATORY LIAB 288829	Reg Liab - DSM - ID - Balance Reclass	OTHER	-299	0	0	0	0	0	0	-299
2540000	REGULATORY LIAB 288857	RegL - DSM - WA - Reclass to Current	OTHER	4,116	0	0	0	0	0	0	4,116
2540000	REGULATORY LIAB 288859	Reg Liab - DSM - WA - Balance Reclass	OTHER	-4,116	0	0	0	0	0	0	-4,116
2540000	REGULATORY LIAB 288931	Reg Liab - Protected PP&E EDIT - CA	CA	-33,429	-33,429	0	0	0	0	0	0
2540000	REGULATORY LIAB 288932	Reg Liab - Protected PP&E EDIT - ID	IDU	-85,320	0	0	0	0	0	-85,320	0
2540000	REGULATORY LIAB 288933	Reg Liab - Protected PP&E EDIT - OR	OR	-374,047	0	-374,047	0	0	0	0	0
2540000	REGULATORY LIAB 288934	Reg Liab - Protected PP&E EDIT - WA	WA	-89,595	0	0	-89,595	0	0	0	0
2540000	REGULATORY LIAB 288935	Reg Liab - Protected PP&E EDIT - WY	WYP	-212,266	0	0	0	-212,266	0	0	0
2540000	REGULATORY LIAB 288936	Reg Liab - Protected PP&E EDIT - UT	UT	-659,344	0	0	0	0	-659,344	0	0
2540000	REGULATORY LIAB 288941	Reg Liab - Protected PP&E ARAM - CA	CA	-2,400	-2,400	0	0	0	0	0	0
2540000	REGULATORY LIAB 288942	Reg Liab - Protected PP&E ARAM - ID	IDU	-7,970	0	0	0	0	0	-7,970	0
2540000	REGULATORY LIAB 288943	Reg Liab - Protected PP&E ARAM - OR	OR	-1	0	-1	0	0	0	0	0
2540000	REGULATORY LIAB 288944	Reg Liab - Protected PP&E ARAM - UT	UT	-47,474	0	0	0	0	-47,474	0	0
2540000	REGULATORY LIAB 288945	Reg Liab - Protected PP&E ARAM - WA	WA	-14,451	0	0	-14,451	0	0	0	0
2540000	REGULATORY LIAB 288946	Reg Liab - Protected PP&E ARAM - WY	WYU	-35,874	0	0	0	-35,874	0	0	0



Miscellaneous Rate Base

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 (Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
2540000	REGULATORY LIAB	288949	RegL - EDIT Deferral - Recl to Curr	OTHER	69,797	0	0	0	0	0	0	0	69,797
2540000	REGULATORY LIAB	288995	RegL - Other - Recl to Curr	OTHER	8,662	0	0	0	0	0	0	0	8,662
2540000 Total					-1,814,699	-38,931	-384,507	-177,400	-292,990	-726,461	-93,761	0	-100,648
Grand Total					-2,066,920	-42,765	-411,974	-188,396	-343,413	-870,263	-114,765	-112	-95,232

B16. REGULATORY ASSETS



Regulatory Assets

Sum of Monthly Average: 12/2021

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	840	0	0	0	0	0	0	0	840
1242000	PAC PWR-INT FREE LN	0	7	0	0	7	0	0	0	0	0
1242000 Total			847	0	0	7	0	0	0	0	840
1249000	RESV UNCOLL ESC&WZ	0	-212	0	0	0	0	0	0	0	-212
1249000	RESV UNCOLL ESC&WZ	0	0	0	0	0	0	0	0	0	0
1249000	RESV UNCOLL ESC&WZ	0	-4	0	0	-4	0	0	0	0	0
1249000 Total			-216	0	0	-4	0	0	0	0	-212
1823000	DSR REGULATORY ASSET	0	-57,340	0	0	0	0	0	0	0	-57,340
1823000 Total			-57,340	0	0	0	0	0	0	0	-57,340
1823700	OTH REGA-ENERGY WEST	186801	66,608	0	0	0	15,549	44,862	6,161	36	0
1823700	OTH REGA-ENERGY WEST	186802	1,033	0	0	0	241	696	96	1	0
1823700	OTH REGA-ENERGY WEST	186805	3,795	0	0	0	886	2,556	351	2	0
1823700	OTH REGA-ENERGY WEST	186806	1,547	0	0	0	361	1,042	143	1	0
1823700	OTH REGA-ENERGY WEST	186811	9,490	0	0	0	2,215	6,392	878	5	0
1823700	OTH REGA-ENERGY WEST	186812	382	0	382	0	0	0	0	0	0
1823700	OTH REGA-ENERGY WEST	186815	90	0	0	0	21	60	8	0	0
1823700	OTH REGA-ENERGY WEST	186816	-4,504	0	0	0	-1,051	-3,033	-417	-2	0
1823700	OTH REGA-ENERGY WEST	186817	1,223	1,223	0	0	0	0	0	0	0
1823700	OTH REGA-ENERGY WEST	186817	-75,964	0	0	0	-17,733	-51,164	-7,026	-41	0
1823700	OTH REGA-ENERGY WEST	186817	-2,032	0	-2,032	0	0	0	0	0	0
1823700	OTH REGA-ENERGY WEST	186817	281	0	0	0	0	281	0	0	0
1823700	OTH REGA-ENERGY WEST	186817	814	0	0	0	814	0	0	0	0
1823700	OTH REGA-ENERGY WEST	186820	6,680	0	0	0	1,559	4,499	618	4	0
1823700	OTH REGA-ENERGY WEST	186825	4,492	0	0	0	1,049	3,025	415	2	0
1823700	OTH REGA-ENERGY WEST	186826	843	0	0	0	197	568	78	0	0
1823700	OTH REGA-ENERGY WEST	186828	14,598	0	0	0	3,408	9,832	1,350	8	0
1823700	OTH REGA-ENERGY WEST	186829	-2,929	0	0	0	-2,929	0	0	0	0
1823700	OTH REGA-ENERGY WEST	186830	1,612	0	0	0	376	1,086	149	1	0
1823700	OTH REGA-ENERGY WEST	186833	2,770	0	0	0	647	1,866	256	1	0
1823700	OTH REGA-ENERGY WEST	186835	45,112	0	0	0	10,531	30,384	4,173	24	0
1823700	OTH REGA-ENERGY WEST	186836	-3,142	0	0	0	-733	-2,116	-291	-2	0
1823700	OTH REGA-ENERGY WEST	186837	-2,321	0	0	0	0	0	0	0	-2,321
1823700	OTH REGA-ENERGY WEST	186837	-26,234	0	0	0	0	-26,234	0	0	0
1823700	OTH REGA-ENERGY WEST	186837	-10,671	0	0	0	-10,671	0	0	0	0
1823700	OTH REGA-ENERGY WEST	186839	2,979	0	0	0	695	2,006	276	2	0
1823700	OTH REGA-ENERGY WEST	186841	-1,277	-1,277	0	0	0	0	0	0	0
1823700	OTH REGA-ENERGY WEST	186844	-885	0	0	0	0	-885	0	0	0
1823700	OTH REGA-ENERGY WEST	186846	-360	0	0	0	-360	0	0	0	0
1823700	OTH REGA-ENERGY WEST	186851	-1,260	-1,260	0	0	0	0	0	0	0
1823700	OTH REGA-ENERGY WEST	186852	-2,482	0	0	0	0	0	-2,482	0	0
1823700	OTH REGA-ENERGY WEST	186853	-9,260	0	-9,260	0	0	0	0	0	0



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Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other		
1823700	OTH REGA-ENERGY WEST	186860	RA-Deer Creek-ROR Offset-Assets Sold	UT	-2,213	0	0	0	-2,213	0	0		
1823700	OTH REGA-ENERGY WEST	186860	RA-Deer Creek-ROR Offset-Assets Sold	WYU	-107	0	0	-107	0	0	0		
1823700	OTH REGA-ENERGY WEST	186861	RA-Deer Creek-ROR Offset-Fuel Inventory	IDU	-1,533	0	0	0	-1,533	0	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	-7,084	0	0	0	-7,084	0	0		
1823700	OTH REGA-ENERGY WEST	186862	RA-Deer Creek-ROR Offset-Fossil Rock	WYU	-343	0	0	-343	0	0	0		
1823700	OTH REGA-ENERGY WEST	186863	RA-Deer Creek-ROR Offset-Note Intrst-ID	IDU	-191	0	0	0	-191	0	0		
1823700	OTH REGA-ENERGY WEST	186870	RA-DC ROR Offset-Assets Sold-Amortz	UT	2,213	0	0	0	2,213	0	0		
1823700	OTH REGA-ENERGY WEST	186870	RA-DC ROR Offset-Assets Sold-Amortz	WYP	107	0	0	107	0	0	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	419	0	0	0		
1823700	OTH REGA-ENERGY WEST	186872	RA-DC ROR Offset-Fossil Rock-Amortz	UT	7,084	0	0	0	7,084	0	0		
1823700	OTH REGA-ENERGY WEST	186872	RA-DC ROR Offset-Fossil Rock-Amortz	WYP	343	0	0	343	0	0	0		
1823700	OTH REGA-ENERGY WEST	186881	Reg Asset-UMWA Pension Trust Oblig	CAEE	115,119	0	0	26,874	77,536	10,648	62		
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		
1823700 Total					129,671	-1,314	-10,910	0	31,945	103,259	13,660	104	-7,073
1823750	OTHER REG A-CHLA U4	185831	Reg Asset - Cholla Unrec Plant - CA	CA	4,425	4,425	0	0	0	0	0	0	
1823750	OTHER REG A-CHLA U4	185836	Reg Asset - Cholla Unrec Plant - WY	WYP	41,432	0	0	41,432	0	0	0		
1823750	OTHER REG A-CHLA U4	185864	Reg Asset-Cholla U4-Property Taxes-OR	OTHER	291	0	0	0	0	0	291		
1823750	OTHER REG A-CHLA U4	185866	Reg Asset-Cholla U4-Nonunion Severance	CAGE	2,406	0	0	502	1,690	212	1		
1823750	OTHER REG A-CHLA U4	185867	Reg Asset-Cholla U4-Safe Harbor Lease	CAGE	746	0	0	156	524	66	0		
1823750	OTHER REG A-CHLA U4	185868	Reg Asset-Cholla U4-Tax Flow-Through	CAGE	39	0	0	8	28	3	0		
1823750	OTHER REG A-CHLA U4	185869	Reg Asset-Cholla U4-ID-O&M/Depr Savings	IDU	-571	0	0	0	0	-571	0		
1823750	OTHER REG A-CHLA U4	185873	Contra Reg Asset-Cholla U4 Closure-OR	OR	-822	0	-822	0	0	0	0		
1823750	OTHER REG A-CHLA U4	185874	Contra Reg Asset-Cholla U4 Closure-UT	UT	-1,389	0	0	0	-1,389	0	0		
1823750	OTHER REG A-CHLA U4	185876	Contra Reg Asset-Cholla U4 Closure-WY	WYP	-462	0	0	-462	0	0	0		
1823750 Total					46,095	4,425	-822	0	41,636	852	-289	2	291
1823870	DEFERRED PENSION	187608	Reg Asset - Pension Settlement - CA	OTHER	552	0	0	0	0	0	552		
1823870	DEFERRED PENSION	187611	Reg Asset - Pension Settlement - OR	OTHER	1,019	0	0	0	0	0	1,019		
1823870	DEFERRED PENSION	187612	Reg Asset - Pension Settlement - UT	OTHER	220	0	0	0	0	0	220		
1823870	DEFERRED PENSION	187613	Reg Asset - Pension Settlement - WY	WYU	468	0	0	468	0	0	0		
1823870	DEFERRED PENSION	187629	Reg Asset - Post-Ret - Settlement Loss	OTHER	-137	0	0	0	0	0	-137		
1823870 Total					2,122	0	0	0	468	0	0	0	1,654
1823920	DSR COSTS AMORTIZED	0	DSR COST AMORT	OTHER	273,583	0	0	0	0	0	273,583		
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		



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1823920	DSR COSTS AMORTIZED	102038	COMMERCIAL RETROFIT LIGHTING - WASHINGTO	OTHER	624	0	0	0	0	0	0	624
1823920	DSR COSTS AMORTIZED	102039	INDUSTRIAL RETROFIT LIGHTING-WA	OTHER	88	0	0	0	0	0	0	88
1823920	DSR COSTS AMORTIZED	102040	NEEA - WASHINGTON	OTHER	11,185	0	0	0	0	0	0	11,185
1823920	DSR COSTS AMORTIZED	102043	ENERGY CODE DEVELOPMENT	OTHER	2	0	0	0	0	0	0	2
1823920	DSR COSTS AMORTIZED	102044	HOME COMFORT - WASHINGTON	OTHER	162	0	0	0	0	0	0	162
1823920	DSR COSTS AMORTIZED	102045	WEATHERIZATION - WASHINGTON	OTHER	22	0	0	0	0	0	0	22
1823920	DSR COSTS AMORTIZED	102046	HASSLE FREE	OTHER	41	0	0	0	0	0	0	41
1823920	DSR COSTS AMORTIZED	102072	COMPACT FLUORESCENT LAMPS - WASHINGTON	OTHER	1,183	0	0	0	0	0	0	1,183
1823920	DSR COSTS AMORTIZED	102127	RESIDENTIAL PROGRAM RESEARCH - WA	OTHER	24	0	0	0	0	0	0	24
1823920	DSR COSTS AMORTIZED	102128	WA REVENUE RECOVERY - SBC OFFSET	OTHER	-114,872	0	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	0	1,280
1823920	DSR COSTS AMORTIZED	102133	INDUSTRIAL FINANSWER - UTAH 2001/2002	OTHER	1,353	0	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	0	4,202
1823920	DSR COSTS AMORTIZED	102147	COMMERCIAL SMALL RETROFIT - UT 2001/2002	OTHER	848	0	0	0	0	0	0	848
1823920	DSR COSTS AMORTIZED	102148	INDUSTRIAL SMALL RETROFIT - UT 2002	OTHER	0	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	0	498
1823920	DSR COSTS AMORTIZED	102150	INDUSTRIAL RETROFIT LIGHTING - UT 2001/2	OTHER	82	0	0	0	0	0	0	82
1823920	DSR COSTS AMORTIZED	102185	WEB AUDIT PILOT - WA	OTHER	527	0	0	0	0	0	0	527
1823920	DSR COSTS AMORTIZED	102186	APPLIANCE REBATE - WA	OTHER	18	0	0	0	0	0	0	18
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



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1823920	DSR COSTS AMORTIZED	102339	AIR CONDITIONING - UT 2004	OTHER	3,026	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	1,547
1823920	DSR COSTS AMORTIZED	102341	COMMERCIAL SMALL RETROFIT - UT 2004	OTHER	285	0	0	0	0	0	285
1823920	DSR COSTS AMORTIZED	102342	COMPACT FLOURESCENT LAMPS (CFL) UT 2004	OTHER	-1	0	0	0	0	0	-1
1823920	DSR COSTS AMORTIZED	102343	ENERGY FINANSWER - UT 2004	OTHER	1,227	0	0	0	0	0	1,227
1823920	DSR COSTS AMORTIZED	102344	INDUSTRIAL FINANSWER - UT 2004	OTHER	2,562	0	0	0	0	0	2,562
1823920	DSR COSTS AMORTIZED	102345	INDUSTRIAL RETROFIT - UT 2004	OTHER	230	0	0	0	0	0	230
1823920	DSR COSTS AMORTIZED	102346	INDUSTRIAL SMALL RETROFIT - UT 2004	OTHER	51	0	0	0	0	0	51
1823920	DSR COSTS AMORTIZED	102347	POWER FORWARD - UT 2004	OTHER	54	0	0	0	0	0	54
1823920	DSR COSTS AMORTIZED	102348	COMMERCIAL SELF-DIRECT - UT 2004	OTHER	89	0	0	0	0	0	89
1823920	DSR COSTS AMORTIZED	102349	INDUSTRIAL SELF-DIRECT - UT 2004	OTHER	129	0	0	0	0	0	129
1823920	DSR COSTS AMORTIZED	102443	ESIDENTIAL NEW CONSTRUCTION - WASHINGTON	OTHER	561	0	0	0	0	0	561
1823920	DSR COSTS AMORTIZED	102444	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	76	0	0	0	0	0	76
1823920	DSR COSTS AMORTIZED	102458	COMMERCIAL FINANSWER EXPRESS - WASHINGTO	OTHER	9,257	0	0	0	0	0	9,257
1823920	DSR COSTS AMORTIZED	102459	INDUSTRIAL FINANSWER EXPRESS - WASHINGTO	OTHER	3,275	0	0	0	0	0	3,275
1823920	DSR COSTS AMORTIZED	102460	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	OTHER	446	0	0	0	0	0	446
1823920	DSR COSTS AMORTIZED	102461	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	146	0	0	0	0	0	146
1823920	DSR COSTS AMORTIZED	102462	UTAH REVENUE RECOVERY - SBC OFFSET	OTHER	-587,832	0	0	0	0	0	-587,832
1823920	DSR COSTS AMORTIZED	102502	RETROFIT COMMISSIONING PROGRAM - UTAH	OTHER	2	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	23
1823920	DSR COSTS AMORTIZED	102532	LOW INCOME - UTAH - 2005	OTHER	48	0	0	0	0	0	48
1823920	DSR COSTS AMORTIZED	102533	REFRIGERATOR RECYCLING PGM- UTAH - 2005	OTHER	3,306	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	3,060
1823920	DSR COSTS AMORTIZED	102535	AIR CONDITIONING - UTAH - 2005	OTHER	2,347	0	0	0	0	0	2,347
1823920	DSR COSTS AMORTIZED	102536	COMMERCIAL RETROFIT LIGHTING - UTAH - 20	OTHER	65	0	0	0	0	0	65
1823920	DSR COSTS AMORTIZED	102537	COMMERCIAL SMALL RETROFIT - UTAH - 2005	OTHER	223	0	0	0	0	0	223
1823920	DSR COSTS AMORTIZED	102539	ENERGY FINANSWER - UTAH - 2005	OTHER	1,476	0	0	0	0	0	1,476
1823920	DSR COSTS AMORTIZED	102540	INDUSTRIAL FINANSWER - UTAH - 2005	OTHER	3,485	0	0	0	0	0	3,485
1823920	DSR COSTS AMORTIZED	102541	INDUSTRIAL RETROFIT LIGHTING - UTAH - 20	OTHER	60	0	0	0	0	0	60
1823920	DSR COSTS AMORTIZED	102543	POWER FORWARD - UTAH - 2005	OTHER	50	0	0	0	0	0	50
1823920	DSR COSTS AMORTIZED	102544	COMMERCIAL SELF-DIRECT - UTAH - 2005	OTHER	67	0	0	0	0	0	67
1823920	DSR COSTS AMORTIZED	102545	INDUSTRIAL SELF-DIRECT - UTAH - 2005	OTHER	103	0	0	0	0	0	103
1823920	DSR COSTS AMORTIZED	102546	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	944	0	0	0	0	0	944
1823920	DSR COSTS AMORTIZED	102547	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	OTHER	1,967	0	0	0	0	0	1,967
1823920	DSR COSTS AMORTIZED	102548	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	421	0	0	0	0	0	421
1823920	DSR COSTS AMORTIZED	102549	RETROFIT COMMISSIONING PROGRAM - UTAH -	OTHER	105	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	36
1823920	DSR COSTS AMORTIZED	102556	1823920/102556	OTHER	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	102562	APPLIANCE INCENTIVE - WASHWISE - WASHING	OTHER	53	0	0	0	0	0	53
1823920	DSR COSTS AMORTIZED	102586	IRRIGATION LOAD CONTROL - UTAH - 2005	OTHER	3	0	0	0	0	0	3
1823920	DSR COSTS AMORTIZED	102706	LOW INCOME-UTAH-2006	OTHER	119	0	0	0	0	0	119
1823920	DSR COSTS AMORTIZED	102707	REFRIGERATOR RECYCLING PGM-UTAH-2006	OTHER	3,752	0	0	0	0	0	3,752



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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	102708	A/C LOAD CONTROL-RESIDENTIAL/UTAH-2006	OTHER	8,624	0	0	0	0	0	8,624
1823920	DSR COSTS AMORTIZED	102709	AIR CONDITIONING-UTAH-2006	OTHER	1,499	0	0	0	0	0	1,499
1823920	DSR COSTS AMORTIZED	102712	ENERGY FINANSWER-UTAH-2006	OTHER	2,187	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	2,748
1823920	DSR COSTS AMORTIZED	102717	COMMERCIAL SELF-DIRECT-UTAH-2006	OTHER	65	0	0	0	0	0	65
1823920	DSR COSTS AMORTIZED	102718	INDUSTRIAL SELF-DIRECT-UTAH-2006	OTHER	122	0	0	0	0	0	122
1823920	DSR COSTS AMORTIZED	102719	RESIDENTIAL NEW CONSTRUCTION-UTAH-2006	OTHER	1,848	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	2,469
1823920	DSR COSTS AMORTIZED	102721	INDUSTRIAL FINANSWER-UTAH-2006	OTHER	536	0	0	0	0	0	536
1823920	DSR COSTS AMORTIZED	102722	RETROFIT COMMISSIONING PROGRAM -UTAH-200	OTHER	211	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	8
1823920	DSR COSTS AMORTIZED	102725	CALIFORNIA DSM EXPENSE-2006	OTHER	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	241
1823920	DSR COSTS AMORTIZED	102760	HOME ENERGY EFF INCENTIVE PROG-WA-2006	OTHER	15,240	0	0	0	0	0	15,240
1823920	DSR COSTS AMORTIZED	102767	DSR COSTS BEING AMORTIZED	OTHER	-44,183	0	0	0	0	0	-44,183
1823920	DSR COSTS AMORTIZED	102796	DSR COSTS BEING AMORTIZED	OTHER	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	5,982
1823920	DSR COSTS AMORTIZED	102820	AIR CONDITIONING - UTAH - 2007	OTHER	883	0	0	0	0	0	883
1823920	DSR COSTS AMORTIZED	102821	ENERGY FINANSWER - UTAH - 2007	OTHER	1,952	0	0	0	0	0	1,952
1823920	DSR COSTS AMORTIZED	102822	INDUSTRIAL FINANSWER - UTAH - 2007	OTHER	3,369	0	0	0	0	0	3,369
1823920	DSR COSTS AMORTIZED	102823	LOW INCOME - UTAH - 2007	OTHER	117	0	0	0	0	0	117
1823920	DSR COSTS AMORTIZED	102824	POWER FORWARD - UTAH - 2007	OTHER	50	0	0	0	0	0	50
1823920	DSR COSTS AMORTIZED	102825	REFRIGERATOR RECYCLING PGM- UTAH - 2007	OTHER	3,399	0	0	0	0	0	3,399
1823920	DSR COSTS AMORTIZED	102826	COMMERCIAL SELF-DIRECT - UTAH - 2007	OTHER	61	0	0	0	0	0	61
1823920	DSR COSTS AMORTIZED	102827	INDUSTRIAL SELF-DIRECT - UTAH - 2007	OTHER	108	0	0	0	0	0	108
1823920	DSR COSTS AMORTIZED	102828	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	1,936	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	3,277
1823920	DSR COSTS AMORTIZED	102830	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	968	0	0	0	0	0	968
1823920	DSR COSTS AMORTIZED	102831	RETROFIT COMMISSIONING PROGRAM - UTAH -	OTHER	187	0	0	0	0	0	187
1823920	DSR COSTS AMORTIZED	102833	IRRIGATION LOAD CONTROL - UTAH - 2007	OTHER	277	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	3,034
1823920	DSR COSTS AMORTIZED	102883	CALIFORNIA DSM EXPENSE - 2008	OTHER	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	7,175
1823920	DSR COSTS AMORTIZED	102907	AIR CONDITIONING - UTAH 2008	OTHER	526	0	0	0	0	0	526
1823920	DSR COSTS AMORTIZED	102908	ENERGY FINANSWER - UTAH - 2008	OTHER	3,466	0	0	0	0	0	3,466
1823920	DSR COSTS AMORTIZED	102909	INDUSTRIAL FINANSWER - UTAH - 2008	OTHER	4,289	0	0	0	0	0	4,289
1823920	DSR COSTS AMORTIZED	102910	LOW INCOME - UTAH 2008	OTHER	127	0	0	0	0	0	127
1823920	DSR COSTS AMORTIZED	102911	POWER FORWARD - UTAH - 2008	OTHER	50	0	0	0	0	0	50
1823920	DSR COSTS AMORTIZED	102912	REFRIGERATOR RECYCLING - UTAH - 2008	OTHER	2,570	0	0	0	0	0	2,570
1823920	DSR COSTS AMORTIZED	102913	COMMERCIAL SELF DIRECT - UTAH - 2008	OTHER	83	0	0	0	0	0	83
1823920	DSR COSTS AMORTIZED	102914	INDUSTRIAL SELF DIRECT - UTAH - 2008	OTHER	126	0	0	0	0	0	126
1823920	DSR COSTS AMORTIZED	102915	RESIDENTIAL NEW CONSTRUCTION - UTAH 2008	OTHER	1,664	0	0	0	0	0	1,664



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1823920	DSR COSTS AMORTIZED	102916	COMMERCIAL FINANSWER EXPRESS - UTAH 2008	OTHER	3,791	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	1,133
1823920	DSR COSTS AMORTIZED	102918	RETROFIT COMMISSIONING PROGRAM - UTAH -	OTHER	1,053	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	4
1823920	DSR COSTS AMORTIZED	102920	IRRIGATION LOAD CONTROL - UTAH	OTHER	762	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	7,817
1823920	DSR COSTS AMORTIZED	102964	CALIFORNIA DSM EXPENSE - 2009	OTHER	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	9,817
1823920	DSR COSTS AMORTIZED	102977	AIR CONDITIONING - UTAH - 2009	OTHER	500	0	0	0	0	0	500
1823920	DSR COSTS AMORTIZED	102978	ENERGY FINANSWER - UTAH - 2009	OTHER	2,532	0	0	0	0	0	2,532
1823920	DSR COSTS AMORTIZED	102979	INDUSTRIAL FINANSWER - UTAH - 2009	OTHER	5,215	0	0	0	0	0	5,215
1823920	DSR COSTS AMORTIZED	102980	LOW INCOME - UTAH - 2009	OTHER	162	0	0	0	0	0	162
1823920	DSR COSTS AMORTIZED	102981	POWER FORWARD - UTAH - 2009	OTHER	50	0	0	0	0	0	50
1823920	DSR COSTS AMORTIZED	102982	REFRIGERATOR RECYCLING PGM- UTAH - 2009	OTHER	2,339	0	0	0	0	0	2,339
1823920	DSR COSTS AMORTIZED	102983	COMMERCIAL SELF-DIRECT - UTAH - 2009	OTHER	53	0	0	0	0	0	53
1823920	DSR COSTS AMORTIZED	102984	INDUSTRIAL SELF-DIRECT - UTAH - 2009	OTHER	72	0	0	0	0	0	72
1823920	DSR COSTS AMORTIZED	102985	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	1,446	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	3,258
1823920	DSR COSTS AMORTIZED	102987	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	776	0	0	0	0	0	776
1823920	DSR COSTS AMORTIZED	102988	RETROFIT COMMISSIONING PROGRAM - UTAH -	OTHER	947	0	0	0	0	0	947
1823920	DSR COSTS AMORTIZED	102990	IRRIGATION LOAD CONTROL - UTAH - 2009	OTHER	2,732	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	25,439
1823920	DSR COSTS AMORTIZED	102992	ENERGY FINANSWER - WYOMING PPL - 2009	OTHER	21	0	0	0	0	0	21
1823920	DSR COSTS AMORTIZED	102993	INDUSTRIAL FINANSWER-WYOMING - PPL 2009	OTHER	96	0	0	0	0	0	96
1823920	DSR COSTS AMORTIZED	102995	REFRIGERATOR RECYCLING - PPL WYOMING - 2	OTHER	140	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	439
1823920	DSR COSTS AMORTIZED	102997	LOW-INCOME WEATHERIZATION - WYOMING PPL	OTHER	86	0	0	0	0	0	86
1823920	DSR COSTS AMORTIZED	102998	COMMERCIAL FINANSWER EXPRESS - WY - 2009	OTHER	139	0	0	0	0	0	139
1823920	DSR COSTS AMORTIZED	102999	INDUSTRIAL FINANSWER EXPRESS - WY - 2009	OTHER	59	0	0	0	0	0	59
1823920	DSR COSTS AMORTIZED	103000	SELF DIRECT - COMMERCIAL - WY - 2009	OTHER	5	0	0	0	0	0	5
1823920	DSR COSTS AMORTIZED	103001	SELF DIRECT - INDUSTRIAL - WY - 2009	OTHER	12	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	2
1823920	DSR COSTS AMORTIZED	103004	MAIN CHECK DISB-WIRES/ACH OUT CLEAR ACCT	OTHER	2	0	0	0	0	0	2
1823920	DSR COSTS AMORTIZED	103005	COMMERCIAL FINANSWER EXPRESS Cat 2- WY -	OTHER	236	0	0	0	0	0	236
1823920	DSR COSTS AMORTIZED	103006	INDUSTRIAL FINANSWER EXPRESS Cat 2- WY -	OTHER	34	0	0	0	0	0	34
1823920	DSR COSTS AMORTIZED	103007	ENERGY FINANSWER Cat 2 - WY 2009	OTHER	40	0	0	0	0	0	40
1823920	DSR COSTS AMORTIZED	103008	INDUSTRIAL FINANSWER Cat 2 -WY 2009	OTHER	34	0	0	0	0	0	34
1823920	DSR COSTS AMORTIZED	103012	WYOMING REV RECOVERY - SBC OFFSET CAT 1	OTHER	-10,759	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	-10,609
1823920	DSR COSTS AMORTIZED	103014	WYOMING REV RECOVERY - SBC OFFSET CAT 3	OTHER	-10,192	0	0	0	0	0	-10,192
1823920	DSR COSTS AMORTIZED	103031	OUTREACH and COMMUNICATIONS - UT 2009	OTHER	571	0	0	0	0	0	571
1823920	DSR COSTS AMORTIZED	103059	CALIFORNIA DSM EXPENSE - 2010	OTHER	0	0	0	0	0	0	0



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



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1823920	DSR COSTS AMORTIZED	103186	Power Forward - Utah - 2011	OTHER	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	103187	REFRIGERATOR RECYCLING PGM- UTAH - 2011	OTHER	1,880	0	0	0	0	0	1,880
1823920	DSR COSTS AMORTIZED	103188	COMMERCIAL SELF-DIRECT - UTAH - 2011	OTHER	126	0	0	0	0	0	126
1823920	DSR COSTS AMORTIZED	103189	INDUSTRIAL SELF-DIRECT - UTAH - 2011	OTHER	240	0	0	0	0	0	240
1823920	DSR COSTS AMORTIZED	103190	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	3,071	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	4,607
1823920	DSR COSTS AMORTIZED	103192	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	1,233	0	0	0	0	0	1,233
1823920	DSR COSTS AMORTIZED	103193	RETROFIT COMMISSIONING PROGRAM - UTAH -	OTHER	411	0	0	0	0	0	411
1823920	DSR COSTS AMORTIZED	103195	IRRIGATION LOAD CONTROL - UTAH - 2011	OTHER	2,513	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	11,360
1823920	DSR COSTS AMORTIZED	103197	OUTREACH and COMMUNICATIONS - UT 2011	OTHER	1,437	0	0	0	0	0	1,437
1823920	DSR COSTS AMORTIZED	103199	ENERGY FINANSWER-WY-2011 CAT3	OTHER	30	0	0	0	0	0	30
1823920	DSR COSTS AMORTIZED	103200	INDUSTRIAL FINANSWER-WY-2011 CAT3	OTHER	433	0	0	0	0	0	433
1823920	DSR COSTS AMORTIZED	103202	REFRIGERATOR RECYCLING-WY -2011 CAT1	OTHER	183	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	1,070
1823920	DSR COSTS AMORTIZED	103204	Low-Income Weatherztn - Wy 2011 CAT1	OTHER	42	0	0	0	0	0	42
1823920	DSR COSTS AMORTIZED	103205	COMMERCIAL FINANSWER EXP WY-2011 CAT3	OTHER	102	0	0	0	0	0	102
1823920	DSR COSTS AMORTIZED	103206	INDUSTRIAL FINANSWER EXP WY-2011 CAT3	OTHER	168	0	0	0	0	0	168
1823920	DSR COSTS AMORTIZED	103207	Self Direct - Commercial -Wy-2011 CAT3	OTHER	6	0	0	0	0	0	6
1823920	DSR COSTS AMORTIZED	103208	Self Direct -Industrial -Wy-2011 CAT3	OTHER	268	0	0	0	0	0	268
1823920	DSR COSTS AMORTIZED	103209	COMMERCIAL FINANSWER EXP- WY-2011 CAT2	OTHER	894	0	0	0	0	0	894
1823920	DSR COSTS AMORTIZED	103210	INDUSTRIAL FINAN EXPRESS WY-2011 CAT2	OTHER	55	0	0	0	0	0	55
1823920	DSR COSTS AMORTIZED	103211	ENERGY FINANSWER -WY 2011 CAT2	OTHER	51	0	0	0	0	0	51
1823920	DSR COSTS AMORTIZED	103212	INDUSTRIAL FINANSWER -WY 2011 CAT2	OTHER	98	0	0	0	0	0	98
1823920	DSR COSTS AMORTIZED	103213	Self Direct - Commercial Wy-2011 CAT2	OTHER	3	0	0	0	0	0	3
1823920	DSR COSTS AMORTIZED	103214	Self Direct- Industrial Wy-2011 CAT2	OTHER	11	0	0	0	0	0	11
1823920	DSR COSTS AMORTIZED	103277	OUTREACH & COMM- WATTSMART - EVALUATION	OTHER	1,308	0	0	0	0	0	1,308
1823920	DSR COSTS AMORTIZED	103280	COMPANY INITIATIVES -PRODUCTION EFFICIEN	OTHER	388	0	0	0	0	0	388
1823920	DSR COSTS AMORTIZED	103291	Portfolio -WY-2011 Cat4	OTHER	266	0	0	0	0	0	266
1823920	DSR COSTS AMORTIZED	103292	Portfolio - Washington	OTHER	3,296	0	0	0	0	0	3,296
1823920	DSR COSTS AMORTIZED	103293	Energy Storage Demonstration Project -UT	OTHER	7	0	0	0	0	0	7
1823920	DSR COSTS AMORTIZED	103295	Outreach And Communication-WY-2011	OTHER	1	0	0	0	0	0	1
1823920	DSR COSTS AMORTIZED	103299	AGRICULTURAL FINANSWER EXPRESS - UTAH - 2	OTHER	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	103300	AGRICULTURAL FINANSWER EXPRESS - WASHING	OTHER	75	0	0	0	0	0	75
1823920	DSR COSTS AMORTIZED	103301	PORTFOLIO -WY-2011 CAT2	OTHER	74	0	0	0	0	0	74
1823920	DSR COSTS AMORTIZED	103302	PORTFOLIO -WY-2011 CAT3	OTHER	110	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	1,292
1823920	DSR COSTS AMORTIZED	103311	CALIFORNIA DSM EXPENSE - 2012	OTHER	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	5,794
1823920	DSR COSTS AMORTIZED	103325	AIR CONDITIONING - UTAH - 2012	OTHER	1,470	0	0	0	0	0	1,470
1823920	DSR COSTS AMORTIZED	103326	ENERGY FINANSWER - UTAH - 2012	OTHER	6,899	0	0	0	0	0	6,899
1823920	DSR COSTS AMORTIZED	103327	INDUSTRIAL FINANSWER - UTAH - 2012	OTHER	2,935	0	0	0	0	0	2,935



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Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823920	DSR COSTS AMORTIZED	103328	LOW INCOME - UTAH - 2012	OTHER	177	0	0	0	0	0	177
1823920	DSR COSTS AMORTIZED	103330	REFRIGERATOR RECYCLING PGM- UTAH - 2012	OTHER	1,474	0	0	0	0	0	1,474
1823920	DSR COSTS AMORTIZED	103331	COMMERCIAL SELF-DIRECT - UTAH - 2012	OTHER	172	0	0	0	0	0	172
1823920	DSR COSTS AMORTIZED	103332	INDUSTRIAL SELF-DIRECT - UTAH - 2012	OTHER	429	0	0	0	0	0	429
1823920	DSR COSTS AMORTIZED	103333	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	1,943	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	6,221
1823920	DSR COSTS AMORTIZED	103335	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	1,280	0	0	0	0	0	1,280
1823920	DSR COSTS AMORTIZED	103336	RETROFIT COMMISSIONING PROGRAM - UTAH -	OTHER	460	0	0	0	0	0	460
1823920	DSR COSTS AMORTIZED	103337	IRRIGATION LOAD CONTROL - UTAH - 2012	OTHER	2,097	0	0	0	0	0	2,097
1823920	DSR COSTS AMORTIZED	103338	HOME ENERGY EFF INCENTIVE PROG - UT 2012	OTHER	11,113	0	0	0	0	0	11,113
1823920	DSR COSTS AMORTIZED	103339	OUTREACH and COMMUNICATIONS - UT 2012	OTHER	1,836	0	0	0	0	0	1,836
1823920	DSR COSTS AMORTIZED	103340	COMMERCIAL DIRECT INSTALL - UT 2012	OTHER	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	103341	COMMERCIAL CURTAILMENT - UT 2012	OTHER	-30	0	0	0	0	0	-30
1823920	DSR COSTS AMORTIZED	103342	ENERGY STORAGE DEMO PROJECT - UT 2012	OTHER	6	0	0	0	0	0	6
1823920	DSR COSTS AMORTIZED	103343	AGRICULTURAL FINANSWER EXPRESS - UTAH -	OTHER	21	0	0	0	0	0	21
1823920	DSR COSTS AMORTIZED	103346	HOME ENERGY REPORTING - UT 2012	OTHER	534	0	0	0	0	0	534
1823920	DSR COSTS AMORTIZED	103347	ENERGY FINANSWER-WY-2012 CAT3	OTHER	20	0	0	0	0	0	20
1823920	DSR COSTS AMORTIZED	103348	INDUSTRIAL FINANSWER-WY-2012 CAT3	OTHER	606	0	0	0	0	0	606
1823920	DSR COSTS AMORTIZED	103349	REFRIGERATOR RECYCLING-WY -2012 CAT1	OTHER	169	0	0	0	0	0	169
1823920	DSR COSTS AMORTIZED	103350	HOME ENERGY EFF INCENT PROG Y-2012 CAT1	OTHER	904	0	0	0	0	0	904
1823920	DSR COSTS AMORTIZED	103351	LOW-INCOME WEATHERZTN - WY 2012 CAT1	OTHER	31	0	0	0	0	0	31
1823920	DSR COSTS AMORTIZED	103352	COMMERCIAL FINANSWER EXP WY-2012 CAT3	OTHER	143	0	0	0	0	0	143
1823920	DSR COSTS AMORTIZED	103353	INDUSTRIAL FINANSWER EXP WY-2012 CAT3	OTHER	170	0	0	0	0	0	170
1823920	DSR COSTS AMORTIZED	103354	SELF DIRECT - COMMERCIAL -WY-2012 CAT3	OTHER	4	0	0	0	0	0	4
1823920	DSR COSTS AMORTIZED	103355	SELF DIRECT -INDUSTRIAL -WY-2012 CAT3	OTHER	60	0	0	0	0	0	60
1823920	DSR COSTS AMORTIZED	103356	COMMERCIAL FINANSWER EXP- WY-2012 CAT2	OTHER	1,203	0	0	0	0	0	1,203
1823920	DSR COSTS AMORTIZED	103357	INDUSTRIAL FINAN EXPRESS WY-2012 CAT2	OTHER	58	0	0	0	0	0	58
1823920	DSR COSTS AMORTIZED	103358	ENERGY FINANSWER -WY 2012 CAT2	OTHER	59	0	0	0	0	0	59
1823920	DSR COSTS AMORTIZED	103359	INDUSTRIAL FINANSWER -WY 2012 CAT2	OTHER	205	0	0	0	0	0	205
1823920	DSR COSTS AMORTIZED	103360	SELF DIRECT - COMMERCIAL WY-2012 CAT2	OTHER	1	0	0	0	0	0	1
1823920	DSR COSTS AMORTIZED	103361	SELF DIRECT- INDUSTRIAL WY-2012 CAT2	OTHER	1	0	0	0	0	0	1
1823920	DSR COSTS AMORTIZED	103363	PORTFOLIO WY-2012 CAT1	OTHER	33	0	0	0	0	0	33
1823920	DSR COSTS AMORTIZED	103364	OUTREACH AND COMMUNICATION WATTSMT WY-2	OTHER	155	0	0	0	0	0	155
1823920	DSR COSTS AMORTIZED	103365	AGRICULTURAL FINANSWER EXP WY-2012 CAT2	OTHER	1	0	0	0	0	0	1
1823920	DSR COSTS AMORTIZED	103366	AGRICULTURAL FINANSWER EXP WY-2012 CAT3	OTHER	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	103367	PORTFOLIO WY-2012 CAT2	OTHER	35	0	0	0	0	0	35
1823920	DSR COSTS AMORTIZED	103368	PORTFOLIO WY-2012 CAT3	OTHER	30	0	0	0	0	0	30
1823920	DSR COSTS AMORTIZED	103369	COMMERCIAL CURTAILMENT - OR 2012	OTHER	-27	0	0	0	0	0	-27
1823920	DSR COSTS AMORTIZED	103493	U.of Utah Student Energy Sponsorship- UT	OTHER	8	0	0	0	0	0	8
1823920	DSR COSTS AMORTIZED	103496	PORTFOLIO - IDAHO	OTHER	2	0	0	0	0	0	2
1823920	DSR COSTS AMORTIZED	103497	PORTFOLIO - UTAH	OTHER	42	0	0	0	0	0	42
1823920	DSR COSTS AMORTIZED	103623	CALIFORNIA DSM EXPENSE - 2013	OTHER	0	0	0	0	0	0	0



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Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823920	DSR COSTS AMORTIZED	103646	PORTFOLIO - IDAHO 2013	OTHER	38	0	0	0	0	0	38
1823920	DSR COSTS AMORTIZED	103647	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	OTHER	10,293	0	0	0	0	0	10,293
1823920	DSR COSTS AMORTIZED	103648	AIR CONDITIONING - UTAH - 2013	OTHER	66	0	0	0	0	0	66
1823920	DSR COSTS AMORTIZED	103649	ENERGY FINANSWER - UTAH - 2013	OTHER	1,445	0	0	0	0	0	1,445
1823920	DSR COSTS AMORTIZED	103650	INDUSTRIAL FINANSWER - UTAH - 2013	OTHER	2,168	0	0	0	0	0	2,168
1823920	DSR COSTS AMORTIZED	103651	LOW INCOME - UTAH - 2013	OTHER	120	0	0	0	0	0	120
1823920	DSR COSTS AMORTIZED	103653	REFRIGERATOR RECYCLING PGM- UTAH - 2013	OTHER	1,544	0	0	0	0	0	1,544
1823920	DSR COSTS AMORTIZED	103654	COMMERCIAL SELF-DIRECT - UTAH - 2013	OTHER	116	0	0	0	0	0	116
1823920	DSR COSTS AMORTIZED	103655	INDUSTRIAL SELF-DIRECT - UTAH - 2013	OTHER	319	0	0	0	0	0	319
1823920	DSR COSTS AMORTIZED	103656	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	1,314	0	0	0	0	0	1,314
1823920	DSR COSTS AMORTIZED	103657	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	OTHER	8,290	0	0	0	0	0	8,290
1823920	DSR COSTS AMORTIZED	103658	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	1,444	0	0	0	0	0	1,444
1823920	DSR COSTS AMORTIZED	103660	IRRIGATION LOAD CONTROL - UTAH - 2013	OTHER	807	0	0	0	0	0	807
1823920	DSR COSTS AMORTIZED	103661	HOME ENERGY EFF INCENTIVE PROG - UT 2013	OTHER	20,269	0	0	0	0	0	20,269
1823920	DSR COSTS AMORTIZED	103662	OUTREACH and COMMUNICATIONS - UT 2013	OTHER	1,406	0	0	0	0	0	1,406
1823920	DSR COSTS AMORTIZED	103666	AGRICULTURAL FINANSWER EXPRESS - UTAH -	OTHER	70	0	0	0	0	0	70
1823920	DSR COSTS AMORTIZED	103671	HOME ENERGY REPORTING - UT 2013	OTHER	765	0	0	0	0	0	765
1823920	DSR COSTS AMORTIZED	103673	RETROFIT COMMISSIONING PROGRAM - UTAH -	OTHER	135	0	0	0	0	0	135
1823920	DSR COSTS AMORTIZED	103675	ENERGY FINANSWER-WY-2013 CAT3	OTHER	27	0	0	0	0	0	27
1823920	DSR COSTS AMORTIZED	103676	INDUSTRIAL FINANSWER-WY-2013 CAT3	OTHER	985	0	0	0	0	0	985
1823920	DSR COSTS AMORTIZED	103677	REFRIGERATOR RECYCLING-WY -2013 CAT1	OTHER	130	0	0	0	0	0	130
1823920	DSR COSTS AMORTIZED	103678	HOME ENERGY EFF INCENT PROG Y-2013 CAT1	OTHER	884	0	0	0	0	0	884
1823920	DSR COSTS AMORTIZED	103679	LOW-INCOME WEATHERZTN - WY 2013 CAT1	OTHER	41	0	0	0	0	0	41
1823920	DSR COSTS AMORTIZED	103680	COMMERCIAL FINANSWER EXP WY-2013 CAT3	OTHER	424	0	0	0	0	0	424
1823920	DSR COSTS AMORTIZED	103681	INDUSTRIAL FINANSWER EXP WY-2013 CAT3	OTHER	169	0	0	0	0	0	169
1823920	DSR COSTS AMORTIZED	103682	SELF DIRECT - COMMERCIAL -WY-2013 CAT3	OTHER	2	0	0	0	0	0	2
1823920	DSR COSTS AMORTIZED	103683	SELF DIRECT -INDUSTRIAL -WY-2013 CAT3	OTHER	9	0	0	0	0	0	9
1823920	DSR COSTS AMORTIZED	103684	COMMERCIAL FINANSWER EXP- WY-2013 CAT2	OTHER	1,234	0	0	0	0	0	1,234
1823920	DSR COSTS AMORTIZED	103685	INDUSTRIAL FINAN EXPRESS WY-2013 CAT2	OTHER	85	0	0	0	0	0	85
1823920	DSR COSTS AMORTIZED	103686	ENERGY FINANSWER -WY 2013 CAT2	OTHER	26	0	0	0	0	0	26
1823920	DSR COSTS AMORTIZED	103687	INDUSTRIAL FINANSWER -WY 2013 CAT2	OTHER	58	0	0	0	0	0	58
1823920	DSR COSTS AMORTIZED	103688	SELF DIRECT - COMMERCIAL WY-2013 CAT2	OTHER	2	0	0	0	0	0	2
1823920	DSR COSTS AMORTIZED	103689	SELF DIRECT- INDUSTRIAL WY-2013 CAT2	OTHER	8	0	0	0	0	0	8
1823920	DSR COSTS AMORTIZED	103690	PORTFOLIO WY-2013 CAT1	OTHER	130	0	0	0	0	0	130
1823920	DSR COSTS AMORTIZED	103691	OUTREACH AND COMMUNICATION WATTSMT WY-2	OTHER	178	0	0	0	0	0	178
1823920	DSR COSTS AMORTIZED	103692	AGRICULTURAL FINANSWER EXP WY-2013 CAT2	OTHER	10	0	0	0	0	0	10
1823920	DSR COSTS AMORTIZED	103693	AGRICULTURAL FINANSWER EXP WY-2013 CAT3	OTHER	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	103694	PORTFOLIO WY-2013 CAT2	OTHER	38	0	0	0	0	0	38
1823920	DSR COSTS AMORTIZED	103695	PORTFOLIO WY-2013 CAT3	OTHER	26	0	0	0	0	0	26
1823920	DSR COSTS AMORTIZED	103700	PORTFOLIO - UTAH 2013	OTHER	435	0	0	0	0	0	435
1823920	DSR COSTS AMORTIZED	103701	U.of Utah Student Energy Sponsorship- UT	OTHER	2	0	0	0	0	0	2
1823920	DSR COSTS AMORTIZED	103732	COMMERCIAL (WSB) WATTSMART BUSINESS - UT	OTHER	0	0	0	0	0	0	0



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



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1823920	DSR COSTS AMORTIZED	103790	LOW-INCOME WEATHERZTN - WY 2014 CAT1	OTHER	30	0	0	0	0	0	0	30
1823920	DSR COSTS AMORTIZED	103791	OUTREACH AND COMMUNICATION WATTSMT WY-2	OTHER	157	0	0	0	0	0	0	157
1823920	DSR COSTS AMORTIZED	103792	PORTFOLIO WY-2014 CAT1	OTHER	63	0	0	0	0	0	0	63
1823920	DSR COSTS AMORTIZED	103793	PORTFOLIO WY-2014 CAT2	OTHER	147	0	0	0	0	0	0	147
1823920	DSR COSTS AMORTIZED	103794	PORTFOLIO WY-2014 CAT3	OTHER	258	0	0	0	0	0	0	258
1823920	DSR COSTS AMORTIZED	103795	REFRIGERATOR RECYCLING-WY -2014 CAT1	OTHER	159	0	0	0	0	0	0	159
1823920	DSR COSTS AMORTIZED	103796	SELF DIRECT - COMMERCIAL WY-2014 CAT2	OTHER	2	0	0	0	0	0	0	2
1823920	DSR COSTS AMORTIZED	103797	SELF DIRECT - COMMERCIAL -WY-2014 CAT3	OTHER	2	0	0	0	0	0	0	2
1823920	DSR COSTS AMORTIZED	103798	SELF DIRECT- INDUSTRIAL WY-2014 CAT2	OTHER	2	0	0	0	0	0	0	2
1823920	DSR COSTS AMORTIZED	103799	SELF DIRECT -INDUSTRIAL -WY-2014 CAT3	OTHER	198	0	0	0	0	0	0	198
1823920	DSR COSTS AMORTIZED	103805	WSB - WATTSMART BUSINESS - CA- 2014	OTHER	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	103808	WSB - WATTSMART BUSINESS - ID- 2014	OTHER	32	0	0	0	0	0	0	32
1823920	DSR COSTS AMORTIZED	103809	WSB Small Business Comm - ID-2014	OTHER	11	0	0	0	0	0	0	11
1823920	DSR COSTS AMORTIZED	103810	WSB Small Business Ind - ID 2014	OTHER	8	0	0	0	0	0	0	8
1823920	DSR COSTS AMORTIZED	103811	WSB - Wattsmart Business - WY Cat 2- 201	OTHER	26	0	0	0	0	0	0	26
1823920	DSR COSTS AMORTIZED	103812	WSB - Small Business Comm - WY Cat2 -201	OTHER	7	0	0	0	0	0	0	7
1823920	DSR COSTS AMORTIZED	103813	WBS Small Business Ind - WY Cat2-2014	OTHER	5	0	0	0	0	0	0	5
1823920	DSR COSTS AMORTIZED	103814	WSB Small Business Comm- UT-2014	OTHER	1,635	0	0	0	0	0	0	1,635
1823920	DSR COSTS AMORTIZED	103815	WBS Small Business Ind- UT-2014	OTHER	23	0	0	0	0	0	0	23
1823920	DSR COSTS AMORTIZED	103816	WSB Small Business Comm- WA-2014	OTHER	557	0	0	0	0	0	0	557
1823920	DSR COSTS AMORTIZED	103817	WBS Small Business Ind- WA-2014	OTHER	46	0	0	0	0	0	0	46
1823920	DSR COSTS AMORTIZED	103834	HOME ENERGY REPORTING - ID 2014	OTHER	20	0	0	0	0	0	0	20
1823920	DSR COSTS AMORTIZED	103835	HOME ENERGY REPORTING - WY 2014	OTHER	23	0	0	0	0	0	0	23
1823920	DSR COSTS AMORTIZED	103845	REFRIGERATOR RECYCLING COMM - WASHINGTON	OTHER	1	0	0	0	0	0	0	1
1823920	DSR COSTS AMORTIZED	103856	WSB Wattsmart Business Agric - ID-2014	OTHER	0	0	0	0	0	0	0	0
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



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1823920	DSR COSTS AMORTIZED	103893	OUTREACH and COMMUNICATIONS - UT 2015	OTHER	1,611	0	0	0	0	0	1,611
1823920	DSR COSTS AMORTIZED	103894	PORTFOLIO - UTAH 2015	OTHER	370	0	0	0	0	0	370
1823920	DSR COSTS AMORTIZED	103895	REFRIGERATOR RECYCLING PGM- UTAH - 2015	OTHER	1,125	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	1,890
1823920	DSR COSTS AMORTIZED	103900	COMMERCIAL (WSB) WATTSMART BUS - UT- 201	OTHER	15,213	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	6,316
1823920	DSR COSTS AMORTIZED	103902	WSB - WATTSMART BUS- UT- 2015	OTHER	4,777	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	257
1823920	DSR COSTS AMORTIZED	103904	U.of Utah Student Energy Sponsorship- UT	OTHER	6	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	3,896
1823920	DSR COSTS AMORTIZED	103906	WBS Small Business Ind- UT-2015	OTHER	262	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
1823920	DSR COSTS AMORTIZED	103909	COMMERCIAL FINANSWER EXP- WY-2015 CAT2	OTHER	97	0	0	0	0	0	97
1823920	DSR COSTS AMORTIZED	103910	COMMERCIAL FINANSWER EXP WY-2015 CAT3	OTHER	54	0	0	0	0	0	54
1823920	DSR COSTS AMORTIZED	103911	ENERGY FINANSWER -WY 2015 CAT2	OTHER	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	103912	ENERGY FINANSWER-WY-2015 CAT3	OTHER	43	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	1,207
1823920	DSR COSTS AMORTIZED	103914	INDUSTRIAL FINANSWER -WY 2015 CAT2	OTHER	2	0	0	0	0	0	2
1823920	DSR COSTS AMORTIZED	103915	INDUSTRIAL FINANSWER-WY-2015 CAT3	OTHER	85	0	0	0	0	0	85
1823920	DSR COSTS AMORTIZED	103916	INDUSTRIAL FINAN EXPRESS WY-2015 CAT2	OTHER	9	0	0	0	0	0	9
1823920	DSR COSTS AMORTIZED	103917	INDUSTRIAL FINANSWER EXP WY-2015 CAT3	OTHER	3	0	0	0	0	0	3
1823920	DSR COSTS AMORTIZED	103918	LOW-INCOME WEATHERZTN - WY 2015 CAT1	OTHER	30	0	0	0	0	0	30
1823920	DSR COSTS AMORTIZED	103919	OUTREACH AND COMMUNICATION WATTSMT WY-2	OTHER	121	0	0	0	0	0	121
1823920	DSR COSTS AMORTIZED	103920	PORTFOLIO WY-2015 CAT1	OTHER	71	0	0	0	0	0	71
1823920	DSR COSTS AMORTIZED	103921	PORTFOLIO WY-2015 CAT2	OTHER	29	0	0	0	0	0	29
1823920	DSR COSTS AMORTIZED	103922	PORTFOLIO WY-2015 CAT3	OTHER	47	0	0	0	0	0	47
1823920	DSR COSTS AMORTIZED	103923	REFRIGERATOR RECYCLING-WY -2015 CAT1	OTHER	99	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
1823920	DSR COSTS AMORTIZED	103927	SELF DIRECT -INDUSTRIAL -WY-2015 CAT3	OTHER	1	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	639
1823920	DSR COSTS AMORTIZED	103929	WSB - Small Business Comm - WY Cat2 -201	OTHER	1,071	0	0	0	0	0	1,071
1823920	DSR COSTS AMORTIZED	103930	WBS- Wattsmart Business Ind -WY Cat2-201	OTHER	286	0	0	0	0	0	286
1823920	DSR COSTS AMORTIZED	103931	HOME ENERGY REPORTING - WY 2015	OTHER	139	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	178
1823920	DSR COSTS AMORTIZED	103933	REFRIG RECYCLE COMM -WY 2015 CAT2	OTHER	1	0	0	0	0	0	1
1823920	DSR COSTS AMORTIZED	103934	REFRIG RECYCLE COMM -WY 2015 CAT3	OTHER	1	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	381
1823920	DSR COSTS AMORTIZED	103936	WBS- Wattsmart Bus Ind- WY Cat3-2015	OTHER	1,487	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	18
1823920	DSR COSTS AMORTIZED	103938	WSB- Wattsmart Business Agric- WY Cat3 -	OTHER	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	3
1823920	DSR COSTS AMORTIZED	103962	Portfolio - EM&V C&I - ID- 2015	OTHER	2	0	0	0	0	0	2



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1823920	DSR COSTS AMORTIZED	103963	Portfolio - EM&V RES - ID- 2015	OTHER	41	0	0	0	0	0	41
1823920	DSR COSTS AMORTIZED	104013	CALIFORNIA DSM EXPENSE - 2016	OTHER	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	104015	HOME ENERGY REPORTING - ID 2016	OTHER	94	0	0	0	0	0	94
1823920	DSR COSTS AMORTIZED	104018	OUTREACH AND COMMUNICATION ID-2016	OTHER	98	0	0	0	0	0	98
1823920	DSR COSTS AMORTIZED	104019	PORTFOLIO - IDAHO 2016	OTHER	6	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	166
1823920	DSR COSTS AMORTIZED	104021	Portfolio - EM&V RES - ID- 2016	OTHER	165	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	1,392
1823920	DSR COSTS AMORTIZED	104024	WSB Small Business Ind - ID 2016	OTHER	220	0	0	0	0	0	220
1823920	DSR COSTS AMORTIZED	104025	WSB - WATTSMART BUSINESS - ID- 2016	OTHER	607	0	0	0	0	0	607
1823920	DSR COSTS AMORTIZED	104026	WSB Wattsmart Business Agric - ID-2016	OTHER	311	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	4,957
1823920	DSR COSTS AMORTIZED	104029	HOME ENERGY EFF INCENTIVE PROG - UT 2016	OTHER	12,572	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	2,335
1823920	DSR COSTS AMORTIZED	104031	IRRIGATION LOAD CONTROL - UTAH - 2016	OTHER	430	0	0	0	0	0	430
1823920	DSR COSTS AMORTIZED	104032	LOW INCOME - UTAH - 2016	OTHER	59	0	0	0	0	0	59
1823920	DSR COSTS AMORTIZED	104033	OUTREACH and COMMUNICATIONS - UT 2016	OTHER	1,313	0	0	0	0	0	1,313
1823920	DSR COSTS AMORTIZED	104034	PORTFOLIO - UTAH 2016	OTHER	164	0	0	0	0	0	164
1823920	DSR COSTS AMORTIZED	104035	REFRIGERATOR RECYCLING PGM- UTAH - 2016	OTHER	182	0	0	0	0	0	182
1823920	DSR COSTS AMORTIZED	104036	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	1,565	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	20,226
1823920	DSR COSTS AMORTIZED	104038	INDUSTRIAL (WSB) WATTSMART BUS- UT- 2016	OTHER	10,333	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	114
1823920	DSR COSTS AMORTIZED	104041	WSB - WATTSMART BUS- UT- 2016	OTHER	5,308	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	1,099
1823920	DSR COSTS AMORTIZED	104043	U.of Utah Student Energy Sponsorship- UT	OTHER	5	0	0	0	0	0	5
1823920	DSR COSTS AMORTIZED	104044	HOME ENERGY REPORTING - WY 2016	OTHER	94	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	659
1823920	DSR COSTS AMORTIZED	104046	LOW-INCOME WEATHERZTN - WY 2016 CAT1	OTHER	14	0	0	0	0	0	14
1823920	DSR COSTS AMORTIZED	104047	OUTREACH AND COMMUNICATION WATTSM T WY-2	OTHER	79	0	0	0	0	0	79
1823920	DSR COSTS AMORTIZED	104048	PORTFOLIO WY-2016 CAT1	OTHER	131	0	0	0	0	0	131
1823920	DSR COSTS AMORTIZED	104049	PORTFOLIO WY-2016 CAT2	OTHER	37	0	0	0	0	0	37
1823920	DSR COSTS AMORTIZED	104050	PORTFOLIO WY-2016 CAT3	OTHER	45	0	0	0	0	0	45
1823920	DSR COSTS AMORTIZED	104051	REFRIGERATOR RECYCLING-WY -2016 CAT1	OTHER	16	0	0	0	0	0	16
1823920	DSR COSTS AMORTIZED	104052	REFRIG RECYCLE COMM -WY 2016 CAT2	OTHER	1	0	0	0	0	0	1
1823920	DSR COSTS AMORTIZED	104053	REFRIG RECYCLE COMM -WY 2016 CAT3	OTHER	-1	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	1,449
1823920	DSR COSTS AMORTIZED	104055	WBS- Wattsmart Business Ind -WY Cat2-201	OTHER	193	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	912
1823920	DSR COSTS AMORTIZED	104057	WSB Wattsmart Business Comm- WY Cat3 -20	OTHER	467	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	1,239
1823920	DSR COSTS AMORTIZED	104059	WSB- Wattsmart Business Agric- WY Cat2 -	OTHER	4	0	0	0	0	0	4



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1823920	DSR COSTS AMORTIZED	104060	WSB- Wattsmart Business Agric- WY Cat3 -	OTHER	2	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	602
1823920	DSR COSTS AMORTIZED	104080	OUTREACH & COMM WATTSMT WY-2016 CAT2	OTHER	44	0	0	0	0	0	44
1823920	DSR COSTS AMORTIZED	104081	OUTREACH & COMM WATTSMT WY-2016 CAT3	OTHER	42	0	0	0	0	0	42
1823920	DSR COSTS AMORTIZED	104109	WA DSM - 186055 Clear Acct Balance	OTHER	-841	0	0	0	0	0	-841
1823920	DSR COSTS AMORTIZED	104110	ID DSM - 186025 Clear Acct Balance	OTHER	398	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	-1,405
1823920 Total					232,927	0	0	0	0	0	232,927
1823930	DSR COSTS NOT AMORT	102573	ENERGY FINANSWER ID/UT 2006	OTHER	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	3
1823930	DSR COSTS NOT AMORT	102575	LOW INCOME WZ -ID-UT 2006	OTHER	144	0	0	0	0	0	144
1823930	DSR COSTS NOT AMORT	102576	NEEA-IDAHO-UTAH 2006	OTHER	359	0	0	0	0	0	359
1823930	DSR COSTS NOT AMORT	102577	IRRIGATION INTERRUPTIBLE ID-UT 2006	OTHER	361	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	2
1823930	DSR COSTS NOT AMORT	102579	REFRIGERATOR RECYCLING PGM-ID-UT 2006	OTHER	143	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	117
1823930	DSR COSTS NOT AMORT	102581	INDUSTRIAL FINANSWER EXPR-ID-UT 2006	OTHER	47	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	246
1823930	DSR COSTS NOT AMORT	102758	HOME ENERGY EFFICIENCY INCENTIVE PROGM-I	OTHER	103	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
1823930	DSR COSTS NOT AMORT	102809	ENERGY FINANSWER IDU 2007	OTHER	4	0	0	0	0	0	4
1823930	DSR COSTS NOT AMORT	102810	Industrial Finanswer ID - 2007	OTHER	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	846
1823930	DSR COSTS NOT AMORT	102812	LOW INCOME WZ - ID-UT 2007	OTHER	101	0	0	0	0	0	101
1823930	DSR COSTS NOT AMORT	102813	NEEA - IDAHO - UTAH 2007	OTHER	361	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	123
1823930	DSR COSTS NOT AMORT	102815	COMMERCIAL FINANSWER EXPR - ID-UT 2007	OTHER	61	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	120
1823930	DSR COSTS NOT AMORT	102817	IRRIGATION EFFICIENCY PRGRM - ID-UT 2007	OTHER	275	0	0	0	0	0	275
1823930	DSR COSTS NOT AMORT	102818	HOME ENERGY EFFICIENCY INCENTIVE PROG -	OTHER	229	0	0	0	0	0	229
1823930	DSR COSTS NOT AMORT	102896	ENERGY FINANSWER - ID/UT 2008	OTHER	19	0	0	0	0	0	19
1823930	DSR COSTS NOT AMORT	102897	INDUSTRIAL FINANSWER - ID-UT 2008	OTHER	102	0	0	0	0	0	102
1823930	DSR COSTS NOT AMORT	102898	IRRIGATION INTERRUPTIBLE - IDAHO - 2008	OTHER	3,127	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	165
1823930	DSR COSTS NOT AMORT	102900	NEEA - IDAHO - 2008	OTHER	317	0	0	0	0	0	317
1823930	DSR COSTS NOT AMORT	102901	REFRIGERATOR RECYCLING PRGM - IDAHO 2008	OTHER	113	0	0	0	0	0	113
1823930	DSR COSTS NOT AMORT	102902	COMMERCIAL FINANSWER EXPRESS - IDAHO 200	OTHER	108	0	0	0	0	0	108
1823930	DSR COSTS NOT AMORT	102903	INDUSTRIAL FINANSWER - IDAHO - 2008	OTHER	58	0	0	0	0	0	58
1823930	DSR COSTS NOT AMORT	102904	IRRIGATION EFFICIENCY PRGM - IDAHO - 200	OTHER	268	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	490
1823930	DSR COSTS NOT AMORT	102957	CATEGORY 1 - WYOMING - 2008	OTHER	17	0	0	0	0	0	17
1823930	DSR COSTS NOT AMORT	102958	CATEGORY 2 - WYOMING - 2008	OTHER	9	0	0	0	0	0	9



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1823930	DSR COSTS NOT AMORT	102959	CATEGORY 3 - WYOMING - 2008	OTHER	33	0	0	0	0	0	33
1823930	DSR COSTS NOT AMORT	102966	ENERGY FINANSWER - ID/UT 2009	OTHER	50	0	0	0	0	0	50
1823930	DSR COSTS NOT AMORT	102967	INDUSTRIAL FINANSWER - ID-UT 2009	OTHER	309	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	3,816
1823930	DSR COSTS NOT AMORT	102969	LOW INCOME WZ - ID-UT 2009	OTHER	198	0	0	0	0	0	198
1823930	DSR COSTS NOT AMORT	102970	NEEA - IDAHO - UTAH 2009	OTHER	287	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	108
1823930	DSR COSTS NOT AMORT	102972	COMMERCIAL FINANSWER EXPR - ID-UT 2009	OTHER	190	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	74
1823930	DSR COSTS NOT AMORT	102974	IRRIGATION EFFICIENCY PRGRM - ID-UT 2009	OTHER	807	0	0	0	0	0	807
1823930	DSR COSTS NOT AMORT	102975	HOME ENERGY EFFICIENCY INCENTIVE PROG -	OTHER	594	0	0	0	0	0	594
1823930	DSR COSTS NOT AMORT	103061	ENERGY FINANSWER - ID/UT 2010	OTHER	47	0	0	0	0	0	47
1823930	DSR COSTS NOT AMORT	103062	INDUSTRIAL FINANSWER - ID-UT 2010	OTHER	322	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	4,283
1823930	DSR COSTS NOT AMORT	103064	LOW INCOME WZ - ID-UT 2010	OTHER	134	0	0	0	0	0	134
1823930	DSR COSTS NOT AMORT	103065	NEEA - IDAHO - UTAH 2010	OTHER	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	166
1823930	DSR COSTS NOT AMORT	103067	COMMERCIAL FINANSWER EXPR - ID-UT 2010	OTHER	513	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	107
1823930	DSR COSTS NOT AMORT	103069	IRRIGATION EFFICIENCY PRGRM - ID-UT 2010	OTHER	637	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	1,305
1823930	DSR COSTS NOT AMORT	103171	ENERGY FINANSWER - ID/UT 2011	OTHER	23	0	0	0	0	0	23
1823930	DSR COSTS NOT AMORT	103172	INDUSTRIAL FINANSWER - ID-UT 2011	OTHER	143	0	0	0	0	0	143
1823930	DSR COSTS NOT AMORT	103173	IRRIGATION INTERRUPTIBLE ID-UT 2011	OTHER	37	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	425
1823930	DSR COSTS NOT AMORT	103176	REFRIGERATOR RECYCLING PGM - ID-UT 2011	OTHER	126	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	632
1823930	DSR COSTS NOT AMORT	103178	INDUSTRIAL FINANSWER EXPR - ID-UT 2011	OTHER	77	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	508
1823930	DSR COSTS NOT AMORT	103180	HOME ENERGY EFFICIENCY INCENTIVE PROG -	OTHER	699	0	0	0	0	0	699
1823930	DSR COSTS NOT AMORT	103312	ENERGY FINANSWER - ID 2012	OTHER	35	0	0	0	0	0	35
1823930	DSR COSTS NOT AMORT	103313	INDUSTRIAL FINANSWER - ID 2012	OTHER	303	0	0	0	0	0	303
1823930	DSR COSTS NOT AMORT	103314	IRRIGATION INTERRUPTIBLE- ID 2012	OTHER	44	0	0	0	0	0	44
1823930	DSR COSTS NOT AMORT	103315	LOW INCOME WZ - ID- 2012	OTHER	296	0	0	0	0	0	296
1823930	DSR COSTS NOT AMORT	103317	REFRIGERATOR RECYCLING PGM - ID 2012	OTHER	115	0	0	0	0	0	115
1823930	DSR COSTS NOT AMORT	103318	COMMERCIAL FINANSWER EXPR - ID 2012	OTHER	706	0	0	0	0	0	706
1823930	DSR COSTS NOT AMORT	103319	INDUSTRIAL FINANSWER EXPR - ID 2012	OTHER	226	0	0	0	0	0	226
1823930	DSR COSTS NOT AMORT	103320	IRRIGATION EFFICIENCY PRGRM - ID 2012	OTHER	847	0	0	0	0	0	847
1823930	DSR COSTS NOT AMORT	103321	HOME ENERGY EFFICIENCY INCENTIVE PROG -	OTHER	789	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
1823930	DSR COSTS NOT AMORT	103323	AGRICULURAL FINANSWER EXPR - ID 2012	OTHER	7	0	0	0	0	0	7
1823930	DSR COSTS NOT AMORT	103398	RECOMMISSIONING INDUSTRIAL - UT 2012	OTHER	6	0	0	0	0	0	6



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Primary Account	Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
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
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	AGRICULTURAL 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	AGRICULTURAL 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
1823930 Total					37,937	0	0	0	0	0	0	37,937
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
1823940 Total					2,719	0	0	0	0	0	0	2,719
1823990	OTHR REG ASSET-N CST	138014	Reg Asset Current - Cholla Closure	OTHER	2,681	0	0	0	0	0	0	2,681



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Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other		
1823990	OTHR REG ASSET-N CST	138015	Reg Asset Current - Energy West Mining	CAEE	1,836	0	0	0	429	1,236	170	1	0
1823990	OTHR REG ASSET-N CST	138020	Reg Asset Current - DSM	OTHER	14,735	0	0	0	0	0	0	0	14,735
1823990	OTHR REG ASSET-N CST	138045	Reg Asset Current - GHG Allowances	OTHER	1,978	0	0	0	0	0	0	0	1,978
1823990	OTHR REG ASSET-N CST	138050	Reg Asset Current - Def Net Power Costs	OTHER	45,328	0	0	0	0	0	0	0	45,328
1823990	OTHR REG ASSET-N CST	138055	Reg Asset Current - Def RECs in Rates	OTHER	350	0	0	0	0	0	0	0	350
1823990	OTHR REG ASSET-N CST	138060	Reg Asset Current - BPA Balancing Accts	OTHER	6,684	0	0	0	0	0	0	0	6,684
1823990	OTHR REG ASSET-N CST	138090	Reg Asset Current - Solar Feed-In	OTHER	6,935	0	0	0	0	0	0	0	6,935
1823990	OTHR REG ASSET-N CST	138190	Reg Asset Current - Other	OTHER	9,286	0	0	0	0	0	0	0	9,286
1823990	OTHR REG ASSET-N CST	185879	Reg A - Cholla Closure - Recl to Curr	OTHER	-2,681	0	0	0	0	0	0	0	-2,681
1823990	OTHR REG ASSET-N CST	186100	Calif Alternative Rate for Energy (CARE)	OTHER	-530	0	0	0	0	0	0	0	-530
1823990	OTHR REG ASSET-N CST	186117	RegA - DSM - CA - Reclass to Current	OTHER	-11	0	0	0	0	0	0	0	-11
1823990	OTHR REG ASSET-N CST	186119	Reg Asset - DSM - CA - Balance Reclass	OTHER	137	0	0	0	0	0	0	0	137
1823990	OTHR REG ASSET-N CST	186127	RegA - DSM - ID - Reclass to Current	OTHER	-58	0	0	0	0	0	0	0	-58
1823990	OTHR REG ASSET-N CST	186129	Reg Asset - DSM - ID - Balance Reclass	OTHER	299	0	0	0	0	0	0	0	299
1823990	OTHR REG ASSET-N CST	186137	RegA - DSM - OR - Reclass to Current	OTHER	-247	0	0	0	0	0	0	0	-247
1823990	OTHR REG ASSET-N CST	186147	RegA - DSM - UT - Reclass to Current	OTHER	-14,420	0	0	0	0	0	0	0	-14,420
1823990	OTHR REG ASSET-N CST	186159	Reg Asset - DSM - WA - Balance Reclass	OTHER	4,116	0	0	0	0	0	0	0	4,116
1823990	OTHR REG ASSET-N CST	186502	POWERDALE HYDRO DECOM REG ASSET - ID	IDU	6	0	0	0	0	0	6	0	0
1823990	OTHR REG ASSET-N CST	186793	RegA - Deer Creek - OR - Recl to Curr	CAEE	-1,091	0	0	0	-255	-735	-101	-1	0
1823990	OTHR REG ASSET-N CST	187042	Reg Asset - CA GHG Allowances	OTHER	745	0	0	0	0	0	0	0	745
1823990	OTHR REG ASSET-N CST	187048	RegA - CA GHG Allowances - Recl to Curr	OTHER	-1,978	0	0	0	0	0	0	0	-1,978
1823990	OTHR REG ASSET-N CST	187049	RegA - CA GHG Allowances - Balance Recl	OTHER	1,233	0	0	0	0	0	0	0	1,233
1823990	OTHR REG ASSET-N CST	187051	WASHINGTON COLSTRIP #3 REGULATORY ASSET	WA	0	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187191	Reg Asset - WA RPS Purchase	OTHER	446	0	0	0	0	0	0	0	446
1823990	OTHR REG ASSET-N CST	187230	RegA - Oregon OCAT Expense Deferral	OTHER	1,085	0	0	0	0	0	0	0	1,085
1823990	OTHR REG ASSET-N CST	187231	Reg Asset - Oregon Metro BIT	OTHER	1	0	0	0	0	0	0	0	1
1823990	OTHR REG ASSET-N CST	187255	RegA - BPA Balancing Accts - Recl to Cur	OTHER	-6,684	0	0	0	0	0	0	0	-6,684
1823990	OTHR REG ASSET-N CST	187300	CA - Jan 2010 Storm Costs	OTHER	-85	0	0	0	0	0	0	0	-85
1823990	OTHR REG ASSET-N CST	187301	Reg Asset - CA - CEMA Costs Deferral	OTHER	415	0	0	0	0	0	0	0	415
1823990	OTHR REG ASSET-N CST	187304	RegA-CA Emerg Svc Prgms-Battery Storage	OTHER	-618	0	0	0	0	0	0	0	-618
1823990	OTHR REG ASSET-N CST	187305	RegA - ID 2017 Protocol - MSP Deferral	IDU	288	0	0	0	0	0	288	0	0
1823990	OTHR REG ASSET-N CST	187307	RegA - WY 2017 Protocol - MSP Deferral	WYU	167	0	0	0	167	0	0	0	0
1823990	OTHR REG ASSET-N CST	187311	Contra Reg Asset-Carbon Plt Dec/Inv-CA	CA	-52	-52	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187312	Contra Reg Asset-Carbon Plt Dec/Inv-WY	WYP	-414	0	0	0	-414	0	0	0	0
1823990	OTHR REG ASSET-N CST	187320	Reg Asset - Deprec Increase - ID	IDU	6,255	0	0	0	0	0	6,255	0	0
1823990	OTHR REG ASSET-N CST	187321	Reg Asset - Deprec Increase - UT	UT	1,280	0	0	0	0	1,280	0	0	0
1823990	OTHR REG ASSET-N CST	187322	Reg Asset - Deprec Increase - WY	WYP	13,006	0	0	0	13,006	0	0	0	0
1823990	OTHR REG ASSET-N CST	187329	RegA-Depr/Amortz Deferral-Bal Reclass	OTHER	6	0	0	0	0	0	0	0	6
1823990	OTHR REG ASSET-N CST	187332	Reg Asset - Carbon Unrec Plant - UT	UT	2,425	0	0	0	0	2,425	0	0	0
1823990	OTHR REG ASSET-N CST	187337	Reg Asset - Carbon Decomm - CA	CA	548	548	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187338	REG ASSET - CARBON PLT DECOM/INVENTORY	CA	-1,201	-1,201	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187338	REG ASSET - CARBON PLT DECOM/INVENTORY	CAGE	3,449	0	0	0	720	2,423	304	2	0



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1823990	OTHR REG ASSET-N CST	187338	REG ASSET - CARBON PLT DECOM/INVENTORY	OR	-90	0	-90	0	0	0	0
1823990	OTHR REG ASSET-N CST	187338	REG ASSET - CARBON PLT DECOM/INVENTORY	UT	-316	0	0	0	-316	0	0
1823990	OTHR REG ASSET-N CST	187338	REG ASSET - CARBON PLT DECOM/INVENTORY	WYU	-32	0	0	-32	0	0	0
1823990	OTHR REG ASSET-N CST	187345	Reg Asset - UT - Pref Stock Redemp Loss	OTHER	224	0	0	0	0	0	224
1823990	OTHR REG ASSET-N CST	187346	Reg Asset - WY - Pref Stock Redemp Loss	OTHER	77	0	0	0	0	0	77
1823990	OTHR REG ASSET-N CST	187347	Reg Asset - WA - Pref Stock Redemp Loss	OTHER	36	0	0	0	0	0	36
1823990	OTHR REG ASSET-N CST	187350	ID - Deferred Overburden Costs	OTHER	481	0	0	0	0	0	481
1823990	OTHR REG ASSET-N CST	187351	WY - Deferred Overburden Costs	WYP	1,325	0	0	1,325	0	0	0
1823990	OTHR REG ASSET-N CST	187354	RegA-OR 2020 GRC-Meters Replcd by AMI	OTHER	15,092	0	0	0	0	0	15,092
1823990	OTHR REG ASSET-N CST	187357	CA Mobile Home Park Conversion (MHPCBA)	OTHER	219	0	0	0	0	0	219
1823990	OTHR REG ASSET-N CST	187361	Reg A-OR-COVID-19 Bill Assistance Prog	OTHER	4,370	0	0	0	0	0	4,370
1823990	OTHR REG ASSET-N CST	187362	Reg A-WA-COVID-19 Bill Assistance Prog	OTHER	1,273	0	0	0	0	0	1,273
1823990	OTHR REG ASSET-N CST	187369	RegA -WA Equity Advisory Group (CETA)	WA	88	0	0	88	0	0	0
1823990	OTHR REG ASSET-N CST	187379	Reg Asset-OR Solar Feed-In Tariff 2019	OTHER	1	0	0	0	0	0	1
1823990	OTHR REG ASSET-N CST	187380	Reg Asset - UT Solar Incentive Program	OTHER	-2,009	0	0	0	0	0	-2,009
1823990	OTHR REG ASSET-N CST	187382	Reg Asset-OR Solar Feed-In Tariff 2020	OTHER	2,304	0	0	0	0	0	2,304
1823990	OTHR REG ASSET-N CST	187383	RegA - OR Solar Feed-In - Recl to Curr	OTHER	-6,810	0	0	0	0	0	-6,810
1823990	OTHR REG ASSET-N CST	187384	RegA - UT Solar Feed-In - Recl to Curr	OTHER	-125	0	0	0	0	0	-125
1823990	OTHR REG ASSET-N CST	187386	Reg Asset-OR Solar Feed-In Tariff 2021	OTHER	2,772	0	0	0	0	0	2,772
1823990	OTHR REG ASSET-N CST	187387	Reg Asset-Utah STEP Pilot Prog Bal Acct	OTHER	-16,450	0	0	0	0	0	-16,450
1823990	OTHR REG ASSET-N CST	187390	UT-Klamath Hydro Relicensing Costs	OTHER	6,167	0	0	0	0	0	6,167
1823990	OTHR REG ASSET-N CST	187392	Reg Asset-OR Solar Feed-In Tariff 2022	OTHER	107	0	0	0	0	0	107
1823990	OTHR REG ASSET-N CST	187394	RegA - UT Solar Feed-In - Recl to Liab	OTHER	18,440	0	0	0	0	0	18,440
1823990	OTHR REG ASSET-N CST	187415	Reg Asset-UT Subscriber Solar Program	OTHER	1,935	0	0	0	0	0	1,935
1823990	OTHR REG ASSET-N CST	187420	RegA - OR Community Solar	OTHER	1,635	0	0	0	0	0	1,635
1823990	OTHR REG ASSET-N CST	187472	Reg A-WA Decoupling Mech Jul18-Jun19	OTHER	-155	0	0	0	0	0	-155
1823990	OTHR REG ASSET-N CST	187488	RegA-WA Decoupling Mech - Recl to Curr	OTHER	-3,502	0	0	0	0	0	-3,502
1823990	OTHR REG ASSET-N CST	187489	Reg A-WA Decoupling Mechanism-Reclass	OTHER	4,063	0	0	0	0	0	4,063
1823990	OTHR REG ASSET-N CST	187495	RegA - Other - Recl to Curr	OTHER	-5,781	0	0	0	0	0	-5,781
1823990	OTHR REG ASSET-N CST	187648	Reg A - Post-Retirement - Recl to Curr	CAEE	-745	0	0	-174	-502	-69	0
1823990	OTHR REG ASSET-N CST	187658	RegA-WA Insurance Reserves-Recl to Liab	OTHER	1	0	0	0	0	0	1
1823990	OTHR REG ASSET-N CST	187660	RegA-OR Transp Electrification Pilot	OTHER	3,885	0	0	0	0	0	3,885
1823990	OTHR REG ASSET-N CST	187662	RegA-CA Transp Electrification Pilot	OTHER	-233	0	0	0	0	0	-233
1823990	OTHR REG ASSET-N CST	187664	RegA-WA Transp Electrification Pilot	OTHER	412	0	0	0	0	0	412
1823990	OTHR REG ASSET-N CST	187667	RegA-OR Outreach and Research Pilot	OTHER	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187830	Reg Asset - UT RBA CY2021	OTHER	-719	0	0	0	0	0	-719
1823990	OTHR REG ASSET-N CST	187859	Reg Asset - WY ECAM CY2019	OTHER	2,707	0	0	0	0	0	2,707
1823990	OTHR REG ASSET-N CST	187869	Reg Asset - WY RRA CY2019	OTHER	-42	0	0	0	0	0	-42
1823990	OTHR REG ASSET-N CST	187879	Contra Reg Asset - WY ECAM CY2019	OTHER	-454	0	0	0	0	0	-454
1823990	OTHR REG ASSET-N CST	187880	Reg Asset - UT RBA CY2019	OTHER	-70	0	0	0	0	0	-70
1823990	OTHR REG ASSET-N CST	187882	Reg Asset - UT RBA CY2020	OTHER	-768	0	0	0	0	0	-768
1823990	OTHR REG ASSET-N CST	187884	Reg Asset - WY RRA CY2020	OTHER	-93	0	0	0	0	0	-93



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1823990	OTHR REG ASSET-N CST	187885	Reg Asset - WY RRA CY2021	OTHER	-428	0	0	0	0	0	-428
1823990	OTHR REG ASSET-N CST	187886	Reg Asset-OR RPS Compliance Purchases	OTHER	-71	0	0	0	0	0	-71
1823990	OTHR REG ASSET-N CST	187888	RegA - WA RECs in Rates - Recl to Curr	OTHER	-290	0	0	0	0	0	-290
1823990	OTHR REG ASSET-N CST	187889	RegA - WA RECs in Rates - Balance Recl	OTHER	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187894	RegA - OR RECs in Rates - Recl to Curr	OTHER	-60	0	0	0	0	0	-60
1823990	OTHR REG ASSET-N CST	187895	RegA - OR RECs in Rates - Balance Recl	OTHER	131	0	0	0	0	0	131
1823990	OTHR REG ASSET-N CST	187897	RegA - UT RECs in Rates - Recl to Liab	OTHER	1,557	0	0	0	0	0	1,557
1823990	OTHR REG ASSET-N CST	187899	RegA - WY RECs in Rates - Recl to Liab	OTHER	563	0	0	0	0	0	563
1823990	OTHR REG ASSET-N CST	187911	REG ASSET - LAKE SIDE LIQ. DAMAGES - WY	WYP	717	0	0	717	0	0	0
1823990	OTHR REG ASSET-N CST	187913	Reg Asset - Goodnoe Hills Liq. Damages -	WYP	266	0	0	266	0	0	0
1823990	OTHR REG ASSET-N CST	187914	"Reg Asset-UT-Liq. Damages JB4, N1&2"	UT	437	0	0	0	437	0	0
1823990	OTHR REG ASSET-N CST	187915	Reg Asset-WY-Liq. Damages N2	WYP	71	0	0	71	0	0	0
1823990	OTHR REG ASSET-N CST	187916	Reg Asset-WY Wind Test Energy Deferral	OTHER	28	0	0	0	0	0	28
1823990	OTHR REG ASSET-N CST	187952	DEFERRED INTERVENOR	OTHER	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187956	CA DEFERRED INTERVENOR FUNDING	OTHER	222	0	0	0	0	0	222
1823990	OTHR REG ASSET-N CST	187957	DEFERRED OR INDEPENDENT EVALUATOR FEES	OTHER	38	0	0	0	0	0	38
1823990	OTHR REG ASSET-N CST	187958	ID Deferred Intervenor Funding	IDU	99	0	0	0	0	99	0
1823990	OTHR REG ASSET-N CST	187964	RegA - Intervenor Fees - Recl to Liab	OTHER	599	0	0	0	0	0	599
1823990	OTHR REG ASSET-N CST	187966	RegA - CA (CARE) Program - Recl to Liab	OTHER	530	0	0	0	0	0	530
1823990	OTHR REG ASSET-N CST	187967	RegA - OR Asset Sale Gain-Balance Recl	OTHER	2,156	0	0	0	0	0	2,156
1823990	OTHR REG ASSET-N CST	187968	Reg A - Insurance Reserves - Reiclass	OTHER	20,533	0	0	0	0	0	20,533
1823990	OTHR REG ASSET-N CST	187975	Reg Asset - CA ECAC	OTHER	-460	0	0	0	0	0	-460
1823990	OTHR REG ASSET-N CST	187979	Contra Reg Asset - CA ECAC CY2018	OTHER	-212	0	0	0	0	0	-212
1823990	OTHR REG ASSET-N CST	187989	Reg Asset - OR PCAM FY2021	OTHER	4,498	0	0	0	0	0	4,498
1823990	OTHR REG ASSET-N CST	187990	Contra Reg Asset - OR PCAM FY2021	OTHER	-4,498	0	0	0	0	0	-4,498
1823990	OTHR REG ASSET-N CST	189001	RegA-CA Fire Risk Mitigation (FRMMA)	OTHER	6	0	0	0	0	0	6
1823990	OTHR REG ASSET-N CST	189002	RegA-CA Wildfire Mitigation Plan(WMPMA)	OTHER	15,202	0	0	0	0	0	15,202
1823990	OTHR REG ASSET-N CST	189003	Contra RegA-CA Fire/Wildlife Mitigation	OTHER	-918	0	0	0	0	0	-918
1823990	OTHR REG ASSET-N CST	189004	RegA-CA Fire Hazard Prevention (FHPMA)	OTHER	3,157	0	0	0	0	0	3,157
1823990	OTHR REG ASSET-N CST	189011	Reg Asset-UT Wildland Fire Protection	OTHER	-42	0	0	0	0	0	-42
1823990	OTHR REG ASSET-N CST	189028	RegA-Wildland Fire Mitigat-Recl to Liab	OTHER	42	0	0	0	0	0	42
1823990	OTHR REG ASSET-N CST	189500	Reg Asset - CA ECAC CY2019	OTHER	1,610	0	0	0	0	0	1,610
1823990	OTHR REG ASSET-N CST	189501	Contra Reg Asset - CA ECAC CY2019	OTHER	-122	0	0	0	0	0	-122
1823990	OTHR REG ASSET-N CST	189502	Reg Asset - CA ECAC CY2020	OTHER	-559	0	0	0	0	0	-559
1823990	OTHR REG ASSET-N CST	189503	Contra Reg Asset - CA ECAC CY2020	OTHER	-37	0	0	0	0	0	-37
1823990	OTHR REG ASSET-N CST	189504	Reg Asset - CA ECAC CY2021	OTHER	332	0	0	0	0	0	332
1823990	OTHR REG ASSET-N CST	189505	Contra Reg Asset - CA ECAC CY2021	OTHER	-46	0	0	0	0	0	-46
1823990	OTHR REG ASSET-N CST	189506	Reg Asset - CA ECAC CY2022	OTHER	2	0	0	0	0	0	2
1823990	OTHR REG ASSET-N CST	189507	Contra Reg Asset - CA ECAC CY2022	OTHER	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	189528	RegA - CA Def Exc NPC - Recl to Curr	OTHER	-1,169	0	0	0	0	0	-1,169
1823990	OTHR REG ASSET-N CST	189529	RegA - CA Def Exc NPC - Recl to Liab	OTHER	1,011	0	0	0	0	0	1,011
1823990	OTHR REG ASSET-N CST	189534	Reg Asset-ID ECAM CY 2019	OTHER	1,849	0	0	0	0	0	1,849



Regulatory Assets

Sum of Monthly Average: 12/2021

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	189535	Reg Asset-ID ECAM CY 2020	OTHER	8,756	0	0	0	0	0	8,756		
1823990	OTHR REG ASSET-N CST	189536	Reg Asset-ID ECAM CY 2021	OTHER	13,781	0	0	0	0	0	13,781		
1823990	OTHR REG ASSET-N CST	189537	Reg Asset-ID ECAM CY 2022	OTHER	12	0	0	0	0	0	12		
1823990	OTHR REG ASSET-N CST	189545	Contra Reg Asset - ID ECAM CY 2020	OTHER	-322	0	0	0	0	0	-322		
1823990	OTHR REG ASSET-N CST	189546	Contra Reg Asset - ID ECAM CY 2021	OTHER	-739	0	0	0	0	0	-739		
1823990	OTHR REG ASSET-N CST	189547	Contra Reg Asset - ID ECAM CY 2022	OTHER	-1	0	0	0	0	0	-1		
1823990	OTHR REG ASSET-N CST	189568	RegA - ID Def Exc NPC - Recl to Curr	OTHER	-12,959	0	0	0	0	0	-12,959		
1823990	OTHR REG ASSET-N CST	189571	Reg Asset - OR TAM CY2021	OTHER	766	0	0	0	0	0	766		
1823990	OTHR REG ASSET-N CST	189572	Reg Asset-OR TAM CY 2022	OTHER	45	0	0	0	0	0	45		
1823990	OTHR REG ASSET-N CST	189581	Contra Reg Asset - OR TAM CY2021	OTHER	-17	0	0	0	0	0	-17		
1823990	OTHR REG ASSET-N CST	189582	Contra Reg Asset - OR TAM CY 2022	OTHER	-2	0	0	0	0	0	-2		
1823990	OTHR REG ASSET-N CST	189598	RegA - OR Def Exc NPC - Recl to Curr	OTHER	-771	0	0	0	0	0	-771		
1823990	OTHR REG ASSET-N CST	189608	Reg Asset - UT EBA CY2018	OTHER	550	0	0	0	0	0	550		
1823990	OTHR REG ASSET-N CST	189609	Reg Asset - UT EBA CY2019	OTHER	25,508	0	0	0	0	0	25,508		
1823990	OTHR REG ASSET-N CST	189610	Reg Asset - UT EBA CY2020	OTHER	1,758	0	0	0	0	0	1,758		
1823990	OTHR REG ASSET-N CST	189611	Reg Asset - UT EBA CY2021	OTHER	52,309	0	0	0	0	0	52,309		
1823990	OTHR REG ASSET-N CST	189612	Reg Asset - UT EBA CY2022	OTHER	86	0	0	0	0	0	86		
1823990	OTHR REG ASSET-N CST	189619	Contra Reg Asset - UT EBA CY2019	OTHER	-109	0	0	0	0	0	-109		
1823990	OTHR REG ASSET-N CST	189620	Contra Reg Asset - UT EBA CY2020	OTHER	-80	0	0	0	0	0	-80		
1823990	OTHR REG ASSET-N CST	189621	Contra Reg Asset - UT EBA CY2021	OTHER	-3,021	0	0	0	0	0	-3,021		
1823990	OTHR REG ASSET-N CST	189622	Contra Reg Asset - UT EBA CY2022	OTHER	-4	0	0	0	0	0	-4		
1823990	OTHR REG ASSET-N CST	189638	RegA - UT Def Exc NPC - Recl to Curr	OTHER	-26,090	0	0	0	0	0	-26,090		
1823990	OTHR REG ASSET-N CST	189642	Reg Asset-WA-Major Mtc Exp-Colstrip U4	WA	227	0	0	227	0	0	0		
1823990	OTHR REG ASSET-N CST	189648	RegA - WA Def Exc NPC - Recl to Curr	OTHER	-433	0	0	0	0	0	-433		
1823990	OTHR REG ASSET-N CST	189649	RegA - WA Def Exc NPC - Recl to Liab	OTHER	3,053	0	0	0	0	0	3,053		
1823990	OTHR REG ASSET-N CST	189650	Reg Asset - WY ECAM CY2020	OTHER	-1,931	0	0	0	0	0	-1,931		
1823990	OTHR REG ASSET-N CST	189651	Reg Asset - WY ECAM CY2021	OTHER	12,664	0	0	0	0	0	12,664		
1823990	OTHR REG ASSET-N CST	189652	Reg Asset - WY ECAM CY2022	OTHER	23	0	0	0	0	0	23		
1823990	OTHR REG ASSET-N CST	189660	Contra Reg Asset - WY ECAM CY2020	OTHER	67	0	0	0	0	0	67		
1823990	OTHR REG ASSET-N CST	189661	Contra Reg Asset - WY ECAM CY2021	OTHER	-337	0	0	0	0	0	-337		
1823990	OTHR REG ASSET-N CST	189662	Contra Reg Asset - WY ECAM CY2022	OTHER	-1	0	0	0	0	0	-1		
1823990	OTHR REG ASSET-N CST	189688	RegA - WY Def Exc NPC - Recl to Curr	OTHER	-3,905	0	0	0	0	0	-3,905		
1823990	OTHR REG ASSET-N CST	189689	RegA - WY Def Exc NPC - Recl to Liab	OTHER	658	0	0	0	0	0	658		
1823990 Total					241,157	-706	-90	315	15,827	6,249	6,952	2	212,607
1823999	REGULATORY ASST-OTH	186011	DSM Reg Asset - Accruals - CA	OTHER	192	0	0	0	0	0	192		
1823999	REGULATORY ASST-OTH	186015	DSM Reg Asset - Balancing Acct - CA	OTHER	-318	0	0	0	0	0	-318		
1823999	REGULATORY ASST-OTH	186021	DSM Reg Asset - Accruals - ID	OTHER	301	0	0	0	0	0	301		
1823999	REGULATORY ASST-OTH	186025	DSM Reg Asset - Balancing Acct - ID	OTHER	-542	0	0	0	0	0	-542		
1823999	REGULATORY ASST-OTH	186035	DSM Reg Asset - Balancing Acct - OR	OTHER	247	0	0	0	0	0	247		
1823999	REGULATORY ASST-OTH	186041	DSM Reg Asset - Accruals - UT	OTHER	3,584	0	0	0	0	0	3,584		
1823999	REGULATORY ASST-OTH	186045	DSM Reg Asset - Balancing Acct - UT	OTHER	-13,998	0	0	0	0	0	-13,998		
1823999	REGULATORY ASST-OTH	186051	DSM Reg Asset - Accruals - WA	OTHER	981	0	0	0	0	0	981		



Regulatory Assets

Sum of Monthly Average: 12/2021
 Allocation Method - Factor WIJAM
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other		
1823999	REGULATORY ASST-OTH	186055	DSM Reg Asset - Balancing Acct - WA	OTHER	-5,097	0	0	0	0	0	0	-5,097	
1823999	REGULATORY ASST-OTH	186061	DSM Reg Asset - Accruals - WY	OTHER	319	0	0	0	0	0	0	319	
1823999	REGULATORY ASST-OTH	186065	DSM Reg Asset - Balancing Acct - WY	OTHER	-2,507	0	0	0	0	0	0	-2,507	
1823999	REGULATORY ASST-OTH	186071	DSM Reg Asset - Accruals - WY Cat 1	OTHER	194	0	0	0	0	0	0	194	
1823999	REGULATORY ASST-OTH	186075	DSM Reg Asset-Balancing Acct-WY Cat 1	OTHER	312	0	0	0	0	0	0	312	
1823999	REGULATORY ASST-OTH	186081	DSM Reg Asset - Accruals - WY Cat 2	OTHER	92	0	0	0	0	0	0	92	
1823999	REGULATORY ASST-OTH	186085	DSM Reg Asset-Balancing Acct-WY Cat 2	OTHER	-4,533	0	0	0	0	0	0	-4,533	
1823999 Total					-20,773	0	0	0	0	0	0	-20,773	
Grand Total					615,146	2,405	-11,822	318	89,876	110,361	20,323	107	403,577

B17.DEPRECIATION RESERVE



Depreciation Reserve

Sum of Monthly Average: 12/2021

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	-293	0	0	0	-61	-205	-26	0	0
1080000	AC PR DPR EL PL SR	3102000	LAND RIGHTS	JBG	-139	-6	-102	-31	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3102000	LAND RIGHTS	SG	-27,760	-424	-7,349	-2,227	-3,871	-12,331	-1,547	-10	0
1080000	AC PR DPR EL PL SR	3103000	WATER RIGHTS	CAGE	-14,377	0	0	0	-3,000	-10,100	-1,268	-8	0
1080000	AC PR DPR EL PL SR	3103000	WATER RIGHTS	JBG	-96	-4	-71	-22	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3110000	STRUCTURES AND IMPROVEMENTS	CAGE	-432,409	0	0	0	-90,233	-303,783	-38,148	-246	0
1080000	AC PR DPR EL PL SR	3110000	STRUCTURES AND IMPROVEMENTS	CAGW	-38,025	-1,597	-27,930	-8,499	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3110000	STRUCTURES AND IMPROVEMENTS	JBG	-87,380	-3,669	-64,181	-19,530	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3110000	STRUCTURES AND IMPROVEMENTS	SG	-4,169	-64	-1,104	-334	-581	-1,852	-232	-2	0
1080000	AC PR DPR EL PL SR	3120000	BOILER PLANT EQUIPMENT	CAGE	-1,537,748	0	0	0	-320,889	-1,080,323	-135,662	-873	0
1080000	AC PR DPR EL PL SR	3120000	BOILER PLANT EQUIPMENT	CAGW	-74,823	-3,142	-54,958	-16,723	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3120000	BOILER PLANT EQUIPMENT	JBG	-444,711	-18,673	-326,644	-99,395	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3120000	BOILER PLANT EQUIPMENT	SG	-28,138	-430	-7,449	-2,257	-3,924	-12,499	-1,568	-11	0
1080000	AC PR DPR EL PL SR	3140000	TURBOGENERATOR UNITS	CAGE	-322,792	0	0	0	-67,359	-226,773	-28,477	-183	0
1080000	AC PR DPR EL PL SR	3140000	TURBOGENERATOR UNITS	CAGW	-20,824	-874	-15,296	-4,654	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3140000	TURBOGENERATOR UNITS	JBG	-100,320	-4,212	-73,686	-22,422	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3140000	TURBOGENERATOR UNITS	SG	-15,813	-242	-4,187	-1,268	-2,205	-7,024	-881	-6	0
1080000	AC PR DPR EL PL SR	3150000	ACCESSORY ELECTRIC EQUIPMENT	CAGE	-193,158	0	0	0	-40,307	-135,700	-17,041	-110	0
1080000	AC PR DPR EL PL SR	3150000	ACCESSORY ELECTRIC EQUIPMENT	CAGW	-5,851	-246	-4,298	-1,308	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3150000	ACCESSORY ELECTRIC EQUIPMENT	JBG	-37,967	-1,594	-27,887	-8,486	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3150000	ACCESSORY ELECTRIC EQUIPMENT	SG	-4,059	-62	-1,074	-326	-566	-1,803	-226	-2	0
1080000	AC PR DPR EL PL SR	3157000	ACCESSORY ELECTRIC EQUIP-SUPV & ALARM	CAGE	0	0	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3157000	ACCESSORY ELECTRIC EQUIP-SUPV & ALARM	JBG	-34	-1	-25	-7	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3160000	MISCELLANEOUS POWER PLANT EQUIPMENT	CAGE	-12,597	0	0	0	-2,629	-8,850	-1,111	-7	0
1080000	AC PR DPR EL PL SR	3160000	MISCELLANEOUS POWER PLANT EQUIPMENT	CAGW	-224	-9	-165	-50	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3160000	MISCELLANEOUS POWER PLANT EQUIPMENT	JBG	-2,114	-89	-1,553	-472	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3160000	MISCELLANEOUS POWER PLANT EQUIPMENT	SG	-743	-11	-197	-60	-104	-330	-41	0	0
1080000	AC PR DPR EL PL SR	3302000	LAND RIGHTS	SG-P	-4,062	-62	-1,075	-326	-566	-1,804	-226	-2	0
1080000	AC PR DPR EL PL SR	3302000	LAND RIGHTS	SG-U	-128	-2	-34	-10	-18	-57	-7	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	-280	-4	-74	-22	-39	-124	-16	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	-158	-2	-42	-13	-22	-70	-9	0	0
1080000	AC PR DPR EL PL SR	3310000	STRUCTURES AND IMPROVE	SG-P	-28	0	-7	-2	-4	-12	-2	0	0
1080000	AC PR DPR EL PL SR	3310000	STRUCTURES AND IMPROVE	SG-U	-5,570	-85	-1,475	-447	-777	-2,474	-310	-2	0
1080000	AC PR DPR EL PL SR	3311000	STRUCTURES AND IMPROVE-PRODUCTION	SG-P	-34,081	-521	-9,023	-2,734	-4,752	-15,139	-1,899	-13	0
1080000	AC PR DPR EL PL SR	3311000	STRUCTURES AND IMPROVE-PRODUCTION	SG-U	-2,477	-38	-656	-199	-345	-1,100	-138	-1	0
1080000	AC PR DPR EL PL SR	3312000	STRUCTURES AND IMPROVE-FISH/WILDLIFE	SG-P	-34,381	-526	-9,102	-2,758	-4,794	-15,272	-1,916	-13	0
1080000	AC PR DPR EL PL SR	3312000	STRUCTURES AND IMPROVE-FISH/WILDLIFE	SG-U	-236	-4	-62	-19	-33	-105	-13	0	0
1080000	AC PR DPR EL PL SR	3313000	STRUCTURES AND IMPROVE-RECREATION	SG-P	-7,616	-116	-2,016	-611	-1,062	-3,383	-424	-3	0
1080000	AC PR DPR EL PL SR	3313000	STRUCTURES AND IMPROVE-RECREATION	SG-U	-1,250	-19	-331	-100	-174	-555	-70	0	0
1080000	AC PR DPR EL PL SR	3320000	"RESERVOIRS, DAMS & WATERWAYS"	SG-P	-1,632	-25	-432	-131	-228	-725	-91	-1	0
1080000	AC PR DPR EL PL SR	3320000	"RESERVOIRS, DAMS & WATERWAYS"	SG-U	-18,682	-286	-4,946	-1,499	-2,605	-8,299	-1,041	-7	0
1080000	AC PR DPR EL PL SR	3321000	"RESERVOIRS, DAMS, & WTRWYS-PRODUCTION"	SG-P	-200,295	-3,062	-53,027	-16,066	-27,929	-88,973	-11,163	-75	0
1080000	AC PR DPR EL PL SR	3321000	"RESERVOIRS, DAMS, & WTRWYS-PRODUCTION"	SG-U	-33,638	-514	-8,906	-2,698	-4,691	-14,942	-1,875	-13	0



Depreciation Reserve

Sum of Monthly Average: 12/2021

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 3322000	"RESERVOIRS, DAMS, & WTRWYS-FISH/WILDLIF	SG-P	-10,112	-155	-2,677	-811	-1,410	-4,492	-564	-4	0
1080000	AC PR DPR EL PL SR 3322000	"RESERVOIRS, DAMS, & WTRWYS-FISH/WILDLIF	SG-U	-292	-4	-77	-23	-41	-130	-16	0	0
1080000	AC PR DPR EL PL SR 3323000	"RESERVOIRS, DAMS, & WTRWYS-RECREATION"	SG-P	-75	-1	-20	-6	-10	-33	-4	0	0
1080000	AC PR DPR EL PL SR 3323000	"RESERVOIRS, DAMS, & WTRWYS-RECREATION"	SG-U	-51	-1	-14	-4	-7	-23	-3	0	0
1080000	AC PR DPR EL PL SR 3330000	"WATER WHEELS, TURB & GENERATORS"	SG-P	-53,494	-818	-14,162	-4,291	-7,459	-23,763	-2,981	-20	0
1080000	AC PR DPR EL PL SR 3330000	"WATER WHEELS, TURB & GENERATORS"	SG-U	-22,353	-342	-5,918	-1,793	-3,117	-9,929	-1,246	-8	0
1080000	AC PR DPR EL PL SR 3340000	ACCESSORY ELECTRIC EQUIPMENT	SG-P	-35,217	-538	-9,323	-2,825	-4,911	-15,643	-1,963	-13	0
1080000	AC PR DPR EL PL SR 3340000	ACCESSORY ELECTRIC EQUIPMENT	SG-U	-7,459	-114	-1,975	-598	-1,040	-3,313	-416	-3	0
1080000	AC PR DPR EL PL SR 3347000	ACCESSORY ELECT EQUIP - SUPV & ALARM	SG-P	-2,764	-42	-732	-222	-385	-1,228	-154	-1	0
1080000	AC PR DPR EL PL SR 3347000	ACCESSORY ELECT EQUIP - SUPV & ALARM	SG-U	-15	0	-4	-1	-2	-7	-1	0	0
1080000	AC PR DPR EL PL SR 3350000	MISC POWER PLANT EQUIP	SG-U	-123	-2	-33	-10	-17	-55	-7	0	0
1080000	AC PR DPR EL PL SR 3351000	MISC POWER PLANT EQUIP - PRODUCTION	SG-P	-1,431	-22	-379	-115	-200	-636	-80	-1	0
1080000	AC PR DPR EL PL SR 3360000	"ROADS, RAILROADS & BRIDGES"	SG-P	-10,353	-158	-2,741	-830	-1,444	-4,599	-577	-4	0
1080000	AC PR DPR EL PL SR 3360000	"ROADS, RAILROADS & BRIDGES"	SG-U	-1,217	-19	-322	-98	-170	-541	-68	0	0
1080000	AC PR DPR EL PL SR 3402000	LAND RIGHTS	SG-W	9,350	143	2,475	750	1,304	4,153	521	4	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	-27,942	0	0	0	-5,831	-19,631	-2,465	-16	0
1080000	AC PR DPR EL PL SR 3410000	STRUCTURES & IMPROVEMENTS	CAGW	-14,375	-604	-10,558	-3,213	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	25,869	395	6,849	2,075	3,607	11,491	1,442	10	0
1080000	AC PR DPR EL PL SR 3410000	STRUCTURES & IMPROVEMENTS	UT	-1	0	0	0	0	-1	0	0	0
1080000	AC PR DPR EL PL SR 3420000	"FUEL HOLDERS,PRODUCERS, ACCES"	CAGE	-3,786	0	0	0	-790	-2,660	-334	-2	0
1080000	AC PR DPR EL PL SR 3420000	"FUEL HOLDERS,PRODUCERS, ACCES"	CAGW	-599	-25	-440	-134	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3430000	PRIME MOVERS	CAGE	-174,771	0	0	0	-36,470	-122,783	-15,419	-99	0
1080000	AC PR DPR EL PL SR 3430000	PRIME MOVERS	CAGW	-153,163	-6,431	-112,499	-34,233	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3430000	PRIME MOVERS	SG-W	308,421	4,715	81,653	24,739	43,007	137,003	17,189	116	0
1080000	AC PR DPR EL PL SR 3440000	GENERATORS	CAGE	-55,659	0	0	0	-11,615	-39,102	-4,910	-32	0
1080000	AC PR DPR EL PL SR 3440000	GENERATORS	CAGW	-47,063	-1,976	-34,568	-10,519	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	5,160	79	1,366	414	719	2,292	288	2	0
1080000	AC PR DPR EL PL SR 3440000	GENERATORS	UT	-4	0	0	0	0	-4	0	0	0
1080000	AC PR DPR EL PL SR 3450000	ACCESSORY ELECTRIC EQUIPMENT	CAGE	-27,257	0	0	0	-5,688	-19,149	-2,405	-15	0
1080000	AC PR DPR EL PL SR 3450000	ACCESSORY ELECTRIC EQUIPMENT	CAGW	-17,737	-745	-13,028	-3,964	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3450000	ACCESSORY ELECTRIC EQUIPMENT	SG-W	41,958	641	11,108	3,365	5,851	18,638	2,338	16	0
1080000	AC PR DPR EL PL SR 3450000	ACCESSORY ELECTRIC EQUIPMENT	UT	-1	0	0	0	0	-1	0	0	0
1080000	AC PR DPR EL PL SR 3460000	MISCELLANEOUS PWR PLANT EQUIP	CAGE	-1,613	0	0	0	-337	-1,133	-142	-1	0
1080000	AC PR DPR EL PL SR 3460000	MISCELLANEOUS PWR PLANT EQUIP	CAGW	-1,177	-49	-865	-263	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3460000	MISCELLANEOUS PWR PLANT EQUIP	SG-W	915	14	242	73	128	407	51	0	0
1080000	AC PR DPR EL PL SR 3502000	LAND RIGHTS	SG	-48,234	-737	-12,770	-3,869	-6,726	-21,426	-2,688	-18	0
1080000	AC PR DPR EL PL SR 3520000	STRUCTURES & IMPROVEMENTS	SG	-56,400	-862	-14,932	-4,524	-7,864	-25,053	-3,143	-21	0
1080000	AC PR DPR EL PL SR 3530000	STATION EQUIPMENT	SG	-518,873	-7,932	-137,369	-41,619	-72,352	-230,488	-28,918	-195	0
1080000	AC PR DPR EL PL SR 3534000	STATION EQUIPMENT, STEP-UP TRANSFORMERS	CAGW	-751	-32	-552	-168	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3534000	STATION EQUIPMENT, STEP-UP TRANSFORMERS	SG	-41,534	-635	-10,996	-3,331	-5,792	-18,450	-2,315	-16	0
1080000	AC PR DPR EL PL SR 3537000	STATION EQUIPMENT-SUPERVISORY & ALARM	SG	-6,358	-97	-1,683	-510	-887	-2,824	-354	-2	0
1080000	AC PR DPR EL PL SR 3540000	TOWERS AND FIXTURES	SG	-384,990	-5,885	-101,924	-30,880	-53,684	-171,016	-21,457	-145	0
1080000	AC PR DPR EL PL SR 3550000	POLES AND FIXTURES	SG	-414,968	-6,343	-109,861	-33,285	-57,864	-184,332	-23,127	-156	0



Depreciation Reserve

Sum of Monthly Average: 12/2021

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 3560000	OVERHEAD CONDUCTORS & DEVICES	SG	-524,539	-8,018	-138,869	-42,074	-73,142	-233,004	-29,234	-197	0
1080000	AC PR DPR EL PL SR 3570000	UNDERGROUND CONDUIT	SG	-1,287	-20	-341	-103	-179	-572	-72	0	0
1080000	AC PR DPR EL PL SR 3580000	UNDERGROUND CONDUCTORS & DEVICES	SG	-3,155	-48	-835	-253	-440	-1,402	-176	-1	0
1080000	AC PR DPR EL PL SR 3590000	ROADS AND TRAILS	SG	-5,244	-80	-1,388	-421	-731	-2,329	-292	-2	0
1080000	AC PR DPR EL PL SR 3602000	LAND RIGHTS	CA	-801	-801	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3602000	LAND RIGHTS	IDU	-544	0	0	0	0	-544	0	0	0
1080000	AC PR DPR EL PL SR 3602000	LAND RIGHTS	OR	-2,570	0	-2,570	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3602000	LAND RIGHTS	UT	-3,295	0	0	0	0	-3,295	0	0	0
1080000	AC PR DPR EL PL SR 3602000	LAND RIGHTS	WA	-201	0	0	-201	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3602000	LAND RIGHTS	WYP	-1,484	0	0	0	-1,484	0	0	0	0
1080000	AC PR DPR EL PL SR 3602000	LAND RIGHTS	WYU	-1,315	0	0	0	-1,315	0	0	0	0
1080000	AC PR DPR EL PL SR 3610000	STRUCTURES & IMPROVEMENTS	CA	-1,648	-1,648	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3610000	STRUCTURES & IMPROVEMENTS	IDU	-862	0	0	0	0	-862	0	0	0
1080000	AC PR DPR EL PL SR 3610000	STRUCTURES & IMPROVEMENTS	OR	-8,960	0	-8,960	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3610000	STRUCTURES & IMPROVEMENTS	UT	-15,009	0	0	0	0	-15,009	0	0	0
1080000	AC PR DPR EL PL SR 3610000	STRUCTURES & IMPROVEMENTS	WA	-1,376	0	0	-1,376	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3610000	STRUCTURES & IMPROVEMENTS	WYP	-4,108	0	0	0	-4,108	0	0	0	0
1080000	AC PR DPR EL PL SR 3610000	STRUCTURES & IMPROVEMENTS	WYU	-821	0	0	0	-821	0	0	0	0
1080000	AC PR DPR EL PL SR 3620000	STATION EQUIPMENT	CA	-10,829	-10,829	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3620000	STATION EQUIPMENT	IDU	-12,166	0	0	0	0	-12,166	0	0	0
1080000	AC PR DPR EL PL SR 3620000	STATION EQUIPMENT	OR	-97,584	0	-97,584	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3620000	STATION EQUIPMENT	UT	-147,458	0	0	0	0	-147,458	0	0	0
1080000	AC PR DPR EL PL SR 3620000	STATION EQUIPMENT	WA	-26,423	0	0	-26,423	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3620000	STATION EQUIPMENT	WYP	-43,586	0	0	0	-43,586	0	0	0	0
1080000	AC PR DPR EL PL SR 3620000	STATION EQUIPMENT	WYU	-4,058	0	0	0	-4,058	0	0	0	0
1080000	AC PR DPR EL PL SR 3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	CA	-129	-129	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	IDU	-164	0	0	0	0	-164	0	0	0
1080000	AC PR DPR EL PL SR 3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	OR	-1,433	0	-1,433	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	UT	-1,946	0	0	0	0	-1,946	0	0	0
1080000	AC PR DPR EL PL SR 3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WA	-448	0	0	-448	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WYP	-802	0	0	0	-802	0	0	0	0
1080000	AC PR DPR EL PL SR 3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WYU	-32	0	0	0	-32	0	0	0	0
1080000	AC PR DPR EL PL SR 3640000	"POLES, TOWERS AND FIXTURES"	CA	-43,212	-43,212	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3640000	"POLES, TOWERS AND FIXTURES"	IDU	-47,109	0	0	0	0	-47,109	0	0	0
1080000	AC PR DPR EL PL SR 3640000	"POLES, TOWERS AND FIXTURES"	OR	-260,998	0	-260,998	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3640000	"POLES, TOWERS AND FIXTURES"	UT	-167,140	0	0	0	0	-167,140	0	0	0
1080000	AC PR DPR EL PL SR 3640000	"POLES, TOWERS AND FIXTURES"	WA	-75,974	0	0	-75,974	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3640000	"POLES, TOWERS AND FIXTURES"	WYP	-72,739	0	0	0	-72,739	0	0	0	0
1080000	AC PR DPR EL PL SR 3640000	"POLES, TOWERS AND FIXTURES"	WYU	-16,139	0	0	0	-16,139	0	0	0	0
1080000	AC PR DPR EL PL SR 3650000	OVERHEAD CONDUCTORS & DEVICES	CA	-22,614	-22,614	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3650000	OVERHEAD CONDUCTORS & DEVICES	IDU	-16,993	0	0	0	0	-16,993	0	0	0
1080000	AC PR DPR EL PL SR 3650000	OVERHEAD CONDUCTORS & DEVICES	OR	-139,259	0	-139,259	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3650000	OVERHEAD CONDUCTORS & DEVICES	UT	-86,543	0	0	0	0	-86,543	0	0	0
1080000	AC PR DPR EL PL SR 3650000	OVERHEAD CONDUCTORS & DEVICES	WA	-37,214	0	0	-37,214	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3650000	OVERHEAD CONDUCTORS & DEVICES	WYP	-42,980	0	0	0	-42,980	0	0	0	0
1080000	AC PR DPR EL PL SR 3650000	OVERHEAD CONDUCTORS & DEVICES	WYU	-5,810	0	0	0	-5,810	0	0	0	0



Depreciation Reserve

Sum of Monthly Average: 12/2021

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	3660000	UNDERGROUND CONDUIT	CA	-13,122	-13,122	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3660000	UNDERGROUND CONDUIT	IDU	-4,687	0	0	0	0	-4,687	0
1080000	AC PR DPR EL PL SR	3660000	UNDERGROUND CONDUIT	OR	-49,041	0	-49,041	0	0	0	0
1080000	AC PR DPR EL PL SR	3660000	UNDERGROUND CONDUIT	UT	-87,767	0	0	0	-87,767	0	0
1080000	AC PR DPR EL PL SR	3660000	UNDERGROUND CONDUIT	WA	-11,316	0	0	-11,316	0	0	0
1080000	AC PR DPR EL PL SR	3660000	UNDERGROUND CONDUIT	WYP	-11,304	0	0	0	-11,304	0	0
1080000	AC PR DPR EL PL SR	3660000	UNDERGROUND CONDUIT	WYU	-3,129	0	0	0	-3,129	0	0
1080000	AC PR DPR EL PL SR	3670000	UNDERGROUND CONDUCTORS & DEVICES	CA	-13,637	-13,637	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3670000	UNDERGROUND CONDUCTORS & DEVICES	IDU	-13,322	0	0	0	0	-13,322	0
1080000	AC PR DPR EL PL SR	3670000	UNDERGROUND CONDUCTORS & DEVICES	OR	-96,331	0	-96,331	0	0	0	0
1080000	AC PR DPR EL PL SR	3670000	UNDERGROUND CONDUCTORS & DEVICES	UT	-213,701	0	0	0	-213,701	0	0
1080000	AC PR DPR EL PL SR	3670000	UNDERGROUND CONDUCTORS & DEVICES	WA	-13,878	0	0	-13,878	0	0	0
1080000	AC PR DPR EL PL SR	3670000	UNDERGROUND CONDUCTORS & DEVICES	WYP	-25,454	0	0	0	-25,454	0	0
1080000	AC PR DPR EL PL SR	3670000	UNDERGROUND CONDUCTORS & DEVICES	WYU	-14,578	0	0	0	-14,578	0	0
1080000	AC PR DPR EL PL SR	3680000	LINE TRANSFORMERS	CA	-30,558	-30,558	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3680000	LINE TRANSFORMERS	IDU	-33,225	0	0	0	0	-33,225	0
1080000	AC PR DPR EL PL SR	3680000	LINE TRANSFORMERS	OR	-252,909	0	-252,909	0	0	0	0
1080000	AC PR DPR EL PL SR	3680000	LINE TRANSFORMERS	UT	-162,572	0	0	0	-162,572	0	0
1080000	AC PR DPR EL PL SR	3680000	LINE TRANSFORMERS	WA	-64,959	0	0	-64,959	0	0	0
1080000	AC PR DPR EL PL SR	3680000	LINE TRANSFORMERS	WYP	-48,004	0	0	0	-48,004	0	0
1080000	AC PR DPR EL PL SR	3680000	LINE TRANSFORMERS	WYU	-7,626	0	0	0	-7,626	0	0
1080000	AC PR DPR EL PL SR	3691000	SERVICES - OVERHEAD	CA	-4,283	-4,283	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3691000	SERVICES - OVERHEAD	IDU	-4,932	0	0	0	0	-4,932	0
1080000	AC PR DPR EL PL SR	3691000	SERVICES - OVERHEAD	OR	-45,284	0	-45,284	0	0	0	0
1080000	AC PR DPR EL PL SR	3691000	SERVICES - OVERHEAD	UT	-41,017	0	0	0	-41,017	0	0
1080000	AC PR DPR EL PL SR	3691000	SERVICES - OVERHEAD	WA	-9,702	0	0	-9,702	0	0	0
1080000	AC PR DPR EL PL SR	3691000	SERVICES - OVERHEAD	WYP	-7,230	0	0	0	-7,230	0	0
1080000	AC PR DPR EL PL SR	3691000	SERVICES - OVERHEAD	WYU	-1,168	0	0	0	-1,168	0	0
1080000	AC PR DPR EL PL SR	3692000	SERVICES - UNDERGROUND	CA	-9,139	-9,139	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3692000	SERVICES - UNDERGROUND	IDU	-14,064	0	0	0	0	-14,064	0
1080000	AC PR DPR EL PL SR	3692000	SERVICES - UNDERGROUND	OR	-100,115	0	-100,115	0	0	0	0
1080000	AC PR DPR EL PL SR	3692000	SERVICES - UNDERGROUND	UT	-76,899	0	0	0	-76,899	0	0
1080000	AC PR DPR EL PL SR	3692000	SERVICES - UNDERGROUND	WA	-23,081	0	0	-23,081	0	0	0
1080000	AC PR DPR EL PL SR	3692000	SERVICES - UNDERGROUND	WYP	-19,668	0	0	0	-19,668	0	0
1080000	AC PR DPR EL PL SR	3692000	SERVICES - UNDERGROUND	WYU	-5,590	0	0	0	-5,590	0	0
1080000	AC PR DPR EL PL SR	3700000	METERS	CA	-447	-447	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3700000	METERS	IDU	-10,827	0	0	0	0	-10,827	0
1080000	AC PR DPR EL PL SR	3700000	METERS	OR	-20,019	0	-20,019	0	0	0	0
1080000	AC PR DPR EL PL SR	3700000	METERS	UT	-54,631	0	0	0	-54,631	0	0
1080000	AC PR DPR EL PL SR	3700000	METERS	WA	-7,687	0	0	-7,687	0	0	0
1080000	AC PR DPR EL PL SR	3700000	METERS	WYP	-7,647	0	0	0	-7,647	0	0
1080000	AC PR DPR EL PL SR	3700000	METERS	WYU	-1,588	0	0	0	-1,588	0	0
1080000	AC PR DPR EL PL SR	3710000	INSTALL ON CUSTOMERS PREMISES	CA	-261	-261	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3710000	INSTALL ON CUSTOMERS PREMISES	IDU	-131	0	0	0	0	-131	0
1080000	AC PR DPR EL PL SR	3710000	INSTALL ON CUSTOMERS PREMISES	OR	-2,143	0	-2,143	0	0	0	0
1080000	AC PR DPR EL PL SR	3710000	INSTALL ON CUSTOMERS PREMISES	UT	-3,362	0	0	0	0	-3,362	0



Depreciation Reserve

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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
1080000	AC PR DPR EL PL SR	3710000	INSTALL ON CUSTOMERS PREMISES	WA	-414	0	0	-414	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3710000	INSTALL ON CUSTOMERS PREMISES	WYP	-839	0	0	0	-839	0	0	0	0
1080000	AC PR DPR EL PL SR	3710000	INSTALL ON CUSTOMERS PREMISES	WYU	-143	0	0	0	-143	0	0	0	0
1080000	AC PR DPR EL PL SR	3730000	STREET LIGHTING & SIGNAL SYSTEMS	CA	-405	-405	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3730000	STREET LIGHTING & SIGNAL SYSTEMS	IDU	-468	0	0	0	0	0	-468	0	0
1080000	AC PR DPR EL PL SR	3730000	STREET LIGHTING & SIGNAL SYSTEMS	OR	-12,571	0	-12,571	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3730000	STREET LIGHTING & SIGNAL SYSTEMS	UT	-13,319	0	0	0	0	-13,319	0	0	0
1080000	AC PR DPR EL PL SR	3730000	STREET LIGHTING & SIGNAL SYSTEMS	WA	-1,757	0	0	-1,757	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3730000	STREET LIGHTING & SIGNAL SYSTEMS	WYP	-3,941	0	0	0	-3,941	0	0	0	0
1080000	AC PR DPR EL PL SR	3730000	STREET LIGHTING & SIGNAL SYSTEMS	WYU	-1,255	0	0	0	-1,255	0	0	0	0
1080000	AC PR DPR EL PL SR	3892000	LAND RIGHTS	IDU	-3	0	0	0	0	0	-3	0	0
1080000	AC PR DPR EL PL SR	3892000	LAND RIGHTS	OR	0	0	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	0	0
1080000	AC PR DPR EL PL SR	3892000	LAND RIGHTS	SO	-4	0	-1	0	0	0	-2	0	0
1080000	AC PR DPR EL PL SR	3892000	LAND RIGHTS	UT	-24	0	0	0	0	0	-24	0	0
1080000	AC PR DPR EL PL SR	3892000	LAND RIGHTS	WYP	-12	0	0	0	-12	0	0	0	0
1080000	AC PR DPR EL PL SR	3892000	LAND RIGHTS	WYU	-5	0	0	0	-5	0	0	0	0
1080000	AC PR DPR EL PL SR	3900000	STRUCTURES AND IMPROVEMENTS	CA	-847	-847	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3900000	STRUCTURES AND IMPROVEMENTS	CAEE	-238	0	0	0	-56	-160	-22	0	0
1080000	AC PR DPR EL PL SR	3900000	STRUCTURES AND IMPROVEMENTS	CAGE	-142	0	0	0	-30	-100	-13	0	0
1080000	AC PR DPR EL PL SR	3900000	STRUCTURES AND IMPROVEMENTS	CAGW	-81	-3	-60	-18	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3900000	STRUCTURES AND IMPROVEMENTS	CN	-2,468	-57	-762	-168	-179	-1,197	-105	0	0
1080000	AC PR DPR EL PL SR	3900000	STRUCTURES AND IMPROVEMENTS	IDU	-5,126	0	0	0	0	0	-5,126	0	0
1080000	AC PR DPR EL PL SR	3900000	STRUCTURES AND IMPROVEMENTS	OR	-10,982	0	-10,982	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3900000	STRUCTURES AND IMPROVEMENTS	SG	-2,696	-41	-714	-216	-376	-1,198	-150	-1	0
1080000	AC PR DPR EL PL SR	3900000	STRUCTURES AND IMPROVEMENTS	SO	-31,752	-654	-8,065	-2,264	-4,292	-14,628	-1,841	-9	0
1080000	AC PR DPR EL PL SR	3900000	STRUCTURES AND IMPROVEMENTS	UT	-13,301	0	0	0	0	-13,301	0	0	0
1080000	AC PR DPR EL PL SR	3900000	STRUCTURES AND IMPROVEMENTS	WA	-7,887	0	0	-7,887	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3900000	STRUCTURES AND IMPROVEMENTS	WYP	-1,773	0	0	0	-1,773	0	0	0	0
1080000	AC PR DPR EL PL SR	3900000	STRUCTURES AND IMPROVEMENTS	WYU	-1,506	0	0	0	-1,506	0	0	0	0
1080000	AC PR DPR EL PL SR	3910000	OFFICE FURNITURE	CA	-92	-92	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3910000	OFFICE FURNITURE	CAEE	-3	0	0	0	-1	0	-2	0	0
1080000	AC PR DPR EL PL SR	3910000	OFFICE FURNITURE	CAGE	-638	0	0	0	-133	-448	-56	0	0
1080000	AC PR DPR EL PL SR	3910000	OFFICE FURNITURE	CAGW	-15	-1	-11	-3	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3910000	OFFICE FURNITURE	CN	-863	-20	-266	-59	-63	-418	-37	0	0
1080000	AC PR DPR EL PL SR	3910000	OFFICE FURNITURE	IDU	-30	0	0	0	0	0	-30	0	0
1080000	AC PR DPR EL PL SR	3910000	OFFICE FURNITURE	JBG	-58	-2	-42	-13	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3910000	OFFICE FURNITURE	OR	-1,077	0	-1,077	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3910000	OFFICE FURNITURE	SG	-113	-2	-30	-9	-16	-50	-6	0	0
1080000	AC PR DPR EL PL SR	3910000	OFFICE FURNITURE	SO	-7,479	-154	-1,900	-533	-1,011	-3,446	-434	-2	0
1080000	AC PR DPR EL PL SR	3910000	OFFICE FURNITURE	UT	-343	0	0	0	0	-343	0	0	0
1080000	AC PR DPR EL PL SR	3910000	OFFICE FURNITURE	WA	-42	0	0	-42	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3910000	OFFICE FURNITURE	WYP	-270	0	0	0	-270	0	0	0	0
1080000	AC PR DPR EL PL SR	3910000	OFFICE FURNITURE	WYU	-15	0	0	0	-15	0	0	0	0
1080000	AC PR DPR EL PL SR	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CA	-18	-18	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CAEE	-10	0	0	0	-2	-7	-1	0	0



Depreciation Reserve

Sum of Monthly Average: 12/2021

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	CAGE	-655	0	0	0	-137	-460	-58	0	0
1080000	AC PR DPR EL PL SR	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CAGW	-101	-4	-74	-23	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CN	-1,723	-40	-532	-117	-125	-836	-73	0	0
1080000	AC PR DPR EL PL SR	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	IDU	-185	0	0	0	0	0	-185	0	0
1080000	AC PR DPR EL PL SR	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	JBG	-58	-2	-43	-13	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	OR	-409	0	-409	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SG	-309	-5	-82	-25	-43	-137	-17	0	0
1080000	AC PR DPR EL PL SR	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SO	-23,917	-493	-6,075	-1,705	-3,233	-11,018	-1,386	-7	0
1080000	AC PR DPR EL PL SR	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	UT	-236	0	0	0	0	-236	0	0	0
1080000	AC PR DPR EL PL SR	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WA	-161	0	0	-161	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WYP	-877	0	0	0	-877	0	0	0	0
1080000	AC PR DPR EL PL SR	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WYU	-17	0	0	0	-17	0	0	0	0
1080000	AC PR DPR EL PL SR	3913000	OFFICE EQUIPMENT	CAGE	-20	0	0	0	-4	-14	-2	0	0
1080000	AC PR DPR EL PL SR	3913000	OFFICE EQUIPMENT	CAGW	-6	0	-5	-1	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3913000	OFFICE EQUIPMENT	CN	0	0	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3913000	OFFICE EQUIPMENT	IDU	0	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	0
1080000	AC PR DPR EL PL SR	3913000	OFFICE EQUIPMENT	SO	-59	-1	-15	-4	-8	-27	-3	0	0
1080000	AC PR DPR EL PL SR	3913000	OFFICE EQUIPMENT	UT	-4	0	0	0	0	-4	0	0	0
1080000	AC PR DPR EL PL SR	3913000	OFFICE EQUIPMENT	WYP	0	0	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3913000	OFFICE EQUIPMENT	WYU	-4	0	0	0	-4	0	0	0	0
1080000	AC PR DPR EL PL SR	3920100	1/4 TON MINI-PICKUPS AND VANS	CA	-34	-34	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3920100	1/4 TON MINI-PICKUPS AND VANS	CAEE	-18	0	0	0	-4	-12	-2	0	0
1080000	AC PR DPR EL PL SR	3920100	1/4 TON MINI-PICKUPS AND VANS	CAGE	-127	0	0	0	-27	-90	-11	0	0
1080000	AC PR DPR EL PL SR	3920100	1/4 TON MINI-PICKUPS AND VANS	CAGW	-1	0	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3920100	1/4 TON MINI-PICKUPS AND VANS	IDU	-164	0	0	0	0	0	-164	0	0
1080000	AC PR DPR EL PL SR	3920100	1/4 TON MINI-PICKUPS AND VANS	JBG	-29	-1	-21	-6	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3920100	1/4 TON MINI-PICKUPS AND VANS	OR	-814	0	-814	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3920100	1/4 TON MINI-PICKUPS AND VANS	SG	-172	-3	-45	-14	-24	-76	-10	0	0
1080000	AC PR DPR EL PL SR	3920100	1/4 TON MINI-PICKUPS AND VANS	SO	-422	-9	-107	-30	-57	-194	-24	0	0
1080000	AC PR DPR EL PL SR	3920100	1/4 TON MINI-PICKUPS AND VANS	UT	-1,457	0	0	0	0	-1,457	0	0	0
1080000	AC PR DPR EL PL SR	3920100	1/4 TON MINI-PICKUPS AND VANS	WA	-152	0	0	-152	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3920100	1/4 TON MINI-PICKUPS AND VANS	WYP	-272	0	0	0	-272	0	0	0	0
1080000	AC PR DPR EL PL SR	3920200	MID AND FULL SIZE AUTOMOBILES	CAGE	-1	0	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3920200	MID AND FULL SIZE AUTOMOBILES	CAGW	0	0	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3920200	MID AND FULL SIZE AUTOMOBILES	OR	-52	0	-52	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3920200	MID AND FULL SIZE AUTOMOBILES	SO	-54	-1	-14	-4	-7	-25	-3	0	0
1080000	AC PR DPR EL PL SR	3920200	MID AND FULL SIZE AUTOMOBILES	UT	-193	0	0	0	0	-193	0	0	0
1080000	AC PR DPR EL PL SR	3920200	MID AND FULL SIZE AUTOMOBILES	WA	-5	0	0	-5	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3920200	MID AND FULL SIZE AUTOMOBILES	WYP	-15	0	0	0	-15	0	0	0	0
1080000	AC PR DPR EL PL SR	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	CA	-199	-199	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	CAEE	-49	0	0	0	-11	-33	-5	0	0
1080000	AC PR DPR EL PL SR	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	CAGE	-2,211	0	0	0	-461	-1,553	-195	-1	0
1080000	AC PR DPR EL PL SR	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	CAGW	-64	-3	-47	-14	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	IDU	-895	0	0	0	0	0	-895	0	0
1080000	AC PR DPR EL PL SR	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	JBG	-504	-21	-370	-113	0	0	0	0	0



Depreciation Reserve

Sum of Monthly Average: 12/2021

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 3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	OR	-2,867	0	-2,867	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	SG	-1,809	-28	-479	-145	-252	-804	-101	-1
1080000	AC PR DPR EL PL SR 3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	SO	-728	-15	-185	-52	-98	-335	-42	0
1080000	AC PR DPR EL PL SR 3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	UT	-4,639	0	0	0	0	-4,639	0	0
1080000	AC PR DPR EL PL SR 3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	WA	-983	0	0	-983	0	0	0	0
1080000	AC PR DPR EL PL SR 3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	WYP	-779	0	0	0	-779	0	0	0
1080000	AC PR DPR EL PL SR 3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	WYU	-234	0	0	0	-234	0	0	0
1080000	AC PR DPR EL PL SR 3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	CA	-397	-397	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	CAEE	-154	0	0	0	-36	-104	-14	0
1080000	AC PR DPR EL PL SR 3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	CAGE	-1,136	0	0	0	-237	-798	-100	-1
1080000	AC PR DPR EL PL SR 3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	CAGW	0	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	IDU	-1,372	0	0	0	0	0	-1,372	0
1080000	AC PR DPR EL PL SR 3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	JBG	-247	-10	-181	-55	0	0	0	0
1080000	AC PR DPR EL PL SR 3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	OR	-7,752	0	-7,752	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	SG	-2,291	-35	-606	-184	-319	-1,018	-128	-1
1080000	AC PR DPR EL PL SR 3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	SO	-216	-4	-55	-15	-29	-100	-13	0
1080000	AC PR DPR EL PL SR 3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	UT	-9,004	0	0	0	0	-9,004	0	0
1080000	AC PR DPR EL PL SR 3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	WA	-1,859	0	0	-1,859	0	0	0	0
1080000	AC PR DPR EL PL SR 3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	WYP	-1,749	0	0	0	-1,749	0	0	0
1080000	AC PR DPR EL PL SR 3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	WYU	-405	0	0	0	-405	0	0	0
1080000	AC PR DPR EL PL SR 3920600	DUMP TRUCKS	CAEE	-3	0	0	0	-1	-2	0	0
1080000	AC PR DPR EL PL SR 3920600	DUMP TRUCKS	CAGE	-865	0	0	0	-181	-608	-76	0
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	-421	-18	-309	-94	0	0	0	0
1080000	AC PR DPR EL PL SR 3920600	DUMP TRUCKS	OR	-115	0	-115	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3920600	DUMP TRUCKS	SG	-852	-13	-225	-68	-119	-378	-47	0
1080000	AC PR DPR EL PL SR 3920600	DUMP TRUCKS	UT	-107	0	0	0	0	-107	0	0
1080000	AC PR DPR EL PL SR 3920900	TRAILERS	CA	-202	-202	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3920900	TRAILERS	CAEE	-28	0	0	0	-6	-19	-3	0
1080000	AC PR DPR EL PL SR 3920900	TRAILERS	CAGE	-269	0	0	0	-56	-189	-24	0
1080000	AC PR DPR EL PL SR 3920900	TRAILERS	CAGW	-2	0	-1	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3920900	TRAILERS	IDU	-415	0	0	0	0	0	-415	0
1080000	AC PR DPR EL PL SR 3920900	TRAILERS	JBG	-34	-1	-25	-8	0	0	0	0
1080000	AC PR DPR EL PL SR 3920900	TRAILERS	OR	-1,530	0	-1,530	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3920900	TRAILERS	SG	-346	-5	-92	-28	-48	-154	-19	0
1080000	AC PR DPR EL PL SR 3920900	TRAILERS	SO	-294	-6	-75	-21	-40	-135	-17	0
1080000	AC PR DPR EL PL SR 3920900	TRAILERS	UT	-2,949	0	0	0	0	-2,949	0	0
1080000	AC PR DPR EL PL SR 3920900	TRAILERS	WA	-377	0	0	-377	0	0	0	0
1080000	AC PR DPR EL PL SR 3920900	TRAILERS	WYP	-873	0	0	0	-873	0	0	0
1080000	AC PR DPR EL PL SR 3920900	TRAILERS	WYU	-177	0	0	0	-177	0	0	0
1080000	AC PR DPR EL PL SR 3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	CA	-63	-63	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	CAEE	-4	0	0	0	-1	-3	0	0
1080000	AC PR DPR EL PL SR 3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	CAGE	-253	0	0	0	-53	-178	-22	0
1080000	AC PR DPR EL PL SR 3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	CAGW	-8	0	-6	-2	0	0	0	0
1080000	AC PR DPR EL PL SR 3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	IDU	-44	0	0	0	0	0	-44	0
1080000	AC PR DPR EL PL SR 3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	JBG	-1	0	-1	0	0	0	0	0



Depreciation Reserve

Sum of Monthly Average: 12/2021

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 3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	OR	-229	0	-229	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	SG	-156	-2	-41	-12	-22	-69	-9	0
1080000	AC PR DPR EL PL SR 3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	SO	-35	-1	-9	-2	-5	-16	-2	0
1080000	AC PR DPR EL PL SR 3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	UT	-165	0	0	0	0	-165	0	0
1080000	AC PR DPR EL PL SR 3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	WA	-58	0	0	-58	0	0	0	0
1080000	AC PR DPR EL PL SR 3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	WYP	-114	0	0	0	-114	0	0	0
1080000	AC PR DPR EL PL SR 3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	WYU	-16	0	0	0	-16	0	0	0
1080000	AC PR DPR EL PL SR 3921900	OVER-THE-ROAD SEMI-TRACTORS	CAGE	-187	0	0	0	-39	-131	-17	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	-57	-2	-42	-13	0	0	0	0
1080000	AC PR DPR EL PL SR 3921900	OVER-THE-ROAD SEMI-TRACTORS	OR	-223	0	-223	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3921900	OVER-THE-ROAD SEMI-TRACTORS	SG	-80	-1	-21	-6	-11	-35	-4	0
1080000	AC PR DPR EL PL SR 3921900	OVER-THE-ROAD SEMI-TRACTORS	SO	-139	-3	-35	-10	-19	-64	-8	0
1080000	AC PR DPR EL PL SR 3921900	OVER-THE-ROAD SEMI-TRACTORS	UT	-687	0	0	0	0	-687	0	0
1080000	AC PR DPR EL PL SR 3921900	OVER-THE-ROAD SEMI-TRACTORS	WA	-157	0	0	-157	0	0	0	0
1080000	AC PR DPR EL PL SR 3921900	OVER-THE-ROAD SEMI-TRACTORS	WYP	-54	0	0	0	-54	0	0	0
1080000	AC PR DPR EL PL SR 3923000	TRANSPORTATION EQUIPMENT	SO	-1,085	-22	-276	-77	-147	-500	-63	0
1080000	AC PR DPR EL PL SR 3930000	STORES EQUIPMENT	CA	-109	-109	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3930000	STORES EQUIPMENT	CAGE	-1,704	0	0	0	-356	-1,197	-150	-1
1080000	AC PR DPR EL PL SR 3930000	STORES EQUIPMENT	CAGW	-111	-5	-81	-25	0	0	0	0
1080000	AC PR DPR EL PL SR 3930000	STORES EQUIPMENT	IDU	-280	0	0	0	0	0	-280	0
1080000	AC PR DPR EL PL SR 3930000	STORES EQUIPMENT	JBG	-378	-16	-277	-84	0	0	0	0
1080000	AC PR DPR EL PL SR 3930000	STORES EQUIPMENT	OR	-1,377	0	-1,377	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3930000	STORES EQUIPMENT	SG	-479	-7	-127	-38	-67	-213	-27	0
1080000	AC PR DPR EL PL SR 3930000	STORES EQUIPMENT	SO	-135	-3	-34	-10	-18	-62	-8	0
1080000	AC PR DPR EL PL SR 3930000	STORES EQUIPMENT	UT	-1,670	0	0	0	0	-1,670	0	0
1080000	AC PR DPR EL PL SR 3930000	STORES EQUIPMENT	WA	-377	0	0	-377	0	0	0	0
1080000	AC PR DPR EL PL SR 3930000	STORES EQUIPMENT	WYP	-537	0	0	0	-537	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	-379	-379	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3940000	"TLS, SHOP, GAR EQUIPMENT"	CAEE	-76	0	0	0	-18	-51	-7	0
1080000	AC PR DPR EL PL SR 3940000	"TLS, SHOP, GAR EQUIPMENT"	CAGE	-7,979	0	0	0	-1,665	-5,606	-704	-5
1080000	AC PR DPR EL PL SR 3940000	"TLS, SHOP, GAR EQUIPMENT"	CAGW	-339	-14	-249	-76	0	0	0	0
1080000	AC PR DPR EL PL SR 3940000	"TLS, SHOP, GAR EQUIPMENT"	IDU	-1,138	0	0	0	0	0	-1,138	0
1080000	AC PR DPR EL PL SR 3940000	"TLS, SHOP, GAR EQUIPMENT"	JBG	-1,576	-66	-1,157	-352	0	0	0	0
1080000	AC PR DPR EL PL SR 3940000	"TLS, SHOP, GAR EQUIPMENT"	OR	-5,426	0	-5,426	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3940000	"TLS, SHOP, GAR EQUIPMENT"	SG	-1,615	-25	-427	-130	-225	-717	-90	-1
1080000	AC PR DPR EL PL SR 3940000	"TLS, SHOP, GAR EQUIPMENT"	SO	-1,464	-30	-372	-104	-198	-674	-85	0
1080000	AC PR DPR EL PL SR 3940000	"TLS, SHOP, GAR EQUIPMENT"	UT	-7,189	0	0	0	0	-7,189	0	0
1080000	AC PR DPR EL PL SR 3940000	"TLS, SHOP, GAR EQUIPMENT"	WA	-1,327	0	0	-1,327	0	0	0	0
1080000	AC PR DPR EL PL SR 3940000	"TLS, SHOP, GAR EQUIPMENT"	WYP	-1,921	0	0	0	-1,921	0	0	0
1080000	AC PR DPR EL PL SR 3940000	"TLS, SHOP, GAR EQUIPMENT"	WYU	-301	0	0	0	-301	0	0	0
1080000	AC PR DPR EL PL SR 3950000	LABORATORY EQUIPMENT	CA	-173	-173	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3950000	LABORATORY EQUIPMENT	CAEE	-637	0	0	0	-149	-429	-59	0
1080000	AC PR DPR EL PL SR 3950000	LABORATORY EQUIPMENT	CAGE	-1,768	0	0	0	-369	-1,242	-156	-1
1080000	AC PR DPR EL PL SR 3950000	LABORATORY EQUIPMENT	CAGW	-99	-4	-73	-22	0	0	0	0



Depreciation Reserve

Sum of Monthly Average: 12/2021

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 3950000	LABORATORY EQUIPMENT	IDU	-726	0	0	0	0	-726	0	0
1080000	AC PR DPR EL PL SR 3950000	LABORATORY EQUIPMENT	JBG	-148	-6	-109	-33	0	0	0	0
1080000	AC PR DPR EL PL SR 3950000	LABORATORY EQUIPMENT	OR	-4,259	0	-4,259	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3950000	LABORATORY EQUIPMENT	SG	-1,608	-25	-426	-129	-224	-714	-90	-1
1080000	AC PR DPR EL PL SR 3950000	LABORATORY EQUIPMENT	SO	-2,748	-57	-698	-196	-371	-1,266	-159	-1
1080000	AC PR DPR EL PL SR 3950000	LABORATORY EQUIPMENT	UT	-3,803	0	0	0	0	-3,803	0	0
1080000	AC PR DPR EL PL SR 3950000	LABORATORY EQUIPMENT	WA	-762	0	0	-762	0	0	0	0
1080000	AC PR DPR EL PL SR 3950000	LABORATORY EQUIPMENT	WYP	-1,298	0	0	0	-1,298	0	0	0
1080000	AC PR DPR EL PL SR 3950000	LABORATORY EQUIPMENT	WYU	-84	0	0	0	-84	0	0	0
1080000	AC PR DPR EL PL SR 3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	CA	-750	-750	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	CAGE	-74	0	0	0	-15	-52	-7	0
1080000	AC PR DPR EL PL SR 3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	IDU	-1,566	0	0	0	0	0	-1,566	0
1080000	AC PR DPR EL PL SR 3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	OR	-7,803	0	-7,803	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	SG	-238	-4	-63	-19	-33	-106	-13	0
1080000	AC PR DPR EL PL SR 3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	SO	-920	-19	-234	-66	-124	-424	-53	0
1080000	AC PR DPR EL PL SR 3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	UT	-6,150	0	0	0	0	-6,150	0	0
1080000	AC PR DPR EL PL SR 3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	WA	-1,300	0	0	-1,300	0	0	0	0
1080000	AC PR DPR EL PL SR 3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	WYP	-2,547	0	0	0	-2,547	0	0	0
1080000	AC PR DPR EL PL SR 3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	WYU	-456	0	0	0	-456	0	0	0
1080000	AC PR DPR EL PL SR 3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	CA	-56	-56	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	IDU	-112	0	0	0	0	-112	0	0
1080000	AC PR DPR EL PL SR 3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	OR	-491	0	-491	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	SG	-79	-1	-21	-6	-11	-35	-4	0
1080000	AC PR DPR EL PL SR 3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	UT	-235	0	0	0	0	-235	0	0
1080000	AC PR DPR EL PL SR 3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	WYU	-99	0	0	0	-99	0	0	0
1080000	AC PR DPR EL PL SR 3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	CA	-383	-383	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	-5	-18	-2	0
1080000	AC PR DPR EL PL SR 3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	IDU	-915	0	0	0	0	0	-915	0
1080000	AC PR DPR EL PL SR 3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	JBG	-17	-1	-12	-4	0	0	0	0
1080000	AC PR DPR EL PL SR 3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	OR	-5,422	0	-5,422	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	SG	-556	-8	-147	-45	-77	-247	-31	0
1080000	AC PR DPR EL PL SR 3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	SO	-692	-14	-176	-49	-94	-319	-40	0
1080000	AC PR DPR EL PL SR 3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	UT	-5,111	0	0	0	0	-5,111	0	0
1080000	AC PR DPR EL PL SR 3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	WA	-1,831	0	0	-1,831	0	0	0	0
1080000	AC PR DPR EL PL SR 3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	WYP	-1,348	0	0	0	-1,348	0	0	0
1080000	AC PR DPR EL PL SR 3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	WYU	-260	0	0	0	-260	0	0	0
1080000	AC PR DPR EL PL SR 3961000	CRANES	CAGE	-624	0	0	0	-130	-439	-55	0
1080000	AC PR DPR EL PL SR 3961000	CRANES	CAGW	-4	0	-3	-1	0	0	0	0
1080000	AC PR DPR EL PL SR 3961000	CRANES	JBG	-239	-10	-176	-53	0	0	0	0
1080000	AC PR DPR EL PL SR 3961000	CRANES	OR	-206	0	-206	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3961000	CRANES	SG	-403	-6	-107	-32	-56	-179	-22	0
1080000	AC PR DPR EL PL SR 3961000	CRANES	UT	-2	0	0	0	0	-2	0	0
1080000	AC PR DPR EL PL SR 3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	CAGE	-7,012	0	0	0	-1,463	-4,926	-619	-4
1080000	AC PR DPR EL PL SR 3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	CAGW	-15	-1	-11	-3	0	0	0	0
1080000	AC PR DPR EL PL SR 3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	JBG	-1,367	-57	-1,004	-306	0	0	0	0
1080000	AC PR DPR EL PL SR 3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	OR	-427	0	-427	0	0	0	0	0



Depreciation Reserve

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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	
1080000	AC PR DPR EL PL SR 3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	SG	-603	-9	-160	-48	-84	-268	-34	0	0
1080000	AC PR DPR EL PL SR 3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	SO	-575	-12	-146	-41	-78	-265	-33	0	0
1080000	AC PR DPR EL PL SR 3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	UT	-645	0	0	0	0	-645	0	0	0
1080000	AC PR DPR EL PL SR 3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	WYP	-170	0	0	0	-170	0	0	0	0
1080000	AC PR DPR EL PL SR 3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	CA	-458	-458	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	IDU	-1,009	0	0	0	0	0	-1,009	0	0
1080000	AC PR DPR EL PL SR 3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	OR	-4,830	0	-4,830	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	SG	-182	-3	-48	-15	-25	-81	-10	0	0
1080000	AC PR DPR EL PL SR 3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	SO	-710	-15	-180	-51	-96	-327	-41	0	0
1080000	AC PR DPR EL PL SR 3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	UT	-5,746	0	0	0	0	-5,746	0	0	0
1080000	AC PR DPR EL PL SR 3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	WA	-1,232	0	0	-1,232	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	WYP	-1,124	0	0	0	-1,124	0	0	0	0
1080000	AC PR DPR EL PL SR 3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	WYU	-220	0	0	0	-220	0	0	0	0
1080000	AC PR DPR EL PL SR 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	CA	-257	-257	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	CAEE	-119	0	0	0	-28	-80	-11	0	0
1080000	AC PR DPR EL PL SR 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	CAGE	-998	0	0	0	-208	-701	-88	-1	0
1080000	AC PR DPR EL PL SR 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	CAGW	-33	-1	-24	-7	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	IDU	-570	0	0	0	0	0	-570	0	0
1080000	AC PR DPR EL PL SR 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	JBG	-344	-14	-252	-77	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	OR	-1,143	0	-1,143	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	SG	-1,188	-18	-314	-95	-166	-528	-66	0	0
1080000	AC PR DPR EL PL SR 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	SO	-263	-5	-67	-19	-36	-121	-15	0	0
1080000	AC PR DPR EL PL SR 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	UT	-2,052	0	0	0	0	-2,052	0	0	0
1080000	AC PR DPR EL PL SR 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	WA	-634	0	0	-634	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	WYP	-539	0	0	0	-539	0	0	0	0
1080000	AC PR DPR EL PL SR 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	WYU	-238	0	0	0	-238	0	0	0	0
1080000	AC PR DPR EL PL SR 3970000	COMMUNICATION EQUIPMENT	CA	-2,456	-2,456	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3970000	COMMUNICATION EQUIPMENT	CAEE	-131	0	0	0	-31	-88	-12	0	0
1080000	AC PR DPR EL PL SR 3970000	COMMUNICATION EQUIPMENT	CAGE	-11,302	0	0	0	-2,358	-7,940	-997	-6	0
1080000	AC PR DPR EL PL SR 3970000	COMMUNICATION EQUIPMENT	CAGW	-804	-34	-590	-180	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3970000	COMMUNICATION EQUIPMENT	CN	-1,976	-46	-610	-135	-143	-958	-84	0	0
1080000	AC PR DPR EL PL SR 3970000	COMMUNICATION EQUIPMENT	IDU	-5,136	0	0	0	0	0	-5,136	0	0
1080000	AC PR DPR EL PL SR 3970000	COMMUNICATION EQUIPMENT	JBG	-998	-42	-733	-223	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3970000	COMMUNICATION EQUIPMENT	OR	-37,965	0	-37,965	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3970000	COMMUNICATION EQUIPMENT	SG	-63,917	-977	-16,922	-5,127	-8,913	-28,392	-3,562	-24	0
1080000	AC PR DPR EL PL SR 3970000	COMMUNICATION EQUIPMENT	SO	-42,176	-869	-10,713	-3,007	-5,701	-19,430	-2,445	-12	0
1080000	AC PR DPR EL PL SR 3970000	COMMUNICATION EQUIPMENT	UT	-24,912	0	0	0	0	-24,912	0	0	0
1080000	AC PR DPR EL PL SR 3970000	COMMUNICATION EQUIPMENT	WA	-5,243	0	0	-5,243	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3970000	COMMUNICATION EQUIPMENT	WYP	-10,318	0	0	0	-10,318	0	0	0	0
1080000	AC PR DPR EL PL SR 3970000	COMMUNICATION EQUIPMENT	WYU	-2,585	0	0	0	-2,585	0	0	0	0
1080000	AC PR DPR EL PL SR 3972000	MOBILE RADIO EQUIPMENT	CA	-233	-233	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3972000	MOBILE RADIO EQUIPMENT	CAEE	-67	0	0	0	-16	-45	-6	0	0
1080000	AC PR DPR EL PL SR 3972000	MOBILE RADIO EQUIPMENT	CAGE	-1,356	0	0	0	-283	-952	-120	-1	0
1080000	AC PR DPR EL PL SR 3972000	MOBILE RADIO EQUIPMENT	CAGW	-30	-1	-22	-7	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3972000	MOBILE RADIO EQUIPMENT	IDU	-241	0	0	0	0	0	-241	0	0
1080000	AC PR DPR EL PL SR 3972000	MOBILE RADIO EQUIPMENT	JBG	-471	-20	-346	-105	0	0	0	0	0



Depreciation Reserve

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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		
1080000	AC PR DPR EL PL SR	3972000	MOBILE RADIO EQUIPMENT	OR	-1,962	0	-1,962	0	0	0	0	0	
1080000	AC PR DPR EL PL SR	3972000	MOBILE RADIO EQUIPMENT	SG	-1,183	-18	-313	-95	-165	-525	-66	0	
1080000	AC PR DPR EL PL SR	3972000	MOBILE RADIO EQUIPMENT	SO	-425	-9	-108	-30	-57	-196	-25	0	
1080000	AC PR DPR EL PL SR	3972000	MOBILE RADIO EQUIPMENT	UT	-1,550	0	0	0	0	-1,550	0	0	
1080000	AC PR DPR EL PL SR	3972000	MOBILE RADIO EQUIPMENT	WA	-407	0	0	-407	0	0	0	0	
1080000	AC PR DPR EL PL SR	3972000	MOBILE RADIO EQUIPMENT	WYP	-485	0	0	0	-485	0	0	0	
1080000	AC PR DPR EL PL SR	3972000	MOBILE RADIO EQUIPMENT	WYU	-86	0	0	0	-86	0	0	0	
1080000	AC PR DPR EL PL SR	3980000	MISCELLANEOUS EQUIPMENT	CA	-28	-28	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	
1080000	AC PR DPR EL PL SR	3980000	MISCELLANEOUS EQUIPMENT	CAGE	-920	0	0	0	-192	-647	-81	-1	
1080000	AC PR DPR EL PL SR	3980000	MISCELLANEOUS EQUIPMENT	CAGW	-16	-1	-12	-4	0	0	0	0	
1080000	AC PR DPR EL PL SR	3980000	MISCELLANEOUS EQUIPMENT	CN	-50	-1	-15	-3	-4	-24	-2	0	
1080000	AC PR DPR EL PL SR	3980000	MISCELLANEOUS EQUIPMENT	IDU	-38	0	0	0	0	-38	0	0	
1080000	AC PR DPR EL PL SR	3980000	MISCELLANEOUS EQUIPMENT	JBG	-87	-4	-64	-19	0	0	0	0	
1080000	AC PR DPR EL PL SR	3980000	MISCELLANEOUS EQUIPMENT	OR	-572	0	-572	0	0	0	0	0	
1080000	AC PR DPR EL PL SR	3980000	MISCELLANEOUS EQUIPMENT	SG	-415	-6	-110	-33	-58	-184	-23	0	
1080000	AC PR DPR EL PL SR	3980000	MISCELLANEOUS EQUIPMENT	SO	-1,412	-29	-359	-101	-191	-651	-82	0	
1080000	AC PR DPR EL PL SR	3980000	MISCELLANEOUS EQUIPMENT	UT	-573	0	0	0	0	-573	0	0	
1080000	AC PR DPR EL PL SR	3980000	MISCELLANEOUS EQUIPMENT	WA	-95	0	0	-95	0	0	0	0	
1080000	AC PR DPR EL PL SR	3980000	MISCELLANEOUS EQUIPMENT	WYP	-81	0	0	0	-81	0	0	0	
1080000	AC PR DPR EL PL SR	3980000	MISCELLANEOUS EQUIPMENT	WYU	-12	0	0	0	-12	0	0	0	
1080000 Total					-9,671,308	-239,789	-2,594,810	-725,976	-1,313,242	-4,231,029	-563,962	-2,500	0
1083000	AC PR DPR-REMOVAL	288351	Reg Liab Contra - Carbon Decomm - ID	IDU	1,213	0	0	0	0	1,213	0	0	
1083000	AC PR DPR-REMOVAL	288353	Reg Liab Contra - Carbon Decomm - UT	UT	-8,527	0	0	0	0	-8,527	0	0	
1083000	AC PR DPR-REMOVAL	288355	Reg Liab Contra - Carbon Decomm - WY	WYP	-709	0	0	0	-709	0	0	0	
1083000	AC PR DPR-REMOVAL	288365	Reg Liab - Steam Decomm - WA	CAGE	-1,340	0	0	0	-280	-942	-118	-1	
1083000	AC PR DPR-REMOVAL	288365	Reg Liab - Steam Decomm - WA	WA	-444	0	0	-444	0	0	0	0	
1083000 Total					-9,807	0	0	-444	-988	-9,469	1,095	-1	0
1085000	AC PR DPR-ACCRUAL	144135	PRODUCTION PLANT - ACCUM DEPN-NON-CLASSI	CAGE	-174	0	0	0	-36	-122	-15	0	
1085000	AC PR DPR-ACCRUAL	144135	PRODUCTION PLANT - ACCUM DEPN-NON-CLASSI	CAGW	-40	-2	-29	-9	0	0	0	0	
1085000	AC PR DPR-ACCRUAL	144135	PRODUCTION PLANT - ACCUM DEPN-NON-CLASSI	JBG	-36	-2	-27	-8	0	0	0	0	
1085000	AC PR DPR-ACCRUAL	144135	PRODUCTION PLANT - ACCUM DEPN-NON-CLASSI	SG	-9	0	-2	-1	-1	-4	0	0	
1085000	AC PR DPR-ACCRUAL	144135	PRODUCTION PLANT - ACCUM DEPN-NON-CLASSI	SG-P	-16	0	-4	-1	-2	-7	-1	0	
1085000	AC PR DPR-ACCRUAL	144145	TRANSMISSION PLANT ACCUM DEPN-NON-CLASSI	SG	-1,377	-21	-365	-110	-192	-612	-77	-1	
1085000	AC PR DPR-ACCRUAL	144165	DISTRIBUTION - ACCUM DEPN-NON-CLASSIFIED	CA	-14	-14	0	0	0	0	0	0	
1085000	AC PR DPR-ACCRUAL	144165	DISTRIBUTION - ACCUM DEPN-NON-CLASSIFIED	IDU	-23	0	0	0	0	-23	0	0	
1085000	AC PR DPR-ACCRUAL	144165	DISTRIBUTION - ACCUM DEPN-NON-CLASSIFIED	OR	-84	0	-84	0	0	0	0	0	
1085000	AC PR DPR-ACCRUAL	144165	DISTRIBUTION - ACCUM DEPN-NON-CLASSIFIED	UT	-155	0	0	0	0	-155	0	0	
1085000	AC PR DPR-ACCRUAL	144165	DISTRIBUTION - ACCUM DEPN-NON-CLASSIFIED	WA	-30	0	0	-30	0	0	0	0	
1085000	AC PR DPR-ACCRUAL	144165	DISTRIBUTION - ACCUM DEPN-NON-CLASSIFIED	WYP	-39	0	0	0	-39	0	0	0	
1085000	AC PR DPR-ACCRUAL	144205	GENERAL PLANT- ACCUM DEPN-NON-CLASS	CAGE	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	
1085000	AC PR DPR-ACCRUAL	144205	GENERAL PLANT- ACCUM DEPN-NON-CLASS	SO	-208	-4	-53	-15	-28	-96	-12	0	
1085000	AC PR DPR-ACCRUAL	145129	BUILDINGS - ACCUMULATED DEPRECIATION-NON	SO	1,159	24	294	83	157	534	67	0	
1085000	AC PR DPR-ACCRUAL	145131	Accum Depr - Hydro - ID Klamath Adj	OTHER	620	0	0	0	0	0	0	620	
1085000	AC PR DPR-ACCRUAL	145134	Accum Depr - Hydro - WY Klamath Adj	OTHER	1,484	0	0	0	0	0	0	1,484	



Depreciation Reserve

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1085000	AC PR DPR-ACCRUAL	145135	ACCUM DEPR-HYDRO DECOMMISSIONING	SG-P	-7,677	-117	-2,032	-616	-1,070	-3,410	-428	-3	0
1085000	AC PR DPR-ACCRUAL	145135	ACCUM DEPR-HYDRO DECOMMISSIONING	SG-U	-289	-4	-77	-23	-40	-129	-16	0	0
1085000	AC PR DPR-ACCRUAL	145139	PRODUCTION PLANT-ACCUM DEPRECIATION	CAGE	32,973	0	0	0	6,881	23,165	2,909	19	0
1085000	AC PR DPR-ACCRUAL	145149	TRANSMISSION PLANT ACCUMULATED DEPR NON-	SG	5,451	83	1,443	437	760	2,421	304	2	0
1085000	AC PR DPR-ACCRUAL	145169	DISTRIBUTION - ACCUMULATED DEPRECIATION	CA	572	572	0	0	0	0	0	0	0
1085000	AC PR DPR-ACCRUAL	145169	DISTRIBUTION - ACCUMULATED DEPRECIATION	IDU	322	0	0	0	0	0	322	0	0
1085000	AC PR DPR-ACCRUAL	145169	DISTRIBUTION - ACCUMULATED DEPRECIATION	OR	2,810	0	2,810	0	0	0	0	0	0
1085000	AC PR DPR-ACCRUAL	145169	DISTRIBUTION - ACCUMULATED DEPRECIATION	UT	2,274	0	0	0	0	2,274	0	0	0
1085000	AC PR DPR-ACCRUAL	145169	DISTRIBUTION - ACCUMULATED DEPRECIATION	WA	553	0	0	553	0	0	0	0	0
1085000	AC PR DPR-ACCRUAL	145169	DISTRIBUTION - ACCUMULATED DEPRECIATION	WYU	757	0	0	0	757	0	0	0	0
1085000	AC PR DPR-ACCRUAL	145189	MOTOR VEHICLES & MOBILE PLANT - ACCUM DE	SO	298	6	76	21	40	137	17	0	0
1085000	AC PR DPR-ACCRUAL	145209	OTHER GEN'L PLANT & EQUIP - ACCUM DEPR-N	CAGE	81	0	0	0	17	57	7	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
1085000 Total					39,215	521	1,959	283	7,207	24,068	3,055	18	2,104
Grand Total					-9,641,900	-239,268	-2,592,851	-726,138	-1,307,024	-4,216,429	-559,812	-2,483	2,104

B18.AMORTIZATION RESERVE



Amortization Reserve

Sum of Monthly Average: 12/2021
 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	-966	0	0	0	0	0	-966	0	0
1110000	AC PR AMR EL PT SR	3020000	FRANCHISES AND CONSENTS	SG	-5,500	-84	-1,456	-441	-767	-2,443	-307	-2	0
1110000	AC PR AMR EL PT SR	3020000	FRANCHISES AND CONSENTS	SG-P	-114,429	-1,749	-30,294	-9,178	-15,956	-50,830	-6,377	-43	0
1110000	AC PR AMR EL PT SR	3020000	FRANCHISES AND CONSENTS	SG-U	-6,168	-94	-1,633	-495	-860	-2,740	-344	-2	0
1110000	AC PR AMR EL PT SR	3020000	FRANCHISES AND CONSENTS	UT	32,081	0	0	0	0	32,081	0	0	0
1110000	AC PR AMR EL PT SR	3031040	INTANGIBLE PLANT	CAGE	-5	0	0	0	-1	-4	0	0	0
1110000	AC PR AMR EL PT SR	3031040	INTANGIBLE PLANT	CAGW	-3,306	-139	-2,428	-739	0	0	0	0	0
1110000	AC PR AMR EL PT SR	3031040	INTANGIBLE PLANT	OR	-122	0	-122	0	0	0	0	0	0
1110000	AC PR AMR EL PT SR	3031040	INTANGIBLE PLANT	SG	-13,560	-207	-3,590	-1,088	-1,891	-6,024	-756	-5	0
1110000	AC PR AMR EL PT SR	3031040	INTANGIBLE PLANT	UT	-88	0	0	0	0	-88	0	0	0
1110000	AC PR AMR EL PT SR	3031040	INTANGIBLE PLANT	WYP	-173	0	0	0	-173	0	0	0	0
1110000	AC PR AMR EL PT SR	3031050	REGIONAL CONST MGMT SYS	SO	-11,031	-227	-2,802	-786	-1,491	-5,082	-639	-3	0
1110000	AC PR AMR EL PT SR	3031080	FUEL MGMT SYSTEM	SO	-3,293	-68	-836	-235	-445	-1,517	-191	-1	0
1110000	AC PR AMR EL PT SR	3031230	AUTOMATE POLE CARD SYSTEM	SO	-4,410	-91	-1,120	-314	-596	-2,032	-256	-1	0
1110000	AC PR AMR EL PT SR	3031680	DISTRIBUTION AUTOMATION PILOT	SO	-13,893	-286	-3,529	-990	-1,878	-6,400	-805	-4	0
1110000	AC PR AMR EL PT SR	3031830	CUSTOMER SERVICE SYSTEM	CN	-124,726	-2,900	-38,489	-8,494	-9,039	-60,493	-5,310	0	0
1110000	AC PR AMR EL PT SR	3032040	SAP	SO	-159,174	-3,280	-40,430	-11,348	-21,516	-73,331	-9,227	-44	0
1110000	AC PR AMR EL PT SR	3032130	PROD & TRANS PLANT	SG	-193	-3	-51	-16	-27	-86	-11	0	0
1110000	AC PR AMR EL PT SR	3032140	MINING PLANT	SO	-133	-3	-34	-10	-18	-61	-8	0	0
1110000	AC PR AMR EL PT SR	3032150	HYDRO PLANT	SO	-314	-6	-80	-22	-42	-145	-18	0	0
1110000	AC PR AMR EL PT SR	3032160	ENGINEERING SMALL SOFTWARE	SO	-33	-1	-8	-2	-4	-15	-2	0	0
1110000	AC PR AMR EL PT SR	3032170	EDMS SOFTWARE ACCT 141140	SO	-12	0	-3	-1	-2	-6	-1	0	0
1110000	AC PR AMR EL PT SR	3032180	AUTOMATED MAPPING PROJECT	SO	0	0	0	0	0	0	0	0	0
1110000	AC PR AMR EL PT SR	3032190	1110000/3032190	SO	-51	-1	-13	-4	-7	-24	-3	0	0
1110000	AC PR AMR EL PT SR	3032200	OUTAGE MANAGEMENT SYSTEM	SO	-1	0	0	0	0	-1	0	0	0
1110000	AC PR AMR EL PT SR	3032220	ENTERPRISE DATA WRHSE - BI RPTG TOOL	SO	-1,661	-34	-422	-118	-224	-765	-96	0	0
1110000	AC PR AMR EL PT SR	3032270	ENTERPRISE DATA WAREHOUSE	SO	-5,877	-121	-1,493	-419	-794	-2,707	-341	-2	0
1110000	AC PR AMR EL PT SR	3032330	FIELDNET PRO METER READING SYST -HRP REP	SO	-2,908	-60	-739	-207	-393	-1,340	-169	-1	0
1110000	AC PR AMR EL PT SR	3032340	FACILITY INSPECTION REPORTING SYSTEM	SO	-2,000	-41	-508	-143	-270	-921	-116	-1	0
1110000	AC PR AMR EL PT SR	3032360	2002 GRID NET POWER COST MODELING	SO	-8,972	-185	-2,279	-640	-1,213	-4,133	-520	-2	0
1110000	AC PR AMR EL PT SR	3032450	MID OFFICE IMPROVEMENT PROJECT	SO	-10,561	-218	-2,682	-753	-1,427	-4,865	-612	-3	0
1110000	AC PR AMR EL PT SR	3032510	OPERATIONS MAPPING SYSTEM	SO	-10,386	-214	-2,638	-740	-1,404	-4,785	-602	-3	0
1110000	AC PR AMR EL PT SR	3032530	POLE ATTACHMENT MGMT SYSTEM	SO	-1,893	-39	-481	-135	-256	-872	-110	-1	0
1110000	AC PR AMR EL PT SR	3032590	SUBSTATION/CIRCUIT HISTORY OF OPERATIONS	SO	-2,415	-50	-613	-172	-326	-1,113	-140	-1	0
1110000	AC PR AMR EL PT SR	3032600	SINGLE PERSON SCHEDULING	SO	-13,013	-268	-3,305	-928	-1,759	-5,995	-754	-4	0
1110000	AC PR AMR EL PT SR	3032640	TIBCO SOFTWARE	SO	-6,338	-131	-1,610	-452	-857	-2,920	-367	-2	0
1110000	AC PR AMR EL PT SR	3032680	TRANSMISSION WHOLESALE BILLING SYSTEM	SG	-1,599	-24	-423	-128	-223	-710	-89	-1	0
1110000	AC PR AMR EL PT SR	3032690	UTILITY INTERNATIONAL FORECASTING MODEL	SO	-658	-14	-167	-47	-89	-303	-38	0	0
1110000	AC PR AMR EL PT SR	3032710	ROUGE RIVER HYDRO INTANGIBLES	SG	-97	-1	-26	-8	-13	-43	-5	0	0



Amortization Reserve

Sum of Monthly Average: 12/2021
 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	3032740	GADSBY INTANGIBLE ASSETS	CAGE	-10	0	0	0	-2	-7	-1	0	0
1110000	AC PR AMR EL PT SR	3032760	SWIFT 2 IMPROVEMENTS	SG	-7,277	-111	-1,927	-584	-1,015	-3,233	-406	-3	0
1110000	AC PR AMR EL PT SR	3032770	NORTH UMPQUA - SETTLEMENT AGREEMENT	SG	-235	-4	-62	-19	-33	-104	-13	0	0
1110000	AC PR AMR EL PT SR	3032780	BEAR RIVER-SETTLEMENT AGREEMENT	SG	-69	-1	-18	-6	-10	-31	-4	0	0
1110000	AC PR AMR EL PT SR	3032780	BEAR RIVER-SETTLEMENT AGREEMENT	SG-U	-12	0	-3	-1	-2	-5	-1	0	0
1110000	AC PR AMR EL PT SR	3032830	VCPRO - VISUALCOMPUSETPRO XEROX CUST STM	SO	-2,579	-53	-655	-184	-349	-1,188	-150	-1	0
1110000	AC PR AMR EL PT SR	3032860	WEB SOFTWARE	SO	-6,319	-130	-1,605	-451	-854	-2,911	-366	-2	0
1110000	AC PR AMR EL PT SR	3032900	IDAHO TRANSMISSION CUSTOMER-OWNED ASSETS	CAGE	-269	0	0	0	-56	-189	-24	0	0
1110000	AC PR AMR EL PT SR	3032900	IDAHO TRANSMISSION CUSTOMER-OWNED ASSETS	SG	-3,237	-49	-857	-260	-451	-1,438	-180	-1	0
1110000	AC PR AMR EL PT SR	3032990	P8DM - FILENET P8 DOCUMENT MANAGEMENT (E	SO	-5,833	-120	-1,482	-416	-788	-2,687	-338	-2	0
1110000	AC PR AMR EL PT SR	3033090	STEAM PLANT INTANGIBLE ASSETS	CAGE	-22,879	0	0	0	-4,774	-16,074	-2,018	-13	0
1110000	AC PR AMR EL PT SR	3033090	STEAM PLANT INTANGIBLE ASSETS	CAGW	-6,958	-292	-5,111	-1,555	0	0	0	0	0
1110000	AC PR AMR EL PT SR	3033090	STEAM PLANT INTANGIBLE ASSETS	JBG	-1,009	-42	-741	-225	0	0	0	0	0
1110000	AC PR AMR EL PT SR	3033090	STEAM PLANT INTANGIBLE ASSETS	SG	-843	-13	-223	-68	-118	-375	-47	0	0
1110000	AC PR AMR EL PT SR	3033170	GTX VERSION 7 SOFTWARE	CN	-6,939	-161	-2,141	-473	-503	-3,365	-295	0	0
1110000	AC PR AMR EL PT SR	3033190	ITRON METER READING SOFTWARE	CN	-5,868	-136	-1,811	-400	-425	-2,846	-250	0	0
1110000	AC PR AMR EL PT SR	3033210	ARCFM SOFTWARE	SO	-3,978	-82	-1,011	-284	-538	-1,833	-231	-1	0
1110000	AC PR AMR EL PT SR	3033220	MONARCH EMS/SCADA	SO	-15,202	-313	-3,861	-1,084	-2,055	-7,003	-881	-4	0
1110000	AC PR AMR EL PT SR	3033240	IEE - Itron Enterprise Addition	CN	-3,473	-81	-1,072	-237	-252	-1,685	-148	0	0
1110000	AC PR AMR EL PT SR	3033250	AMI Metering Software	CN	-14,721	-342	-4,543	-1,003	-1,067	-7,140	-627	0	0
1110000	AC PR AMR EL PT SR	3033260	Big Data & Analytics	SO	-1,323	-27	-336	-94	-179	-609	-77	0	0
1110000	AC PR AMR EL PT SR	3033270	CES - Customer Experience System	CN	-1,002	-23	-309	-68	-73	-486	-43	0	0
1110000	AC PR AMR EL PT SR	3033280	MAPAPPS - Mapping Systems Application	SO	-286	-6	-73	-20	-39	-132	-17	0	0
1110000	AC PR AMR EL PT SR	3033290	CUSTOMER CONTACTS	CN	-152	-4	-47	-10	-11	-74	-6	0	0
1110000	AC PR AMR EL PT SR	3033300	SECID - CUST SECURE WEB LOGIN	CN	-1,085	-25	-335	-74	-79	-526	-46	0	0
1110000	AC PR AMR EL PT SR	3033310	C&T - ENERGY TRADING SYSTEM	SO	-18,739	-386	-4,760	-1,336	-2,533	-8,633	-1,086	-5	0
1110000	AC PR AMR EL PT SR	3033320	CAS - CONTROL AREA SCHEDULING (TRANSM)	CAGW	-9,971	-419	-7,323	-2,228	0	0	0	0	0
1110000	AC PR AMR EL PT SR	3033370	DISTRIBUTION INTANGIBLES	WYP	-37	0	0	0	-37	0	0	0	0
1110000	AC PR AMR EL PT SR	3033380	MISCELLANEOUS SMALL SOFTWARE PACKAGES	CAGE	-782	0	0	0	-163	-550	-69	0	0
1110000	AC PR AMR EL PT SR	3033390	RMT TRADE SYSTEM	SO	-923	-19	-234	-66	-125	-425	-54	0	0
1110000	AC PR AMR EL PT SR	3033410	M365	SO	-110	-2	-28	-8	-15	-50	-6	0	0
1110000	AC PR AMR EL PT SR	3034900	MISC - MISCELLANEOUS	CA	-6	-6	0	0	0	0	0	0	0
1110000	AC PR AMR EL PT SR	3034900	MISC - MISCELLANEOUS	CAEE	-2	0	0	0	0	-1	0	0	0
1110000	AC PR AMR EL PT SR	3034900	MISC - MISCELLANEOUS	CAGE	-3,851	0	0	0	-804	-2,706	-340	-2	0
1110000	AC PR AMR EL PT SR	3034900	MISC - MISCELLANEOUS	CAGW	-339	-14	-249	-76	0	0	0	0	0
1110000	AC PR AMR EL PT SR	3034900	MISC - MISCELLANEOUS	CN	-2	0	-1	0	0	-1	0	0	0
1110000	AC PR AMR EL PT SR	3034900	MISC - MISCELLANEOUS	IDU	-10	0	0	0	0	0	-10	0	0
1110000	AC PR AMR EL PT SR	3034900	MISC - MISCELLANEOUS	JBG	-772	-32	-567	-173	0	0	0	0	0
1110000	AC PR AMR EL PT SR	3034900	MISC - MISCELLANEOUS	OR	-7	0	-7	0	0	0	0	0	0



Amortization Reserve

Sum of Monthly Average: 12/2021

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	3034900	MISC - MISCELLANEOUS	SG	-21,411	-327	-5,668	-1,717	-2,986	-9,511	-1,193	-8	0
1110000	AC PR AMR EL PT SR	3034900	MISC - MISCELLANEOUS	SO	-1,242	-26	-316	-89	-168	-572	-72	0	0
1110000	AC PR AMR EL PT SR	3034900	MISC - MISCELLANEOUS	UT	-11	0	0	0	0	-11	0	0	0
1110000	AC PR AMR EL PT SR	3034900	MISC - MISCELLANEOUS	WA	-11	0	0	-11	0	0	0	0	0
1110000	AC PR AMR EL PT SR	3034900	MISC - MISCELLANEOUS	WYP	-166	0	0	0	-166	0	0	0	0
1110000	AC PR AMR EL PT SR	3035320	HYDRO PLANT INTANGIBLES	SG	-771	-12	-204	-62	-108	-343	-43	0	0
1110000	AC PR AMR EL PT SR	3035320	HYDRO PLANT INTANGIBLES	SG-P	-116	-2	-31	-9	-16	-52	-6	0	0
1110000	AC PR AMR EL PT SR	3035322	ACD-Call Center Automated Call Distribut	CN	-4,132	-96	-1,275	-281	-299	-2,004	-176	0	0
1110000	AC PR AMR EL PT SR	3035330	OATI-OASIS INTERFACE	SO	-1,240	-26	-315	-88	-168	-571	-72	0	0
1110000	AC PR AMR EL PT SR	3316000	STRUCTURES - LEASE IMPROVEMENTS	SG-P	-3,139	-48	-831	-252	-438	-1,394	-175	-1	0
1110000	AC PR AMR EL PT SR	3456000	Electric Equipment - Leasehold Improveme	OR	-4	0	-4	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	-4,729	0	-4,729	0	0	0	0	0	0
1110000	AC PR AMR EL PT SR	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	SO	-2,438	-50	-619	-174	-329	-1,123	-141	-1	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	-1,856	0	0	-1,856	0	0	0	0	0
1110000	AC PR AMR EL PT SR	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	WYP	-4,454	0	0	0	-4,454	0	0	0	0
1110000 Total					-691,583	-14,528	-199,689	-54,991	-90,442	-292,635	-39,127	-171	0
Grand Total					-691,583	-14,528	-199,689	-54,991	-90,442	-292,635	-39,127	-171	0

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



Deferred Income Tax Balance
Sum of Monthly Average: 12/2021
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	590	590	0	0	0	0	0	
1900000	ACM DEF INCM TAXES	287062	DTA 705.347 - ID - Protected PP&E ARAM	IDU	1,960	0	0	0	0	1,960	0	
1900000	ACM DEF INCM TAXES	287063	DTA 705.348 - OR - Protected PP&E ARAM	OR	0	0	0	0	0	0	0	
1900000	ACM DEF INCM TAXES	287064	DTA 705.349 - UT - Protected PP&E ARAM	UT	11,672	0	0	0	11,672	0	0	
1900000	ACM DEF INCM TAXES	287065	DTA 705.350 - WA - Protected PP&E ARAM	WA	3,553	0	0	3,553	0	0	0	
1900000	ACM DEF INCM TAXES	287066	DTA 705.351 - WY - Protected PP&E ARAM	WYU	8,820	0	0	0	8,820	0	0	
1900000 Total					26,595	590	0	3,553	8,820	11,672	1,960	0
1901000	ACCUM DEF INC TAX	286800	DTA 505.525 PMI Accrued Severance	JBE	183	8	134	42	0	0	0	
1901000	ACCUM DEF INC TAX	286801	DTA 105.150 PMI CWIP Adjustment	JBE	21	1	16	5	0	0	0	
1901000	ACCUM DEF INC TAX	287045	DTA 610.155 RL - WA-Plant Closure Cost	WA	153	0	0	153	0	0	0	
1901000	ACCUM DEF INC TAX	287047	DTA 610.150 RL-Bridger Acc Dep&Reclm-OR	OR	429	0	429	0	0	0	0	
1901000	ACCUM DEF INC TAX	287048	DTA 705.425 RL-Bridger Accel Depr- WA	WA	313	0	0	313	0	0	0	
1901000	ACCUM DEF INC TAX	287049	DTA 705.352 RL-Klamath Dams Removal-CA	CA	62	62	0	0	0	0	0	
1901000	ACCUM DEF INC TAX	287051	DTA 705.340 RL-Income Tax Deferral-CA	OTHER	1,004	0	0	0	0	0	1,004	
1901000	ACCUM DEF INC TAX	287052	DTA 705.341 RL-Income Tax Deferral-ID	OTHER	12	0	0	0	0	0	12	
1901000	ACCUM DEF INC TAX	287053	DTA 705.342 RL-Income Tax Deferral-OR	OTHER	2,407	0	0	0	0	0	2,407	
1901000	ACCUM DEF INC TAX	287055	DTA 705.344 RL-Income Tax Deferral-WA	OTHER	2,261	0	0	0	0	0	2,261	
1901000	ACCUM DEF INC TAX	287056	DTA 705.345 RL-Income Tax Deferral-WY	OTHER	53	0	0	0	0	0	53	
1901000	ACCUM DEF INC TAX	287067	DTA 505.450 PMI Accrued Payroll Taxes	JBE	135	6	98	31	0	0	0	
1901000	ACCUM DEF INC TAX	287111	DTA 705.287 RL - Prot PP&E EDIT - CA	CA	8,219	8,219	0	0	0	0	0	
1901000	ACCUM DEF INC TAX	287112	DTA 705.288 RL - Prot PP&E EDIT - ID	IDU	20,977	0	0	0	0	20,977	0	
1901000	ACCUM DEF INC TAX	287113	DTA 705.289 RL - Prot PP&E EDIT - OR	OR	91,965	0	91,965	0	0	0	0	
1901000	ACCUM DEF INC TAX	287114	DTA 705.290 RL - Prot PP&E EDIT - WA	WA	22,028	0	0	22,028	0	0	0	
1901000	ACCUM DEF INC TAX	287115	DTA 705.291 RL - Prot PP&E EDIT - WY	WYP	52,189	0	0	0	52,189	0	0	
1901000	ACCUM DEF INC TAX	287116	DTA 705.292 RL - Prot PP&E EDIT - UT	UT	162,109	0	0	0	0	162,109	0	
1901000	ACCUM DEF INC TAX	287121	DTA 705.294 RL-NonProt PP&E EDIT-CA	CA	560	560	0	0	0	0	0	
1901000	ACCUM DEF INC TAX	287122	DTA 705.295 RL-NonProt PP&E EDIT-ID	IDU	102	0	0	0	0	102	0	
1901000	ACCUM DEF INC TAX	287124	DTA 705.296 RL-NonProt PP&E EDIT-WA	WA	5,834	0	0	5,834	0	0	0	
1901000	ACCUM DEF INC TAX	287125	DTA 705.297 RL-NonProt PP&E EDIT-WY	WYP	10,930	0	0	0	10,930	0	0	
1901000	ACCUM DEF INC TAX	287170	DTA 705.415 - RL - Cholla Decomm - WA	CAGE	0	0	0	0	0	0	0	
1901000	ACCUM DEF INC TAX	287173	DTA 415.942 RL-Steam Decomm-WA	CAGE	439	0	0	0	92	308	39	
1901000	ACCUM DEF INC TAX	287174	DTA 705.410 RL-Cholla Decomm-CA	CA	-7	-7	0	0	0	0	0	
1901000	ACCUM DEF INC TAX	287175	DTA 705.411 RL-Cholla Decomm-ID	IDU	1	0	0	0	0	1	0	
1901000	ACCUM DEF INC TAX	287176	DTA 705.412 RL-Cholla Decomm-OR	OR	2,143	0	2,143	0	0	0	0	
1901000	ACCUM DEF INC TAX	287177	DTA 705.413 RL-Cholla Decomm-UT	UT	4,830	0	0	0	0	4,830	0	
1901000	ACCUM DEF INC TAX	287178	DTA 705.414 RL-Cholla Decomm-WY	WYP	-47	0	0	0	-47	0	0	
1901000	ACCUM DEF INC TAX	287180	DTA 505.450 - Accrued Payroll Taxes	SO	6,011	124	1,527	429	813	2,769	348	
1901000	ACCUM DEF INC TAX	287191	DTA 705.280 RL Excess Def Inc Taxes CA	CA	148	148	0	0	0	0	0	
1901000	ACCUM DEF INC TAX	287192	DTA 705.281 RL Excess Def Inc Taxes ID	IDU	12	0	0	0	0	12	0	
1901000	ACCUM DEF INC TAX	287195	DTA 705.284 RL Excess Def Inc Taxes WA	WA	295	0	0	295	0	0	0	
1901000	ACCUM DEF INC TAX	287196	DTA 705.285 RL Excess Def Inc Taxes WY	WYU	144	0	0	0	144	0	0	
1901000	ACCUM DEF INC TAX	287200	DTA 705.267 RL-WA Decoup Mech	OTHER	148	0	0	0	0	0	148	
1901000	ACCUM DEF INC TAX	287206	DTA 415.710 RL-WA Accel Depr	WA	10,706	0	0	10,706	0	0	0	
1901000	ACCUM DEF INC TAX	287209	DTA 705.266 RL-Energy Savings Assist-CA	OTHER	188	0	0	0	0	0	188	



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1901000	ACCUM DEF INC TAX	287211	DTA 425.226 - Deferred Revenue Other	OTHER	290	0	0	0	0	0	290		
1901000	ACCUM DEF INC TAX	287212	DTA 705.245-RL-OR Dir Acc 5 yr Opt Out	OTHER	1,862	0	0	0	0	0	1,862		
1901000	ACCUM DEF INC TAX	287214	DTA 910.245 - Contra Rec Joint Owners	SO	71	1	18	5	10	33	4	0	0
1901000	ACCUM DEF INC TAX	287216	DTA 605.715 Trapper Mine Contract Oblig	CAEE	1,867	0	0	0	436	1,257	173	1	0
1901000	ACCUM DEF INC TAX	287219	DTA 715.810 Chehalis Mitigation Oblig	CAGW	58	2	42	13	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287220	DTA 720.560 Pension Liab UMWA Withdraw	CAEE	28,304	0	0	0	6,607	19,063	2,618	15	0
1901000	ACCUM DEF INC TAX	287227	DTA 705.531 RL UT Solar Feed-in Tar - NC	OTHER	4,534	0	0	0	0	0	0	0	4,534
1901000	ACCUM DEF INC TAX	287229	DTA 705.527 RL CA Solar Feed-in Tar - NC	OTHER	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287230	DTA 705.521 RL WY Def NPC - Noncurrent	OTHER	124	0	0	0	0	0	0	0	124
1901000	ACCUM DEF INC TAX	287231	DTA 705.519 RL WA Def NPC - Noncurrent	OTHER	2,748	0	0	0	0	0	0	0	2,748
1901000	ACCUM DEF INC TAX	287233	DTA 705.515 RL OR Def NPC - Noncurrent	OTHER	2,562	0	0	0	0	0	0	0	2,562
1901000	ACCUM DEF INC TAX	287235	DTA 705.511 RL CA Def NPC - Noncurrent	OTHER	165	0	0	0	0	0	0	0	165
1901000	ACCUM DEF INC TAX	287237	DTA 705.755 RL-NONCURRENT RECLASS-OTHER	OTHER	147	0	0	0	0	0	0	0	147
1901000	ACCUM DEF INC TAX	287238	DTA 705.420 RL - CA GHG Allowance Rev	OTHER	1,383	0	0	0	0	0	0	0	1,383
1901000	ACCUM DEF INC TAX	287252	DTA 705.263 Reg Lia - Sale of REC's-WA	OTHER	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287253	DTA 705.400 Reg Lia - OR Inj & Dam Reser	OR	3,059	0	3,059	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287254	DTA 705.450 Reg Lia - CA Property Ins Re	CA	190	190	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287256	DTA 705.452 Reg Lia - WA Property Ins Re	WA	12	0	0	12	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287257	DTA 705.453 Reg Lia - ID Property Ins Re	IDU	261	0	0	0	0	0	261	0	0
1901000	ACCUM DEF INC TAX	287258	DTA 705.454 Reg Lia - UT Property Ins Re	UT	656	0	0	0	0	656	0	0	0
1901000	ACCUM DEF INC TAX	287259	DTA 705.455 Reg Lia - WY Property Ins Re	WYP	215	0	0	0	215	0	0	0	0
1901000	ACCUM DEF INC TAX	287271	DTA 705.336 RL - Sale of RECs - UT	OTHER	383	0	0	0	0	0	0	0	383
1901000	ACCUM DEF INC TAX	287272	DTA 705.337 RL - Sale of RECs - WY	OTHER	138	0	0	0	0	0	0	0	138
1901000	ACCUM DEF INC TAX	287274	DTA 705.261 Reg Liab-Sale of RECs-OR	OTHER	34	0	0	0	0	0	0	0	34
1901000	ACCUM DEF INC TAX	287281	DTA - CA AMT CREDIT	OTHER	275	0	0	0	0	0	0	0	275
1901000	ACCUM DEF INC TAX	287298	DTA 205.210 ERC Impairment Reserve	CAEE	502	0	0	0	117	338	46	0	0
1901000	ACCUM DEF INC TAX	287299	DTA 705.265 Reg Liab-OR Energy Conservat	OTHER	813	0	0	0	0	0	0	0	813
1901000	ACCUM DEF INC TAX	287302	DTA-610.114 PMI EITF 04-06 PRE STRIPPING	JBE	1,145	49	836	260	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287304	DTA 610.146 OR REG ASSET/LIAB CONS	OR	-111	0	-111	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287323	DTA 505.400 Bonus Liab. Elec.-Cash Basis	SO	133	3	34	10	18	61	8	0	0
1901000	ACCUM DEF INC TAX	287324	DTA 720.200 Deferred Comp. Accrual - Cas	SO	1,927	40	489	137	260	888	112	1	0
1901000	ACCUM DEF INC TAX	287326	DTA 720.500 Severance Accrual - Cash Ba	SO	756	16	192	54	102	348	44	0	0
1901000	ACCUM DEF INC TAX	287327	DTA 720.300 Pension/Retirement Accrual -	SO	394	8	100	28	53	182	23	0	0
1901000	ACCUM DEF INC TAX	287332	DTA 505.600 Vacation Accrual-Cash Basis	SO	7,967	164	2,024	568	1,077	3,670	462	2	0
1901000	ACCUM DEF INC TAX	287337	DTA 715.105 MCI F.O.G. WIRE LEASE	SG	295	5	78	24	41	131	16	0	0
1901000	ACCUM DEF INC TAX	287338	DTA415.110 Def Reg Asset-Transmission Sr	SG	486	7	129	39	68	216	27	0	0
1901000	ACCUM DEF INC TAX	287340	DTA 220.100 Bad Debts Allowance - Cash B	BADDEBT	4,692	288	2,039	672	304	1,035	355	0	0
1901000	ACCUM DEF INC TAX	287341	DTA 910.530 Injuries & Damages Accrual -	SO	62,952	1,297	15,990	4,488	8,509	29,002	3,649	17	0
1901000	ACCUM DEF INC TAX	287370	DTA 425.215 Unearned Joint Use Pole Cont	SNPD	767	24	209	49	77	369	39	0	0
1901000	ACCUM DEF INC TAX	287371	DTA 930.100 Oregon BETC Credits	SG	889	14	235	71	124	395	50	0	0
1901000	ACCUM DEF INC TAX	287389	DTA 610.145 RL - DSM	OTHER	1,207	0	0	0	0	0	0	0	1,207
1901000	ACCUM DEF INC TAX	287414	DTA 505.700 RT BONUS	SO	5	0	1	0	1	2	0	0	0
1901000	ACCUM DEF INC TAX	287415	DTA 205.200 M&S INV	SNPD	479	15	130	30	48	230	24	0	0
1901000	ACCUM DEF INC TAX	287417	DTA 605.710 ACCRUED FINAL RECLAMATION	OTHER	639	0	0	0	0	0	0	0	639



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1901000	ACCUM DEF INC TAX	287418	DTA 705.240 Calif Alt. Rate for Energy P	OTHER	130	0	0	0	0	0	130		
1901000	ACCUM DEF INC TAX	287430	DTA 505.125 Accrued Royalties	CAEE	3,601	0	0	841	2,425	333	2		
1901000	ACCUM DEF INC TAX	287473	DTA 705.270 Reg Liab	OTHER	492	0	0	0	0	0	492		
1901000	ACCUM DEF INC TAX	287474	DTA 705.271 Reg Liab	OTHER	141	0	0	0	0	0	141		
1901000	ACCUM DEF INC TAX	287475	DTA 705.272 Reg Liab	OTHER	54	0	0	0	0	0	54		
1901000	ACCUM DEF INC TAX	287476	DTA 705.273 Reg Liab	OTHER	1,467	0	0	0	0	0	1,467		
1901000	ACCUM DEF INC TAX	287477	DTA 705.274 Reg Liab	OTHER	32	0	0	0	0	0	32		
1901000	ACCUM DEF INC TAX	287478	DTA 705.275 Reg Liab	OTHER	173	0	0	0	0	0	173		
1901000	ACCUM DEF INC TAX	287479	DTA 105.221 Saf Har	CAGE	0	0	0	0	0	0	0		
1901000	ACCUM DEF INC TAX	287482	DTA 205.025 PMI Fuel Cost Adjustment	JBE	1,234	53	901	280	0	0	0		
1901000	ACCUM DEF INC TAX	287486	DTA 415.926 RL-Depreciation Decrease-OR	OTHER	1,635	0	0	0	0	0	1,635		
1901000	ACCUM DEF INC TAX	287487	DTA 415.927 RL-Depreciation Decrease-WA	WA	0	0	0	0	0	0	0		
1901000	ACCUM DEF INC TAX	287681	DTL 920.110 BRIDGER EXTRACTION TAXES PAY	JBE	2,284	99	1,667	518	0	0	0		
1901000	ACCUM DEF INC TAX	287706	DTL 610.100 COAL MINE DEVT PMI	JBE	-506	-22	-369	-115	0	0	0		
1901000	ACCUM DEF INC TAX	287720	DTL 610.100 PMI DEV'T COST AMORT	JBE	-257	-11	-188	-58	0	0	0		
1901000	ACCUM DEF INC TAX	287722	DTL 505.510 PMI VAC ACCRUAL	JBE	221	10	161	50	0	0	0		
1901000	ACCUM DEF INC TAX	287723	DTL 205.411 PMI SEC. 263A	JBE	-331	-14	-241	-75	0	0	0		
1901000	ACCUM DEF INC TAX	287726	DTL PMI PP&E	JBE	-6,794	-294	-4,959	-1,542	0	0	0		
1901000	ACCUM DEF INC TAX	287735	DTL 910.905 PMI COST DEPLETION	JBE	-481	-21	-351	-109	0	0	0		
1901000	ACCUM DEF INC TAX	287937	DTA 505.601 PMI - Sick Leave Accrual	JBE	9	0	6	2	0	0	0		
1901000	ACCUM DEF INC TAX	287938	DTA 205.205 Inventory Reserve - PMI	JBE	637	28	465	145	0	0	0		
1901000	ACCUM DEF INC TAX	287970	DTL 415.815 Insurance Rec Accruals	SO	-28,336	-584	-7,197	-2,020	-3,830	-13,054	-1,643		
1901000 Total					517,638	10,487	111,700	43,371	79,199	217,264	28,081	34	27,502
1901090	FAS109 DEF TAX ASS	287374	DTA 100.105 FAS 109 Deferred Tax Liabili	WA	734	0	0	734	0	0	0		
1901090 Total					734	0	0	734	0	0	0		
2811000	AC DEF TAX-ACCL AM	287960	DTL 105.128 Accel Depr Pollution Cntrl F	SG	-148,108	-2,264	-39,211	-11,880	-20,652	-65,791	-8,254	-56	0
2811000 Total					-148,108	-2,264	-39,211	-11,880	-20,652	-65,791	-8,254	-56	0
2820000	AC DEF INCTX-PROPT	287704	DTL 105.143/165 Basis Diff - Intangibles	SNP	-748	-13	-175	-49	-104	-362	-44	0	0
2820000 Total					-748	-13	-175	-49	-104	-362	-44	0	0
2821000	AC DEF TAX-UTILITY	286605	DTL 105.136 PP&E	DITBAL	-384	-8	-95	-24	-56	-171	-23	-1	0
2821000	AC DEF TAX-UTILITY	287221	DTA 415.933 RL Contra-Carbon Decomm-ID	IDU	-298	0	0	0	0	0	-298	0	0
2821000	AC DEF TAX-UTILITY	287222	DTA 415.934 RL Contra-Carbon Decomm-UT	UT	2,096	0	0	0	0	2,096	0	0	0
2821000	AC DEF TAX-UTILITY	287223	DTA 415.935 RL Contra-Carbon Decomm-WY	WYP	174	0	0	0	174	0	0	0	0
2821000	AC DEF TAX-UTILITY	287301	DTA 105.471 UT Klamath Relicensing	OTHER	8,515	0	0	0	0	0	0	0	8,515
2821000	AC DEF TAX-UTILITY	287605	DTL PP&E Powertax	DITBAL	-2,753,592	-60,748	-680,115	-173,965	-402,263	-1,224,287	-161,958	-6,092	0
2821000	AC DEF TAX-UTILITY	287607	DTL PMI PP&E	JBE	-2,539	-110	-1,853	-576	0	0	0	0	0
2821000	AC DEF TAX-UTILITY	287608	DTL Safe Harbor Lease Cholla	CAGE	0	0	0	0	0	0	0	0	0
2821000	AC DEF TAX-UTILITY	287766	DTL 610.100N Amort	SO	43	1	11	3	6	20	2	0	0
2821000	AC DEF TAX-UTILITY	287771	DTL 110.205 SRC tax depletion	CAEE	116	0	0	0	27	78	11	0	0
2821000	AC DEF TAX-UTILITY	287928	DTL 425.310 Hydro Relicensing Obligation	OTHER	-3,209	0	0	0	0	0	0	0	-3,209
2821000 Total					-2,749,078	-60,865	-682,052	-174,562	-402,112	-1,222,263	-162,266	-6,092	5,306
2831000	AC DEF IN TX UTIL	286887	DTL 320.286 RA-Pension Settlement-OR	OTHER	-251	0	0	0	0	0	0	0	-251
2831000	AC DEF IN TX UTIL	286888	DTL 320.287 RA-Pension Settlement-UT	OTHER	-54	0	0	0	0	0	0	0	-54
2831000	AC DEF IN TX UTIL	286889	DTL 320.288 RA-Pension Settlement-WY	WYU	-115	0	0	0	-115	0	0	0	0



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2831000	AC DEF IN TX UTIL	286890	DTL 415.100 RA - Equity Adv Group - WA	WA	-22	0	0	-22	0	0	0
2831000	AC DEF IN TX UTIL	286891	DTL 415.943-RA-COV19 Bill Assist Prg-OR	OTHER	-1,074	0	0	0	0	0	-1,074
2831000	AC DEF IN TX UTIL	286892	DTL 415.944-RA-COV19 Bill Assist Prg-WA	OTHER	-313	0	0	0	0	0	-313
2831000	AC DEF IN TX UTIL	286893	DTL 415.755 RA-WA-Maj Mtc Exp-Colstrip	WA	-56	0	0	-56	0	0	0
2831000	AC DEF IN TX UTIL	286894	DTL 415.261 RA-Wildland Fire Protect-UT	OTHER	10	0	0	0	0	0	10
2831000	AC DEF IN TX UTIL	286896	DTL 415.734 RA-Cholla Unrec Plant-CA	CA	-1,088	-1,088	0	0	0	0	0
2831000	AC DEF IN TX UTIL	286898	DTL 415.736 RA-Cholla Unrec Plant-WY	WYP	-10,187	0	0	-10,187	0	0	0
2831000	AC DEF IN TX UTIL	286899	DTL 415.939 RA - Carbon Plt Dec/Inv-WY	WYP	102	0	0	102	0	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	-885	0	0	0	0	0	-885
2831000	AC DEF IN TX UTIL	286905	DTL 415.530 RA-ID 2017 Protocol-MSP Def	IDU	-71	0	0	0	0	-71	0
2831000	AC DEF IN TX UTIL	286907	DTL 415.929 RA-WY 2017 Protocol-MSP Def	WYP	-41	0	0	0	-41	0	0
2831000	AC DEF IN TX UTIL	286910	DTL 415.200 RA-OR Transp Elect PilotPgm	OTHER	-955	0	0	0	0	0	-955
2831000	AC DEF IN TX UTIL	286911	DTL 415.430 - RA-Transp Elect Pilot-CA	OTHER	57	0	0	0	0	0	57
2831000	AC DEF IN TX UTIL	286912	DTL 415.431 - RA-Transp Elect Pilot-WA	OTHER	-101	0	0	0	0	0	-101
2831000	AC DEF IN TX UTIL	286913	DTL 415.720 RA-OR Community Solar	OTHER	-402	0	0	0	0	0	-402
2831000	AC DEF IN TX UTIL	286917	DTL 415.260 RA-Fire Risk Mitigation-CA	OTHER	-4,290	0	0	0	0	0	-4,290
2831000	AC DEF IN TX UTIL	286918	DTL 210.175 - Prepaid - FSA O&M - East	SG	-453	-7	-120	-36	-63	-201	-25
2831000	AC DEF IN TX UTIL	286919	DTL 210.170 - Prepaid - FSA O&M - West	SG	-162	-2	-43	-13	-23	-72	-9
2831000	AC DEF IN TX UTIL	286925	DTL 415.728 Contra RA-Cholla U4-OR	OTHER	131	0	0	0	0	0	131
2831000	AC DEF IN TX UTIL	286926	DTL 415.729 Contra RA-Cholla U4-UT	UT	342	0	0	0	342	0	0
2831000	AC DEF IN TX UTIL	286927	DTL 415.730 Contra RA-Cholla U4-WY	WYP	114	0	0	114	0	0	0
2831000	AC DEF IN TX UTIL	286928	DTL 415.833 RA-Pension Settlement-CA	OTHER	-136	0	0	0	0	0	-136
2831000	AC DEF IN TX UTIL	286929	DTL 415.841 RA-Emerg Svc Prgms-BS-CA	OTHER	152	0	0	0	0	0	152
2831000	AC DEF IN TX UTIL	286930	DTL 415.426-RA-2020 GRC-AMI Meter-OR	OTHER	-3,711	0	0	0	0	0	-3,711
2831000	AC DEF IN TX UTIL	286931	DTL 415.724-RA-Cholla U4-TaxFlowthrough	CAGE	-10	0	0	0	-2	-7	-1
2831000	AC DEF IN TX UTIL	286932	DTL 415.723-RA-Cholla U4-O&MDepr-ID	IDU	140	0	0	0	0	140	0
2831000	AC DEF IN TX UTIL	286933	DTL 415.645 RA-Oregon OCAT Expense Def	OTHER	-267	0	0	0	0	0	-267
2831000	AC DEF IN TX UTIL	286936	DTL 415.255 RA-Wind Test Enrgy Def - WY	OTHER	-7	0	0	0	0	0	-7
2831000	AC DEF IN TX UTIL	286938	DTL 415.646 Reg Asset - OR Metro BIT	OTHER	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287570	DTL 415.701 CA Deferred Intervenor Fundi	OTHER	-55	0	0	0	0	0	-55
2831000	AC DEF IN TX UTIL	287571	DTL 415.702 Reg Asset-Lake Side Liq. Dam	WYU	-176	0	0	0	-176	0	0
2831000	AC DEF IN TX UTIL	287576	DTL 430.110 REG ASSET RECLASS	OTHER	-1,207	0	0	0	0	0	-1,207
2831000	AC DEF IN TX UTIL	287590	DTL 415.840 Reg Asset - Deferred OR Ind	OTHER	-9	0	0	0	0	0	-9
2831000	AC DEF IN TX UTIL	287591	DTL 415.301 Environmental Clean-up Accrl	WA	614	0	0	614	0	0	0
2831000	AC DEF IN TX UTIL	287593	DTL 415.874 Deferred Net Power Costs-WY	OTHER	-3,256	0	0	0	0	0	-3,256
2831000	AC DEF IN TX UTIL	287596	DTL 415.892 Deferred Net Power Costs - I	OTHER	-5,737	0	0	0	0	0	-5,737
2831000	AC DEF IN TX UTIL	287597	DTL 415.703 Goodnoe Hills Liquidation Da	WYP	-65	0	0	0	-65	0	0
2831000	AC DEF IN TX UTIL	287601	DTL 415.677 RA Pref Stock Redemption WA	OTHER	-9	0	0	0	0	0	-9
2831000	AC DEF IN TX UTIL	287614	DTL 430.100 Weatherization	OTHER	-48,059	0	0	0	0	0	-48,059
2831000	AC DEF IN TX UTIL	287634	DTL 415.300 Environmental Clean-up Accru	SO	-25,705	-530	-6,529	-1,833	-3,475	-11,842	-1,490
2831000	AC DEF IN TX UTIL	287639	DTL 415.510 WA Disallowed Colstrip 3-Wri	WA	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287640	DTL 415.680 Deferred Intervener Funding	OTHER	-565	0	0	0	0	0	-565
2831000	AC DEF IN TX UTIL	287647	DTL 425.100 IDAHO DEFERRED REGULATORY EX	IDU	-24	0	0	0	0	-24	0



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2831000	AC DEF IN TX UTIL	287653	DTL 425.250 TGS Buyout	CAGE	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287661	DTL 425.360 Hermiston Swap	CAGW	-637	-27	-468	-142	0	0	0
2831000	AC DEF IN TX UTIL	287662	DTL 210.100 Prepaid Taxes - OR PUC	OR	-722	0	-722	0	0	0	0
2831000	AC DEF IN TX UTIL	287664	DTL 210.120 Prepaid Taxes - UT PUC	UT	-902	0	0	0	-902	0	0
2831000	AC DEF IN TX UTIL	287665	DTL 210.130 Prepaid Taxes - ID PUC	IDU	-57	0	0	0	0	-57	0
2831000	AC DEF IN TX UTIL	287666	DTL 210.140 Prepaid Taxes - WY PSC	WYP	-39	0	0	0	-39	0	0
2831000	AC DEF IN TX UTIL	287669	DTL 210.180 PRE MEM	SO	-656	-14	-167	-47	-89	-302	-38
2831000	AC DEF IN TX UTIL	287675	DTL 740.100 Post Merger Loss-Reacq Debt	SNP	-762	-14	-179	-50	-106	-369	-45
2831000	AC DEF IN TX UTIL	287685	DTL 425.380 Idaho Customer Balancing Acc	OTHER	-1	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287708	DTL 210.200 PREPAID PROPERTY TAXES	GPS	-5,158	-106	-1,310	-368	-697	-2,376	-299
2831000	AC DEF IN TX UTIL	287747	DTL 705.240 CA Energy Program	OTHER	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287770	DTL 120.205 TRAPPER MINE-EQUITY EARNINGS	OTHER	-970	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287772	DTL 505.800 State Tax Ded on Fed TR	OTHER	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287781	DTL 415.870 Def CA	OTHER	-290	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287840	DTL 415.410 RA Energy West Mining	CAEE	-68,047	0	0	0	-15,885	-45,832	-6,294
2831000	AC DEF IN TX UTIL	287841	DTL 415.411 ContraRA DeerCreekAband CA	CA	624	624	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287842	DTL 415.412 ContraRA DeerCreekAband ID	IDU	657	0	0	0	0	657	0
2831000	AC DEF IN TX UTIL	287843	DTL 415.413 ContraRA DeerCreekAband OR	OR	2,333	0	2,333	0	0	0	0
2831000	AC DEF IN TX UTIL	287844	DTL 415.414 ContraRA DeerCreekAband UT	UT	218	0	0	0	218	0	0
2831000	AC DEF IN TX UTIL	287846	DTL 415.416 ContraRA DeerCreekAband WY	WYU	809	0	0	0	809	0	0
2831000	AC DEF IN TX UTIL	287849	DTL 415.424 ContraRA DeerCreekAband	CAEE	29,158	0	0	0	6,807	19,639	2,697
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	287851	DTL 415.417 Contra RA UMWA Pension CA	OTHER	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287858	DTL 415.676 RA Pref Stock Redemption-WY	OTHER	-19	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287860	DTL 415.855 Reg Asset-CA-Jan10 Storm Cos	OTHER	-81	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287861	DTL 415.857 Reg Asset-ID-Def Overburden	OTHER	-118	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287864	DTL 415.852 Powerdale Decom Cost Amort-I	IDU	-1	0	0	0	0	-1	0
2831000	AC DEF IN TX UTIL	287868	DTL 415.858 Reg Asset-WY-Def Overburden	WYP	-326	0	0	0	-326	0	0
2831000	AC DEF IN TX UTIL	287871	DTL 415.866 Reg Asset-OR Solar Feed-In T	OTHER	-1,275	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287882	DTL 415.876 Deferred Net Power Costs-OR	OTHER	-195	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287888	DTL 415.882 Def of Excess RECs WA	OTHER	-110	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287889	DTL 415.883 Def of Excess RECs WY	OTHER	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287896	DTL 415.875 Def Net Power Cost - UT	OTHER	-18,931	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287897	DTL 425.400 RA - UT Klamath Relicensing	OTHER	-1,516	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287899	DTL 415.878 RA-UT Liq Damages	UT	-108	0	0	0	-108	0	0
2831000	AC DEF IN TX UTIL	287903	DTL 415.879 RA-Liq Damages N2-WY	WYP	-18	0	0	0	-18	0	0
2831000	AC DEF IN TX UTIL	287906	DTL 415.863 RA-UT Subscriber Solar Prog	UT	-476	0	0	0	-476	0	0
2831000	AC DEF IN TX UTIL	287907	DTL 210.185-Prepaid Aircraft Maint Cost	SG	-42	-1	-11	-3	-6	-19	-2
2831000	AC DEF IN TX UTIL	287908	DTL 210.190 - Prepaid Water Rights	CAGE	-130	0	0	0	-27	-91	-11
2831000	AC DEF IN TX UTIL	287909	DTL 210.195 - Prepaid Surety Bond Costs	SO	-10	0	-3	-1	-1	-5	-1
2831000	AC DEF IN TX UTIL	287917	DTL 705.451 - RL - OR Property Ins Res	OR	-5,028	0	-5,028	0	0	0	0
2831000	AC DEF IN TX UTIL	287919	DTL 425.105 RA-OR Asset Sale Gain GB-NC	OTHER	-530	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287935	DTL 415.936 RA - Carbon Plt Decom/Inv	CAGE	-445	0	0	0	-93	-313	-39
2831000	AC DEF IN TX UTIL	287939	DTL 415.115 RA-UT STEP Pilot Program	OTHER	4,045	0	0	0	0	0	0



Deferred Income Tax Balance

Sum of Monthly Average: 12/2021
 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	287942	DTL 430.112 Reg Asset - Other - Balance	OTHER	-1,973	0	0	0	0	0	0	0	-1,973
2831000	AC DEF IN TX UTIL	287971	DTL 415.868 RA UT Solar Incentive Prog	OTHER	-4,040	0	0	0	0	0	0	0	-4,040
2831000	AC DEF IN TX UTIL	287975	DTL 415.655 RA - CA GHG Allowances	OTHER	-455	0	0	0	0	0	0	0	-455
2831000	AC DEF IN TX UTIL	287977	DTL 415.885 RA-NONCURRENT RECLASS-OTHER	OTHER	-147	0	0	0	0	0	0	0	-147
2831000	AC DEF IN TX UTIL	287978	DTL 415.906 RA OR RECs in Rate - NC	OTHER	-15	0	0	0	0	0	0	0	-15
2831000	AC DEF IN TX UTIL	287981	DTL 415.920 RA-Depreciation Increase-ID	IDU	-1,538	0	0	0	0	0	-1,538	0	0
2831000	AC DEF IN TX UTIL	287982	DTL 415.921 RA-Depreciation Increase-UT	UT	-315	0	0	0	0	-315	0	0	0
2831000	AC DEF IN TX UTIL	287983	DTL 415.922 RA-Depreciation Increase-WY	WYP	-1,087	0	0	0	-1,087	0	0	0	0
2831000	AC DEF IN TX UTIL	287985	DTL 415.924 RA-Carbon Unrec Plant - UT	UT	-596	0	0	0	0	-596	0	0	0
2831000	AC DEF IN TX UTIL	287986	DTL 415.925 RA-Carbon Unrec Plant - WY	WYP	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287994	DTL 415.929 RA-Carbon Decomm-CA	CA	-135	-135	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287996	DTL 415.675 RA Pref Stock Redemption-UT	OTHER	-55	0	0	0	0	0	0	0	-55
2831000	AC DEF IN TX UTIL	287997	DTL 415.862 RA-CA Mobile Home Park Conv	OTHER	-54	0	0	0	0	0	0	0	-54
2831000 Total					-186,839	-1,286	-12,245	-1,956	-24,689	-43,626	-6,452	-30	-96,554
Grand Total					-2,539,805	-53,352	-621,983	-140,789	-359,538	-1,103,105	-146,976	-6,145	-63,746



Investment Tax Credit Balance

Sum of Monthly Average: 12/2021

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	-115	-2	-30	-9	-16	-51	-6	0	0
2551000	ACC DEF ITC - FED	285621	Accum Def ITC - Solar Arrays - 2014	SG	-78	-1	-21	-6	-11	-35	-4	0	0
2551000	ACC DEF ITC - FED	285622	Accum Def ITC - Solar Battery	UT	-1,392	0	0	0	0	-1,392	0	0	0
2551000	ACC DEF ITC - FED	285623	Accum Def ITC - Solar Facility	UT	-730	0	0	0	0	-730	0	0	0
2551000 Total					-2,316	-3	-51	-15	-27	-2,208	-11	0	0
Grand Total					-2,316	-3	-51	-15	-27	-2,208	-11	0	0

B20. CUSTOMER ADVANCES



Customer Advances

Sum of Monthly Average: 12/2021
 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	-29,130	0	0	0	-6,079	-20,465	-2,570	-17	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	-7,704	0	-7,704	0	0	0	0	0	0
2520000	CUST ADV CONSTRUCT	210550	Payments Received Uncompleted Projects	SG	-19	0	-5	-2	-3	-8	-1	0	0
2520000	CUST ADV CONSTRUCT	210550	Payments Received Uncompleted Projects	UT	-201	0	0	0	0	-201	0	0	0
2520000	CUST ADV CONSTRUCT	210553	Transmission Payments Received - Capital	SG	-3,681	-56	-975	-295	-513	-1,635	-205	-1	0
2520000	CUST ADV CONSTRUCT	210556	NET METER FEES-REFUNDABLE	UT	-198	0	0	0	0	-198	0	0	0
2520000	CUST ADV CONSTRUCT	210556	NET METER FEES-REFUNDABLE	WA	-2	0	0	-2	0	0	0	0	0
2520000	CUST ADV CONSTRUCT	285460	Transm Intercon Deposits - w/3rd Party	SG	-67,145	-1,026	-17,776	-5,386	-9,363	-29,826	-3,742	-25	0
2520000 Total					-108,083	-1,083	-26,463	-5,685	-15,957	-52,334	-6,518	-43	0
Grand Total					-108,083	-1,083	-26,463	-5,685	-15,957	-52,334	-6,518	-43	0