



Washington Jurisdiction
RESULTS OF OPERATIONS

For Period Ended
December 31, 2023

Tab 1 - Results

PACIFICORP
State of Washington - Electric Utility
Actual, Adjusted & Normalized Results of Operations - Washington Inter-Jurisdictional Allocation Methodology
Results of Operations December 2023

	(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	396,737,403	(7,319,658)	389,417,746	(13,063,583)	376,354,162
3 Interdepartmental	-	-	-	-	-
4 Special Sales	2,393,316	-	2,393,316	(2,367,856)	25,460
5 Other Operating Revenues	18,353,077	262,137	18,615,214	247,258	18,862,473
6 Total Operating Revenues	417,483,797	(7,057,521)	410,426,276	(15,184,182)	395,242,095
7					
8 Operating Expenses:					
9 Steam Production	62,288,024	1,233,144	63,521,168	(14,968,173)	48,552,995
10 Nuclear Production	-	-	-	-	-
11 Hydro Production	4,407,963	(140,223)	4,267,740	79,292	4,347,032
12 Other Power Supply	181,179,690	(4,880,180)	176,299,510	16,808,067	193,107,577
13 Transmission	19,764,877	9,329	19,774,206	742,670	20,516,876
14 Distribution	17,870,768	35,965	17,906,733	509,430	18,416,163
15 Customer Accounting	11,019,456	(2,807,024)	8,212,432	117,393	8,329,825
16 Customer Service & Info	916,779	(66,980)	849,799	19,253	869,052
17 Sales	-	-	-	-	-
18 Administrative & General	134,717,845	(115,684,403)	19,033,442	7,683,603	26,717,045
19 Total O&M Expenses	432,165,402	(122,300,371)	309,865,031	10,991,535	320,856,565
20 Depreciation	67,510,473	51,063,291	118,573,764	7,029,763	125,603,527
21 Amortization	4,519,417	3,734,492	8,253,909	899,972	9,153,881
22 Taxes Other Than Income	26,542,816	(135,593)	26,407,224	(177,205)	26,230,019
23 Income Taxes - Federal	(33,329,507)	(2,701,007)	(36,030,514)	(14,960,196)	(50,990,710)
24 Income Taxes - State	-	-	-	-	-
25 Income Taxes - Def Net	(26,119,091)	19,920,386	(6,198,705)	15,988,895	9,790,190
26 Investment Tax Credit Adj.	-	-	-	-	-
27 Misc Revenue & Expense	(133,379)	99,040	(34,339)	-	(34,339)
28 Total Operating Expenses:	471,156,130	(50,319,761)	420,836,369	19,772,764	440,609,133
29					
30 Operating Rev For Return:	(53,672,333)	43,262,240	(10,410,093)	(34,956,946)	(45,367,039)
31					
32 Rate Base:					
33 Electric Plant In Service	2,268,007,364	3,051,737	2,271,059,101	276,078,505	2,547,137,606
34 Plant Held for Future Use	161,914	-	161,914	-	161,914
35 Misc Deferred Debits	8,811,601	(8,811,601)	-	52,338	52,338
36 Elec Plant Acq Adj	106,170	-	106,170	-	106,170
37 Nuclear Fuel	-	-	-	-	-
38 Prepayments	5,535,790	(5,535,790)	-	-	-
39 Fuel Stock	7,049,959	(7,049,959)	-	-	-
40 Material & Supplies	18,623,810	(18,623,810)	0	-	0
41 Working Capital	7,229,509	2,673,835	9,903,344	-	9,903,344
42 Weatherization	3,312	(3,312)	-	-	-
43 Misc Rate Base	-	-	-	-	-
44 Total Electric Plant:	2,315,529,428	(34,298,899)	2,281,230,529	276,130,843	2,557,361,371
45					
46 Rate Base Deductions:					
47 Accum Prov For Deprec	(800,729,118)	(150,590,740)	(951,319,858)	(181,475)	(951,501,333)
48 Accum Prov For Amort	(53,225,743)	(1,308,684)	(54,534,426)	(314,244)	(54,848,670)
49 Accum Def Income Tax	(177,263,583)	(10,227,912)	(187,491,496)	25,438,376	(162,053,119)
50 Unamortized ITC	(13,012)	-	(13,012)	-	(13,012)
51 Customer Adv For Const	(7,754,973)	(3,961,830)	(11,716,803)	-	(11,716,803)
52 Customer Service Deposits	-	(359,609)	(359,609)	-	(359,609)
53 Misc Rate Base Deductions	(191,571,523)	78,067,659	(113,503,864)	(3,382,391)	(116,886,255)
54					
55 Total Rate Base Deductions	(1,230,557,953)	(88,381,116)	(1,318,939,068)	21,560,266	(1,297,378,802)
56					
57 Total Rate Base:	1,084,971,475	(122,680,014)	962,291,461	297,691,109	1,259,982,569
58					
59 Return on Rate Base	-4.95%		-1.08%		-3.60%
60 Return on Equity	-15.18%	7.872%	-7.30%	-5.13%	-12.43%
61					
62 TAX CALCULATION:					
63 Operating Revenue	(113,120,931)	60,481,619	(52,639,312)	(33,928,246)	(86,567,559)
64 Other Deductions					
65 Interest (AFUDC)	(9,625,421)	-	(9,625,421)	-	(9,625,421)
66 Interest	31,694,198	(7,605,194)	24,089,004	7,452,090	31,541,093
67 Schedule "M" Additions	86,823,758	1,251,095	88,074,853	9,944,769	98,019,622
68 Schedule "M" Deductions	44,736,896	82,199,846	126,936,742	24,400,595	151,337,336
69 Income Before Tax	(93,102,847)	(12,861,937)	(105,964,784)	(55,836,161)	(161,800,946)
70					
71 State Income Taxes	-	-	-	-	-
72 Taxable Income	(93,102,847)	(12,861,937)	(105,964,784)	(55,836,161)	(161,800,946)
73					
74 Federal Income Taxes + Other	(33,329,507)	(2,701,007)	(36,030,514)	(14,960,196)	(50,990,710)

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	(20,383,241)	(13,305,098)	(7,078,143)	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	(2,367,856)	-	-	(2,367,856)	-	-	-
5 Other Operating Revenues	509,395	509,395	-	-	-	-	-
6 Total Operating Revenues	(22,241,702)	(12,795,703)	(7,078,143)	(2,367,856)	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	(13,735,028)	-	198,745	(16,483,182)	2,549,408	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	(60,931)	-	83,226	-	-	-	(144,156)
12 Other Power Supply	11,927,887	-	95,826	11,832,061	-	-	-
13 Transmission	751,999	-	141,472	610,527	-	-	-
14 Distribution	545,395	-	545,395	-	-	-	-
15 Customer Accounting	(2,689,630)	-	(2,689,630)	-	-	-	-
16 Customer Service & Info	(47,727)	-	(47,727)	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	(108,000,800)	-	(107,982,753)	(18,047)	-	-	-
19 Total O&M Expenses	(111,308,836)	-	(109,655,447)	(4,058,641)	2,549,408	-	(144,156)
20 Depreciation	58,093,054	-	-	(2,313,054)	60,609,097	-	(202,989)
21 Amortization	4,634,464	-	-	-	4,655,319	-	(20,855)
22 Taxes Other Than Income	(312,797)	-	-	(75,356)	-	(237,442)	-
23 Income Taxes: Federal	(17,661,203)	(2,687,098)	4,711,256	410,114	(13,822,126)	(3,152,587)	(3,120,762)
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	35,909,281	-	19,682,392	545,595	(490,300)	12,434,699	3,736,895
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	99,040	-	89,421	-	-	-	9,620
28 Total Operating Expenses:	(30,546,997)	(2,687,098)	(85,172,378)	(5,491,342)	53,501,399	9,044,669	257,752
29							
30 Operating Rev For Return:	8,305,295	(10,108,605)	78,094,234	3,123,485	(53,501,399)	(9,044,669)	(257,752)
31							
32 Rate Base:							
33 Electric Plant In Service	279,130,242	-	-	(28,657,286)	-	-	307,787,528
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	(8,759,263)	-	-	-	-	-	(8,759,263)
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	(5,535,790)	-	-	-	-	-	(5,535,790)
39 Fuel Stock	(7,049,959)	-	-	-	-	-	(7,049,959)
40 Material & Supplies	(18,623,810)	-	-	-	-	-	(18,623,810)
41 Working Capital	2,673,835	-	-	-	-	-	2,673,835
42 Weatherization Loans	(3,312)	-	-	-	-	-	(3,312)
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	241,831,944	-	-	(28,657,286)	-	-	270,489,229
45							
46 Deductions:							
47 Accum Prov For Deprec	(150,772,215)	-	-	20,859,548	(180,876,434)	-	9,244,672
48 Accum Prov For Amort	(1,622,928)	-	-	-	(1,625,254)	-	2,326
49 Accum Def Income Tax	15,210,464	-	(11,575,905)	(43,008)	3,031,455	25,803,672	(2,005,751)
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	(3,961,830)	-	-	-	-	-	(3,961,830)
52 Customer Service Deposits	(359,609)	-	-	-	-	-	(359,609)
53 Miscellaneous Deductions	74,685,268	-	-	-	(9,890,370)	29,369,357	55,206,281
54							
55 Total Deductions:	(66,820,849)	-	(11,575,905)	20,816,540	(189,360,603)	55,173,029	58,126,090
56							
57 Total Rate Base:	175,011,094	-	(11,575,905)	(7,840,746)	(189,360,603)	55,173,029	328,615,319
58							
59							
60 Estimated ROE impact	2.74%	-1.90%	14.71%	0.52%	-14.30%	-1.13%	2.31%
61 Estimated Price Change	5,659,945	13,489,111	(105,317,829)	(4,918,133)	53,277,814	17,347,582	31,781,401
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	26,553,373	(12,795,703)	102,487,883	4,079,194	(67,813,825)	237,442	358,381
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	(153,105)	-	-	-	-	(153,105)	-
70 Schedule "M" Additions	11,195,865	-	-	-	1,994,179	-	9,201,686
72 Schedule "M" Deductions	106,600,441	-	80,053,332	2,126,270	-	-	24,420,839
73 Income Before Tax	(68,698,098)	(12,795,703)	22,434,551	1,952,924	(65,819,646)	390,547	(14,860,771)
74							
76 State Income Taxes	-	-	-	-	-	-	-
77 Taxable Income	(68,698,098)	(12,795,703)	22,434,551	1,952,924	(65,819,646)	390,547	(14,860,771)
78							
79 Federal Income Taxes	(17,661,203)	(2,687,098)	4,711,256	410,114	(13,822,126)	(3,152,587)	(3,120,762)

WASHINGTON SUMMARY OF ADJUSTMENTS RESTATING

	Total Adjustments	Revenue Adjustments (Tab 3)	O&M Adjustments (Tab 4)	Net Power Cost Adjustments (Tab 5)	Depreciation & Amortization (Tab 6)	Tax Adjustments (Tab 7)	Misc Rate Base Adjustments (Tab 8)
1 Operating Revenues:							
2 General Business Revenues	(7,319,658)	(13,305,098)	5,985,440	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	262,137	262,137	-	-	-	-	-
6 Total Operating Revenues	(7,057,521)	(13,042,961)	5,985,440	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	1,233,144	-	13,106	(1,329,369)	2,549,408	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	(140,223)	-	3,934	-	-	-	(144,156)
12 Other Power Supply	(4,880,180)	-	(30,420)	(4,849,760)	-	-	-
13 Transmission	9,329	-	9,329	-	-	-	-
14 Distribution	35,965	-	35,965	-	-	-	-
15 Customer Accounting	(2,807,024)	-	(2,807,024)	-	-	-	-
16 Customer Service & Info	(66,980)	-	(66,980)	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	(115,684,403)	-	(115,666,356)	(18,047)	-	-	-
19 Total O&M Expenses	(122,300,371)	-	(118,508,446)	(6,197,176)	2,549,408	-	(144,156)
20 Depreciation	51,063,291	-	-	(2,313,054)	53,396,589	-	(20,244)
21 Amortization	3,734,492	-	-	-	3,734,492	-	-
22 Taxes Other Than Income	(135,593)	-	-	(75,356)	-	(60,237)	-
23 Income Taxes: Federal	(2,701,007)	(2,739,022)	9,313,738	1,356,456	(12,532,903)	1,609,741	290,983
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	19,920,386	-	19,682,392	545,595	-	-	(307,602)
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	99,040	-	89,421	-	-	-	9,620
28 Total Operating Expenses:	(50,319,761)	(2,739,022)	(89,422,895)	(6,683,535)	47,147,586	1,549,504	(171,400)
29							
30 Operating Rev For Return:	43,262,240	(10,303,939)	95,408,335	6,683,535	(47,147,586)	(1,549,504)	171,400
31							
32 Rate Base:							
33 Electric Plant In Service	3,051,737	-	-	(28,657,286)	-	-	31,709,023
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	(8,811,601)	-	-	-	-	-	(8,811,601)
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	(5,535,790)	-	-	-	-	-	(5,535,790)
39 Fuel Stock	(7,049,959)	-	-	-	-	-	(7,049,959)
40 Material & Supplies	(18,623,810)	-	-	-	-	-	(18,623,810)
41 Working Capital	2,673,835	-	-	-	-	-	2,673,835
42 Weatherization Loans	(3,312)	-	-	-	-	-	(3,312)
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	(34,298,899)	-	-	(28,657,286)	-	-	(5,641,613)
45							
46 Deductions:							
47 Accum Prov For Deprec	(150,590,740)	-	-	20,859,548	(178,940,922)	-	7,490,635
48 Accum Prov For Amort	(1,308,684)	-	-	-	(1,311,010)	-	2,326
49 Accum Def Income Tax	(10,227,912)	-	(11,575,905)	(43,008)	-	742,118	648,882
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	(3,961,830)	-	-	-	-	-	(3,961,830)
52 Customer Service Deposits	(359,609)	-	-	-	-	-	(359,609)
53 Miscellaneous Deductions	78,067,659	-	-	-	-	22,861,378	55,206,281
54							
55 Total Deductions:	(88,381,116)	-	(11,575,905)	20,816,540	(180,251,932)	23,603,496	59,026,685
56							
57 Total Rate Base:	(122,680,014)	-	(11,575,905)	(7,840,746)	(180,251,932)	23,603,496	53,385,072
58							
59							
60 Estimated ROE impact	7.87%	-1.93%	17.99%	1.19%	-12.62%	-0.07%	0.50%
61 Estimated Price Change	(69,466,299)	13,749,768	(128,422,088)	(9,668,729)	45,670,562	4,325,749	4,878,440
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	60,481,619	(13,042,961)	124,404,465	8,585,586	(59,680,489)	60,237	154,781
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	(7,605,194)	-	-	-	-	(7,605,194)	-
70 Schedule "M" Additions	1,251,095	-	-	-	-	-	1,251,095
72 Schedule "M" Deductions	82,199,846	-	80,053,332	2,126,270	-	-	20,244
73 Income Before Tax	(12,861,937)	(13,042,961)	44,351,134	6,459,315	(59,680,489)	7,665,431	1,385,632
74							
76 State Income Taxes	-	-	-	-	-	-	-
77 Taxable Income	(12,861,937)	(13,042,961)	44,351,134	6,459,315	(59,680,489)	7,665,431	1,385,632
78							
79 Federal Income Taxes	(2,701,007)	(2,739,022)	9,313,738	1,356,456	(12,532,903)	1,609,741	290,983

WASHINGTON SUMMARY OF ADJUSTMENTS PRO FORMA

	Total Adjustments	Revenue Adjustments (Tab 3)	O&M Adjustments (Tab 4)	Net Power Cost Adjustments (Tab 5)	Depreciation & Amortization (Tab 6)	Tax Adjustments (Tab 7)	Misc Rate Base Adjustments (Tab 8)
1 Operating Revenues:							
2 General Business Revenues	(13,063,583)	-	(13,063,583)	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	(2,367,856)	-	-	(2,367,856)	-	-	-
5 Other Operating Revenues	247,258	247,258	-	-	-	-	-
6 Total Operating Revenues	(15,184,182)	247,258	(13,063,583)	(2,367,856)	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	(14,968,173)	-	185,639	(15,153,812)	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	79,292	-	79,292	-	-	-	-
12 Other Power Supply	16,808,067	-	126,246	16,681,821	-	-	-
13 Transmission	742,670	-	132,143	610,527	-	-	-
14 Distribution	509,430	-	509,430	-	-	-	-
15 Customer Accounting	117,393	-	117,393	-	-	-	-
16 Customer Service & Info	19,253	-	19,253	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	7,683,603	-	7,683,603	-	-	-	-
19 Total O&M Expenses	10,991,535	-	8,852,999	2,138,535	-	-	-
20 Depreciation	7,029,763	-	-	-	7,212,508	-	(182,745)
21 Amortization	899,972	-	-	-	920,827	-	(20,855)
22 Taxes Other Than Income	(177,205)	-	-	-	-	(177,205)	-
23 Income Taxes: Federal	(14,960,196)	51,924	(4,602,482)	(946,342)	(1,289,223)	(4,762,328)	(3,411,745)
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	15,988,895	-	-	-	(490,300)	12,434,699	4,044,497
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	19,772,764	51,924	4,250,517	1,192,193	6,353,813	7,495,166	429,152
29							
30 Operating Rev For Return:	(34,956,946)	195,334	(17,314,100)	(3,560,049)	(6,353,813)	(7,495,166)	(429,152)
31							
32 Rate Base:							
33 Electric Plant In Service	276,078,505	-	-	-	-	-	276,078,505
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	52,338	-	-	-	-	-	52,338
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	276,130,843	-	-	-	-	-	276,130,843
45							
46 Deductions:							
47 Accum Prov For Deprec	(181,475)	-	-	-	(1,935,512)	-	1,754,037
48 Accum Prov For Amort	(314,244)	-	-	-	(314,244)	-	-
49 Accum Def Income Tax	25,438,376	-	-	-	3,031,455	25,061,554	(2,654,633)
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	(3,382,391)	-	-	-	(9,890,370)	6,507,979	-
54							
55 Total Deductions:	21,560,266	-	-	-	(9,108,671)	31,569,533	(900,596)
56							
57 Total Rate Base:	297,691,109	-	-	-	(9,108,671)	31,569,533	275,230,247
58							
59							
60 Estimated ROE impact	-5.13%	0.04%	-3.66%	-0.75%	-1.38%	-1.47%	0.42%
61 Estimated Price Change	75,126,244	(260,657)	23,104,259	4,750,596	7,607,252	13,021,833	26,902,961
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(33,928,246)	247,258	(21,916,583)	(4,506,392)	(8,133,336)	177,205	203,600
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	7,452,090	-	-	-	-	7,452,090	-
70 Schedule "M" Additions	9,944,769	-	-	-	1,994,179	-	7,950,591
72 Schedule "M" Deductions	24,400,595	-	-	-	-	-	24,400,595
73 Income Before Tax	(55,836,161)	247,258	(21,916,583)	(4,506,392)	(6,139,157)	(7,274,885)	(16,246,403)
74							
76 State Income Taxes	-	-	-	-	-	-	-
77 Taxable Income	(55,836,161)	247,258	(21,916,583)	(4,506,392)	(6,139,157)	(7,274,885)	(16,246,403)
78							
79 Federal Income Taxes	(14,960,196)	51,924	(4,602,482)	(946,342)	(1,289,223)	(4,762,328)	(3,411,745)

Tab 2 - Report

**PACIFICORP
RESULTS OF OPERATIONS**

USER SPECIFIC INFORMATION

STATE:	WASHINGTON
PERIOD:	DECEMBER 2023
FILE:	WA JAM December 2023 Results
PREPARED BY:	Revenue Requirement Department
DATE:	April 21, 2024
TIME:	5:03:53 PM
TYPE OF AVG:	AVERAGE-OF-MONTHLY-AVERAGES
METHODOLOGY:	Washington Inter-Jurisdictional Allocation Methodology
FACTOR:	Separate Jurisdiction
FERC:	
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	1.334
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 2023 Washington Inter-Jurisdictional Allocation Methodology
AVERAGE-OF-MONTHLY-AVERAGES

RESULTS OF OPERATIONS SUMMARY

Description of Account Summary:		Ref	TOTAL	UNADJUSTED RESULTS OTHER	WASHINGTON	WASHINGTON ADJUSTMENTS	ADJ TOTAL
1	Operating Revenues						
2	General Business Revenues	2.3	5,454,854,851	5,058,117,448	396,737,403	(20,383,241)	376,354,162
3	Interdepartmental	2.3	0	0	0	0	0
4	Special Sales	2.3	18,401,481	16,008,165	2,393,316	(2,367,856)	25,460
5	Other Operating Revenues	2.4	280,466,787	262,113,709	18,353,077	509,395	18,862,473
6	Total Operating Revenues	2.4	5,753,723,119	5,336,239,322	417,483,797	(22,241,702)	395,242,095
7							
8	Operating Expenses:						
9	Steam Production	2.6	359,516,117	297,228,094	62,288,024	(13,735,028)	48,552,995
10	Nuclear Production	2.7	0	0	0	0	0
11	Hydro Production	2.8	57,501,411	53,093,448	4,407,963	(60,931)	4,347,032
12	Other Power Supply	2.9 & 2.10	(199,876,848)	(381,056,538)	181,179,690	11,927,887	193,107,577
13	Transmission	2.12	106,053,048	86,288,171	19,764,877	751,999	20,516,876
14	Distribution	2.13	358,230,639	340,359,871	17,870,768	545,395	18,416,163
15	Customer Accounts	2.14	91,025,326	80,005,870	11,019,456	(2,689,630)	8,329,825
16	Customer Service	2.14	175,546,229	174,629,450	916,779	(47,727)	869,052
17	Sales	2.15	0	0	0	0	0
18	Administrative & General	2.16	1,953,341,129	1,818,623,285	134,717,845	(108,000,800)	26,717,045
19							
20	Total O & M Expenses	2.16	2,901,337,051	2,469,171,649	432,165,402	(111,308,836)	320,856,565
21							
22	Depreciation	2.17	1,004,100,399	936,589,926	67,510,473	58,093,054	125,603,527
23	Amortization Expense	2.19	66,670,865	62,151,449	4,519,417	4,634,464	9,153,881
24	Taxes Other Than Income	2.19	215,232,905	188,690,089	26,542,816	(312,797)	26,230,019
25	Income Taxes - Federal	2.23	135,959,238	169,288,745	(33,329,507)	(17,661,203)	(50,990,710)
26	Income Taxes - State	2.22	75,918,483	75,918,483	0	0	-
27	Income Taxes - Def Net	2.21	(195,225,154)	(169,106,063)	(26,119,091)	35,909,281	9,790,190
28	Investment Tax Credit Adj.	2.19	(764,880)	(764,880)	0	0	0
29	Misc Revenue & Expense	2.5	(1,727,415)	(1,594,036)	(133,379)	99,040	(34,339)
30							
31	Total Operating Expenses	2.23	4,201,501,493	3,730,345,362	471,156,130	(30,546,997)	440,609,133
32							
33	Operating Revenue for Return		1,552,221,627	1,605,893,960	(53,672,333)	8,305,295	(45,367,039)
34							
35	Rate Base:						
36	Electric Plant in Service	2.33	32,928,872,506	30,660,865,142	2,268,007,364	279,130,242	2,547,137,606
37	Plant Held for Future Use	2.33	14,174,575	14,012,662	161,914	0	161,914
38	Misc Deferred Debits	2.35	1,387,918,908	1,379,107,307	8,811,601	(8,759,263)	52,338
39	Elec Plant Acq Adj	2.33 & 2.34	10,647,950	10,541,780	106,170	0	106,170
40	Pensions	2.34	0	0	0	0	0
41	Prepayments	2.35	128,569,632	123,033,842	5,535,790	(5,535,790)	0
42	Fuel Stock	2.34	119,292,089	112,242,130	7,049,959	(7,049,959)	0
43	Material & Supplies	2.35	396,089,562	377,465,752	18,623,810	(18,623,810)	0
44	Working Capital	2.36	89,193,549	81,964,041	7,229,509	2,673,835	9,903,344
45	Weatherization Loans	2.34	223,492,612	223,489,300	3,312	(3,312)	0
46	Miscellaneous Rate Base	2.36	0	0	0	0	0
47							
48	Total Electric Plant		35,298,251,384	32,982,721,956	2,315,529,428	241,831,944	2,557,361,371
49							
50	Rate Base Deductions:						
51	Accum Prov For Depr	2.41	(11,033,481,343)	(10,232,752,225)	(800,729,118)	(150,772,215)	(951,501,333)
52	Accum Prov For Amort	2.42	(731,890,777)	(678,665,035)	(53,225,743)	(1,622,928)	(54,848,670)
53	Accum Def Income Taxes	2.38	(2,848,789,638)	(2,671,526,054)	(177,263,583)	15,210,464	(162,053,119)
54	Unamortized ITC	2.38	(2,241,707)	(2,228,695)	(13,012)	0	(13,012)
55	Customer Adv for Const	2.37	(183,795,939)	(176,040,966)	(7,754,973)	(3,961,830)	(11,716,803)
56	Customer Service Deposits	2.36	0	0	0	(359,609)	(359,609)
57	Misc. Rate Base Deductions	2.36 & 2.37	(2,765,703,239)	(2,574,131,716)	(191,571,523)	74,685,268	(116,886,255)
58							
59	Total Rate Base Deductions		(17,565,902,643)	(16,335,344,691)	(1,230,557,953)	(66,820,849)	(1,297,378,802)
60							
61	Total Rate Base		17,732,348,740	16,647,377,265	1,084,971,475	175,011,094	1,259,982,569
62							
63	Return on Rate Base				-4.95%		-3.60%
64							
65	Return on Equity				-15.18%		-12.43%
66	Net Power Costs				227,215,019		226,871,651
67	100 Basis Points in Equity:				5,327,210		6,186,514
68	Revenue Requirement Impact				6,743,304		7,831,031
69	Rate Base Decrease				119,554,372		198,948,342

DECEMBER 2023 Washington Inter-Jurisdictional Allocation Methodology
 AVERAGE-OF-MONTHLY-AVERAGES

FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON	
				TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
211	421	(Gain) / Loss on Sale of Utility Plant						
212		S		209,095	209,095	-	-	-
213		DGP		-	-	-	-	-
214		CAEE		-	-	-	-	-
215		CN		-	-	-	-	-
216		SO		(1,936,419)	(1,803,047)	(133,373)	133,373	-
217		CAGW		-	-	-	-	-
218		CAGE		-	-	-	-	-
219		SG		-	-	-	(43,952)	(43,952)
220			B1	(1,727,324)	(1,593,952)	(133,373)	89,421	(43,952)
221								
222		Total Miscellaneous Revenues		(1,727,415)	(1,594,036)	(133,379)	89,421	(43,958)
223		Miscellaneous Expenses						
224	4311	Interest on Customer Deposits						
225		S		-	-	-	9,620	9,620
226				-	-	-	9,620	9,620
227		Total Miscellaneous Expenses		-	-	-	9,620	9,620
228								
229		Net Misc Revenue and Expense		(1,727,415)	(1,594,036)	(133,379)	99,040	(34,339)
230								
231	500	Operation Supervision & Engineering						
232		SG		17,964	16,587	1,377	8,331	9,708
233		CAGW		36,142	28,478	7,664	(4,027)	3,637
234		CAGE		1,019,209	1,019,209	-	-	-
235		JBG		14,933,440	11,766,764	3,166,676	58,624	3,225,300
236		JBE		-	-	-	-	-
237			B2	16,006,755	12,831,038	3,175,717	62,928	3,238,645
238								
239	501	Fuel Related						
240		SE		(124,913)	(115,929)	(8,984)	275	(8,709)
241		S		-	-	-	2,549,408	2,549,408
242		SE		-	-	-	-	-
243		CAGW		1,948,046	1,534,958	413,088	(217,764)	195,324
244		CAGE		-	-	-	-	-
245		CAEW		-	-	-	-	-
246		CAEE		15,890,564	15,890,564	-	-	-
247		JBE		4,104,001	3,233,456	870,545	-	870,545
248		CAEE		-	-	-	-	-
249		JBG		-	-	-	-	-
250			B2	21,817,699	20,543,049	1,274,650	2,331,919	3,606,568
251								
252	501NPC	Fuel Related						
253		S		45,007,911	-	45,007,911	(14,965,433)	30,042,478
254		SE		-	-	-	-	-
255		SE		-	-	-	-	-
256		SE		-	-	-	-	-
257		CAGW		-	-	-	-	-
258		CAGE		-	-	-	-	-
259		CAEW		-	-	-	-	-
260		CAEE		-	-	-	-	-
261		JBE		-	-	-	-	-
262		CAEE		-	-	-	-	-
263		JBG		-	-	-	-	-
264			B2	45,007,911	-	45,007,911	(14,965,433)	30,042,478
265								
266		Total Fuel Related		66,825,610	20,543,049	46,282,561	(12,633,514)	33,649,047
267								
268	502	Steam Expenses						
269		SG		(80,179)	(74,033)	(6,146)	-	(6,146)
270		CAGW		896,337	706,266	190,071	(100,198)	89,873
271		CAGE		53,739,281	53,739,281	-	-	-
272		JBG		19,414,188	15,297,357	4,116,831	-	4,116,831
273		CAGE		-	-	-	-	-
274			B2	73,969,627	69,668,872	4,300,755	(100,198)	4,200,557
275								
276	503	Steam From Other Sources						
277		SE		-	-	-	-	-
278		CAEW		-	-	-	-	-
279		CAEE		-	-	-	-	-
280			B2	-	-	-	-	-
281								
282	503NPC	Steam From Other Sources-NPC						
283		S		560,962	-	560,962	(188,379)	372,583
284		SE		-	-	-	-	-
285		CAEE	B2	-	-	-	-	-
286				560,962	-	560,962	(188,379)	372,583

DECEMBER 2023 Washington Inter-Jurisdictional Allocation Methodology
 AVERAGE-OF-MONTHLY-AVERAGES

FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON	
				TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
287								
288	505	Electric Expenses						
289		SG		-	-	-	-	-
290		CAGW		(96,376)	(75,939)	(20,437)	10,774	(9,663)
291		CAGE		834,704	834,704	-	-	-
292		JBG		7,553	5,952	1,602	-	1,602
293		CAGE		-	-	-	-	-
294			B2	745,881	764,716	(18,835)	10,774	(8,062)
295								
296	506	Misc. Steam Expense						
297		SG		(882,937)	(815,253)	(67,685)	-	(67,685)
298		SE		-	-	-	-	-
299		CAGW		9,659,778	7,611,396	2,048,382	(491,660)	1,556,722
300		CAGE		48,903,846	48,903,846	-	-	-
301		JBG		(22,175,858)	(17,473,408)	(4,702,450)	-	(4,702,450)
302		SNPPS		-	-	-	-	-
303			B2	35,504,828	38,226,581	(2,721,753)	(491,660)	(3,213,413)
304								
305	507	Rents						
306		SG		6,247	5,768	479	-	479
307		CAGW		-	-	-	-	-
308		CAGE		133,208	133,208	-	-	-
309		JBG		233,874	184,281	49,594	-	49,594
310		CAGE		-	-	-	-	-
311			B2	373,329	323,257	50,073	-	50,073
312								
313	510	Maint Supervision & Engineering						
314		SG		-	-	-	-	-
315		CAGW		187,084	147,413	39,672	(20,913)	18,758
316		CAGE		4,265,227	4,265,227	-	-	-
317		JBG		518,351	408,433	109,918	-	109,918
318		CAGE		-	-	-	-	-
319			B2	4,970,662	4,821,073	149,589	(20,913)	128,676
320								
321								
322								
323	511	Maintenance of Structures						
324		SG		770,390	711,333	59,057	-	59,057
325		CAGW		497,327	391,868	105,460	(55,594)	49,865
326		CAGE		12,912,173	12,912,173	-	-	-
327		JBG		10,463,442	8,244,641	2,218,801	-	2,218,801
328		CAGE		-	-	-	-	-
329			B2	24,643,333	22,260,015	2,383,317	(55,594)	2,327,723
330								
331	512	Maintenance of Boiler Plant						
332		SG		214,965	198,486	16,479	784	17,263
333		CAGW		3,322,658	2,618,079	704,579	(371,426)	333,152
334		CAGE		63,010,837	63,010,837	-	-	-
335		JBG		21,321,738	16,800,406	4,521,332	130,718	4,652,050
336		SG-U		-	-	-	-	-
337			B2	87,870,198	82,627,808	5,242,389	(239,924)	5,002,465
338								
339	513	Maintenance of Electric Plant						
340		SG		421,684	389,359	32,326	-	32,326
341		CAGW		377,900	297,766	80,135	(42,244)	37,891
342		CAGE		26,571,560	26,571,560	-	-	-
343		JBG		10,292,174	8,109,691	2,182,483	-	2,182,483
344		CAGE		-	-	-	-	-
345			B2	37,663,318	35,368,375	2,294,943	(42,244)	2,252,700
346								
347	514	Maintenance of Misc. Steam Plant						
348		SG		104,303	96,307	7,996	-	7,996
349		CAGW		324,752	255,888	68,865	(36,303)	32,562
350		CAGE		7,540,686	7,540,686	-	-	-
351		JBG		2,411,873	1,900,429	511,444	-	511,444
352		CAGE		-	-	-	-	-
353			B2	10,381,615	9,793,310	588,304	(36,303)	552,002
354								
355		Total Steam Power Generation	B2	359,516,117	297,228,094	62,288,024	(13,735,028)	48,552,995
356	517	Operation Super & Engineering						
357		SG		-	-	-	-	-
358				-	-	-	-	-
359								
360	518	Nuclear Fuel Expense						
361		SE		-	-	-	-	-
362								
363				-	-	-	-	-

DECEMBER 2023 Washington Inter-Jurisdictional Allocation Methodology
 AVERAGE-OF-MONTHLY-AVERAGES

FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON	
				TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
513	547NPC	Fuel-NPC						
514		S		33,723,036	-	33,723,036	6,216,537	39,939,573
515		CAEW		-	-	-	-	-
516		CAEE		-	-	-	-	-
517		SE		-	-	-	-	-
518			B2	33,723,036	-	33,723,036	6,216,537	39,939,573
519								
520	548	Generation Expense						
521		SG		9,467,762	8,741,979	725,783	9,588	735,371
522		CAGW		9,353,014	7,369,682	1,983,332	20,406	2,003,738
523		CAGE		11,064,004	11,064,004	-	-	-
524		S		-	-	-	-	-
525			B2	29,884,779	27,175,664	2,709,115	29,994	2,739,108
526								
527	549	Miscellaneous Other						
528		S		49,194	49,194	-	-	-
529		SG		7,687,224	7,097,934	589,290	-	589,290
530		CAGW		813,248	640,796	172,451	-	172,451
531		CAGE		1,619,120	1,619,120	-	-	-
532		CAGE		-	-	-	-	-
533			B2	10,168,786	9,407,045	761,741	-	761,741
534								
535								
536								
537								
538	550	Rents						
539		S		372,203	372,203	-	-	-
540		SG		10,847,392	10,015,849	831,543	-	831,543
541		CAGW		-	-	-	-	-
542		CAGE		500	500	-	-	-
543		CAGE		-	-	-	-	-
544			B2	11,220,095	10,388,552	831,543	-	831,543
545								
546	551	Maint Supervision & Engineering						
547		SG		-	-	-	-	-
548		CAGW		-	-	-	-	-
549		CAGE		-	-	-	-	-
550			B2	-	-	-	-	-
551								
552	552	Maintenance of Structures						
553		SG		-	-	-	-	-
554		CAGW		36,612	28,849	7,764	-	7,764
555		CAGE		4,682,090	4,682,090	-	-	-
556		CAGE		-	-	-	-	-
557			B2	4,718,702	4,710,938	7,764	-	7,764
558								
559	553	Maint of Generation & Electric Plant						
560		SG		17,725,214	16,366,429	1,358,786	1,326	1,360,111
561		CAGW		4,416,787	3,480,196	936,592	4,040	940,631
562		CAGE		7,163,441	7,163,441	-	-	-
563		CAGE		-	-	-	-	-
564			B2	29,305,442	27,010,065	2,295,377	5,365	2,300,742
565								
566	554	Maintenance of Misc. Other						
567		SG		2,328,039	2,149,576	178,464	-	178,464
568		CAGW		-	-	-	-	-
569		CAGE		257,549	257,549	-	-	-
570		CAGE		-	-	-	-	-
571			B2	2,585,588	2,407,125	178,464	-	178,464
572								
573		Total Other Power Generation	B2	122,183,594	81,622,896	40,560,699	6,251,896	46,812,595
574								
575								
576	555	Purchased Power						
577		S		(513,005,299)	(513,005,299)	-	-	-
578		CAEW		-	-	-	-	-
579		CAGW		-	-	-	-	-
580				(513,005,299)	(513,005,299)	-	-	-

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FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON	
				TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
581	555NPC	Purchased Power-NPC						
582		SG		-	-	-	-	-
583		SE		-	-	-	-	-
584		CAGW		-	-	-	-	-
585		CAGW		-	-	-	-	-
586		CAGE		-	-	-	-	-
587		CAEW		-	-	-	-	-
588		CAEE		-	-	-	-	-
589		DGP		-	-	-	-	-
590		S		137,715,428	-	137,715,428	5,615,524	143,330,952
591				137,715,428	-	137,715,428	5,615,524	143,330,952
592								
593		Total Purchased Power	B2	(375,289,871)	(513,005,299)	137,715,428	5,615,524	143,330,952
594								
595	556	System Control & Load Dispatch						
596		SG		3,499,644	3,231,367	268,277	-	268,277
597		CAGW		-	-	-	-	-
598		CAGE		-	-	-	-	-
599								
600			B2	3,499,644	3,231,367	268,277	-	268,277
601								
602								
603								
604	557	Other Expenses						
605		S		12,443,644	12,443,644	-	-	-
606		SG		29,802,807	27,518,173	2,284,634	81,915	2,366,549
607		SGCT		-	-	-	-	-
608		SO		-	-	-	5,743	5,743
609		CAEE		-	-	-	-	-
610		TROJP		-	-	-	-	-
611		CAGW		259,605	204,555	55,050	(27,191)	27,859
612		CAGE		5,829,727	5,829,727	-	-	-
613		JBG		1,386,981	1,092,868	294,113	-	294,113
614		CAEW		-	-	-	-	-
615		JBE		7,021	5,532	1,489	-	1,489
616			B2	49,729,785	47,094,499	2,635,286	60,467	2,695,754
617								
618								
619		Total Other Power Supply	B2	(322,060,442)	(462,679,434)	140,618,992	5,675,991	146,294,983
620								
621		TOTAL PRODUCTION EXPENSE	B2	217,140,681	(30,734,997)	247,875,677	(1,868,072)	246,007,605
622								
623								
624		Summary of Production Expense by Factor						
625		S		(283,132,920)	(500,140,259)	217,007,338	(772,344)	216,234,995
626		SG		81,930,518	75,649,860	6,280,658	(42,213)	6,238,445
627		SE		(124,913)	(115,929)	(8,984)	275	(8,709)
628		JBG		58,807,756	46,337,413	12,470,342	189,342	12,659,684
629		TROJP		-	-	-	-	-
630		JBE		4,111,023	3,238,988	872,035	-	872,035
631		DGP		-	-	-	-	-
632		DEU		-	-	-	-	-
633		DEP		-	-	-	-	-
634		CAGW		32,285,960	25,439,636	6,846,325	(1,332,101)	5,514,224
635		CAGE		249,871,282	249,871,282	-	-	-
636		CAEW		-	-	-	-	-
637		CAEE		15,890,564	15,890,564	-	-	-
638		SNPPS		-	-	-	-	-
639		SNPPO		-	-	-	-	-
640		DGU		-	-	-	-	-
641		MC		-	-	-	-	-
642		SG-U		14,618,928	13,498,265	1,120,663	32,533	1,153,196
643		SG-P		42,882,483	39,595,183	3,287,300	50,693	3,337,993
644		SSGC		-	-	-	-	-
645		SSGCH		-	-	-	-	-
646		SSECH		-	-	-	-	-
647		Total Production Expense by Factor	B2	217,140,681	(30,734,997)	247,875,677	(1,873,815)	246,001,862

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FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON	
				TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
648	560	Operation Supervision & Engineering						
649		SG		11,540,431	10,655,761	884,670	86,155	970,826
650		JBG		-	-	-	-	-
651		CAGW		-	-	-	-	-
652		CAGE		-	-	-	-	-
653			B2	11,540,431	10,655,761	884,670	86,155	970,826
654								
655	561	Load Dispatching						
656		SG		19,209,400	17,736,839	1,472,561	-	1,472,561
657		JBG		-	-	-	-	-
658		CAGW		-	-	-	-	-
659		CAGE		-	-	-	-	-
660			B2	19,209,400	17,736,839	1,472,561	-	1,472,561
661	562	Station Expense						
662		SG		4,571,617	4,221,164	350,453	-	350,453
663		JBG		-	-	-	-	-
664		CAGW		-	-	-	-	-
665		CAGE		-	-	-	-	-
666			B2	4,571,617	4,221,164	350,453	-	350,453
667								
668	563	Overhead Line Expense						
669		SG		1,947,377	1,798,094	149,283	-	149,283
670		CAGW		-	-	-	-	-
671		CAGE		-	-	-	-	-
672			B2	1,947,377	1,798,094	149,283	-	149,283
673								
674	564	Underground Line Expense						
675		SG		-	-	-	-	-
676		CAGW		-	-	-	-	-
677		CAGE		-	-	-	-	-
678				-	-	-	-	-
679								
680	565	Transmission of Electricity by Others						
681		SG		-	-	-	-	-
682		SE		-	-	-	-	-
683		CAGW		-	-	-	-	-
684		CAGE		-	-	-	-	-
685		CAEW		-	-	-	-	-
686		CAEE		-	-	-	-	-
687				-	-	-	-	-
688								
689	565NPC	Transmission of Electricity by Others-NPC						
690		S		12,600,997	-	12,600,997	610,527	13,211,524
691		SE		-	-	-	-	-
692		CAGW		-	-	-	-	-
693		CAGE		-	-	-	-	-
694		CAEW		-	-	-	-	-
695		SG		-	-	-	-	-
696			B2	12,600,997	-	12,600,997	610,527	13,211,524
697								
698		Total Transmission of Electricity by Others		12,600,997	-	12,600,997	610,527	13,211,524
699								
700	566	Misc. Transmission Expense						
701		SG		3,576,199	3,302,053	274,145	-	274,145
702		CAGW		-	-	-	-	-
703		CAGE		-	-	-	-	-
704		S		-	-	-	-	-
705			B2	3,576,199	3,302,053	274,145	-	274,145
706								
707	567	Rents - Transmission						
708		SG		1,826,421	1,686,411	140,010	-	140,010
709		JBG		-	-	-	-	-
710		CAGW		-	-	-	-	-
711		CAGE		-	-	-	-	-
712			B2	1,826,421	1,686,411	140,010	-	140,010
713								
714	568	Maint Supervision & Engineering						
715		SG		1,398,118	1,290,941	107,177	-	107,177
716		CAGW		-	-	-	-	-
717		CAGE		-	-	-	-	-
718			B2	1,398,118	1,290,941	107,177	-	107,177
719								
720	569	Maintenance of Structures						
721		SG		6,224,592	5,747,425	477,167	-	477,167
722		CAGW		-	-	-	-	-
723		CAGE		-	-	-	-	-
724			B2	6,224,592	5,747,425	477,167	-	477,167

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FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON		
				TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
1160	Summary of Depreciation Expense by Factor								
1161	S			226,809,205	209,453,049	17,356,156	40,318	17,396,474	
1162	SG-U			9,235,116	8,527,167	707,949	57,118	765,067	
1163	SG-P			21,818,713	20,146,127	1,672,587	141,300	1,813,887	
1164	SG			297,608,848	274,794,645	22,814,203	5,286,658	28,100,861	
1165	SO			19,852,997	18,485,603	1,367,394	203,603	1,570,997	
1166	CN			797,759	744,541	53,218	-	53,218	
1167	SE			-	-	-	-	-	
1168	CAGW			41,859,455	32,983,045	8,876,410	316,947	9,193,357	
1169	CAGE			316,864,325	316,864,325	-	-	-	
1170	CAEW			-	-	-	-	-	
1171	CAEE			108,164	108,164	-	-	-	
1172	JBG			69,145,817	54,483,261	14,662,556	52,047,110	66,709,666	
1173	JBE			-	-	-	-	-	
1174	Total Depreciation Expense By Factor			B3	1,004,100,399	936,589,926	67,510,473	58,093,054	125,603,527
1175									
1176	404GP	Amort of LT Plant - Capital Lease Gen							
1177		S		429,415	326,346	103,068	-	103,068	
1178		SG		-	-	-	-	-	
1179		SO		244,615	227,767	16,848	-	16,848	
1180		SG-P		-	-	-	-	-	
1181		SG-U		-	-	-	-	-	
1182		CAGW		-	-	-	-	-	
1183		CAGE		-	-	-	-	-	
1184		DGP		-	-	-	-	-	
1185			B4	674,030	554,114	119,916	-	119,916	
1186									
1187	404SP	Amort of LT Plant - Cap Lease Steam							
1188		SG		-	-	-	-	-	
1189		DGP		-	-	-	-	-	
1190				-	-	-	-	-	
1191									
1192	404IP	Amort of LT Plant - Intangible Plant							
1193		S		192,692	192,568	125	-	125	
1194		SE		-	-	-	-	-	
1195		SG		10,393,441	9,596,697	796,744	-	796,744	
1196		SO		30,377,365	28,285,095	2,092,270	954,228	3,046,497	
1197		CN		15,757,983	14,706,770	1,051,213	509	1,051,722	
1198		SG-P		2,697,448	2,490,666	206,782	-	206,782	
1199		SG-U		336,796	310,978	25,818	-	25,818	
1200		DGP		-	-	-	-	-	
1201		CAGE		-	-	-	-	-	
1202		CAGE		-	-	-	-	-	
1203		CAGW		383,501	302,178	81,322	-	81,322	
1204		CAGE		1,346,494	1,346,494	-	-	-	
1205		JBG		98,513	77,623	20,890	-	20,890	
1206		CAEW		-	-	-	-	-	
1207		CAEE		1,821	1,821	-	-	-	
1208		DGU		-	-	-	-	-	
1209			B4	61,586,054	57,310,890	4,275,164	954,737	5,229,901	
1210									
1211	404MP	Amort of LT Plant - Mining Plant							
1212		SE		-	-	-	-	-	
1213				-	-	-	-	-	
1214									
1215	404OP	Amort of LT Plant - Other Plant							
1216		S		75,824	75,824	-	-	-	
1217		CAGE		-	-	-	-	-	
1218			B4	75,824	75,824	-	-	-	
1219									
1220									
1221	404HP	Amortization of Other Electric Plant							
1222		SG-P		313,878	289,817	24,061	-	24,061	
1223		SG-U		-	-	-	-	-	
1224		CAGW		-	-	-	-	-	
1225		CAGE		-	-	-	-	-	
1226		SG		-	-	-	-	-	
1227			B4	313,878	289,817	24,061	-	24,061	
1228									
1229	Total Amortization of Limited Term Plant			B4	62,649,787	58,230,645	4,419,142	954,737	5,373,879
1230									
1231									
1232	405	Amortization of Other Electric Plant							
1233		S		-	-	-	-	-	
1234				-	-	-	-	-	
1235				-	-	-	-	-	
1236				-	-	-	-	-	

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FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON	
				TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
1371	41110	Deferred Income Tax - Federal-CR						
1372		S		(49,557,957)	(37,723,235)	(11,834,722)	11,921,062	86,340
1373		CIAC		(44,244,046)	(41,506,139)	(2,737,907)	-	(2,737,907)
1374		SCHMDEXP		(267,559,579)	(249,570,269)	(17,989,310)	-	(17,989,310)
1375		SNP		(36,296,139)	(33,870,990)	(2,425,149)	-	(2,425,149)
1376		SG		(9,525,538)	(8,795,326)	(730,212)	(1,340,147)	(2,070,359)
1377		SNPD		(749,967)	(703,558)	(46,409)	-	(46,409)
1378		SO		(1,402,307)	(1,305,722)	(96,585)	(284,671)	(381,256)
1379		TAXDEPR		-	-	-	-	-
1380		JBG		-	-	-	(589,434)	(589,434)
1381		BADDEBT		(2,915,899)	(2,385,740)	(530,159)	-	(530,159)
1382		GPS		638,972	594,962	44,010	-	44,010
1383		CN		-	-	-	(125)	(125)
1384		JBE		(3,976,240)	(3,132,796)	(843,444)	-	(843,444)
1385		CAGW		345,617	272,328	73,289	(24,668)	48,621
1386		CAGE		88,403	88,403	-	-	-
1387		SE		-	-	-	-	-
1388		CAEE		(1,391,489)	(1,391,489)	-	-	-
1389			B7	(416,546,169)	(379,429,570)	(37,116,599)	9,682,017	(27,434,583)
1390								
1391		TOTAL DEFERRED INCOME TAXES	B7	(195,225,154)	(169,106,063)	(26,119,091)	35,909,281	9,790,190
1392	SCHMAF	Additions - Flow Through						
1393		S		-	-	-	-	-
1394		SNP		-	-	-	-	-
1395		SO		-	-	-	-	-
1396		SE		-	-	-	-	-
1397		TROJP		-	-	-	-	-
1398		DGP		-	-	-	-	-
1399			B6	-	-	-	-	-
1400								
1401	SCHMAP	Additions - Permanent						
1402		S		-	-	-	-	-
1403		BADDEBT		-	-	-	-	-
1404		JBE		17,008	13,400	3,608	-	3,608
1405		SCHMDEXP		152,086	141,861	10,225	-	10,225
1406		CAEE		-	-	-	-	-
1407		CAGW		-	-	-	-	-
1408		CAGE		-	-	-	-	-
1409		SNP		-	-	-	-	-
1410		SO		2,652,051	2,469,389	182,663	-	182,663
1411								
1412			B6	2,821,145	2,624,650	196,496	-	196,496
1413								
1414	SCHMAT	Additions - Temporary						
1415		S		(218,186,100)	(204,789,502)	(13,396,598)	2,089,093	(11,307,505)
1416		JBE		16,172,387	12,741,882	3,430,505	-	3,430,505
1417		CIAC		179,951,869	168,816,101	11,135,768	-	11,135,768
1418		SNP		147,625,694	137,761,991	9,863,703	-	9,863,703
1419		TROJD		-	-	-	-	-
1420		CN		-	-	-	509	509
1421		SE		-	-	-	-	-
1422		SG		90,865	83,899	6,966	5,450,724	5,457,690
1423		GPS		(2,598,862)	(2,419,862)	(178,999)	-	(178,999)
1424		SO		3,155,318	2,937,992	217,325	1,157,830	1,375,156
1425		SNPD		3,050,309	2,861,550	188,759	-	188,759
1426		JBG		-	-	-	2,397,377	2,397,377
1427		BADDEBT		11,859,709	9,703,417	2,156,292	-	2,156,292
1428		CAGW		171,693	135,285	36,408	100,331	136,739
1429		CAGE		3,569,616	3,569,616	-	-	-
1430		CAEW		-	-	-	-	-
1431		CAEE		5,659,539	5,659,539	-	-	-
1432		SCHMDEXP		1,088,233,341	1,015,066,208	73,167,133	-	73,167,133
1433			B6	1,238,755,379	1,152,128,117	86,627,262	11,195,865	97,823,126
1434								
1435		TOTAL SCHEDULE - M ADDITIONS	B6	1,241,576,524	1,154,752,767	86,823,758	11,195,865	98,019,622
1436								
1437	SCHMDF	Deductions - Flow Through						
1438		S		-	-	-	-	-
1439		CAGW		-	-	-	-	-
1440		CAGE		-	-	-	-	-
1441		DGP		-	-	-	-	-
1442		DGU		-	-	-	-	-
1443			B6	-	-	-	-	-

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FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON	
				TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
1512	Adjustments to Calculated Tax:							
1513	40910	Fed. Credit	SE	-	-	-	-	-
1514	40910	Fed. Credit	JBE	(14,026)	(11,051)	(2,975)	-	(2,975)
1515	40910	Fed. Credit	SO	(44,313)	(41,261)	(3,052)	-	(3,052)
1516	40910	Fed. Credit	SG	(179,652,735)	(165,880,853)	(13,771,882)	(3,234,602)	(17,006,484)
1517	40910	Fed. Credit	CAGW	-	-	-	-	-
1518	40910	Fed. Credit	CAEE	-	-	-	-	-
1519	FEDERAL INCOME TAX			135,959,238	169,288,745	(33,329,507)	(17,661,203)	(50,990,710)
1520								
1521	TOTAL OPERATING EXPENSES			4,201,501,493	3,730,345,362	471,156,130	(30,546,997)	440,609,133
1522	310	Land and Land Rights						
1523		DGP		-	-	-	-	-
1524		DGU		-	-	-	-	-
1525		SG		41,195,596	38,037,609	3,157,986	-	3,157,986
1526		CAGW		1,788,644	1,409,357	379,287	-	379,287
1527		CAGE		47,536,951	47,536,951	-	-	-
1528		JBG		1,193,761	940,621	253,140	-	253,140
1529		S		-	-	-	-	-
1530		CAGE		-	-	-	-	-
1531			B8	91,714,952	87,924,538	3,790,413	-	3,790,413
1532								
1533	311	Structures and Improvements						
1534		DGP		-	-	-	-	-
1535		DGU		-	-	-	-	-
1536		SG		8,575,295	7,917,927	657,368	48	657,416
1537		CAGW		70,301,260	55,393,689	14,907,571	147	14,907,718
1538		CAGE		776,612,630	776,612,630	-	-	-
1539		JBG		156,845,235	123,585,782	33,259,453	7,377,907	40,637,360
1540		CAGE		-	-	-	-	-
1541			B8	1,012,334,420	963,510,029	48,824,392	7,378,102	56,202,494
1542								
1543	312	Boiler Plant Equipment						
1544		DGP		-	-	-	-	-
1545		DGU		-	-	-	-	-
1546		SG		61,149,692	56,462,058	4,687,634	2,458	4,690,092
1547		CAGW		129,934,479	102,381,524	27,552,955	(28,651,424)	(1,098,469)
1548		CAGE		3,221,076,099	3,221,076,099	-	-	-
1549		JBG		1,029,336,959	811,063,295	218,273,664	(40,929,436)	177,344,228
1550		S		-	-	-	(173,364)	(173,364)
1551			B8	4,441,497,229	4,190,982,976	250,514,254	(69,751,766)	180,762,488
1552								
1553	314	Turbogenerator Units						
1554		DGP		-	-	-	-	-
1555		DGU		-	-	-	-	-
1556		SG		35,919,391	33,165,870	2,753,521	4,710	2,758,232
1557		CAGW		40,455,891	31,877,111	8,578,780	1,837	8,580,617
1558		CAGE		700,499,650	700,499,650	-	-	-
1559		JBG		210,034,096	165,495,803	44,538,294	133,517	44,671,811
1560		CAGE		-	-	-	-	-
1561			B8	986,909,029	931,038,434	55,870,595	140,064	56,010,659
1562								
1563	315	Accessory Electric Equipment						
1564		DGP		-	-	-	-	-
1565		DGU		-	-	-	-	-
1566		SG		8,555,197	7,899,370	655,827	-	655,827
1567		CAGW		9,916,187	7,813,433	2,102,754	24	2,102,778
1568		CAGE		346,403,973	346,403,973	-	-	-
1569		JBG		62,955,220	49,605,397	13,349,823	83,428	13,433,252
1570		CAGE		-	-	-	-	-
1571			B8	427,830,577	411,722,173	16,108,405	83,453	16,191,857
1572								
1573								
1574								
1575	316	Misc Power Plant Equipment						
1576		DGP		-	-	-	-	-
1577		DGU		-	-	-	-	-
1578		SG		1,426,293	1,316,956	109,337	-	109,337
1579		CAGW		478,845	377,304	101,540	-	101,540
1580		CAGE		25,457,105	25,457,105	-	-	-
1581		JBG		6,258,187	4,931,122	1,327,065	21,457	1,348,522
1582		CAGE		-	-	-	-	-
1583			B8	33,620,430	32,082,487	1,537,943	21,457	1,559,400
1584								
1585	317	Steam Plant ARO						
1586		S		-	-	-	-	-
1587				-	-	-	-	-
1588				-	-	-	-	-

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FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON	
				TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
1735	Summary of Hydraulic Plant by Factor							
1736	S			-	-	-	-	-
1737	SG			-	-	-	-	-
1738	CAGW			-	-	-	-	-
1739	CAGE			-	-	-	-	-
1740	SG-P			862,619,843	796,492,830	66,127,013	5,548,788	71,675,801
1741	SG-U			205,262,147	189,527,090	15,735,057	1,345,158	17,080,216
1742	Total Hydraulic Plant by Factor		B8	<u>1,067,881,990</u>	<u>986,019,920</u>	<u>81,862,071</u>	<u>6,893,946</u>	<u>88,756,017</u>
1743								
1744	340	Land and Land Rights						
1745		S		74,986	74,986	-	-	-
1746		SG		-	-	-	297,410	297,410
1747		DGU		-	-	-	-	-
1748		CAGW		4,527,456	3,567,396	960,059	-	960,059
1749		CAGE		34,730,178	34,730,178	-	-	-
1750		SG		13,701,740	12,651,387	1,050,353	-	1,050,353
1751			B8	<u>53,034,359</u>	<u>51,023,947</u>	<u>2,010,412</u>	<u>297,410</u>	<u>2,307,822</u>
1752								
1753	341	Structures and Improvements						
1754		SG		-	-	-	175,852	175,852
1755		S		73,237	73,237	-	-	-
1756		CAGW		37,593,830	29,621,958	7,971,873	168	7,972,040
1757		CAGE		137,942,967	137,942,967	-	-	-
1758		SG		100,806,461	93,078,804	7,727,657	-	7,727,657
1759			B8	<u>276,416,495</u>	<u>260,716,966</u>	<u>15,699,529</u>	<u>176,020</u>	<u>15,875,549</u>
1760								
1761	342	Fuel Holders, Producers & Accessories						
1762		SG		-	-	-	-	-
1763		DGU		-	-	-	-	-
1764		CAGW		1,816,984	1,431,687	385,296	-	385,296
1765		CAGE		14,616,739	14,616,739	-	-	-
1766		CAGE		-	-	-	-	-
1767			B8	<u>16,433,723</u>	<u>16,048,426</u>	<u>385,296</u>	<u>-</u>	<u>385,296</u>
1768								
1769	343	Prime Movers						
1770		S		-	-	-	-	-
1771		DGU		-	-	-	-	-
1772		SG		-	-	-	44,086,420	44,086,420
1773		CAGW		337,769,092	266,144,250	71,624,842	133,776	71,758,618
1774		CAGE		808,699,190	808,699,190	-	-	-
1775		SG		2,885,426,138	2,664,234,133	221,192,005	-	221,192,005
1776			B8	<u>4,031,894,420</u>	<u>3,739,077,573</u>	<u>292,816,847</u>	<u>44,220,196</u>	<u>337,037,043</u>
1777								
1778	344	Generators						
1779		S		284,866	284,866	-	-	-
1780		DGU		-	-	-	-	-
1781		SG		98,808	91,234	7,574	276,827	284,401
1782		CAGW		117,327,816	92,448,138	24,879,678	49,275	24,928,953
1783		CAGE		311,543,567	311,543,567	-	-	-
1784		SG		165,376,908	152,699,387	12,677,521	-	12,677,521
1785			B8	<u>594,631,964</u>	<u>557,067,191</u>	<u>37,564,773</u>	<u>326,102</u>	<u>37,890,875</u>
1786								
1787	345	Accessory Electric Plant						
1788		SG		-	-	-	239,276	239,276
1789		S		592,922	592,922	-	-	-
1790		CAGW		48,345,150	38,093,432	10,251,719	-	10,251,719
1791		CAGE		166,398,651	166,398,651	-	-	-
1792		SG		247,796,197	228,800,549	18,995,647	-	18,995,647
1793			B8	<u>463,132,920</u>	<u>433,885,554</u>	<u>29,247,366</u>	<u>239,276</u>	<u>29,486,642</u>
1794								
1795								
1796								
1797	346	Misc. Power Plant Equipment						
1798		SG		-	-	-	75,098	75,098
1799		SG		11,906,811	10,994,054	912,756	-	912,756
1800		CAGW		3,557,630	2,803,225	754,405	348	754,753
1801		CAGE		9,419,660	9,419,660	-	-	-
1802			B8	<u>24,884,101</u>	<u>23,216,939</u>	<u>1,667,161</u>	<u>75,447</u>	<u>1,742,608</u>
1803								
1804	347	Other Production ARO						
1805		S		-	-	-	-	-
1806				-	-	-	-	-
1807				-	-	-	-	-

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FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON	
				TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
2025	391	Office Furniture & Equipment						
2026		S		7,226,501	6,847,818	378,683	(8,548)	370,135
2027		DGP		-	-	-	-	-
2028		DGU		-	-	-	-	-
2029		CN		2,917,938	2,723,282	194,655	(7,698)	186,957
2030		SG		1,291,630	1,192,616	99,014	(10,529)	88,486
2031		SE		-	-	-	-	-
2032		SO		77,660,627	72,311,677	5,348,949	(294,732)	5,054,218
2033		CAGW		175,432	138,231	37,201	(7,287)	29,914
2034		CAGE		2,792,917	2,792,917	-	-	-
2035		JBG		345,337	272,107	73,230	(14,920)	58,309
2036		JBE		-	-	-	-	-
2037		CAEE		26,583	26,583	-	-	-
2038		CAGE		-	-	-	-	-
2039		CAGE		-	-	-	-	-
2040			B8	92,436,963	86,305,231	6,131,732	(343,714)	5,788,018
2041								
2042	392	Transportation Equipment						
2043		S		120,457,501	113,805,758	6,651,743	254,387	6,906,130
2044		SO		6,914,119	6,437,902	476,217	(26,450)	449,766
2045		SG		13,251,185	12,235,371	1,015,814	(39,016)	976,798
2046		CN		-	-	-	-	-
2047		DGU		-	-	-	-	-
2048		SE		-	-	-	-	-
2049		DGP		-	-	-	-	-
2050		CAGW		213,777	168,445	45,332	-	45,332
2051		CAGE		9,305,928	9,305,928	-	-	-
2052		JBG		2,833,940	2,232,996	600,945	-	600,945
2053		CAEW		-	-	-	-	-
2054		CAEE		324,435	324,435	-	-	-
2055		CAGE		-	-	-	-	-
2056		CAGE		-	-	-	-	-
2057			B8	153,300,886	144,510,836	8,790,050	188,921	8,978,971
2058								
2059	393	Stores Equipment						
2060		S		10,619,298	9,877,488	741,810	(166)	741,644
2061		DGP		-	-	-	-	-
2062		DGU		-	-	-	-	-
2063		SO		241,872	225,213	16,659	74	16,733
2064		SG		2,508,546	2,316,245	192,301	15,784	208,085
2065		CAGW		181,938	143,358	38,581	(47)	38,534
2066		CAGE		3,401,329	3,401,329	-	-	-
2067		JBG		966,354	761,436	204,918	225	205,143
2068		CAGE		-	-	-	-	-
2069			B8	17,919,339	16,725,070	1,194,269	15,870	1,210,139
2070								
2071	394	Tools, Shop & Garage Equipment						
2072		S		38,781,794	35,780,539	3,001,255	(8,837)	2,992,418
2073		DGP		-	-	-	-	-
2074		SG		4,023,312	3,714,891	308,420	5,909	314,329
2075		SO		1,824,305	1,698,654	125,651	(1,512)	124,138
2076		SE		-	-	-	-	-
2077		DGU		-	-	-	-	-
2078		CAGW		730,513	575,606	154,907	(1,958)	152,949
2079		CAGE		15,393,056	15,393,056	-	-	-
2080		JBG		2,687,562	2,117,658	569,905	(4,670)	565,235
2081		CAEW		-	-	-	-	-
2082		CAEE		125,691	125,691	-	-	-
2083		CAGE		-	-	-	-	-
2084		CAGE		-	-	-	-	-
2085			B8	63,566,232	59,406,094	4,160,138	(11,069)	4,149,069
2086								
2087	395	Laboratory Equipment						
2088		S		28,218,481	26,745,292	1,473,189	(281)	1,472,908
2089		DGP		-	-	-	-	-
2090		DGU		-	-	-	-	-
2091		SO		5,037,170	4,690,230	346,940	(13,544)	333,396
2092		SE		-	-	-	-	-
2093		SG		3,028,521	2,796,360	232,161	(20,319)	211,843
2094		CAGW		221,466	174,503	46,962	(283)	46,680
2095		CAGE		3,645,974	3,645,974	-	-	-
2096		JBG		580,660	457,530	123,131	3,233	126,364
2097		CAEW		-	-	-	-	-
2098		CAEE		1,326,848	1,326,848	-	-	-
2099		CAGE		-	-	-	-	-
2100		CAGE		-	-	-	-	-
2101			B8	42,059,120	39,836,737	2,222,384	(31,193)	2,191,190

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FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON	
				TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
2102								
2103	396	Power Operated Equipment						
2104		S		182,155,927	172,142,140	10,013,787	(164,328)	9,849,459
2105		DGP		-	-	-	-	-
2106		SG		7,381,007	6,815,191	565,816	14,409	580,225
2107		SO		4,505,614	4,195,285	310,328	46,552	356,881
2108		DGU		-	-	-	-	-
2109		SE		-	-	-	-	-
2110		CAGW		191,644	151,006	40,639	-	40,639
2111		CAGE		29,957,954	29,957,954	-	-	-
2112		JBG		10,667,812	8,405,674	2,262,138	14,081	2,276,219
2113		CAEW		-	-	-	-	-
2114		CAEE		229,940	229,940	-	-	-
2115		CAGE		-	-	-	-	-
2116		CAGE		-	-	-	-	-
2117			B8	235,089,899	221,897,190	13,192,709	(89,286)	13,103,422
2118	397	Communication Equipment						
2119		S		206,173,011	192,934,653	13,238,359	(39,874)	13,198,484
2120		DGP		-	-	-	-	-
2121		DGU		-	-	-	-	-
2122		SO		95,813,787	89,214,521	6,599,266	2,462,436	9,061,701
2123		CN		3,457,883	3,227,208	230,675	(1,134)	229,541
2124		SG		173,360,346	160,070,828	13,289,518	(197,608)	13,091,910
2125		SE		-	-	-	-	-
2126		CAGW		1,072,703	845,234	227,470	(9,867)	217,602
2127		CAGE		27,472,798	27,472,798	-	-	-
2128		JBG		4,339,565	3,419,349	920,216	(124,064)	796,153
2129		CAEW		-	-	-	-	-
2130		CAEE		324,129	324,129	-	-	-
2131		JBE		-	-	-	-	-
2132		CAGE		-	-	-	-	-
2133			B8	512,014,222	477,508,719	34,505,503	2,089,889	36,595,392
2134								
2135	398	Misc. Equipment						
2136		S		3,761,533	3,563,887	197,646	11,958	209,604
2137		DGP		-	-	-	-	-
2138		DGU		-	-	-	-	-
2139		CN		70,299	65,610	4,690	(62)	4,627
2140		SO		1,651,292	1,537,558	113,734	(1,189)	112,545
2141		SE		-	-	-	-	-
2142		SG		960,672	887,028	73,644	(166)	73,478
2143		CAGW		24,264	19,119	5,145	957	6,102
2144		CAGE		1,831,513	1,831,513	-	-	-
2145		JBG		286,477	225,729	60,748	5,159	65,907
2146		CAEW		-	-	-	-	-
2147		CAEE		3,966	3,966	-	-	-
2148		CAGE		-	-	-	-	-
2149			B8	8,590,017	8,134,410	455,607	16,656	472,263
2150								
2151	399	Coal Mine						
2152		SE		-	-	-	-	-
2153		CAEW		-	-	-	-	-
2154		CAEE		1,822,901	1,822,901	-	-	-
2155	MP	JBE		-	-	-	35,564,376	35,564,376
2156			B8	1,822,901	1,822,901	-	35,564,376	35,564,376
2157								
2158	399L	WIDCO Capital Lease						
2159		SE		-	-	-	-	-
2160				-	-	-	-	-
2161				-	-	-	-	-
2162		Remove Capital Leases		-	-	-	-	-
2163				-	-	-	-	-
2164				-	-	-	-	-
2165	1011390	General Capital Leases						
2166		S		781,117	781,117	-	-	-
2167		CAGW		1,852,068	1,459,332	392,736	-	392,736
2168		CAGE		6,206,056	6,206,056	-	-	-
2169		SO		-	-	-	-	-
2170			B9	8,839,241	8,446,506	392,736	-	392,736
2171								
2172		Remove Capital Leases		(8,839,241)	(8,446,506)	(392,736)	-	(392,736)
2173			B9	-	-	-	-	-
2174								
2175	1011392	General Vehicles Capital Leases						
2176		SO		-	-	-	-	-
2177				-	-	-	-	-

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FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON	
				TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
2178								
2179	Remove Capital Leases			-	-	-	-	-
2180				-	-	-	-	-
2181								
2182	GP	Unclassified Gen Plant - Acct 300						
2183		S		-	-	-	-	-
2184		SO		68,881,319	64,137,053	4,744,266	3,692,791	8,437,057
2185		CN		-	-	-	-	-
2186		SG		-	-	-	-	-
2187		CAGE		-	-	-	-	-
2188		CAGW		-	-	-	-	-
2189				68,881,319	64,137,053	4,744,266	3,692,791	8,437,057
2190								
2191	399G	Unclassified Gen Plant - Acct 300						
2192		S		-	-	-	-	-
2193		SO		-	-	-	-	-
2194		SG		-	-	-	-	-
2195		DGP		-	-	-	-	-
2196		DGU		-	-	-	-	-
2197				-	-	-	-	-
2198								
2199	TOTAL GENERAL PLANT		B8	1,505,415,654	1,404,637,321	100,778,333	41,408,390	142,186,723
2200								
2201	Summary of General Plant by Factor							
2202		S		765,000,242	713,736,908	51,263,334	78,211	51,341,546
2203		JBG		22,707,709	17,892,479	4,815,231	(120,956)	4,694,275
2204		JBE		-	-	-	35,564,376	35,564,376
2205		SG		217,320,164	200,660,759	16,659,405	(231,430)	16,427,975
2206		SO		383,127,789	356,739,498	26,388,290	6,145,568	32,533,859
2207		SE		-	-	-	-	-
2208		CN		15,793,455	14,739,875	1,053,579	(8,895)	1,044,684
2209		DEU		-	-	-	-	-
2210		CAGW		4,674,450	3,683,220	991,230	(18,485)	972,744
2211		CAGE		100,505,642	100,505,642	-	-	-
2212		CAEW		-	-	-	-	-
2213		CAEE		5,125,445	5,125,445	-	-	-
2214		SSGCT		-	-	-	-	-
2215		SSGCH		-	-	-	-	-
2216		Less Capital Leases		(8,839,241)	(8,446,506)	(392,736)	-	(392,736)
2217	Total General Plant by Factor		B8	1,505,415,654	1,404,637,321	100,778,333	41,408,390	142,186,723
2218	301	Organization						
2219		S		-	-	-	-	-
2220		SO		-	-	-	-	-
2221		CAGW		-	-	-	-	-
2222		CAGE		-	-	-	-	-
2223		SG		-	-	-	-	-
2224			B8	-	-	-	-	-
2225	302	Franchise & Consent						
2226		S		1,000,000	1,000,000	-	-	-
2227		SG		13,132,367	12,125,661	1,006,706	(867)	1,005,838
2228		SG-P		103,455,075	95,524,380	7,930,695	-	7,930,695
2229		SG-U		10,501,813	9,696,761	805,052	-	805,052
2230		CAGW		-	-	-	-	-
2231		CAGE		-	-	-	-	-
2232		DGP		-	-	-	-	-
2233		DGU		-	-	-	-	-
2234			B8	128,089,255	118,346,802	9,742,452	(867)	9,741,585
2235								
2236	303	Miscellaneous Intangible Plant						
2237		S		23,383,624	21,361,126	2,022,498	(630)	2,021,868
2238		SG		101,855,128	94,047,082	7,808,046	(192,229)	7,615,817
2239		SO		491,304,286	457,465,237	33,839,049	14,255,834	48,094,883
2240		SE		-	-	-	-	-
2241		CN		231,875,422	216,407,041	15,468,381	16,241	15,484,622
2242		CAGW		28,742,261	22,647,388	6,094,874	(664,555)	5,430,319
2243		CAGE		64,761,891	64,761,891	-	-	-
2244		JBG		1,591,868	1,254,308	337,560	(9,611)	327,948
2245		CAEW		-	-	-	-	-
2246		CAEE		9,106	9,106	-	-	-
2247		SG-P		-	-	-	-	-
2248		CAGE		-	-	-	-	-
2249			B8	943,523,586	877,953,178	65,570,408	13,405,050	78,975,458
2250	303	Less Non-Utility Plant						
2251		S		-	-	-	-	-
2252			B8	943,523,586	877,953,178	65,570,408	13,405,050	78,975,458

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 AVERAGE-OF-MONTHLY-AVERAGES

ACCT	FERC	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON	
					TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
2330	115	Accum Provision for Asset Acquisition Adjustments							
2331		S			(2,500,812)	(2,500,812)	-	-	-
2332		SG			(596,749)	(551,003)	(45,746)	-	(45,746)
2333		CAGW			-	-	-	-	-
2334		CAGE			(141,186,242)	(141,186,242)	-	-	-
2335		DGP			-	-	-	-	-
2336		Total Accum Provision for Asset Acq. Adj.		B15	(144,283,804)	(144,238,058)	(45,746)	-	(45,746)
2337									
2338	128	Pensions							
2339		SO			-	-	-	-	-
2340		Total Pensions			-	-	-	-	-
2341									
2342	124	Weatherization							
2343		S			518,014	514,702	3,312	(3,312)	-
2344		SO			-	-	-	-	-
2345				B16	518,014	514,702	3,312	(3,312)	-
2346									
2347	182W	Weatherization							
2348		S			222,974,598	222,974,598	-	-	-
2349		SG			-	-	-	-	-
2350		CAGE			-	-	-	-	-
2351		SO			-	-	-	-	-
2352				B16	222,974,598	222,974,598	-	-	-
2353									
2354	186W	Weatherization							
2355		S			-	-	-	-	-
2356		CN			-	-	-	-	-
2357		CNP			-	-	-	-	-
2358		SG			-	-	-	-	-
2359		SO			-	-	-	-	-
2360				B16	-	-	-	-	-
2361									
2362		Total Weatherization			223,492,612	223,489,300	3,312	(3,312)	-
2363									
2364	151	Fuel Stock							
2365		DEU			-	-	-	-	-
2366		SE			-	-	-	-	-
2367		CAEW			2,169,625	1,709,402	460,223	(460,223)	0
2368		CAEE			89,340,189	89,340,189	-	-	-
2369		JBE			31,065,911	24,476,176	6,589,735	(6,589,735)	-
2370		CAEE			-	-	-	-	-
2371		CAEE			-	-	-	-	-
2372		Total Fuel Stock		B13	122,575,726	115,525,767	7,049,959	(7,049,959)	0
2373									
2374	152	Fuel Stock - Undistributed							
2375		SE			-	-	-	-	-
2376		CAEW			-	-	-	-	-
2377		CAEE			-	-	-	-	-
2378					-	-	-	-	-
2379									
2380	25316	DG&T Working Capital Deposit							
2381		SE			-	-	-	-	-
2382		CAEW			-	-	-	-	-
2383		CAEE			(1,307,167)	(1,307,167)	-	-	-
2384				B13	(1,307,167)	(1,307,167)	-	-	-
2385									
2386	25317	DG&T Working Capital Deposit							
2387		SE			-	-	-	-	-
2388		CAEW			-	-	-	-	-
2389		CAEE			(1,976,470)	(1,976,470)	-	-	-
2390				B13	(1,976,470)	(1,976,470)	-	-	-
2391									
2392	25319	Provo Working Capital Deposit							
2393		SE			-	-	-	-	-
2394		CAEW			-	-	-	-	-
2395		CAEE			-	-	-	-	-
2396					-	-	-	-	-
2397					-	-	-	-	-
2398		Total Fuel Stock		B13	119,292,089	112,242,130	7,049,959	(7,049,959)	0

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FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON	
				TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
2697								
2698	TOTAL PRODUCTION PLANT DEPR			(4,961,125,060)	(4,667,658,645)	(293,466,415)	(112,021,943)	(405,488,357)
2699								
2700	Summary of Prod Plant Depreciation by Factor							
2701	S			(59,218,595)	(56,996,857)	(2,221,737)	(444,347)	(2,666,085)
2702	SG-P			(344,984,270)	(318,538,345)	(26,445,925)	(714,152)	(27,160,077)
2703	SG-U			(109,327,905)	(100,947,008)	(8,380,897)	(29,563)	(8,410,459)
2704	SG			26,015,359	24,021,064	1,994,294	(5,816,719)	(3,822,425)
2705	CAGW			(427,841,908)	(337,116,883)	(90,725,025)	9,464,293	(81,260,732)
2706	CAGE			(3,254,987,247)	(3,254,987,247)	-	-	-
2707	JBG			(790,780,495)	(623,093,369)	(167,687,126)	(114,481,455)	(282,168,581)
2708	SSGCT			-	-	-	-	-
2709	Total of Prod Plant Depreciation by Factor			(4,961,125,060)	(4,667,658,645)	(293,466,415)	(112,021,943)	(405,488,357)
2710								
2711								
2712	108TP Transmission Plant Accumulated Depr							
2713	DGP			-	-	-	-	-
2714	DGU			-	-	-	-	-
2715	CAGW			(769,196)	(606,086)	(163,110)	(1,146,296)	(1,309,407)
2716	CAGE			-	-	-	-	-
2717	JBG			-	-	-	(2,275,101)	(2,275,101)
2718	SG			(2,198,777,460)	(2,030,222,810)	(168,554,650)	(934,535)	(169,489,185)
2719	TOTAL TRANS PLANT ACCUM DEPR		B17	(2,199,546,656)	(2,030,828,896)	(168,717,761)	(4,355,932)	(173,073,693)
2720	108360 Land and Land Rights							
2721	S			(10,398,121)	(10,180,702)	(217,420)	(4,212)	(221,632)
2722			B17	(10,398,121)	(10,180,702)	(217,420)	(4,212)	(221,632)
2723								
2724	108361 Structures and Improvements							
2725	S			(36,908,370)	(35,278,805)	(1,629,565)	(42,721)	(1,672,287)
2726			B17	(36,908,370)	(35,278,805)	(1,629,565)	(42,721)	(1,672,287)
2727								
2728	108362 Station Equipment							
2729	S			(379,698,359)	(349,829,832)	(29,868,527)	(592,954)	(30,461,481)
2730			B17	(379,698,359)	(349,829,832)	(29,868,527)	(592,954)	(30,461,481)
2731								
2732	108363 Storage Battery Equipment							
2733	S			-	-	-	-	-
2734			B17	-	-	-	-	-
2735								
2736	108364 Poles, Towers & Fixtures							
2737	S			(719,926,849)	(639,118,761)	(80,808,088)	(1,113,466)	(81,921,555)
2738			B17	(719,926,849)	(639,118,761)	(80,808,088)	(1,113,466)	(81,921,555)
2739								
2740	108365 Overhead Conductors							
2741	S			(366,010,490)	(326,319,913)	(39,690,577)	(536,993)	(40,227,571)
2742			B17	(366,010,490)	(326,319,913)	(39,690,577)	(536,993)	(40,227,571)
2743								
2744	108366 Underground Conduit							
2745	S			(191,713,120)	(179,702,875)	(12,010,245)	(218,062)	(12,228,307)
2746			B17	(191,713,120)	(179,702,875)	(12,010,245)	(218,062)	(12,228,307)
2747								
2748	108367 Underground Conductors							
2749	S			(407,300,080)	(392,406,942)	(14,893,138)	(278,642)	(15,171,780)
2750			B17	(407,300,080)	(392,406,942)	(14,893,138)	(278,642)	(15,171,780)
2751								
2752	108368 Line Transformers							
2753	S			(638,536,512)	(570,041,039)	(68,495,473)	(886,207)	(69,381,680)
2754			B17	(638,536,512)	(570,041,039)	(68,495,473)	(886,207)	(69,381,680)
2755								
2756	108369 Services							
2757	S			(395,919,537)	(360,006,683)	(35,912,854)	(668,403)	(36,581,257)
2758			B17	(395,919,537)	(360,006,683)	(35,912,854)	(668,403)	(36,581,257)
2759								
2760	108370 Meters							
2761	S			(111,359,637)	(102,171,410)	(9,188,226)	(194,844)	(9,383,070)
2762			B17	(111,359,637)	(102,171,410)	(9,188,226)	(194,844)	(9,383,070)
2763								
2764								
2765								
2766	108371 Installations on Customers' Premises							
2767	S			(7,316,919)	(6,889,178)	(427,741)	(4,076)	(431,817)
2768			B17	(7,316,919)	(6,889,178)	(427,741)	(4,076)	(431,817)
2769								
2770	108372 Leased Property							
2771	S			-	-	-	-	-
2772			B17	-	-	-	-	-

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	FERC		WIJAM	Ref	UNADJUSTED RESULTS			WASHINGTON	
	ACCT	DESCRIP			FACTOR	TOTAL	OTHER	WASHINGTON	ADJUSTMENT
2918	111390	Accum Amtr - Capital Lease							
2919		S			-	-	-	-	-
2920		SG			-	-	-	-	-
2921		CAGE			-	-	-	-	-
2922		CAGW			-	-	-	-	-
2923		SO			-	-	-	-	-
2924					-	-	-	-	-
2925					-	-	-	-	-
2926		Remove Capital Lease Amtr			-	-	-	-	-
2927					-	-	-	-	-
2928		TOTAL ACCUM PROV FOR AMORTIZ		B18	(731,890,777)	(678,665,035)	(53,225,743)	(1,622,928)	(54,848,670)
2929									
2930									
2931									
2932									
2933		Summary of Amortization by Factor							
2934		S			(14,433,638)	(12,382,647)	(2,050,990)	(52,369)	(2,103,360)
2935		SG-P			(49,592,126)	(45,790,475)	(3,801,650)	(115,427)	(3,917,077)
2936		SG-U			(6,825,908)	(6,302,646)	(523,263)	(12,910)	(536,173)
2937		SE			-	-	-	-	-
2938		SO			(366,185,640)	(340,964,256)	(25,221,384)	(1,370,485)	(26,591,869)
2939		CN			(185,905,601)	(173,503,861)	(12,401,740)	(526,243)	(12,927,983)
2940		SSGCT			-	-	-	-	-
2941		JBG			(1,252,490)	(986,896)	(265,594)	(833)	(266,427)
2942		CAGW			(21,014,369)	(16,558,215)	(4,456,153)	620,710	(3,835,444)
2943		CAGE			(27,908,631)	(27,908,631)	-	-	-
2944		CAEW			-	-	-	-	-
2945		CAEE			(5,540)	(5,540)	-	-	-
2946		SG			(58,766,837)	(54,261,868)	(4,504,969)	(165,369)	(4,670,338)
2947		Less Capital Lease			-	-	-	-	-
2948		Total Provision For Amortization by Factor		B18	(731,890,777)	(678,665,035)	(53,225,743)	(1,622,928)	(54,848,670)

Tab 3 - Revenue

	3.1	3.2	3.3	3.4
	Temperature	Revenue	Fly Ash	Wheeling
	Normalization	Normalizing	Revenues	Revenue
	Total Normalized			
1 Operating Revenues:				
2 General Business Revenues	(13,305,098)	(1,555,137)	(11,749,961)	-
3 Interdepartmental	-	-	-	-
4 Special Sales	-	-	-	-
5 Other Operating Revenues	509,395	-	-	1,380,808
6 Total Operating Revenues	(12,795,703)	(1,555,137)	(11,749,961)	1,380,808
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	(2,687,098)	(326,579)	(2,467,492)	182,997
24 State	-	-	-	289,970
25 Deferred Income Taxes	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-
28 Total Operating Expenses:	(2,687,098)	(326,579)	(2,467,492)	289,970
29				
30 Operating Rev For Return:	(10,108,605)	(1,228,558)	(9,282,469)	1,090,839
31				
32 Rate Base:				
33 Electric Plant In Service	-	-	-	-
34 Plant Held for Future Use	-	-	-	-
35 Misc Deferred Debits	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-
37 Nuclear Fuel	-	-	-	-
38 Prepayments	-	-	-	-
39 Fuel Stock	-	-	-	-
40 Material & Supplies	-	-	-	-
41 Working Capital	-	-	-	-
42 Weatherization Loans	-	-	-	-
43 Misc Rate Base	-	-	-	-
44 Total Electric Plant:	-	-	-	-
45				
46 Deductions:				
47 Accum Prov For Deprec	-	-	-	-
48 Accum Prov For Amort	-	-	-	-
49 Accum Def Income Tax	-	-	-	-
50 Unamortized ITC	-	-	-	-
51 Customer Adv For Const	-	-	-	-
52 Customer Service Deposits	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-
54				
55 Total Deductions:	-	-	-	-
56				
57 Total Rate Base:	-	-	-	-
58				
59				
60 Estimated ROE impact	-1.898%	-0.231%	-1.742%	-0.129%
61 Estimated Price Change	13,489,111	1,639,411	12,386,700	918,636
62				
63				
64 TAX CALCULATION:				
65				
66 Operating Revenue	(12,795,703)	(1,555,137)	(11,749,961)	1,380,808
67 Other Deductions	-	-	-	-
68 Interest (AFUDC)	-	-	-	-
69 Interest	-	-	-	-
70 Schedule "M" Additions	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-
72 Income Before Tax	(12,795,703)	(1,555,137)	(11,749,961)	1,380,808
73				
74 State Income Taxes	-	-	-	-
75				
76 Taxable Income	(12,795,703)	(1,555,137)	(11,749,961)	1,380,808
77				
78 Federal Income Taxes	(2,687,098)	(326,579)	(2,467,492)	182,997

	3.1	3.2	3.3	3.4
	Temperature	Revenue Normalizing	Fly Ash Revenues	Wheeling Revenue
	Total Normalized	Normalization		
1 Operating Revenues:				
2 General Business Revenues	(13,305,098)	(1,555,137)	(11,749,961)	-
3 Interdepartmental	-	-	-	-
4 Special Sales	-	-	-	-
5 Other Operating Revenues	262,137	-	-	262,137
6 Total Operating Revenues	<u>(13,042,961)</u>	<u>(1,555,137)</u>	<u>(11,749,961)</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	(2,739,022)	(326,579)	(2,467,492)	55,049
24 State	-	-	-	-
25 Deferred Income Taxes	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-
28 Total Operating Expenses:	<u>(2,739,022)</u>	<u>(326,579)</u>	<u>(2,467,492)</u>	<u>55,049</u>
29				
30 Operating Rev For Return:	<u>(10,303,939)</u>	<u>(1,228,558)</u>	<u>(9,282,469)</u>	<u>207,088</u>
31				
32 Rate Base:				
33 Electric Plant In Service	-	-	-	-
34 Plant Held for Future Use	-	-	-	-
35 Misc Deferred Debits	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-
37 Nuclear Fuel	-	-	-	-
38 Prepayments	-	-	-	-
39 Fuel Stock	-	-	-	-
40 Material & Supplies	-	-	-	-
41 Working Capital	-	-	-	-
42 Weatherization Loans	-	-	-	-
43 Misc Rate Base	-	-	-	-
44 Total Electric Plant:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
45				
46 Deductions:				
47 Accum Prov For Deprec	-	-	-	-
48 Accum Prov For Amort	-	-	-	-
49 Accum Def Income Tax	-	-	-	-
50 Unamortized ITC	-	-	-	-
51 Customer Adv For Const	-	-	-	-
52 Customer Service Deposits	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-
54				
55 Total Deductions:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
56				
57 Total Rate Base:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
58				
59				
60 Estimated ROE impact	-1.934%	-0.231%	-1.742%	0.000%
61 Estimated Price Change	13,749,768	1,639,411	12,386,700	(276,342)
62				
63				
64 TAX CALCULATION:				
65				
66 Operating Revenue	(13,042,961)	(1,555,137)	(11,749,961)	262,137
67 Other Deductions	-	-	-	-
68 Interest (AFUDC)	-	-	-	-
69 Interest	-	-	-	-
70 Schedule "M" Additions	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-
72 Income Before Tax	<u>(13,042,961)</u>	<u>(1,555,137)</u>	<u>(11,749,961)</u>	<u>262,137</u>
73				
74 State Income Taxes	-	-	-	-
75				
76 Taxable Income	<u>(13,042,961)</u>	<u>(1,555,137)</u>	<u>(11,749,961)</u>	<u>262,137</u>
77				
78 Federal Income Taxes	<u>(2,739,022)</u>	<u>(326,579)</u>	<u>(2,467,492)</u>	<u>55,049</u>

	3.1	3.2	3.3	3.4
	Temperature	Revenue Normalizing	Fly Ash Revenues	Wheeling Revenue
	Total Normalized			
1 Operating Revenues:				
2 General Business Revenues	-	-	-	-
3 Interdepartmental	-	-	-	-
4 Special Sales	-	-	-	-
5 Other Operating Revenues	247,258	-	(871,413)	1,118,671
6 Total Operating Revenues	247,258	-	(871,413)	1,118,671
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	51,924	-	(182,997)	234,921
24 State	-	-	-	-
25 Deferred Income Taxes	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-
28 Total Operating Expenses:	51,924	-	(182,997)	234,921
29				
30 Operating Rev For Return:	195,334	-	(688,416)	883,750
31				
32 Rate Base:				
33 Electric Plant In Service	-	-	-	-
34 Plant Held for Future Use	-	-	-	-
35 Misc Deferred Debits	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-
37 Nuclear Fuel	-	-	-	-
38 Prepayments	-	-	-	-
39 Fuel Stock	-	-	-	-
40 Material & Supplies	-	-	-	-
41 Working Capital	-	-	-	-
42 Weatherization Loans	-	-	-	-
43 Misc Rate Base	-	-	-	-
44 Total Electric Plant:	-	-	-	-
45				
46 Deductions:				
47 Accum Prov For Deprec	-	-	-	-
48 Accum Prov For Amort	-	-	-	-
49 Accum Def Income Tax	-	-	-	-
50 Unamortized ITC	-	-	-	-
51 Customer Adv For Const	-	-	-	-
52 Customer Service Deposits	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-
54				
55 Total Deductions:	-	-	-	-
56				
57 Total Rate Base:	-	-	-	-
58				
59				
60 Estimated ROE impact	0.041%	0.000%	0.000%	-0.146%
61 Estimated Price Change	(260,657)	-	-	918,636
62				
63				
64 TAX CALCULATION:				
65				
66 Operating Revenue	247,258	-	(871,413)	1,118,671
67 Other Deductions	-	-	-	-
68 Interest (AFUDC)	-	-	-	-
69 Interest	-	-	-	-
70 Schedule "M" Additions	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-
72 Income Before Tax	247,258	-	(871,413)	1,118,671
73				
74 State Income Taxes	-	-	-	-
75				
76 Taxable Income	247,258	-	(871,413)	1,118,671
77				
78 Federal Income Taxes	51,924	-	(182,997)	234,921

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Revenue:							
Residential	440	RES	(337,204)	WA	Situs	(337,204)	3.1.1
Commercial	442	RES	(736,735)	WA	Situs	(736,735)	3.1.1
Industrial ¹	442	RES	(481,198)	WA	Situs	(481,198)	3.1.1
Public Street & Highway	444	RES	-	WA	Situs	-	3.1.1
			<u>(1,555,137)</u>			<u>(1,555,137)</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 oldest year and adding the most recent.

	A	B	C	D	E	F	G	H	I	J	K	L	M
	Total Revenue	Remove Amounts From 305 Report Not Included in Model Inputs 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	\$192,787,123	\$5,056,273	\$197,843,396	(\$19,594,591)	(\$337,204)	(\$19,931,795)	\$177,911,601	-	\$0	\$177,911,601	\$0	\$0	\$177,911,601
Commercial	\$138,531,460	(\$7,200,665)	\$131,330,795	\$11,691,062	(\$736,735)	\$10,954,327	\$142,285,122	-	\$0	\$142,285,122	\$0	\$0	\$142,285,122
Industrial	\$52,189,300	(\$2,333,088)	\$49,856,212	(\$3,119,238)	\$0	(\$3,119,238)	\$46,736,974	-	\$0	\$46,736,974	\$0	\$0	\$46,736,974
Irrigation	\$17,228,133	(\$202,577)	\$17,025,556	(\$701,479)	(\$481,198)	(\$1,182,677)	\$15,842,879	-	\$0	\$15,842,879	\$0	\$0	\$15,842,879
Public St & Hwy	\$729,557	(\$48,112)	\$681,444	(\$25,715)	\$0	(\$25,715)	\$655,729	-	\$0	\$655,729	\$0	\$0	\$655,729
Total Washington	\$401,465,573	(\$4,728,169)	\$396,737,403	(\$11,749,961)	(\$1,555,137)	(\$13,305,098)	\$383,432,306	\$0	\$0	\$383,432,306	\$0	\$0	\$383,432,306
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	J + L

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

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 Credit) and Schedule 197 (FTAA)

kWhs

	A	B	C
	Total kWhs	Total Adjustments kWhs	Total Adjusted kWhs
Residential	1,618,256,851	(4,643,986)	1,613,612,865
Commercial	1,506,155,244	(10,019,648)	1,496,135,596
Industrial	556,942,386	-	556,942,386
Irrigation	164,603,644	(6,093,430)	158,510,214
Public St & Hwy	4,089,795	-	4,089,795
Total Washington	3,850,047,920	(20,757,064)	3,829,290,856
Source / Formula	305 Report	Table 2	A + B

PacifiCorp
Results of Operations - December 2023
Summary of Revenue Adjustments

	Booked Average Bills	Kilowatt-Hours			Revenue (\$)		Adjusted Revenue
		Booked	Temperature Normalization	Normalized	Booked	Normalization ¹	
Residential							
Schedule 15	962	871,421	-	871,421	107,927	(4,095)	103,832
Schedule 16,17,19	111,938	1,659,613,798	(4,643,986)	1,654,969,812	169,458,331	4,584,895	174,043,226
Schedule 24	3,479	22,180,176	-	22,180,176	2,810,561	18,402	2,828,963
Schedule 29,36	6	2,611,456	-	2,611,456	228,384	9,095	237,479
Annual Guarantee Adjustments	-	-	-	-	1,101	-	1,101
BPA Bal Acct	-	-	-	-	1,171,000	(1,171,000)	-
Rev Adj	-	-	-	-	(6,978,464)	6,978,464	-
Alt Rev Program	-	-	-	-	14,381,865	(14,381,865)	-
DSM	-	-	-	-	9,933,366	(9,933,366)	-
Customer Bill Credits	-	-	-	-	(149,770)	149,770	-
Rev Adj Property Insur	-	-	-	-	-	-	-
Income Tax Defer Adj	-	-	-	-	820,898	(820,898)	-
Blue Sky	-	-	-	-	304,925	(304,925)	-
Unbilled	-	(67,020,000)	-	(67,020,000)	697,000	-	697,000
Total	116,385	1,618,256,851	(4,643,986)	1,613,612,865	192,787,123	(14,875,522)	177,911,601
Commercial							
Schedule 15	1,178	1,812,083	-	1,812,083	184,120	(11,372)	172,748
Schedule 24	16,965	516,472,446	(3,484,764)	512,987,682	57,968,951	(4,673,886)	53,295,065
Schedule 29,36	963	856,501,862	(5,354,331)	851,147,531	80,122,005	(3,947,791)	76,174,214
Schedule 47,48T	38	164,499,260	(1,180,552)	163,318,708	14,429,684	(834,863)	13,594,822
Schedule 54	24	360,593	-	360,593	24,436	(876)	23,560
Annual Guarantee Adjustments	-	-	-	-	878,714	-	878,714
BPA Bal Acct	-	-	-	-	39,739	(39,739)	-
Rev Adj	-	-	-	-	(3,072,726)	3,072,726	-
Alt Rev Program	-	-	-	-	(18,773,989)	18,773,989	-
DSM	-	-	-	-	7,803,060	(7,803,060)	-
Customer Bill Credits	-	-	-	-	-	-	-
Rev Adj Property Insur	-	-	-	-	-	-	-
Income Tax Defer Adj	-	-	-	-	754,544	(754,544)	-
Blue Sky	-	-	-	-	26,923	(26,923)	-
Unbilled	-	(33,491,000)	-	(33,491,000)	(1,854,000)	-	(1,854,000)
Total	19,168	1,506,155,244	(10,019,648)	1,496,135,596	138,531,460	3,753,662	142,285,122
Industrial							
Schedule 15	50	108,030	-	108,030	9,503	(601)	8,902
Schedule 24	368	15,866,698	-	15,866,698	1,793,548	(134,208)	1,659,339
Schedule 29,36	89	73,894,183	-	73,894,183	7,516,832	(341,099)	7,175,732
Schedule 47,48T	29	199,037,475	-	199,037,475	17,462,198	(890,238)	16,571,960
Schedule 48T-DF	1	239,868,000	-	239,868,000	18,792,407	(981,367)	17,811,041
Annual Guarantee Adjustments	-	-	-	-	-	-	-
BPA Bal Acct	-	-	-	-	227	(227)	-
Rev Adj	-	-	-	-	1,113,642	(1,113,642)	-
Alt Rev Program	-	-	-	-	(738,158)	738,158	-
DSM	-	-	-	-	2,349,914	(2,349,914)	-
Customer Bill Credits	-	-	-	-	-	-	-
Rev Adj Property Insur	-	-	-	-	-	-	-
Income Tax Defer Adj	-	-	-	-	379,188	(379,188)	-
Blue Sky	-	-	-	-	0	(0)	-
Unbilled	-	28,168,000	-	28,168,000	3,510,000	-	3,510,000
Total	538	556,942,386	-	556,942,386	52,189,300	(5,452,326)	46,736,974

PacifiCorp
Results of Operations - December 2023
Summary of Revenue Adjustments

	Booked Average Bills	Kilowatt-Hours			Revenue (\$)		
		Booked	Temperature Normalization	Normalized	Booked	Normalization ¹	Adjusted Revenue
Irrigation							
Schedule 40	5,117	164,702,644	(6,093,430)	158,609,214	15,157,042	645,280	15,802,322
Annual Guarantee Adjustments	-	-	-	-	140,556	-	140,556
BPA Bal Acct	-	-	-	-	36,795	(36,795)	-
BPA Adj Fee	-	-	-	-	104,356	(104,356)	-
Rev Adj	-	-	-	-	903,485	(903,485)	-
Alt Rev Program	-	-	-	-	11,886	(11,886)	-
DSM	-	-	-	-	892,633	(892,633)	-
Customer Bill Credits	-	-	-	-	-	-	-
Rev Adj Property Insur	-	-	-	-	-	-	-
Income Tax Defer Adj	-	-	-	-	78,376	(78,376)	-
Blue Sky	-	-	-	-	3,004	(3,004)	-
Unbilled	-	(99,000)	-	(99,000)	(100,000)	-	(100,000)
Total	5,117	164,603,644	(6,093,430)	158,510,214	17,228,133	(1,385,254)	15,842,879
Public Street & Highway Lighting							
Schedule 51	229	1,978,422	-	1,978,422	552,421	(49,916)	502,505
Schedule 53	234	2,125,373	-	2,125,373	119,838	(3,705)	116,133
Annual Guarantee Adjustments	-	-	-	-	91	-	91
Rev Adj	-	-	-	-	(29,827)	29,827	-
DSM	-	-	-	-	48,112	(48,112)	-
Customer Bill Credits	-	-	-	-	-	-	-
Income Tax Defer Adj	-	-	-	-	1,922	(1,922)	-
Unbilled	-	(14,000)	-	(14,000)	37,000	-	37,000
Total	463	4,089,795	-	4,089,795	729,557	(73,827)	655,729
Total	141,671	3,850,047,920	(20,757,064)	3,829,290,856	401,465,573	(18,033,267)	383,432,306

¹ For Accounting Adjustments, Riders, and Temperature

PacifiCorp
Results of Operations - December 2023
Summary of Revenue Adjustments

	305 Booked Revenues	Normalization				Total Normalized Adjustments	Total Normalized Adjusted Revenue
		Accounting Adjustments ¹	Riders ²		Temperature		
			Schedule 98	Other			
Residential							
Schedule 15	107,927	-	2,322	(6,417)	-	(4,095)	103,832
Schedule 16,17,19	169,458,331	-	16,224,986	(11,302,886)	(337,204)	4,584,895	174,043,226
Schedule 24	2,810,561	-	217,018	(198,616)	-	18,402	2,828,963
Schedule 29,36	228,384	-	21,239	(12,144)	-	9,095	237,479
Annual Guarantee Adjustment	1,101	-	-	-	-	-	1,101
BPA Bal Acct	1,171,000	-	(1,171,000)	-	-	(1,171,000)	-
Rev Adj	(6,978,464)	6,978,464	-	-	-	6,978,464	-
Alt Rev Program	14,381,865	(14,381,865)	-	-	-	(14,381,865)	-
DSM	9,933,366	(9,933,366)	-	-	-	(9,933,366)	-
Customer Bill Credits	(149,770)	149,770	-	-	-	149,770	-
Rev Adj Property Insur	-	-	-	-	-	-	-
Income Tax Defer Adj	820,898	(820,898)	-	-	-	(820,898)	-
Blue Sky	304,925	(304,925)	-	-	-	(304,925)	-
Unbilled	697,000	-	-	-	-	-	697,000
Total	192,787,123	(18,312,819)	15,294,565	(11,520,064)	(337,204)	(14,875,522)	177,911,601
Commercial							
Schedule 15	184,120	-	1,249	(12,621)	-	(11,372)	172,748
Schedule 24	57,968,951	-	278,191	(4,631,051)	(321,025)	(4,673,886)	53,295,065
Schedule 29,36	80,122,005	-	389,616	(3,989,314)	(348,092)	(3,947,791)	76,174,214
Schedule 47,48T	14,429,684	-	-	(767,245)	(67,617)	(834,863)	13,594,822
Schedule 54	24,436	-	-	(876)	-	(876)	23,560
Annual Guarantee Adjustment	878,714	-	-	-	-	-	878,714
BPA Bal Acct	39,739	-	(39,739)	-	-	(39,739)	-
Rev Adj	(3,072,726)	3,072,726	-	-	-	3,072,726	-
Alt Rev Program	(18,773,989)	18,773,989	-	-	-	18,773,989	-
DSM	7,803,060	(7,803,060)	-	-	-	(7,803,060)	-
Customer Bill Credits	-	-	-	-	-	-	-
Rev Adj Property Insur	-	-	-	-	-	-	-
Income Tax Defer Adj	754,544	(754,544)	-	-	-	(754,544)	-
Blue Sky	26,923	(26,923)	-	-	-	(26,923)	-
Unbilled	(1,854,000)	-	-	-	-	-	(1,854,000)
Total	138,531,460	13,262,188	629,318	(9,401,109)	(736,735)	3,753,662	142,285,122
Industrial							
Schedule 15	9,503	-	65	(666)	-	(601)	8,902
Schedule 24	1,793,548	-	7,653	(141,861)	-	(134,208)	1,659,339
Schedule 29,36	7,516,832	-	9,335	(350,434)	-	(341,099)	7,175,732
Schedule 47,48T	17,462,198	-	-	(890,238)	-	(890,238)	16,571,960
Schedule 48T-DF	18,792,407	-	-	(981,367)	-	(981,367)	17,811,041
Annual Guarantee Adjustment	-	-	-	-	-	-	-
BPA Bal Acct	227	-	(227)	-	-	(227)	-
Rev Adj	1,113,642	(1,113,642)	-	-	-	(1,113,642)	-
Alt Rev Program	(738,158)	738,158	-	-	-	738,158	-
DSM	2,349,914	(2,349,914)	-	-	-	(2,349,914)	-
Customer Bill Credits	-	-	-	-	-	-	-
Rev Adj Property Insur	-	-	-	-	-	-	-
Income Tax Defer Adj	379,188	(379,188)	-	-	-	(379,188)	-
Blue Sky	0	(0)	-	-	-	(0)	-
Unbilled	3,510,000	-	-	-	-	-	3,510,000
Total	52,189,300	(3,104,586)	16,826	(2,364,566)	-	(5,452,326)	46,736,974

PacifiCorp
Results of Operations - December 2023
Summary of Revenue Adjustments

	305 Booked Revenues	Accounting Adjustments ¹	Normalization			Total Normalized Adjustments	Total Normalized Adjusted Revenue
			Riders ²		Temperature		
			Schedule 98	Other			
Irrigation							
Schedule 40	15,157,042	-	834,211	292,268	(481,198)	645,280	15,802,322
Annual Guarantee Adjustment	140,556	-	-	-	-	-	140,556
BPA Bal Acct	36,795	-	(36,795)	-	-	(36,795)	-
BPA Adj Fee	104,356	-	(104,356)	-	-	(104,356)	-
Rev Adj	903,485	(903,485)	-	-	-	(903,485)	-
Alt Rev Program	11,886	(11,886)	-	-	-	(11,886)	-
DSM	892,633	(892,633)	-	-	-	(892,633)	-
Customer Bill Credits	-	-	-	-	-	-	-
Rev Adj Property Insur	-	-	-	-	-	-	-
Income Tax Defer Adj	78,376	(78,376)	-	-	-	(78,376)	-
Blue Sky	3,004	(3,004)	-	-	-	(3,004)	-
Unbilled	(100,000)	-	-	-	-	-	(100,000)
Total	17,228,133	(1,889,384)	693,060	292,268	(481,198)	(1,385,254)	15,842,879
Public Street & Highway Lighting							
Schedule 51	552,421	-	-	(49,916)	-	(49,916)	502,505
Schedule 53	119,838	-	-	(3,705)	-	(3,705)	116,133
Annual Guarantee Adjustment	91	-	-	-	-	-	91
Rev Adj	(29,827)	29,827	-	-	-	29,827	-
DSM	48,112	(48,112)	-	-	-	(48,112)	-
Customer Bill Credits	-	-	-	-	-	-	-
Income Tax Defer Adj	1,922	(1,922)	-	-	-	(1,922)	-
Unbilled	37,000	-	-	-	-	-	37,000
Total	729,557	(20,207)	-	(53,620)	-	(73,827)	655,729
Washington Total	401,465,573	(10,064,808)	16,633,768	(23,047,090)	(1,555,137)	(18,033,267)	383,432,306

¹ Accounting Adjustments:

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

² Riders:

Schedule 93
Schedule 94
Schedule 97
Schedule 98
Schedule 191
Schedule 197

	<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:							
Revenue Normalizing:							
Residential	440	RES	(19,594,591)	WA	Situs	(19,594,591)	3.1.1
Commercial	442	RES	11,691,062	WA	Situs	11,691,062	3.1.1
Industrial ¹	442	RES	(3,820,717)	WA	Situs	(3,820,717)	3.1.1
Public Street & Highway	444	RES	(25,715)	WA	Situs	(25,715)	3.1.1
			<u>(11,749,961)</u>			<u>(11,749,961)</u>	
Revenue Annualizing:							
Residential	440	RES	-	WA	Situs	-	3.1.1
Commercial	442	RES	-	WA	Situs	-	3.1.1
Industrial ¹	442	RES	-	WA	Situs	-	3.1.1
Public Street & Highway	444	RES	-	WA	Situs	-	3.1.1
			<u>-</u>			<u>-</u>	

¹ Includes Irrigation

Description of Adjustment

This restating adjustment removes revenue adjustment items that should not be included in regulatory results. The revenues for the 12-months ended December 2023 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:							
Ash Sales Revenue	456	PRO	(4,109,418)	JBG	21.205%	(871,413)	Below
Adjustment Detail:							
12 Months Ended December 2023			13,320,165				
12 Months Ending December 2024			9,210,747				
Total Adjustment			<u>(4,109,418)</u>				

Description of Adjustment

This adjustment walks forward the level of fly ash sales revenue from 12 months ended December 2023 to 12 months ending December 2024.

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Revenues:							
Other Electric Revenues	456	RES	3,419,543	SG	7.666%	262,137	3.4.2
Other Electric Revenues	456	RES	7	SE	7.192%	0	3.4.2
Other Electric Revenues	456	PRO	14,592,948	SG	7.666%	1,118,671	3.4.2
			<u>18,012,498</u>			<u>1,380,808</u>	
Adjustment Detail:							
Actual Wheeling Revenues 12 ME December 2023			170,206,800				3.4.2
Total Adjustments			<u>18,012,498</u>				Above
Adjusted Wheeling Revenues 12 ME December 2024			<u>188,219,298</u>				3.4.2

Description of Adjustment

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

PacifiCorp
Washington Results of Operations - December 2023
Wheeling Revenue

Customer	Total
Airport Solar LLC	(2,191,079)
Altop Energy Trading LLC	(6,829)
Arizona Electric Power Cooperative, Inc.	(2,700)
Arizona Public Service Company	(395)
Avangrid Renewables, LLC	(6,059,307)
Avista	(141)
Basin Electric Power Cooperative	(1,608,581)
BHG	(4,471)
Black Hills Corporation	(3,810,093)
Black Hills/Colorado Electric Utility Company	(1,583)
Bonneville Power Administration	(24,554,147)
BP Energy Company	(397,585)
Brookfield Renewable Trading & Marketing LP	(106,236)
Calpine Energy Solutions	(743,326)
City of Roseville	(1,810,404)
Clatskanie Peoples Utility District	(577,900)
Conoco Phillips Company	(11,585)
Constellation Energy Generation, LLC (ESS)	(24,396)
Constellation Energy Generation, LLC (Stateline)	(6,717,192)
CP Energy Marketing (US) Inc.	(47,348)
Deseret Generation & Trans.	(6,940,645)
Dynasty Power Inc.	(1,683,948)
Energy Keepers, Inc	(938,873)
Evergreen Biopower	(438,675)
Fall River Rural Electric Cooperative	(151,308)
Falls Creek H.P. LP	(178,454)
Garrett Solar LLC	(458,130)
Guzman Energy, LLC	(3,490,184)
Idaho Power Company	(3,815,165)
Idaho Power Company - Power Supply Merchant	805,908
Los Angeles Department of Water & Power	(6,697)
Macquarie Energy, LLC	(1,697,398)
MAG Energy Solutions, Inc.	(356,504)
Mercuria Energy America, LLC	(1,140,363)
Moon Lake Electric Association	(20,424)
Morgan Stanley	(2,891,957)
Navajo Tribal Utility Authority	(459,076)
Nevada Power Company	(334,060)
NextEra Energy Resources, LLC	(1,193,751)
Pacific Gas & Electric Company	(9,679)
Phillips 66 Energy Trading LLC	(489,264)
Portland General Electric Company	(142,124)
Powerex Corporation	(44,446,463)
Public Services Company of Colorado	(2,709)
Puget Sound Energy, INC	(6,805)
Rainbow Energy Marketing	(1,809,246)

PacifiCorp
Washington Results of Operations - December 2023
Wheeling Revenue

Customer	Total
Sacramento Municipal Utility District	(749,381)
Salt River Project	(990,428)
Shell Energy North America	(6,107,653)
Sierra Pacific Power Company	(36,159)
Southern California Edison Company	(4,116,751)
Southern California Public Power Authority	(50,524)
State of South Dakota	(157,765)
TEC Energy Inc.	(1,286)
Tenaska Power Services Co	(527,560)
The Energy Authority, Inc.	(1,220,053)
Thermo No. 1 BE-01, LLC	(486,701)
TransAlta Energy Marketing (U.S.) Inc.	(1,237,133)
Tri-State Generation & Trans.	(749,403)
U.S. Bureau of Reclamation CR	(11,058)
U.S. Bureau of Reclamation FNO	(18,763)
U.S. Bureau of Reclamation WB	(23,178)
Uniper Global Commodities North America LLC	(115,737)
Utah Associated Municipal Power Systems	(23,088,204)
Utah Municipal Power Agency	(4,777,621)
Vitol Inc.	(950,494)
Warm Springs Power Enterprises	(119,700)
Western Area Power Adm CO River	(24)
Western Area Power Adm FNO	(68,881)
Western Area Power Adm LAP	(778,805)
Western Area Power Administration	(2,983,840)
<i>SAP Adjustments</i>	131,596

Total (170,206,800)
Ref 3.4

Type

RES	Remove refunds and other out of period adjustments*	(4,518,693)
RES	Annualized Charges	1,099,143
PRO	Pro Forma Changes	(14,592,948)

Test Period Incremental Adjustments (18,012,498)
Ref 3.4

Accum Test Period Totals (188,219,298)
Ref 3.4

Tab 4 - O&M

	4.1	4.2	4.3	4.4	4.5	4.6	
	Total Normalized	Miscellaneous Expense & Revenue	General Wage Increase (Annualizing)	General Wage Increase (Pro Forma)	Pension Related Non-Service Expense	Environmental Remediation	Insurance Expense
1 Operating Revenues:							
2 General Business Revenues	(7,078,143)	(7,078,143)	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	<u>(7,078,143)</u>	<u>(7,078,143)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
7							
8 Operating Expenses:							
9 Steam Production	198,745	-	13,106	185,639	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	83,226	-	5,598	79,292	-	-	-
12 Other Power Supply	95,826	-	8,913	126,246	-	-	-
13 Transmission	141,472	-	9,329	132,143	-	-	-
14 Distribution	545,395	-	35,965	509,430	-	-	-
15 Customer Accounting	(2,689,630)	-	8,288	117,393	-	-	-
16 Customer Service & Info	(47,727)	(37,239)	1,359	19,253	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	(107,982,753)	165,101	6,747	95,566	(173,986)	1,370,001	(108,127,142)
19 Total O&M Expenses	<u>(109,655,447)</u>	<u>127,862</u>	<u>89,304</u>	<u>1,264,963</u>	<u>(173,986)</u>	<u>1,370,001</u>	<u>(108,127,142)</u>
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	4,711,256	(1,532,040)	(18,754)	(265,642)	36,537	137,178	5,470,622
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	19,682,392	-	-	-	-	(497,443)	20,179,836
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	89,421	89,421	-	-	-	-	-
28 Total Operating Expenses:	<u>(85,172,378)</u>	<u>(1,314,757)</u>	<u>70,550</u>	<u>999,321</u>	<u>(137,449)</u>	<u>1,009,736</u>	<u>(82,476,684)</u>
29							
30 Operating Rev For Return:	<u>78,094,234</u>	<u>(5,763,387)</u>	<u>(70,550)</u>	<u>(999,321)</u>	<u>137,449</u>	<u>(1,009,736)</u>	<u>82,476,684</u>
31							
32 Rate Base:							
33 Electric Plant In Service	-	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	(11,575,905)	-	-	-	-	2,197,406	(13,773,311)
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	<u>(11,575,905)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,197,406</u>	<u>(13,773,311)</u>
56							
57 Total Rate Base:	<u>(11,575,905)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,197,406</u>	<u>(13,773,311)</u>
58							
59							
60 Estimated ROE impact	14.709%	-1.082%	-0.013%	-0.188%	0.026%	-0.169%	15.552%
61 Estimated Price Change	(105,317,829)	7,690,771	94,143	1,333,512	(183,415)	1,557,628	(111,376,070)
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	102,487,883	(7,295,426)	(89,304)	(1,264,963)	173,986	(1,370,001)	108,127,142
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	80,053,332	-	-	-	-	(2,023,229)	82,076,560
72 Income Before Tax	<u>22,434,551</u>	<u>(7,295,426)</u>	<u>(89,304)</u>	<u>(1,264,963)</u>	<u>173,986</u>	<u>653,227</u>	<u>26,050,582</u>
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	<u>22,434,551</u>	<u>(7,295,426)</u>	<u>(89,304)</u>	<u>(1,264,963)</u>	<u>173,986</u>	<u>653,227</u>	<u>26,050,582</u>
77							
78 Federal Income Taxes	<u>4,711,256</u>	<u>(1,532,040)</u>	<u>(18,754)</u>	<u>(265,642)</u>	<u>36,537</u>	<u>137,178</u>	<u>5,470,622</u>

	4.7	4.8	4.9	4.10
	Advertising	Memberships & Subscriptions	Revenue-Sensitive/Uncollectible Expense	Legal Expenses
1 Operating Revenues:				
2 General Business Revenues	-	-	-	-
3 Interdepartmental	-	-	-	-
4 Special Sales	-	-	-	-
5 Other Operating Revenues	-	-	-	-
6 Total Operating Revenues	-	-	-	-
7				
8 Operating Expenses:				
9 Steam Production	-	-	-	-
10 Nuclear Production	-	-	-	-
11 Hydro Production	-	-	-	(1,664)
12 Other Power Supply	-	-	-	(39,333)
13 Transmission	-	-	-	-
14 Distribution	-	-	-	-
15 Customer Accounting	-	-	(2,815,311)	-
16 Customer Service & Info	(31,100)	-	-	-
17 Sales	-	-	-	-
18 Administrative & General	-	7,968	-	(1,327,008)
19 Total O&M Expenses	(31,100)	7,968	(2,815,311)	(1,368,005)
20 Depreciation	-	-	-	-
21 Amortization	-	-	-	-
22 Taxes Other Than Income	-	-	-	-
23 Income Taxes: Federal	6,531	(1,673)	591,215	287,281
24 State	-	-	-	-
25 Deferred Income Taxes	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-
28 Total Operating Expenses:	(24,569)	6,295	(2,224,096)	(1,080,724)
29				
30 Operating Rev For Return:	24,569	(6,295)	2,224,096	1,080,724
31				
32 Rate Base:				
33 Electric Plant In Service	-	-	-	-
34 Plant Held for Future Use	-	-	-	-
35 Misc Deferred Debits	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-
37 Nuclear Fuel	-	-	-	-
38 Prepayments	-	-	-	-
39 Fuel Stock	-	-	-	-
40 Material & Supplies	-	-	-	-
41 Working Capital	-	-	-	-
42 Weatherization Loans	-	-	-	-
43 Misc Rate Base	-	-	-	-
44 Total Electric Plant:	-	-	-	-
45				
46 Deductions:				
47 Accum Prov For Deprec	-	-	-	-
48 Accum Prov For Amort	-	-	-	-
49 Accum Def Income Tax	-	-	-	-
50 Unamortized ITC	-	-	-	-
51 Customer Adv For Const	-	-	-	-
52 Customer Service Deposits	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-
54				
55 Total Deductions:	-	-	-	-
56				
57 Total Rate Base:	-	-	-	-
58				
59				
60 Estimated ROE impact	0.005%	-0.001%	0.417%	0.203%
61 Estimated Price Change	(32,785)	8,400	(2,967,875)	(1,442,138)
62				
63				
64 TAX CALCULATION:				
65				
66 Operating Revenue	31,100	(7,968)	2,815,311	1,368,005
67 Other Deductions	-	-	-	-
68 Interest (AFUDC)	-	-	-	-
69 Interest	-	-	-	-
70 Schedule "M" Additions	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-
72 Income Before Tax	31,100	(7,968)	2,815,311	1,368,005
73				
74 State Income Taxes	-	-	-	-
75				
76 Taxable Income	31,100	(7,968)	2,815,311	1,368,005
77				
78 Federal Income Taxes	6,531	(1,673)	591,215	287,281

	4.1	4.2	4.3	4.4	4.5	4.6	
	Total Normalized	Miscellaneous Expense & Revenue	General Wage Increase (Annualizing)	General Wage Increase (Pro Forma)	Pension Related Non-Service Expense	Environmental Remediation	Insurance Expense
1 Operating Revenues:							
2 General Business Revenues	5,985,440	5,985,440	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	<u>5,985,440</u>	<u>5,985,440</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
7							
8 Operating Expenses:							
9 Steam Production	13,106	-	13,106	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	3,934	-	5,598	-	-	-	-
12 Other Power Supply	(30,420)	-	8,913	-	-	-	-
13 Transmission	9,329	-	9,329	-	-	-	-
14 Distribution	35,965	-	35,965	-	-	-	-
15 Customer Accounting	(2,807,024)	-	8,288	-	-	-	-
16 Customer Service & Info	(66,980)	(37,239)	1,359	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	(115,666,356)	165,101	6,747	-	-	1,370,001	(115,889,165)
19 Total O&M Expenses	<u>(118,508,446)</u>	<u>127,862</u>	<u>89,304</u>	<u>-</u>	<u>-</u>	<u>1,370,001</u>	<u>(115,889,165)</u>
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	9,313,738	1,211,313	(18,754)	-	-	137,178	7,100,647
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	19,682,392	-	-	-	-	(497,443)	20,179,836
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	89,421	89,421	-	-	-	-	-
28 Total Operating Expenses:	<u>(89,422,895)</u>	<u>1,428,596</u>	<u>70,550</u>	<u>-</u>	<u>-</u>	<u>1,009,736</u>	<u>(88,608,682)</u>
29							
30 Operating Rev For Return:	<u>95,408,335</u>	<u>4,556,844</u>	<u>(70,550)</u>	<u>-</u>	<u>-</u>	<u>(1,009,736)</u>	<u>88,608,682</u>
31							
32 Rate Base:							
33 Electric Plant In Service	-	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	(11,575,905)	-	-	-	-	2,197,406	(13,773,311)
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	<u>(11,575,905)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,197,406</u>	<u>(13,773,311)</u>
56							
57 Total Rate Base:	<u>(11,575,905)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,197,406</u>	<u>(13,773,311)</u>
58							
59							
60 Estimated ROE impact	17.994%	0.855%	-0.013%	0.000%	0.000%	-0.169%	16.718%
61 Estimated Price Change	(128,422,088)	(6,080,738)	94,143	-	-	1,557,628	(119,558,722)
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	124,404,465	5,768,157	(89,304)	-	-	(1,370,001)	115,889,165
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	80,053,332	-	-	-	-	(2,023,229)	82,076,560
72 Income Before Tax	<u>44,351,134</u>	<u>5,768,157</u>	<u>(89,304)</u>	<u>-</u>	<u>-</u>	<u>653,227</u>	<u>33,812,605</u>
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	<u>44,351,134</u>	<u>5,768,157</u>	<u>(89,304)</u>	<u>-</u>	<u>-</u>	<u>653,227</u>	<u>33,812,605</u>
77							
78 Federal Income Taxes	<u>9,313,738</u>	<u>1,211,313</u>	<u>(18,754)</u>	<u>-</u>	<u>-</u>	<u>137,178</u>	<u>7,100,647</u>

	4.7	4.8	4.9	4.10
	Advertising	Memberships & Subscriptions	Revenue-Sensitive/Uncollectible Expense	Legal Expenses
1 Operating Revenues:				
2 General Business Revenues	-	-	-	-
3 Interdepartmental	-	-	-	-
4 Special Sales	-	-	-	-
5 Other Operating Revenues	-	-	-	-
6 Total Operating Revenues	-	-	-	-
7				
8 Operating Expenses:				
9 Steam Production	-	-	-	-
10 Nuclear Production	-	-	-	-
11 Hydro Production	-	-	-	(1,664)
12 Other Power Supply	-	-	-	(39,333)
13 Transmission	-	-	-	-
14 Distribution	-	-	-	-
15 Customer Accounting	-	-	(2,815,311)	-
16 Customer Service & Info	(31,100)	-	-	-
17 Sales	-	-	-	-
18 Administrative & General	-	7,968	-	(1,327,008)
19 Total O&M Expenses	(31,100)	7,968	(2,815,311)	(1,368,005)
20 Depreciation	-	-	-	-
21 Amortization	-	-	-	-
22 Taxes Other Than Income	-	-	-	-
23 Income Taxes: Federal	6,531	(1,673)	591,215	287,281
24 State	-	-	-	-
25 Deferred Income Taxes	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-
28 Total Operating Expenses:	(24,569)	6,295	(2,224,096)	(1,080,724)
29				
30 Operating Rev For Return:	24,569	(6,295)	2,224,096	1,080,724
31				
32 Rate Base:				
33 Electric Plant In Service	-	-	-	-
34 Plant Held for Future Use	-	-	-	-
35 Misc Deferred Debits	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-
37 Nuclear Fuel	-	-	-	-
38 Prepayments	-	-	-	-
39 Fuel Stock	-	-	-	-
40 Material & Supplies	-	-	-	-
41 Working Capital	-	-	-	-
42 Weatherization Loans	-	-	-	-
43 Misc Rate Base	-	-	-	-
44 Total Electric Plant:	-	-	-	-
45				
46 Deductions:				
47 Accum Prov For Deprec	-	-	-	-
48 Accum Prov For Amort	-	-	-	-
49 Accum Def Income Tax	-	-	-	-
50 Unamortized ITC	-	-	-	-
51 Customer Adv For Const	-	-	-	-
52 Customer Service Deposits	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-
54				
55 Total Deductions:	-	-	-	-
56				
57 Total Rate Base:	-	-	-	-
58				
59				
60 Estimated ROE impact	0.005%	-0.001%	0.417%	0.203%
61 Estimated Price Change	(32,785)	8,400	(2,967,875)	(1,442,138)
62				
63				
64 TAX CALCULATION:				
65				
66 Operating Revenue	31,100	(7,968)	2,815,311	1,368,005
67 Other Deductions	-	-	-	-
68 Interest (AFUDC)	-	-	-	-
69 Interest	-	-	-	-
70 Schedule "M" Additions	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-
72 Income Before Tax	31,100	(7,968)	2,815,311	1,368,005
73				
74 State Income Taxes	-	-	-	-
75				
76 Taxable Income	31,100	(7,968)	2,815,311	1,368,005
77				
78 Federal Income Taxes	6,531	(1,673)	591,215	287,281

	4.1	4.2	4.3	4.4	4.5	4.6	
	Total Normalized	Miscellaneous Expense & Revenue	General Wage Increase (Annualizing)	General Wage Increase (Pro Forma)	Pension Related Non-Service Expense	Environmental Remediation	Insurance Expense
1 Operating Revenues:							
2 General Business Revenues	(13,063,583)	(13,063,583)	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	<u>(13,063,583)</u>	<u>(13,063,583)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
7							
8 Operating Expenses:							
9 Steam Production	185,639	-	-	185,639	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	79,292	-	-	79,292	-	-	-
12 Other Power Supply	126,246	-	-	126,246	-	-	-
13 Transmission	132,143	-	-	132,143	-	-	-
14 Distribution	509,430	-	-	509,430	-	-	-
15 Customer Accounting	117,393	-	-	117,393	-	-	-
16 Customer Service & Info	19,253	-	-	19,253	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	7,683,603	-	-	95,566	(173,986)	-	7,762,023
19 Total O&M Expenses	<u>8,852,999</u>	<u>-</u>	<u>-</u>	<u>1,264,963</u>	<u>(173,986)</u>	<u>-</u>	<u>7,762,023</u>
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	(4,602,482)	(2,743,353)	-	(265,642)	36,537	-	(1,630,025)
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	<u>4,250,517</u>	<u>(2,743,353)</u>	<u>-</u>	<u>999,321</u>	<u>(137,449)</u>	<u>-</u>	<u>6,131,998</u>
29							
30 Operating Rev For Return:	<u>(17,314,100)</u>	<u>(10,320,231)</u>	<u>-</u>	<u>(999,321)</u>	<u>137,449</u>	<u>-</u>	<u>(6,131,998)</u>
31							
32 Rate Base:							
33 Electric Plant In Service	-	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	-	-	-	-
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>	<u>-</u>	<u>-</u>
56							
57 Total Rate Base:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
58							
59							
60 Estimated ROE impact	-3.664%	-2.184%	0.000%	-0.212%	0.029%	0.000%	-1.298%
61 Estimated Price Change	23,104,259	13,771,509	-	1,333,512	(183,415)	-	8,182,652
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(21,916,583)	(13,063,583)	-	(1,264,963)	173,986	-	(7,762,023)
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	<u>(21,916,583)</u>	<u>(13,063,583)</u>	<u>-</u>	<u>(1,264,963)</u>	<u>173,986</u>	<u>-</u>	<u>(7,762,023)</u>
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	<u>(21,916,583)</u>	<u>(13,063,583)</u>	<u>-</u>	<u>(1,264,963)</u>	<u>173,986</u>	<u>-</u>	<u>(7,762,023)</u>
77							
78 Federal Income Taxes	<u>(4,602,482)</u>	<u>(2,743,353)</u>	<u>-</u>	<u>(265,642)</u>	<u>36,537</u>	<u>-</u>	<u>(1,630,025)</u>

	4.7	4.8	4.9	4.10
	Advertising	Memberships & Subscriptions	Revenue-Sensitive/Uncollectible Expense	Legal Expenses
1 Operating Revenues:				
2 General Business Revenues	-	-	-	-
3 Interdepartmental	-	-	-	-
4 Special Sales	-	-	-	-
5 Other Operating Revenues	-	-	-	-
6 Total Operating Revenues	-	-	-	-
7				
8 Operating Expenses:				
9 Steam Production	-	-	-	-
10 Nuclear Production	-	-	-	-
11 Hydro Production	-	-	-	-
12 Other Power Supply	-	-	-	-
13 Transmission	-	-	-	-
14 Distribution	-	-	-	-
15 Customer Accounting	-	-	-	-
16 Customer Service & Info	-	-	-	-
17 Sales	-	-	-	-
18 Administrative & General	-	-	-	-
19 Total O&M Expenses	-	-	-	-
20 Depreciation	-	-	-	-
21 Amortization	-	-	-	-
22 Taxes Other Than Income	-	-	-	-
23 Income Taxes: Federal	-	-	-	-
24 State	-	-	-	-
25 Deferred Income Taxes	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-
28 Total Operating Expenses:	-	-	-	-
29				
30 Operating Rev For Return:	-	-	-	-
31				
32 Rate Base:				
33 Electric Plant In Service	-	-	-	-
34 Plant Held for Future Use	-	-	-	-
35 Misc Deferred Debits	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-
37 Nuclear Fuel	-	-	-	-
38 Prepayments	-	-	-	-
39 Fuel Stock	-	-	-	-
40 Material & Supplies	-	-	-	-
41 Working Capital	-	-	-	-
42 Weatherization Loans	-	-	-	-
43 Misc Rate Base	-	-	-	-
44 Total Electric Plant:	-	-	-	-
45				
46 Deductions:				
47 Accum Prov For Deprec	-	-	-	-
48 Accum Prov For Amort	-	-	-	-
49 Accum Def Income Tax	-	-	-	-
50 Unamortized ITC	-	-	-	-
51 Customer Adv For Const	-	-	-	-
52 Customer Service Deposits	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-
54				
55 Total Deductions:	-	-	-	-
56				
57 Total Rate Base:	-	-	-	-
58				
59				
60 Estimated ROE impact	0.000%	0.000%	0.000%	0.000%
61 Estimated Price Change	-	-	-	-
62				
63				
64 TAX CALCULATION:				
65				
66 Operating Revenue	-	-	-	-
67 Other Deductions	-	-	-	-
68 Interest (AFUDC)	-	-	-	-
69 Interest	-	-	-	-
70 Schedule "M" Additions	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-
72 Income Before Tax	-	-	-	-
73				
74 State Income Taxes	-	-	-	-
75				
76 Taxable Income	-	-	-	-
77				
78 Federal Income Taxes	-	-	-	-

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
Adjustment to Revenue:							
Residential	440	RES	16,457,115	WA	Situs	16,457,115	
Comm. & Ind. (includes Irr.)	442	RES	(10,488,125)	WA	Situs	(10,488,125)	
Street & Highway Lighting	444	RES	16,451	WA	Situs	16,451	
			<u>5,985,440</u>			<u>5,985,440</u>	4.1.2
Residential	440	PRO	(5,269,905)	WA	Situs	(5,269,905)	
Comm. & Ind. (includes Irr.)	442	PRO	(7,781,341)	WA	Situs	(7,781,341)	
Street & Highway Lighting	444	PRO	(12,338)	WA	Situs	(12,338)	
			<u>(13,063,583)</u>			<u>(13,063,583)</u>	4.1.2
Gain on Property Sales	421	RES	1,936,419	SO	6.888%	133,373	
Gain on Property Sales	421	RES	(573,347)	SG	7.666%	(43,952)	
Gain on Property Sales	421	RES	(209,095)	OR	Situs	-	
Gain on Property Sales	421	RES	(8,140)	UT	Situs	-	
Gain on Property Sales	421	RES	(1,145,837)	NUTIL	0.000%	-	
			<u>-</u>			<u>89,421</u>	4.1.1
Adjustment to Expense:							
Office Supplies and Expenses	921	RES	(22,704)	SO	6.888%	(1,564)	
Re-allocate Regulatory Commission	928	RES	(683)	OR	Situs	-	
Re-allocate Regulatory Commission	928	RES	683	SG	7.666%	52	
Office Supplies and Expenses	921	RES	(19,356)	SO	6.888%	(1,333)	
Office Supplies and Expenses	921	RES	2,431,425	SO	6.888%	167,467	
Informational Advertising	909	RES	(735,300)	CN	6.671%	(49,052)	
Informational Advertising	909	RES	604,174	OR	Situs	-	
Informational Advertising	903	RES	(2,230)	OR	Situs	-	
Informational Advertising	929	RES	6,955	SO	6.888%	479	
Informational Advertising	909	RES	20,689	UT	Situs	-	
Informational Advertising	909	RES	(35,956)	ID	Situs	-	
Informational Advertising	909	RES	2,294	WY-ALL	Situs	-	
Informational Advertising	909	RES	11,813	WA	Situs	11,813	
Informational Advertising	909	RES	81,376	CA	Situs	-	
			<u>2,343,181</u>			<u>127,862</u>	4.1.1

This adjustment recognizes the deferral of Washington revenues related to decoupling, and the amortization of the Accelerated Depreciation Deferral from the Company's 2015 Limited Issues Rate Filing, which was approved in the Company's 2021 general rate case. However, the Accelerated Depreciation Deferral balance is fully amortized by the end of 2023. Accordingly, the amortization amount is removed on a pro forma basis.

This adjustment 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.

Description	FERC	Factor	Amount
Adjustment to Revenue:			
FERC 421 - (Gain)/Loss on Sale of Utility Plant			
Gain on Property Sales	421	SO	1,936,419
Gain on Property Sales	421	SG	(573,347)
Gain on Property Sales	421	OR	(209,095)
Gain on Property Sales	421	UT	(8,140)
Gain on Property Sales	421	NUTIL	(1,145,837)
			-
Adjustment to Expense:			
Non Regulated Flights			
Office Supplies and Expenses	921	SO	(22,704)
FERC 921 - Office Supplies & Expenses			
Expense removal	921	SO	(19,356)
Regulatory Commission Expenses			
Re-allocate Regulatory Commission	928	OR	(683)
Re-allocate Regulatory Commission	928	SG	683
			-
Credit Facility Fee Adjustment			
Credit facility fees	921	SO	2,431,425
Informational & Instructional Advertising			
Blue Sky	909	CN	(50,505)
Blue Sky	909	OR	2,880
Blue Sky	903	OR	(2,230)
Blue Sky	929	SO	6,955
Reallocation	909	CN	(684,795)
Reallocation	909	UT	20,689
Reallocation	909	ID	(35,956)
Reallocation	909	WY	2,294
Reallocation	909	WA	11,813
Reallocation	909	CA	81,376
Reallocation	909	OR	601,294
			(46,184)
Total Adjustment to Expense			2,343,181

Ref 4.1

Description

	FERC	Factor	Bridger & Colstrip Accelerated	Washington Decoupling Mechanism	Total Adjustments to Revenue	
Restating Adjustment to Revenue:						
Residential	440	WA	7,026,540	9,430,575	16,457,115	
Commercial & Industrial (includes Irrigation)	442	WA	10,375,121	(20,863,246)	(10,488,125)	
Street & Highway Lighting	444	WA	16,451	-	16,451	
			17,418,111	(11,432,671)	5,985,440	Ref. 4.1

	FERC	Factor	Bridger & Colstrip Accelerated	
Pro Forma Adjustment to Revenue¹:				
Residential	440	WA	5,269,905	
Commercial & Industrial (includes Irrigation)	442	WA	7,781,341	
Street & Highway Lighting	444	WA	12,338	
			13,063,583	Ref. 4.1

Notes:

1) New rates from 2023 Multi-Year Rate Plan to become effective Apr 3, 2024.

	<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 Operations	500	RES	153,282	CAGE	0.000%	-	
Steam Operations	500	RES	4	CAGW	21.205%	1	
Steam Operations	500	RES	18,230	JBG	21.205%	3,866	
Steam Operations	500	RES	7,166	SG	7.666%	549	
Fuel Related-Non NPC	501	RES	252	SE	7.192%	18	
Steam Maintenance	512	RES	95,092	CAGE	0.000%	-	
Steam Maintenance	512	RES	40,650	JBG	21.205%	8,620	
Steam Maintenance	512	RES	675	SG	7.666%	52	
Hydro Operations	535	RES	38,508	SG-P	7.666%	2,952	
Hydro Operations	535	RES	27,208	SG-U	7.666%	2,086	
Hydro Maintenance	545	RES	5,098	SG-P	7.666%	391	
Hydro Maintenance	545	RES	2,209	SG-U	7.666%	169	
Other Operations	548	RES	17,019	CAGE	0.000%	-	
Other Operations	548	RES	6,346	CAGW	21.205%	1,346	
Other Operations	548	RES	8,248	SG	7.666%	632	
Other Operations	549	RES	57	OR	Situs	-	
Other Maintenance	553	RES	5,881	CAGE	0.000%	-	
Other Maintenance	553	RES	1,256	CAGW	21.205%	266	
Other Maintenance	553	RES	1,140	SG	7.666%	87	
Other Power Supply Expense	557	RES	1,048	CAGE	0.000%	-	
Other Power Supply Expense	557	RES	85,849	SG	7.666%	6,581	
Other Power Supply Expense	557	RES	144	ID	Situs	-	
Transmission Operations	560	RES	74,112	SG	7.666%	5,681	
Transmission Maintenance	571	RES	47,584	SG	7.666%	3,648	
Distribution Operations	580	RES	98,988	WA	Situs	5,932	
Distribution Operations	580	RES	127,491	SNPD	6.188%	7,889	
Distribution Maintenance	593	RES	273,252	WA	Situs	20,222	
Distribution Maintenance	593	RES	31,057	SNPD	6.188%	1,922	
Customer Accounts	903	RES	81,149	CN	6.671%	5,413	
Customer Accounts	903	RES	26,196	WA	Situs	2,874	
Customer Services	908	RES	13,169	CN	6.671%	878	
Customer Services	908	RES	17,641	WA	Situs	481	
Administrative & General	920	RES	(1,460)	WA	Situs	1,048	
Administrative & General	920	RES	76,725	SO	6.888%	5,285	
Administrative & General	935	RES	228	WA	Situs	-	
Administrative & General	935	RES	6,018	SO	6.888%	415	
			<u>1,387,511</u>			<u>89,304</u>	4.3.2

Description of Adjustment:

This adjustment annualizes the wage and benefit increases that occurred during the twelve month period ended December 2023 for labor charged to operations and maintenance accounts. See page 4.3.1 for more information on how this adjustment was calculated.

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Steam Operations	500	PRO	2,171,204	CAGE	0.000%	-	
Steam Operations	500	PRO	59	CAGW	21.205%	13	
Steam Operations	500	PRO	258,229	JBG	21.205%	54,758	
Steam Operations	500	PRO	101,506	SG	7.666%	7,781	
Fuel Related-Non NPC	501	PRO	3,571	SE	7.192%	257	
Steam Maintenance	512	PRO	1,346,955	CAGE	0.000%	-	
Steam Maintenance	512	PRO	575,791	JBG	21.205%	122,098	
Steam Maintenance	512	PRO	9,556	SG	7.666%	733	
Hydro Operations	535	PRO	545,462	SG-P	7.666%	41,814	
Hydro Operations	535	PRO	385,396	SG-U	7.666%	29,544	
Hydro Maintenance	545	PRO	72,212	SG-P	7.666%	5,536	
Hydro Maintenance	545	PRO	31,285	SG-U	7.666%	2,398	
Other Operations	548	PRO	241,068	CAGE	0.000%	-	
Other Operations	548	PRO	89,885	CAGW	21.205%	19,060	
Other Operations	548	PRO	116,825	SG	7.666%	8,956	
Other Operations	549	PRO	809	OR	Situs	-	
Other Maintenance	553	PRO	83,299	CAGE	0.000%	-	
Other Maintenance	553	PRO	17,794	CAGW	21.205%	3,773	
Other Maintenance	553	PRO	16,151	SG	7.666%	1,238	
Other Power Supply Expense	557	PRO	14,846	CAGE	0.000%	-	
Other Power Supply Expense	557	PRO	1,216,032	SG	7.666%	93,219	
Other Power Supply Expense	557	PRO	2,036	ID	Situs	-	
Transmission Operations	560	PRO	1,049,773	SG	7.666%	80,474	
Transmission Maintenance	571	PRO	674,015	SG	7.666%	51,669	
Distribution Operations	580	PRO	1,402,137	WA	Situs	84,022	
Distribution Operations	580	PRO	1,805,882	SNPD	6.188%	111,751	
Distribution Maintenance	593	PRO	3,870,540	WA	Situs	286,434	
Distribution Maintenance	593	PRO	439,909	SNPD	6.188%	27,222	
Customer Accounts	903	PRO	1,149,459	CN	6.671%	76,680	
Customer Accounts	903	PRO	371,060	WA	Situs	40,713	
Customer Services	908	PRO	186,531	CN	6.671%	12,443	
Customer Services	908	PRO	249,881	WA	Situs	6,809	
Administrative & General	920	PRO	(20,680)	WA	Situs	14,841	
Administrative & General	920	PRO	1,086,796	SO	6.888%	74,854	
Administrative & General	935	PRO	3,226	WA	Situs	-	
Administrative & General	935	PRO	85,246	SO	6.888%	5,871	
			<u>19,653,746</u>			<u>1,264,963</u>	4.3.2

Description of Adjustment:

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

The unadjusted and restated (12 months ended December 2023) labor expenses are summarized on page 4.3.2. The following is an explanation of the procedures used to develop the labor expenses used in this adjustment.

1. Actual December 2023 total labor related expenses are identified on page 4.3.2.
2. Actual December 2023 expenses for regular time, overtime, and premium pay were identified by labor group and restated to reflect wage increases during the base period. The restatement of labor calculations can be found on page 4.3.3.
3. The restated December 2023 regular time, overtime, and premium pay expenses were then escalated prospectively by labor group to December 2024 (see page 4.3.4). Union and non-union costs were escalated using the contractual and target rates found on page 4.3.4.
3. Compensation related to the Annual Incentive Plan is calculated by escalating the base period amount by the overall non-union wage increase percentage. The Annual Incentive Plan is the second step of a two-stage compensation philosophy that provides employees with market average compensation with a portion at risk and based on achieving annual goals. Union employees do not participate in the Company's Annual Incentive Plan; instead, they receive annual increases to their wages that are reflected in the escalation described above.
4. Payroll taxes have been updated as result of the labor calculations in parts 2 and 3 above. These payroll tax calculations can be found on page 4.3.7.

Description	Actual 12 Months Ended December 2023	Restatement 12 Months Ended December 2023	Adjustment	Pro Forma 12 Months Ending December 2024	Adjustment	Ref.
Regular Ordinary Time	473,767,708	475,464,838	1,697,131	489,518,359	14,053,520	
Overtime	93,636,873	93,972,299	335,426	96,749,879	2,777,580	
Premium Pay	13,516,105	13,564,522	48,417	13,965,455	400,932	
Subtotal for Escalation	580,920,686	583,001,660	2,080,974	600,233,692	17,232,033	4.3.3
Annual Incentive Plan	29,939,212	29,939,212	-	42,174,771	12,235,559	4.3.5
Payroll Tax Expense	43,664,107	43,812,018	147,911	45,916,017	2,103,999	4.3.7
Payroll Tax Expense-Unemployment	3,344,771	3,344,771	-	3,344,771	-	
Total Payroll Taxes	47,008,878	47,156,789	147,911	49,260,788	2,103,999	
SERP Plan	-	-	-	-	-	
Medical	56,100,629	56,100,629	-	56,100,629	-	
Pensions	5,198,871	5,198,871	-	5,198,871	-	
Pension Administration	951,714	951,714	-	951,714	-	
Post Retirement Benefits	1,627,421	1,627,421	-	1,627,421	-	
Post Employment Benefits	5,209,447	5,209,447	-	5,209,447	-	
401(k)	46,815,472	46,815,472	-	46,815,472	-	
All Other Labor and Benefit Items	24,907,900	24,907,900	-	24,907,900	-	
Total Other Labor	140,811,454	140,811,454	-	140,811,454	-	
Total Labor	798,680,229	800,909,114	2,228,885	832,480,705	31,571,591	4.3.5
Non-Utility and Capitalized Labor	301,490,889	302,332,263	841,374	314,250,108	11,917,845	4.3.5
Total Utility Labor	497,189,340	498,576,851	1,387,511	518,230,597	19,653,746	4.3.5
			Ref. 4.2		Ref. 4.3	

Labor (12 Months Ended December 2023)

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

Ref. 4.3.2
Ref. 4.3.2
Ref. 4.3.2
Ref. 4.3.2

Labor (12 Months Ended December 2023)

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

Annualization Increase

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

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Annualized Labor December 2023

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

Ref. 4.3.2

Pro Forma Increase to December 2024

Group Code	Labor Group	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23
2	Officer/Exempt	3.50%											
3	IBEW 125		2.50%										
4	IBEW 659				0.00%								
5	UWUA 197						2.50%						
8	UWUA 127										2.50%		
9	IBEW 57 WY							4.50%					
11	IBEW 57 PD		4.50%										
12	IBEW 57 PS		4.50%										
13	PCCC Non-Exempt	3.50%											
15	IBEW 57 CT		4.50%										
16	IBEW 77		0.00%										
18	Non-Exempt	3.50%											

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Pro Forma Increase to December 2024

Group Code	Labor Group	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Total
2	Officer/Exempt	17,220	16,926	20,589	16,786	19,416	19,541	17,890	19,795	18,966	19,214	20,218	18,761	225,320
3	IBEW 125	4,443	3,991	4,294	3,844	4,513	4,474	4,377	5,120	4,426	4,200	4,487	4,172	52,340
4	IBEW 659	6,105	4,208	4,758	4,392	4,836	4,831	4,536	6,399	5,261	4,329	4,671	4,250	58,575
5	UWUA 197	389	215	230	187	226	225	257	242	236	260	218	228	2,912
8	UWUA 127	4,190	3,884	4,304	4,441	4,347	4,359	4,136	4,496	4,081	4,599	4,440	4,480	51,755
9	IBEW 57 WY	69	62	72	71	82	83	83	95	69	82	81	73	923
11	IBEW 57 PD	11,336	9,681	11,658	10,318	11,805	11,171	11,859	12,739	11,169	11,122	10,827	10,687	134,373
12	IBEW 57 PS	3,706	3,775	4,429	3,648	3,890	3,871	3,698	4,084	4,239	4,081	3,730	4,034	47,185
13	PCCC Non-Exempt	499	440	447	435	464	459	453	492	483	446	510	487	5,615
15	IBEW 57 CT	382	364	388	340	393	374	370	391	346	569	437	445	4,799
16	IBEW 77	141	137	129	130	117	131	126	114	133	123	149	147	1,575
18	Non-Exempt	1,249	1,131	1,319	1,125	1,287	1,298	1,195	1,289	1,207	1,226	1,288	1,246	14,861
Grand Total		49,731	44,813	52,618	45,715	51,377	50,816	48,977	55,256	50,616	50,249	51,057	49,010	600,234

Ref. 4.3.2

- (1) Overall actual.
- (2) Labor increases supported by union contracts/actual increases.
- (3) Projected labor increases supported by planned targets.
- (4) Increase will be contingent on the future outcome of a new contract.
- (5) A general increase of 2.5% and an additional adjustment of 2.0% for 2023.
- (6) A general increase of 2.5% and an additional adjustment of 1.5% for 2023.
- (7) A general increase of 2.5% and an additional adjustment of 2% for 2024.

Indicator	Total Company Basis					
	Actual		Restatement		Pro Forma	
	12 Months Ended December 2023	% Of Total	Restating Adjustment	12 Months Ended December 2023	Pro Forma Adjustment	Pro Forma 12 Months Ending December 2024
500CAGE	54,925,900	6.88%	153,282	55,079,183	2,171,204	57,250,387
500CAGW	1,502	0.00%	4	1,506	59	1,565
500JBG	6,532,540	0.82%	18,230	6,550,770	258,229	6,808,999
500SG	2,567,837	0.32%	7,166	2,575,003	101,506	2,676,509
501SE	90,326	0.01%	252	90,578	3,571	94,149
512CAGE	34,074,513	4.27%	95,092	34,169,605	1,346,955	35,516,560
512JBG	14,566,029	1.82%	40,650	14,606,678	575,791	15,182,469
512SG	241,741	0.03%	675	242,416	9,556	251,972
535SG-P	13,798,789	1.73%	38,508	13,837,298	545,462	14,382,760
535SG-U	9,749,524	1.22%	27,208	9,776,732	385,396	10,162,127
545SG-P	1,826,775	0.23%	5,098	1,831,873	72,212	1,904,085
545SG-U	791,439	0.10%	2,209	793,647	31,285	824,933
548CAGE	6,098,409	0.76%	17,019	6,115,428	241,068	6,356,496
548CAGW	2,273,861	0.28%	6,346	2,280,207	89,885	2,370,092
548SG	2,955,363	0.37%	8,248	2,963,611	116,825	3,080,435
549OR	20,467	0.00%	57	20,524	809	21,334
553CAGE	2,107,251	0.26%	5,881	2,113,132	83,299	2,196,431
553CAGW	450,137	0.06%	1,256	451,393	17,794	469,187
553SG	408,578	0.05%	1,140	409,718	16,151	425,869
557CAGE	375,558	0.05%	1,048	376,606	14,846	391,452
557ID	51,505	0.01%	144	51,649	2,036	53,685
557WYU	-	0.00%	-	-	-	-
557SG	30,762,499	3.85%	85,849	30,848,348	1,216,032	32,064,380
560SG	26,556,573	3.33%	74,112	26,630,684	1,049,773	27,680,458
571SG	17,050,854	2.13%	47,584	17,098,438	674,015	17,772,454
580CA	2,205,493	0.28%	6,155	2,211,648	87,182	2,298,831
580ID	2,134,224	0.27%	5,956	2,140,180	84,365	2,224,546
580OR	11,467,899	1.44%	32,004	11,499,903	453,323	11,953,225
580SNPD	45,684,175	5.72%	127,491	45,811,666	1,805,882	47,617,548
580UT	14,013,878	1.75%	39,109	14,052,987	553,964	14,606,951
580WA	2,125,531	0.27%	5,932	2,131,463	84,022	2,215,484
580WYP	3,123,031	0.39%	8,715	3,131,747	123,453	3,255,199
580WYU	400,399	0.05%	1,117	401,516	15,828	417,344
593CA	9,085,262	1.14%	25,354	9,110,616	359,138	9,469,754
593ID	5,032,609	0.63%	14,045	5,046,653	198,938	5,245,591
593OR	31,975,285	4.00%	89,234	32,064,518	1,263,973	33,328,492
593SNPD	11,128,570	1.39%	31,057	11,159,627	439,909	11,599,536
593UT	35,525,326	4.45%	99,141	35,624,467	1,404,306	37,028,773
593WA	7,246,057	0.91%	20,222	7,266,278	286,434	7,552,713
593WYP	8,014,428	1.00%	22,366	8,036,794	316,808	8,353,602
593WYU	1,035,754	0.13%	2,890	1,038,644	40,943	1,079,588
903CA	396,078	0.05%	1,105	397,183	15,657	412,840
903CN	29,078,362	3.64%	81,149	29,159,511	1,149,459	30,308,970
903ID	414,188	0.05%	1,156	415,344	16,373	431,716
903OR	1,889,478	0.24%	5,273	1,894,751	74,691	1,969,442
903UT	4,472,779	0.56%	12,482	4,485,261	176,808	4,662,069
903WA	1,029,937	0.13%	2,874	1,032,812	40,713	1,073,525
903WYP	982,425	0.12%	2,742	985,166	38,835	1,024,001
903WYU	201,970	0.03%	564	202,534	7,984	210,517
908CA	310	0.00%	1	311	12	323
908CN	4,718,745	0.59%	13,169	4,731,914	186,531	4,918,445
908ID	-	0.00%	-	-	-	-
908OR	2,305,913	0.29%	6,435	2,312,348	91,152	2,403,500
908OTHER	2,087	0.00%	6	2,093	83	2,176
908UT	2,894,617	0.36%	8,078	2,902,695	114,423	3,017,118
908WA	172,259	0.02%	481	172,740	6,809	179,549
908WYP	946,173	0.12%	2,640	948,813	37,402	986,215
920CA	18,553	0.00%	52	18,604	733	19,338
920ID	-	0.00%	-	-	-	-
920OR	(522,066)	-0.07%	(1,457)	(523,523)	(20,637)	(544,160)
920SO	27,493,147	3.44%	76,725	27,569,873	1,086,796	28,656,669
920UT	(203,796)	-0.03%	(569)	(204,365)	(8,056)	(212,421)
920WA	375,431	0.05%	1,048	376,479	14,841	391,320
920WYP	(191,266)	-0.02%	(534)	(191,800)	(7,561)	(199,361)
935CA	70	0.00%	0	71	3	73
935OR	67,405	0.01%	188	67,593	2,664	70,257
935SO	2,156,515	0.27%	6,018	2,162,533	85,246	2,247,779
935UT	11,000	0.00%	31	11,031	435	11,466
935WA	-	0.00%	-	-	-	-
935WYP	3,136	0.00%	9	3,144	124	3,268
Utility Labor	497,189,340	62.2514%	1,387,511	498,576,851	19,653,746	518,230,597
Non-Utility/Capital	301,490,889	37.7486%	841,374	302,332,263	11,917,845	314,250,108
Total	798,680,229	100.0000%	2,228,885	800,909,114	31,571,591	832,480,705

Indicator	WA %	Actual		Washington Allocated		Pro Forma Adjustment	Pro Forma 12 Months Ending December 2024
		12 Months Ended December 2023	% Of Total	Restating Adjustment	Restatement 12 Months Ended December 2023		
500CAGE	0.0000%	-	0.00%	-	-	-	-
500CAGW	21.2053%	318	0.00%	1	319	13	332
500JBG	21.2053%	1,385,243	2.69%	3,866	1,389,108	54,758	1,443,867
500SG	7.6658%	196,846	0.38%	549	197,395	7,781	205,177
501SE	7.1922%	6,496	0.01%	18	6,515	257	6,771
512CAGE	0.0000%	-	0.00%	-	-	-	-
512JBG	21.2053%	3,088,766	6.01%	8,620	3,097,385	122,098	3,219,483
512SG	7.6658%	18,531	0.04%	52	18,583	733	19,316
535SG-P	7.6658%	1,057,792	2.06%	2,952	1,060,744	41,814	1,102,559
535SG-U	7.6658%	747,382	1.45%	2,086	749,468	29,544	779,012
545SG-P	7.6658%	140,038	0.27%	391	140,428	5,536	145,964
545SG-U	7.6658%	60,670	0.12%	169	60,840	2,398	63,238
548CAGE	0.0000%	-	0.00%	-	-	-	-
548CAGW	21.2053%	482,178	0.94%	1,346	483,524	19,060	502,584
548SG	7.6658%	226,553	0.44%	632	227,185	8,956	236,141
549OR	0.0000%	-	0.00%	-	-	-	-
553CAGE	0.0000%	-	0.00%	-	-	-	-
553CAGW	21.2053%	95,453	0.19%	266	95,719	3,773	99,492
553SG	7.6658%	31,321	0.06%	87	31,408	1,238	32,646
557CAGE	0.0000%	-	0.00%	-	-	-	-
557ID	0.0000%	-	0.00%	-	-	-	-
557WYU	0.0000%	-	0.00%	-	-	-	-
557SG	7.6658%	2,358,202	4.59%	6,581	2,364,783	93,219	2,458,002
560SG	7.6658%	2,035,783	3.96%	5,681	2,041,464	80,474	2,121,938
571SG	7.6658%	1,307,090	2.54%	3,648	1,310,738	51,669	1,362,407
580CA	0.0000%	-	0.00%	-	-	-	-
580ID	0.0000%	-	0.00%	-	-	-	-
580OR	0.0000%	-	0.00%	-	-	-	-
580SNPD	6.1882%	2,827,025	5.50%	7,889	2,834,914	111,751	2,946,666
580UT	0.0000%	-	0.00%	-	-	-	-
580WA	100.0000%	2,125,531	4.13%	5,932	2,131,463	84,022	2,215,484
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	6.1882%	688,657	1.34%	1,922	690,579	27,222	717,802
593UT	0.0000%	-	0.00%	-	-	-	-
593WA	100.0000%	7,246,057	14.10%	20,222	7,266,278	286,434	7,552,713
593WYP	0.0000%	-	0.00%	-	-	-	-
593WYU	0.0000%	-	0.00%	-	-	-	-
903CA	0.0000%	-	0.00%	-	-	-	-
903CN	6.6710%	1,939,814	3.77%	5,413	1,945,227	76,680	2,021,908
903ID	0.0000%	-	0.00%	-	-	-	-
903OR	0.0000%	-	0.00%	-	-	-	-
903UT	0.0000%	-	0.00%	-	-	-	-
903WA	100.0000%	1,029,937	2.00%	2,874	1,032,812	40,713	1,073,525
903WYP	0.0000%	-	0.00%	-	-	-	-
903WYU	0.0000%	-	0.00%	-	-	-	-
908CA	0.0000%	-	0.00%	-	-	-	-
908CN	6.6710%	314,787	0.61%	878	315,665	12,443	328,109
908ID	0.0000%	-	0.00%	-	-	-	-
908OR	0.0000%	-	0.00%	-	-	-	-
908OTHER	0.0000%	-	0.00%	-	-	-	-
908UT	0.0000%	-	0.00%	-	-	-	-
908WA	100.0000%	172,259	0.34%	481	172,740	6,809	179,549
908WYP	0.0000%	-	0.00%	-	-	-	-
920CA	0.0000%	-	0.00%	-	-	-	-
920ID	0.0000%	-	0.00%	-	-	-	-
920OR	0.0000%	-	0.00%	-	-	-	-
920SO	6.8876%	1,893,617	3.68%	5,285	1,898,901	74,854	1,973,755
920UT	0.0000%	-	0.00%	-	-	-	-
920WA	100.0000%	375,431	0.73%	1,048	376,479	14,841	391,320
920WYP	0.0000%	-	0.00%	-	-	-	-
935CA	0.0000%	-	0.00%	-	-	-	-
935OR	0.0000%	-	0.00%	-	-	-	-
935SO	6.8876%	148,532	0.29%	415	148,947	5,871	154,818
935UT	0.0000%	-	0.00%	-	-	-	-
935WA	100.0000%	-	0.00%	-	-	-	-
935WYP	0.0000%	-	0.00%	-	-	-	-
Utility Labor		32,000,311	62.2514%	89,304	32,089,615	1,264,963	33,354,578
Non-Utility/Capital		19,404,685	37.7486%	54,153	19,458,837	767,061	20,225,899
Total		51,404,996	100.0000%	143,456	51,548,452	2,032,024	53,580,477

PacifiCorp
Washington Results of Operations December 2023
Wage and Employee Benefit Adjustment
Payroll Tax Adjustment Calculation

	<u>Line No.</u>	<u>Ref</u>	<u>Social Security</u>	<u>Medicare</u>	<u>Total FICA Tax</u>	<u>Ref</u>
FICA Calculated on December 2023 Annualized Labor						
Annualized Wages Adjustment	a		2,080,974	2,080,974		4.3.2
Annualized Incentive Adjustment	b		-	-		4.3.2
	c	a + b	<u>2,080,974</u>	<u>2,080,974</u>		
Percentage of eligible wages	d		91.25%	100.00%		
Total eligible wages	e	c * d	<u>1,898,981</u>	<u>2,080,974</u>		
Tax rate	f		6.20%	1.45%		
Tax on eligible wages	g	e * f	<u>117,737</u>	<u>30,174</u>		
Total FICA Tax on Annualized Labor		g	117,737	30,174	147,911	4.3.2
FICA Calculated on December 2024 Pro Forma Labor						
Pro Forma Wages Adjustment	h		17,232,033	17,232,033		4.3.2
Pro Forma Incentive Adjustment	i		12,235,559	12,235,559		4.3.2
	j	h + i	<u>29,467,592</u>	<u>29,467,592</u>		
Percentage of eligible wages	k		91.77%	100.00%		
Total eligible wages	l	j * k	<u>27,043,858</u>	<u>29,467,592</u>		
Tax rate	m		6.20%	1.45%		
Tax on eligible wages	n	l * m	<u>1,676,719</u>	<u>427,280</u>		
Total FICA Tax on Pro Forma Labor		n	1,676,719	427,280	2,103,999	4.3.2

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

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Pension Non-Service Expense	926	PRO	(375,624)	SO	6.888%	(25,871)	4.4.1
Post-Retirement Non-Service Exp.	926	PRO	646,341	SO	6.888%	44,517	4.4.1
SERP Non-Service Expense	926	PRO	<u>(2,796,797)</u>	SO	6.888%	<u>(192,632)</u>	4.4.1
			<u>(2,526,080)</u>			<u>(173,986)</u>	

Description of Adjustment:

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

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

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

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Add Remediation Projects Cost	925	RES	19,890,849	SO	6.888%	1,370,001	4.5.1
Adjustment to Tax:							
Schedule M adjustment	SCHMDT	RES	(29,374,965)	SO	6.888%	(2,023,229)	
Deferred Income Tax Expense	41010	RES	(7,222,305)	SO	6.888%	(497,443)	
Accumulated Def Income Tax Balance	283	RES	31,903,822	SO	6.888%	2,197,406	

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 2023

Non-PERCO

Total Environmental Expense	Internal Order	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	12 ME Dec-23
Detail By Project:														
Astoria / Unocal (Downtown) MGP	407503	6,685	953	4,808	1,531	4,254	173	12,125	2,169	6,432	4,836	1,098	11,898	56,964
Astoria Young's Bay MGP	405762	40,770	202	491	1,179	4,484	289	462	898	87	576	231	404	50,074
Big Fork Hydro	407504	11,748	549	8,032	3,541	5,515	1,453	1,679	15,867	5,613	1,740	404	34,571	90,712
Eugene MGP (50%)	407510	1,721	14	29	260	116	29	659	24	44	58	-	116	3,069
Everett MGP (2/3)	407511	36	38	-	38	1,904	-	95	-	-	38	-	77	2,226
Klamath Falls	408982	15,088	981	41,176	91,482	20,832	179,715	1,526	63,174	165,503	180,814	1,082,969	704,955	2,548,216
Olympia MGP	407520	54	-	-	29	-	-	87	-	29	-	-	173	372
Portland Harbor Source Control	407521	63,093	31,371	224,542	175,624	88,173	74,221	136,878	60,945	63,914	45,153	21,856	167,960	1,153,730
Tacoma A Street MGP (25%)	407523	1,340	141	4,870	352	5,330	2,022	1,657	1,482	142	601	116	22,786	40,838
Colstrip Pond	408598	63,252	30,389	15,940	36,816	39,417	58,414	40,064	36,164	33,340	34,761	36,645	38,201	463,403
Cholla Ash-Flyash Pond	408599	17,291	14,122	411	12,215	6,919	114,342	53,543	1,464,551	723,549	423,915	818,346	263,488	3,912,693
American Barrel	407502	3,133	2,293	23,149	2,893	15,610	845	93,211	174	26,949	316	9,603	26,149	204,323
Bridger Coal Fuel Oil Spill	407505	-	12,168	5,981	5,079	16,213	680	10,574	3,437	9,285	229	6,385	7,823	77,852
Bridger Plant-FGD Pond 1	408590	150	60,072	35,695	(4,808)	4,127	-	14,306	15,378	40,554	15,513	116,002	403,585	700,575
Bridger FGD Pond 1 Closure	407506	8,219	1,102	5,162	-	4,757	2,577	2,806	9,530	8,138	4,670	1,977	329,456	378,396
Bridger Oil Spill (New Releases)	407507	336	(1,975)	4,486	5,224	17,858	751	1,821	290	14,084	1,922	8,441	20,726	73,963
Carbon Ash Spill	408383	3,047	18,423	16,731	17,648	986	1,335	32,784	9,568	6,865	4,927	22,609	38,211	173,133
Cedar Steam Plant	407508	-	728	304	-	-	1,106	-	-	-	728	273	-	3,139
Dave Johnston Oil Spill	407509	-	7,693	-	91	-	-	16,900	-	-	-	25,095	-	49,779
Dave Johnston-Pond 4A&4B	408592	-	66,476	18,976	9,831	702	-	47,672	22,653	40,760	694	174	61,364	269,301
Hunter Fuel Oil	407512	-	39	-	-	-	-	-	-	-	-	-	-	39
Huntington Ground Water Action/Landfill	407513	826	43,817	23,220	(696)	54,393	1,808	10,320	3,741	30,642	15,288	20,678	44,959	248,996
Idaho Falls Pole Yard (100%)	407514	14,205	13,127	17,533	7,810	23,182	10,406	19,397	23,093	13,821	9,023	26,135	43,237	220,967
Jordan Plant (Substation)	407515	890	2,143	890	53,683	1,236	(124,909)	364	330	20,427	601	28,816	1,822	(13,708)
Naughton Plant-FGD Pond 1	408593	(8,681)	20,920	(15,423)	16,908	-	3,381	-	6,252	255,777	120,151	1,499	490,843	891,626
Ogden	407519	(297)	5,409	6,258	5,063	20,298	10	33,173	446	6,422	1,027	49,098	68,127	195,033
Naughton Plant-FGD Pond 2	408594	767,000	91	417,547	(16,493)	296,893	3,381	302,026	6,252	506,071	144,457	297,121	733,956	3,458,302
Hunter Plant-Ash Landfill	408597	393	63,126	42,248	-	31,878	1,620	348	147	613	7,073	28,593	22,197	198,236
Silver Bell / Telluride	406192	1,997	111,703	48,384	(12,574)	90,057	2,731	272,552	17,524	5,053	319,827	272,390	400,176	1,529,820
Wyodak Fuel Oil	407540	-	5,256	-	-	-	-	4,589	6,115	-	-	5,315	12,095	33,371
North Temple Office	409022	14,147	59,316	738,059	(796,227)	793,816	2,814	22,202	655,029	7,657	72,439	147,278	118,819	1,835,350
**spill cleanup -- Pacific Power	406240	45,301	30,843	60,456	4,937	144,307	5,300	70,587	34,570	46,207	39,869	4,858	52,939	540,173
**spill cleanup -- Rocky Mountain	406241	54,348	130	64,425	103,909	47,769	45,794	2,607	129,650	(57,363)	32,909	15,616	60,094	499,886
Total		1,126,093	601,659	1,814,379	(274,653)	1,742,440	389,596	1,206,287	2,589,454	1,980,612	1,484,155	3,049,621	4,181,206	19,890,849

Ref 4.5

** 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:							
Adj. Liab. Ins. Exp. to 6-yr avg.	925	RES	(1,682,578,105)	SO	6.888%	(115,889,165)	4.6.1
Adjust Liability Insurance Premium	925	PRO	113,395,011	SO	6.888%	7,810,189	4.6.2
Adjust Property Insurance Premium	924	PRO	(699,321)	SO	6.888%	(48,166)	4.6.2
Adjustment to Tax:							
Schedule M - Remove I&D	SCHMDT	RES	1,191,657,766	SO	6.888%	82,076,560	
DIT Expense - Remove I&D	41010	RES	292,988,128	SO	6.888%	20,179,836	
ADIT Balance	190	RES	(199,972,716)	SO	6.888%	(13,773,311)	

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. For property insurance, during the period 12 ME December 2023, the company continued to accrue \$95,402 per month for property damages, consistent with the amount included in Docket No. UE-191024. Accordingly, property damage accruals in unadjusted data for 12 months ended Dec 2023 appropriately reflects approved accrual levels, and does not require further adjustments. The property insurance premiums in the base period have been adjusted to those in the Company's most current renewal, and the liability insurance premiums have been adjusted to reflect the Company's best estimate of future levels in the pro forma period.

PacifiCorp
Washington Results of Operations - December 2023
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>
2018	12,497,345	611,466	-	13,108,811
2019	1,366,237	-	-	1,366,237
2020	2,665,877	-	-	2,665,877
2021	1,429,474	-	-	1,429,474
2022	4,292,807	-	-	4,292,807
2023	10,702,653	-	-	10,702,653
	Six-year average			5,594,310
	Amount in base period			1,688,172,414
	Adjustment			<u>(1,682,578,105)</u>
				Ref 4.6

(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.

Washington Results of Operations - December 2023

Insurance Expense

Adjust Base Period Insurance Premium to Expected Level

	Premium Renewal	Included in Results 12 Months Ended <u>Dec-23</u>	<u>Adjustment</u>	
Liability Insurance Premium	183,866,229	70,471,218	113,395,011	Ref 4.6
Property Insurance Premium	5,521,349	6,220,669	(699,321)	Ref 4.6
	<u>189,387,577</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:							
Advertising Expense - Reallocation	909	RES	(740,883)	CN	6.671%	(49,424)	4.7.1
California Advertising Expense	909	RES	92,927	CA	Situs	-	4.7.1
Idaho Advertising Expense	909	RES	11,926	ID	Situs	-	4.7.1
Oregon Advertising Expense	909	RES	545,089	OR	Situs	-	4.7.1
Utah Advertising Expense	909	RES	68,919	UT	Situs	-	4.7.1
Washington Advertising Expense	909	RES	18,325	WA	Situs	18,325	4.7.1
Wyoming Advertising Expense	909	RES	3,698	WY-ALL	Situs	-	4.7.1
			-			(31,100)	

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 2023, 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 2020 General Rate Case in Washington, Docket No. UE-191024.

PacifiCorp
Washington Results of Operations - December 2023
Advertising
Re-allocate System Costs

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

TYPE	FERC Acct	GL Acct	GL Acct description	Factor	Total Company
RES	9090000	530022	Informational Advertising Services	CN	666,582
RES	9090000	530019	Legally Mandated Advertising Services	CN	74,302
					740,883

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

TYPE	FERC Acct	GL Acct	GL Acct description	Factor	Total Company
RES	9090000	530022	Informational Advertising Services	CA	60,288
RES	9090000	530022	Informational Advertising Services	OR	515,239
RES	9090000	530022	Informational Advertising Services	UT	68,919
RES	9090000	530022	Informational Advertising Services	WA	6,512
RES	9090000	530022	Informational Advertising Services	WY	3,698
RES	9090000	530022	Informational Advertising Services	ID	11,926
RES	9090000	530019	Legally Mandated Advertising Services	CA	32,639
RES	9090000	530019	Legally Mandated Advertising Services	OR	29,850
RES	9090000	530019	Legally Mandated Advertising Services	WA	11,813
					740,883

	<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	(2,215,592)	SO	6.888%	(152,601)	4.8.3
As Booked	930	RES	(42,853)	WY-ALL	Situs	-	4.8.3
As Booked	930	RES	(51,008)	UT	Situs	-	4.8.3
			<u>(2,309,452)</u>			<u>(152,601)</u>	
Add Back Memberships:							
On State Specific Factor	930	RES	1,889,206	SO	6.888%	130,121	4.8.3
On State Specific Factor	930	RES	2,103	CA	Situs	-	4.8.3
On State Specific Factor	930	RES	232,224	OR	Situs	-	4.8.3
On State Specific Factor	930	RES	30,448	WA	Situs	30,448	4.8.3
On State Specific Factor	930	RES	99,295	UT	Situs	-	4.8.3
On State Specific Factor	930	RES	14,073	ID	Situs	-	4.8.3
On State Specific Factor	930	RES	42,103	WY-ALL	Situs	-	4.8.3
			<u>2,309,452</u>			<u>160,569</u>	
Total Adjustment			<u>-</u>			<u>7,968</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 2023, this adjustment situs-assigns any costs attributable to a specific jurisdiction.

PacifiCorp
Washington Results of Operations - December 2023
Memberships and Subscriptions

FERC Account	SAP Account	Vendor Name	Factor As Booked	Corrected Factor	Booked Amount
National and Regional Trade Memberships					
930.2	545550	Advance Casper	WYP	WYP	\$ 3,000
930.2	545550	Albany Downtown Association & Park Wise	SO	OR	\$ 180
930.2	545550	American Fork Chamber of Commerce	SO	UT	\$ 5,000
930.2	545550	Arlington Club	SO	OR	\$ 6,196
930.2	545550	Ashton Area Chamber of Commerce	SO	OR	\$ 250
930.2	545550	Associated Taxpayers of Idaho	SO	ID	\$ 600
930.2	545550	Association of Idaho Cities	SO	ID	\$ 3,250
930.2	545550	Association of Washington Cities	SO	WA	\$ 1,000
930.2	545550	Astoria Downtown Historic District Association	SO	OR	\$ 500
930.2	545550	Basin Area Chamber of Commerce	WYP	WYP	\$ 185
930.2	545550	Bay Area Chamber of Commerce	SO	OR	\$ 1,082
930.2	545550	Bend Chamber of Commerce	SO	OR	\$ 1,810
930.2	545550	Blue Mountain Heritage Society	SO	SO	\$ 1,000
930.2	545550	Cache Valley Chamber of Commerce	SO	UT	\$ 1,250
930.2	545550	Cannon Beach Chamber of Commerce	SO	OR	\$ 335
930.2	545550	Carbon County Economic Development Corporation	WYP	WYP	\$ 5,000
930.2	545550	Casper Area Chamber of Commerce	WYP	WYP	\$ 4,500
930.2	545550	Cedar City Chamber of Commerce	SO	UT	\$ 800
930.2	545550	Central Point Chamber of Commerce	SO	OR	\$ 250
930.2	545550	Central Washington Hispanic Chamber	SO	WA	\$ 700
930.2	545550	Central Washington Homebuilders, Inc.	SO	WA	\$ 559
930.2	545550	ChamberWest	SO	UT	\$ 7,500
930.2	545550	Clatsop Economic Development Resources	SO	OR	\$ 5,000
930.2	545550	Cody Country Chamber of Commerce	WYP	WYP	\$ 550
930.2	545550	Columbia River Maritime Museum	SO	OR	\$ 500
930.2	545550	Converse Area New Development Org	WYP	WYP	\$ 750
930.2	545550	Corvallis Chamber of Commerce	SO	OR	\$ 3,500
930.2	545550	Cottage Grove Chamber of Commerce	SO	OR	\$ 300
930.2	545550	Crescent City/Del Norte Chamber of Commerce	SO	CA	\$ 583
930.2	545550	Creswell Chamber of Commerce	SO	OR	\$ 250
930.2	545550	Dallas Area Chamber of Commerce	SO	OR	\$ 695
930.2	545550	Davis Chamber of Commerce	SO	UT	\$ 4,395
930.2	545550	Dinah-Mites Membership Dues	SO	UT	\$ 75
930.2	545550	Douglas Timber Operators	SO	OR	\$ 600
930.2	545550	Downtown Medford Association	SO	OR	\$ 180
930.2	545550	Eagle Mountain Chamber of Commerce	SO	UT	\$ 600
930.2	545550	Economic Development for Central Oregon	SO	OR	\$ 10,000
930.2	545550	Elevate Glenrock/Glenrock Area Chamber of Commerce	WYP	WYP	\$ 500
930.2	553110	Energy Capital Economic Development	WYP	WYP	\$ 150
930.2	545550	Energy Systems Integration Group	SO	SO	\$ 2,850
930.2	545550	Evanston Chamber of Commerce	WYP	WYP	\$ 1,000
930.2	545550	Four County Alliance of Southeast Idaho	SO	ID	\$ 2,500
930.2	545550	Grandview Chamber of Commerce	SO	WA	\$ 255
930.2	545550	Grants Pass Josephine County Chamber of Commerce	SO	OR	\$ 3,205
930.2	545550	Greater Portland, Inc.	SO	OR	\$ 6,000
930.2	545550	Greater Yakima Chamber of Commerce	SO	WA	\$ 5,000
930.2	545550	Green River Chamber of Commerce	WYP	WYP	\$ 550
930.2	545550	Grid Forward	SO	OR	\$ 4,355
930.2	545550	Heber Valley Chamber of Commerce	SO	UT	\$ 300
930.2	545550	Idaho Association of Counties	SO	ID	\$ 1,000
930.2	545550	Idaho Economic Development Association	SO	ID	\$ 250
930.2	553110	Idaho Economic Development Association	SO	ID	\$ 3,500
930.2	545550	Illinois Valley Chamber, Cave Junction OR	SO	OR	\$ 500
930.2	545550	Jordan River Commission	SO	UT	\$ 7,500
930.2	545550	Klamath County Chamber of Commerce	SO	OR	\$ 799
930.2	545550	Klamath County Economic Development Association	SO	OR	\$ 5,000
930.2	545550	Klamath Forest Protective Association	SO	OR	\$ 26
930.2	545550	Lander Chamber of Commerce	WYP	WYP	\$ 5,000
930.2	545550	Lane Utilities Coordinating Council	SO	OR	\$ 100
930.2	545550	Laramie Rotary Club	WYP	WYP	\$ 13
930.2	545550	League of Oregon Cities	SO	OR	\$ 600
930.2	545550	Lebanon Area Chamber of Commerce	SO	OR	\$ 980
930.2	545550	Lebanon Booster Club	SO	OR	\$ 2,200
930.2	545550	Lincoln City Chamber of Commerce	SO	OR	\$ 495
930.2	545550	Linn Economic Development Group	SO	OR	\$ 1,500
930.2	545550	Linn-Benton Utilities Coordinating Council	SO	OR	\$ 125
930.2	545550	Lovell Area Chamber of Commerce	WYP	WYP	\$ 350

PacifiCorp
Washington Results of Operations - December 2023
Memberships and Subscriptions

FERC Account	SAP Account	Vendor Name	Factor As Booked	Corrected Factor	Booked Amount
National and Regional Trade Memberships					
930.2	545550	Madras Jefferson County Chamber	SO	OR	\$ 385
930.2	545550	Mid-Willamette Utility Coordinating Council Annual	SO	OR	\$ 52
930.2	545550	Moab Chamber of Commerce	SO	UT	\$ 2,875
930.2	545550	Modoc Heritage Foundation	SO	CA	\$ 20
930.2	545550	Monmouth- Independence Chamber of Commerce	SO	OR	\$ 1,499
930.2	545550	Mountain West Chamber of Commerce	SO	UT	\$ 600
930.2	545550	Myrtle Creek-Tri City Area Chamber of Commerce	SO	OR	\$ 105
930.2	545550	North Santiam Chamber of Commerce	SO	OR	\$ 1,000
930.2	545550	Ogden-Weber Chamber of Commerce	SO	UT	\$ 6,000
930.2	545550	OR Wildfire Risk Mitigation	OR	OR	\$ -
930.2	545550	Oregon Association of Minority Entrepreneurs	SO	OR	\$ 400
930.2	545550	Oregon Business Council	SO	OR	\$ 38,708
930.2	545550	Oregon Economic Development Association	SO	OR	\$ 5,000
930.2	545550	Oregon Energy Fund	SO	OR	\$ 75
930.2	545550	Oregon State University, Utility Pole Research Cooperative	SO	OR	\$ 15,000
930.2	545550	Pendleton Chamber of Commerce	SO	OR	\$ 635
930.2	545550	Philomath Chamber of Commerce, Philomath OR	SO	OR	\$ 575
930.2	545550	Pomeroy Chamber of Commerce	SO	WA	\$ 350
930.2	545550	Portland Business Alliance	SO	OR	\$ 38,320
930.2	545550	Portland Metro Chamber	SO	OR	\$ 35,245
930.2	545550	Powell Chamber of Commerce	WYP	WYP	\$ 1,000
930.2	545550	Preston Area Chamber of Commerce	SO	OR	\$ 100
930.2	545550	Prineville Chamber of Commerce	SO	OR	\$ 275
930.2	545550	Rawlins Chamber of Commerce	WYP	WYP	\$ 2,500
930.2	545550	Redmond Chamber of Commerce	SO	OR	\$ 475
930.2	545550	Redmond Economic Development, Inc.	SO	OR	\$ 5,000
930.2	545550	Regional Economic Development of Eastern Idaho	SO	ID	\$ 2,000
930.2	545550	Rexburg Chamber of Commerce	SO	ID	\$ 973
930.2	545550	Richfield Area Chamber of Commerce	SO	UT	\$ 600
930.2	545550	Richmond Lions Club	SO	UT	\$ 400
930.2	545550	Riverton Chamber of Commerce	WYP	WYP	\$ 1,000
930.2	545550	Rock Springs Chamber of Commerce	WYP	WYP	\$ 1,200
930.2	545550	Roseburg Area Chamber of Commerce	SO	OR	\$ 1,110
930.2	545550	Rotary Club of Albina	SO	OR	\$ 325
930.2	545550	Rotary Club of Casper	WYP	WYP	\$ 1,129
930.2	545550	Rotary Club of Cheyenne	WYP	WYP	\$ 1,000
930.2	545550	Rotary Club of Grants Pass	SO	OR	\$ 450
930.2	545550	Rotary Club of Klamath County	SO	OR	\$ 360
930.2	545550	Rotary Club of Medford	SO	OR	\$ 275
930.2	545550	Rotary Club of Roseburg	SO	OR	\$ 301
930.2	545550	Salt Lake Chamber	SO	UT	\$ 27,000
930.2	545550	Seaside Chamber of Commerce	SO	OR	\$ 400
930.2	545550	Seaside Downtown Development Association	SO	OR	\$ 175
930.2	545550	Selah Chamber of Commerce	SO	WA	\$ 250
930.2	545550	Siskiyou County JOB Council	SO	CA	\$ 1,500
930.2	545550	SORED (Southern Oregon Regional Economic Development, Inc.)	SO	OR	\$ 2,750
930.2	545550	South Coast Development Council, Inc	SO	OR	\$ 5,000
930.2	545550	South Lincoln County Economic Development Corporation	WYP	WYP	\$ 1,000
930.2	545550	South Salt Lake Chamber of Commerce	SO	UT	\$ 500
930.2	545550	South Valley Chamber	SO	UT	\$ 5,000
930.2	545550	Sport Oregon	SO	OR	\$ 7,500
930.2	545550	Stayton-Sublimity Chamber of Commerce	SO	OR	\$ 5,000
930.2	545550	Strategic Economic Development Corporation	SO	OR	\$ 2,600
930.2	545550	Sublette County Chamber of Commerce	WYP	WYP	\$ 330
930.2	545550	Sweet Home Chamber of Commerce	SO	OR	\$ 275
930.2	545550	The Chamber of Medford/Jackson County	SO	OR	\$ 2,247
930.2	545550	Thermopolis Hot Springs	WYP	WYP	\$ 435
930.2	545550	Toppenish Chamber of Commerce	SO	WA	\$ 850
930.2	545550	Tri-County Chamber of Commerce	SO	OR	\$ 295
930.2	545550	Umpqua Economic Development Partnership	SO	OR	\$ 2,500
930.2	545550	Utah Taxpayers Association	SO	UT	\$ 18,700
930.2	545550	Utah Valley Chamber of Commerce	SO	UT	\$ 10,000
930.2	545550	Utility Economic Development Association, Inc.	WYP	SO	\$ 500
930.2	545550	Vernal Area Chamber of Commerce	SO	UT	\$ 200
930.2	545550	Walla Walla Valley Chamber of Commerce	SO	WA	\$ 10,000
930.2	545550	Wallowa County Chamber of Commerce, Enterprise OR	SO	OR	\$ 300
930.2	545550	Washakie Development Association	WYP	WYP	\$ 500

**PacifiCorp
Washington Results of Operations - December 2023
Memberships and Subscriptions**

FERC Account	SAP Account	Vendor Name	Factor As Booked	Corrected Factor	Booked Amount
National and Regional Trade Memberships					
930.2	545550	Washington Economic Development Association	SO	WA	\$ 900
930.2	545550	Western LAMPAC	SO	SO	\$ 4,100
930.2	545550	Women's Energy Network	SO	SO	\$ 2,100
930.2	545550	Woodland Beaver Boosters	SO	WA	\$ 300
930.2	545550	Woodland Chamber of Commerce & Tourism Info. Center	SO	WA	\$ 1,000
930.2	545550	Wyoming Construction Coalition, Inc.	WYP	WYP	\$ 5,500
930.2	553110	Wyoming County Commissioners Association	WYP	WYP	\$ 961
930.2	545550	Wyoming Economic Development Association	WYP	WYP	\$ 875
930.2	545550	Wyoming Press Association	WYP	WYP	\$ 125
930.2	545550	Wyoming State Chamber of Commerce	WYP	WYP	\$ 3,000
930.2	545550	Wyoming Taxpayers Association	WYP	SO	\$ 250
930.2	545550	Yakima County Development Association	SO	WA	\$ 7,500
930.2	545550	Yakima Valley Tourism	SO	WA	\$ 1,284
930.2	545550	Zillah Chamber of Commerce	SO	WA	\$ 500
930.2	545550	(blank)	SO	SO	\$ (393)
					\$ 430,654

Industry Association Dues

930.2	545550	American Clean Power	SO	SO	326,563
930.2	545550	American Council on Renewable Energy	SO	SO	37,739
930.2	545550	Association of Edison Illuminating Companies	SO	SO	9,022
930.2	545550	Center for Climate and Energy Solutions	SO	SO	10,161
930.2	545550	Clean Power	SO	SO	5,443
930.2	545550	Council on State Taxation	SO	SO	1,282
930.2	530026	Edison Electric Institute	SO	SO	21,483
930.2	545550	Edison Electric Institute	SO	SO	1,099,150
930.2	545550	Intermountain Electrical Association	SO	SO	9,500
930.2	545550	National Joint Utilities	SO	SO	11,750
930.2	545550	North American Transmission Forum	SO	SO	108,004
930.2	545550	Northwest Public Power Association	SO	SO	1,625
930.2	545550	Pacific Northwest Utilities Conference Committee	SO	SO	42,985
930.2	545550	Renewable Energy Wildlife Institute	SO	SO	19,000
930.2	545550	Rocky Mountain Electrical League	SO	SO	22,500
930.2	545550	The National Hydropower Association, Inc.	SO	SO	43,564
930.2	545550	UMS GROUP INC	UT	SO	51,008
930.2	545550	Western Energy	SO	SO	-
930.2	545550	Western Energy Institute	SO	SO	14,220
930.2	545550	Western Power Trading Forum	SO	SO	43,801
					\$ 1,878,799

SUMMARY			
Memberships as Booked			
Account	Factor	Amount	
930.2	SO	2,215,592	Ref. 4.8
930.2	WYP	42,853	
930.2	CA	-	
930.2	OR	-	
930.2	UT	51,008	
		2,309,452	
Reallocated Memberships			
Account	Factor	Amount	
930.2	SO	1,889,206	Ref. 4.8
930.2	CA	2,103	Ref. 4.8
930.2	OR	232,224	Ref. 4.8
930.2	WA	30,448	Ref. 4.8
930.2	UT	99,295	Ref. 4.8
930.2	ID	14,073	Ref. 4.8
930.2	WYP	42,103	Ref. 4.8
		2,309,452	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:							
Uncollectible Expense	904	RES	(2,815,311)	WA	Situs	(2,815,311)	4.9.1

Description of Adjustment

This adjustment adjusts the Company's actual December 2023 uncollectible accounts to a four-year average by applying the four-year average unadjusted uncollectible rate (unadjusted uncollectible accounts expense/unadjusted general business revenues) to the normalized level of general business revenues. The use of the four-year average uncollectible rate was agreed to by the Company in rebuttal of the 2013 Rate Case Docket UE-130043 and this methodology has been used in all subsequent general rate case filings.

12 Months Ended	WA FERC Account 904	General Business Revenues
Dec-20	2,393,875	333,393,111
Dec-21	1,816,229	354,477,310
Dec-22	2,438,245	401,560,173
Dec-23	6,243,286	396,737,403

Line	Description	4 year Average
1	Unadjusted Revenue	371,541,999
2	Per Books Uncollectible Expense	3,222,909
3	Uncollectible % (Line 2 / Line 1)	0.867%
4	Normalized Revenue	383,432,306
5	Normalizing Adjustments	(11,749,961)
6	General Business Revenues before Adjustments	395,182,266
7	Normalized Uncollectible Expense (Line 3 * Line 6)	3,427,974
8	Per Books Uncollectible Expense	6,243,286
9	Restating Adjustment to Uncollectible Expense	(2,815,311) Ref. 4.9

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Reallocate Per Books Legal Expenses							
	539	RES	(21,710)	SG-U	7.666%	(1,664)	
	539	RES	21,710	UT	Situs	-	
	557	RES	115,390	CAEE	0.000%	-	
	557	RES	(1,425)	CAGE	0.000%	-	
	557	RES	(128,225)	CAGW	21.205%	(27,191)	
	557	RES	1,425	ID	Situs	-	
	557	RES	149,303	OR	Situs	-	
	557	RES	(233,309)	SG	7.666%	(17,885)	
	557	RES	83,382	SO	6.888%	5,743	
	557	RES	13,459	UT	Situs	-	
	923	RES	770,818	CA	Situs	-	
	923	RES	45,576	CAGE	0.000%	-	
	923	RES	2,944,619	CAGW	21.205%	624,414	
	923	RES	1,350	ID	Situs	-	
	923	RES	2,764,751	OR	Situs	-	
	923	RES	227,747	SG	7.666%	17,459	
	923	RES	(7,121,989)	SO	6.888%	(490,534)	
	923	RES	93,223	UT	Situs	-	
	923	RES	273,906	WA	Situs	273,906	
	925	RES	4,150,055	CA	Situs	-	
	925	RES	20,688,952	OR	Situs	-	
	925	RES	(25,652,218)	SO	6.888%	(1,766,821)	
	925	RES	813,210	UT	Situs	-	
	928	RES	(120,024)	SO	6.888%	(8,267)	
	928	RES	98,005	UT	Situs	-	
	928	RES	22,019	WA	Situs	22,019	
	929	RES	(11,843)	OR	Situs	-	
	929	RES	11,843	SO	6.888%	816	
			-			(1,368,005)	4.10.1

Description of Adjustment

This adjustment reallocates per books legal expenses in accordance with the stipulation in Docket No. UE-111190 where legal costs are situs assigned to the state to which they pertain to the extent possible. Underlying legal matters are reviewed on a case by case basis to verify whether per books allocation is appropriate. This adjustment then removes any legal expenses deemed to be inaccurately assigned as booked in the base period and reallocates them on a situs basis back to the state to which the underlying legal matter pertains. This adjustment has been included in final revenue requirement calculations approved by the Commission in rate filings since, including the Company's 2015 Limited Rate Filing in Washington, Docket No. UE-152253 and 2020 general rate case, Docket No. UE-191024.

FERC	Factor	Total Company		Alloc. Factors %	WA-allocated
		Legal Expenses As Booked	Legal Expenses to Re-allocate		Legal Expenses to Re-allocate
418	NUTIL	122	-	0.000%	-
426	NUTIL	44,227	-	0.000%	-
506	CAGE	89	-	0.000%	-
539	SG-U	21,710	(21,710)	7.666%	(1,664)
539	UT	-	21,710	0.000%	-
549	SG	378	-	7.666%	-
557	CAEE	-	115,390	0.000%	-
557	CAGE	1,425	(1,425)	0.000%	-
557	CAGW	129,069	(128,225)	21.205%	(27,191)
557	IDU	-	1,425	0.000%	-
557	OR	-	149,303	0.000%	-
557	SG	2,460,508	(233,309)	7.666%	(17,885)
557	SO	-	83,382	6.888%	5,743
557	UT	-	13,459	0.000%	-
566	SG	179,490	-	7.666%	-
588	SNPD	182,261	-	6.188%	-
593	CA	2,432	-	0.000%	-
594	UT	1,147	-	0.000%	-
923	CA	89,151	770,818	0.000%	-
923	CAGE	-	45,576	0.000%	-
923	CAGW	-	2,944,619	21.205%	624,414
923	IDU	-	1,350	0.000%	-
923	OR	25,473	2,764,751	0.000%	-
923	SG	-	227,747	7.666%	17,459
923	SO	8,673,478	(7,121,989)	6.888%	(490,534)
923	UT	517,697	93,223	0.000%	-
923	WA	144	273,906	100.000%	273,906
923	WYU	189,557	-	0.000%	-
925	CA	-	4,150,055	0.000%	-
925	OR	-	20,688,952	0.000%	-
925	SO	27,049,103	(25,652,218)	6.888%	(1,766,821)
925	UT	-	813,210	0.000%	-
928	CA	830,242	-	0.000%	-
928	OR	1,302,662	-	0.000%	-
928	SO	1,476,617	(120,024)	6.888%	(8,267)
928	UT	165,040	98,005	0.000%	-
928	WA	353,178	22,019	100.000%	22,019
928	WYP	694,779	-	0.000%	-
929	OR	-	(11,843)	0.000%	-
929	SO	(11,843)	11,843	6.888%	816
Total		44,333,788	-		(1,368,005)
			Ref. 4.10		Ref. 4.10

Tab 5 - Net Power Costs

	Total Normalized	5.1 Net Power Costs - Restating	5.2 Net Power Costs - Pro Forma	5.3 Colstrip Unit 3 Removal
1 Operating Revenues:				
2 General Business Revenues	-	-	-	-
3 Interdepartmental	-	-	-	-
4 Special Sales	(2,367,856)	-	(2,367,856)	-
5 Other Operating Revenues	-	-	-	-
6 Total Operating Revenues	<u>(2,367,856)</u>	<u>-</u>	<u>(2,367,856)</u>	<u>-</u>
7				
8 Operating Expenses:				
9 Steam Production	(16,483,182)	-	(15,153,812)	(1,329,369)
10 Nuclear Production	-	-	-	-
11 Hydro Production	-	-	-	-
12 Other Power Supply	11,832,061	(4,849,760)	16,681,821	-
13 Transmission	610,527	-	610,527	-
14 Distribution	-	-	-	-
15 Customer Accounting	-	-	-	-
16 Customer Service & Info	-	-	-	-
17 Sales	-	-	-	-
18 Administrative & General	(18,047)	-	-	(18,047)
19 Total O&M Expenses	<u>(4,058,641)</u>	<u>(4,849,760)</u>	<u>2,138,535</u>	<u>(1,347,416)</u>
20 Depreciation	(2,313,054)	-	-	(2,313,054)
21 Amortization	-	-	-	-
22 Taxes Other Than Income	(75,356)	-	-	(75,356)
23 Income Taxes: Federal	410,114	1,018,450	(946,342)	338,007
24 State	-	-	-	-
25 Deferred Income Taxes	545,595	-	-	545,595
26 Investment Tax Credit Adj.	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-
28 Total Operating Expenses:	<u>(5,491,342)</u>	<u>(3,831,310)</u>	<u>1,192,193</u>	<u>(2,852,224)</u>
29				
30 Operating Rev For Return:	<u>3,123,485</u>	<u>3,831,310</u>	<u>(3,560,049)</u>	<u>2,852,224</u>
31				
32 Rate Base:				
33 Electric Plant In Service	(28,657,286)	-	-	(28,657,286)
34 Plant Held for Future Use	-	-	-	-
35 Misc Deferred Debits	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-
37 Nuclear Fuel	-	-	-	-
38 Prepayments	-	-	-	-
39 Fuel Stock	-	-	-	-
40 Material & Supplies	-	-	-	-
41 Working Capital	-	-	-	-
42 Weatherization Loans	-	-	-	-
43 Misc Rate Base	-	-	-	-
44 Total Electric Plant:	<u>(28,657,286)</u>	<u>-</u>	<u>-</u>	<u>(28,657,286)</u>
45				
46 Deductions:				
47 Accum Prov For Deprec	20,859,548	-	-	20,859,548
48 Accum Prov For Amort	-	-	-	-
49 Accum Def Income Tax	(43,008)	-	-	(43,008)
50 Unamortized ITC	-	-	-	-
51 Customer Adv For Const	-	-	-	-
52 Customer Service Deposits	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-
54				
55 Total Deductions:	<u>20,816,540</u>	<u>-</u>	<u>-</u>	<u>20,816,540</u>
56				
57 Total Rate Base:	<u>(7,840,746)</u>	<u>-</u>	<u>-</u>	<u>(7,840,746)</u>
58				
59				
60 Estimated ROE impact	0.517%	0.719%	-0.668%	0.466%
61 Estimated Price Change	(4,918,133)	(5,112,572)	4,750,596	(4,556,157)
62				
63				
64 TAX CALCULATION:				
65				
66 Operating Revenue	4,079,194	4,849,760	(4,506,392)	3,735,826
67 Other Deductions	-	-	-	-
68 Interest (AFUDC)	-	-	-	-
69 Interest	-	-	-	-
70 Schedule "M" Additions	-	-	-	-
71 Schedule "M" Deductions	2,126,270	-	-	2,126,270
72 Income Before Tax	<u>1,952,924</u>	<u>4,849,760</u>	<u>(4,506,392)</u>	<u>1,609,555</u>
73				
74 State Income Taxes	-	-	-	-
75				
76 Taxable Income	<u>1,952,924</u>	<u>4,849,760</u>	<u>(4,506,392)</u>	<u>1,609,555</u>
77				
78 Federal Income Taxes	<u>410,114</u>	<u>1,018,450</u>	<u>(946,342)</u>	<u>338,007</u>

	Total Normalized	5.1 Net Power Costs - Restating	5.2 Net Power Costs - Pro Forma	5.3 Colstrip Unit 3 Removal
1 Operating Revenues:				
2 General Business Revenues	-	-	-	-
3 Interdepartmental	-	-	-	-
4 Special Sales	-	-	-	-
5 Other Operating Revenues	-	-	-	-
6 Total Operating Revenues	-	-	-	-
7				
8 Operating Expenses:				
9 Steam Production	(1,329,369)	-	-	(1,329,369)
10 Nuclear Production	-	-	-	-
11 Hydro Production	-	-	-	-
12 Other Power Supply	(4,849,760)	(4,849,760)	-	-
13 Transmission	-	-	-	-
14 Distribution	-	-	-	-
15 Customer Accounting	-	-	-	-
16 Customer Service & Info	-	-	-	-
17 Sales	-	-	-	-
18 Administrative & General	(18,047)	-	-	(18,047)
19 Total O&M Expenses	(6,197,176)	(4,849,760)	-	(1,347,416)
20 Depreciation	(2,313,054)	-	-	(2,313,054)
21 Amortization	-	-	-	-
22 Taxes Other Than Income	(75,356)	-	-	(75,356)
23 Income Taxes: Federal	1,356,456	1,018,450	-	338,007
24 State	-	-	-	-
25 Deferred Income Taxes	545,595	-	-	545,595
26 Investment Tax Credit Adj.	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-
28 Total Operating Expenses:	(6,683,535)	(3,831,310)	-	(2,852,224)
29				
30 Operating Rev For Return:	6,683,535	3,831,310	-	2,852,224
31				
32 Rate Base:				
33 Electric Plant In Service	(28,657,286)	-	-	(28,657,286)
34 Plant Held for Future Use	-	-	-	-
35 Misc Deferred Debits	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-
37 Nuclear Fuel	-	-	-	-
38 Prepayments	-	-	-	-
39 Fuel Stock	-	-	-	-
40 Material & Supplies	-	-	-	-
41 Working Capital	-	-	-	-
42 Weatherization Loans	-	-	-	-
43 Misc Rate Base	-	-	-	-
44 Total Electric Plant:	(28,657,286)	-	-	(28,657,286)
45				
46 Deductions:				
47 Accum Prov For Deprec	20,859,548	-	-	20,859,548
48 Accum Prov For Amort	-	-	-	-
49 Accum Def Income Tax	(43,008)	-	-	(43,008)
50 Unamortized ITC	-	-	-	-
51 Customer Adv For Const	-	-	-	-
52 Customer Service Deposits	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-
54				
55 Total Deductions:	20,816,540	-	-	20,816,540
56				
57 Total Rate Base:	(7,840,746)	-	-	(7,840,746)
58				
59				
60 Estimated ROE impact	1.190%	0.719%	0.000%	0.466%
61 Estimated Price Change	(9,668,729)	(5,112,572)	-	(4,556,157)
62				
63				
64 TAX CALCULATION:				
65				
66 Operating Revenue	8,585,586	4,849,760	-	3,735,826
67 Other Deductions	-	-	-	-
68 Interest (AFUDC)	-	-	-	-
69 Interest	-	-	-	-
70 Schedule "M" Additions	-	-	-	-
71 Schedule "M" Deductions	2,126,270	-	-	2,126,270
72 Income Before Tax	6,459,315	4,849,760	-	1,609,555
73				
74 State Income Taxes	-	-	-	-
75				
76 Taxable Income	6,459,315	4,849,760	-	1,609,555
77				
78 Federal Income Taxes	1,356,456	1,018,450	-	338,007

	Total Normalized	5.1 Net Power Costs - Restating	5.2 Net Power Costs - Pro Forma	5.3 Colstrip Unit 3 Removal
1 Operating Revenues:				
2 General Business Revenues	-	-	-	-
3 Interdepartmental	-	-	-	-
4 Special Sales	(2,367,856)	-	(2,367,856)	-
5 Other Operating Revenues	-	-	-	-
6 Total Operating Revenues	<u>(2,367,856)</u>	<u>-</u>	<u>(2,367,856)</u>	<u>-</u>
7				
8 Operating Expenses:				
9 Steam Production	(15,153,812)	-	(15,153,812)	-
10 Nuclear Production	-	-	-	-
11 Hydro Production	-	-	-	-
12 Other Power Supply	16,681,821	-	16,681,821	-
13 Transmission	610,527	-	610,527	-
14 Distribution	-	-	-	-
15 Customer Accounting	-	-	-	-
16 Customer Service & Info	-	-	-	-
17 Sales	-	-	-	-
18 Administrative & General	-	-	-	-
19 Total O&M Expenses	<u>2,138,535</u>	<u>-</u>	<u>2,138,535</u>	<u>-</u>
20 Depreciation	-	-	-	-
21 Amortization	-	-	-	-
22 Taxes Other Than Income	-	-	-	-
23 Income Taxes: Federal	(946,342)	-	(946,342)	-
24 State	-	-	-	-
25 Deferred Income Taxes	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-
28 Total Operating Expenses:	<u>1,192,193</u>	<u>-</u>	<u>1,192,193</u>	<u>-</u>
29				
30 Operating Rev For Return:	<u>(3,560,049)</u>	<u>-</u>	<u>(3,560,049)</u>	<u>-</u>
31				
32 Rate Base:				
33 Electric Plant In Service	-	-	-	-
34 Plant Held for Future Use	-	-	-	-
35 Misc Deferred Debits	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-
37 Nuclear Fuel	-	-	-	-
38 Prepayments	-	-	-	-
39 Fuel Stock	-	-	-	-
40 Material & Supplies	-	-	-	-
41 Working Capital	-	-	-	-
42 Weatherization Loans	-	-	-	-
43 Misc Rate Base	-	-	-	-
44 Total Electric Plant:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
45				
46 Deductions:				
47 Accum Prov For Deprec	-	-	-	-
48 Accum Prov For Amort	-	-	-	-
49 Accum Def Income Tax	-	-	-	-
50 Unamortized ITC	-	-	-	-
51 Customer Adv For Const	-	-	-	-
52 Customer Service Deposits	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-
54				
55 Total Deductions:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
56				
57 Total Rate Base:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
58				
59				
60 Estimated ROE impact	-0.753%	0.000%	-0.753%	0.000%
61 Estimated Price Change	4,750,596	-	4,750,596	-
62				
63				
64 TAX CALCULATION:				
65				
66 Operating Revenue	(4,506,392)	-	(4,506,392)	-
67 Other Deductions	-	-	-	-
68 Interest (AFUDC)	-	-	-	-
69 Interest	-	-	-	-
70 Schedule "M" Additions	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-
72 Income Before Tax	<u>(4,506,392)</u>	<u>-</u>	<u>(4,506,392)</u>	<u>-</u>
73				
74 State Income Taxes	-	-	-	-
75				
76 Taxable Income	<u>(4,506,392)</u>	<u>-</u>	<u>(4,506,392)</u>	<u>-</u>
77				
78 Federal Income Taxes	<u>(946,342)</u>	<u>-</u>	<u>(946,342)</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:							
Sales for Resale (Account 447)							
Existing Firm Sales - Pacific	447NPC	RES	-	WA	Situs	-	5.1.1
Post-Merger Firm Sales	447NPC	RES	-	WA	Situs	-	5.1.1
Non-Firm Sales	447NPC	RES	-	WA	Situs	-	5.1.1
Total Sales for Resale			<u>-</u>			<u>-</u>	
Purchased Power (Account 555)							
Existing Firm Demand - Pacific	555NPC	RES	-	WA	Situs	-	5.1.1
Existing Firm Energy - Pacific	555NPC	RES	-	WA	Situs	-	5.1.1
Existing Firm Energy - Utah	555NPC	RES	-	WA	Situs	-	5.1.1
WA Qualifying Facilities	555NPC	RES	-	WA	Situs	-	5.1.1
Post-Merger Firm Energy	555NPC	RES	(4,849,760)	WA	Situs	(4,849,760)	5.1.1
Other Generation Expenses	555NPC	RES	-	WA	Situs	-	5.1.1
Total Purchased Power			<u>(4,849,760)</u>			<u>(4,849,760)</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
Steam from Other Sources	503NPC	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>(4,849,760)</u>			<u>(4,849,760)</u>	

Description of Adjustment

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

PacifiCorp
Washington Results of Operations - December 2023
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 2023 Washington Allocated	NORMALIZED NPC 12 Months Ended December 2023 Washington Allocated	NORMALIZING ADJUSTMENT 12 Months Ended December 2023 Washington Allocated (5) - (4)	PRO FORMA NPC 12 Months Ended December 2024 Washington Allocated	PRO FORMA ADJUSTMENT 12 Months Ended December 2024 Washington Allocated (7) - (5)
Sales for Resale (Account 447)								
Existing Firm Sales - Pacific	447NPC	WA	100.0000%	-	-	-	-	-
Post-Merger Firm Sales	447NPC	WA	100.0000%	2,393,316	2,393,316	-	25,460	(2,367,856)
Non-Firm Sales	447NPC	WA	100.0000%	-	-	-	-	-
Total Sales for Resale				2,393,316	2,393,316	-	25,460	(2,367,856)
Purchased Power (Account 555)								
Existing Firm Demand - Pacific	555NPC	WA	100.0000%	(326,868)	(326,868)	-	5,790,613	6,117,480
Existing Firm Energy - Pacific	555NPC	WA	100.0000%	(762,691)	(762,691)	-	13,511,430	14,274,121
Existing Firm Energy - Utah	555NPC	WA	100.0000%	147,233	147,233	-	106,217	(41,016)
WA Qualifying Facilities	555NPC	WA	100.0000%	352,244	352,244	-	388,532	36,288
WA Qualifying Facilities	555NPC	WA	100.0000%	-	-	-	-	-
Post-Merger Firm Energy	555NPC	WA	100.0000%	138,305,510	133,455,750	(4,849,760)	123,534,161	(9,921,589)
Other Generation Expenses	555NPC	WA	100.0000%	-	-	-	-	-
Total Purchased Power				137,715,428	132,865,668	(4,849,760)	143,330,952	10,465,284
Wheeling (Account 565)								
Existing Firm - Pacific	565NPC	WA	100.0000%	-	-	-	13,211,524	13,211,524
Existing Firm - Utah	565NPC	WA	100.0000%	-	-	-	-	-
Post Merger Firm	565NPC	WA	100.0000%	1,061,360	1,061,360	-	-	(1,061,360)
Non Firm	565NPC	WA	100.0000%	11,539,637	11,539,637	-	-	(11,539,637)
Total Wheeling Expense				12,600,997	12,600,997	-	13,211,524	610,527
Fuel Expense (Accounts 501 and 547)								
Fuel Consumed - Coal	501NPC	WA	100.0000%	45,041,454	45,041,454	-	30,076,022	(14,965,433)
Steam from Other Sources	503NPC	WA	100.0000%	560,962	560,962	-	372,583	(188,379)
Fuel Consumed - Natural Gas	547NPC	WA	100.0000%	33,689,493	33,689,493	-	39,906,030	6,216,537
Total Fuel and Other Expense				79,291,910	79,291,910	-	70,354,635	(8,937,275)
Total Net Power Cost				227,215,019	222,365,259	(4,849,760)	226,871,651	4,506,392
				Ref. 2.2 & 5.1.3	Ref. 5.1.5	Ref. 5.1	Ref. 5.1.7	Ref. 5.2
				Line 66				

PacifiCorp Period Ending Dec-23	Study Results MERGED PEAK/ENERGY SPLIT (\$)				
	Merged 1/2023 - 12/2023	Pre-Merger Demand	Pre-Merger Energy	Non-Firm	Post-Merger
SPECIAL SALES FOR RESALE					
Pacific Pre Merger	-	-	-	-	-
Post Merger	2,393,316	-	-	-	2,393,316
Utah Pre Merger	-	-	-	-	-
NonFirm Sub Total	-	-	-	-	-
TOTAL SPECIAL SALES	2,393,316	-	-	-	2,393,316
PURCHASED POWER & NET INTERCHANGE					
BPA Peak Purchase	-	-	-	-	-
Pacific Capacity	-	-	-	-	-
Mid Columbia	(1,089,559)	(326,868)	(762,691)	-	-
Misc/Pacific	-	-	-	-	-
Q.F. Contracts/PPL	352,244	-	-	-	352,244
Small Purchases west	-	-	-	-	-
Pacific Sub Total	(737,315)	(326,868)	(762,691)	-	352,244
Gemstate	145,589	-	145,589	-	-
GSLM	-	-	-	-	-
QF Contracts/UPL	-	-	-	-	-
IPP Layoff	-	-	-	-	-
Small Purchases east	1,644	-	1,644	-	-
UP&L to PP&L	-	-	-	-	-
Utah Sub Total	147,233	-	147,233	-	-
Amor IX	-	-	-	-	-
Cedar Springs Wind	944,169	-	-	-	944,169
Cedar Springs III Wind	748,774	-	-	-	748,774
Combine Hills Wind	300,686	-	-	-	300,686
Cove Mountain Solar	292,429	-	-	-	292,429
Hunter Solar	525,957	-	-	-	525,957
MagCorp Reserves	24,243	-	-	-	24,243
Milford Solar	521,169	-	-	-	521,169
Millican Solar	208,144	-	-	-	208,144
Nucor	625,533	-	-	-	625,533
P4 Production	1,579,164	-	-	-	1,579,164
PGE Cove	14,573	-	-	-	14,573
Prineville Solar	139,225	-	-	-	139,225
Sigurd Solar	412,592	-	-	-	412,592
Three Buttes Wind	1,447,967	-	-	-	1,447,967
Top of the World Wind	2,978,216	-	-	-	2,978,216
Wolverine Creek Wind	655,915	-	-	-	655,915
PSCo Exchange	-	-	-	-	-
SCL State Line	-	-	-	-	-
Total Short Term Firm Purchases	126,886,755	-	-	-	126,886,755
New Firm Sub Total	138,305,510	-	-	-	138,305,510
Integration Charge	-	-	-	-	-
Non Firm Sub Total	-	-	-	-	-
TOTAL PURCHASED PW & NET INT.	137,715,428	(326,868)	(615,458)	-	138,657,754
WHEELING & U. OF F. EXPENSE					
Pacific Firm Wheeling and Use of Facilities	-	-	-	-	-
Utah Firm Wheeling and Use of Facilities	-	-	-	-	-
Post Merger	1,061,360	-	-	-	1,061,360
Non-Firm Wheeling	11,539,637	-	-	11,539,637	-
TOTAL WHEELING & U. OF F. EXPENSE	12,600,997	-	-	11,539,637	1,061,360
THERMAL FUEL BURN EXPENSE					
Colstrip	2,270,269	-	-	2,270,269	-
Craig	-	-	-	-	-
Chehalis	26,274,717	-	-	26,274,717	-
Currant Creek	-	-	-	-	-
Dave Johnston	-	-	-	-	-
Gadsby	-	-	-	-	-
Gadsby CT	-	-	-	-	-
Hayden	-	-	-	-	-
Hermiston	7,414,776	-	-	7,414,776	-
Hunter	-	-	-	-	-
Huntington	-	-	-	-	-
Jim Bridger	42,771,186	-	-	42,771,186	-
Lake Side 1	-	-	-	-	-
Lake Side 2	-	-	-	-	-
Naughton 1 & 2	-	-	-	-	-
Naughton 3	-	-	-	-	-
Wyodak	-	-	-	-	-
TOTAL FUEL BURN EXPENSE	78,730,947	-	-	78,730,947	-
OTHER GENERATION EXPENSE					
Blundell	560,962	-	-	560,962	-
TOTAL OTHER GEN. EXPENSE	560,962	-	-	560,962	-
NET POWER COST	227,215,019	(326,868)	(615,458)	90,831,547	137,325,798

PacifiCorp Period Ending Dec-23	Study Results MERGED PEAK/ENERGY SPLIT (\$)				
	Merged 1/2023 - 12/2023	Pre-Merger Demand	Pre-Merger Energy	Non-Firm	Post-Merger
SPECIAL SALES FOR RESALE					
Pacific Pre Merger	-	-	-	-	-
Post Merger	2,393,316	-	-	-	2,393,316
Utah Pre Merger	-	-	-	-	-
NonFirm Sub Total	-	-	-	-	-
TOTAL SPECIAL SALES	2,393,316	-	-	-	2,393,316
PURCHASED POWER & NET INTERCHANGE					
BPA Peak Purchase	-	-	-	-	-
Pacific Capacity	-	-	-	-	-
Mid Columbia	(1,089,559)	(326,868)	(762,691)	-	-
Misc/Pacific	-	-	-	-	-
Q.F. Contracts/PPL	352,244	-	-	-	352,244
Small Purchases west	-	-	-	-	-
Pacific Sub Total	(737,315)	(326,868)	(762,691)	-	352,244
Gemstate	145,589	-	145,589	-	-
GSLM	-	-	-	-	-
QF Contracts/UPL	-	-	-	-	-
IPP Layoff	-	-	-	-	-
Small Purchases east	1,644	-	1,644	-	-
UP&L to PP&L	-	-	-	-	-
Utah Sub Total	147,233	-	147,233	-	-
Cedar Springs Wind	944,169	-	-	-	944,169
Cedar Springs III Wind	748,774	-	-	-	748,774
Combine Hills Wind	300,686	-	-	-	300,686
Cove Mountain Solar	292,429	-	-	-	292,429
Hunter Solar	525,957	-	-	-	525,957
MagCorp Reserves	24,243	-	-	-	24,243
Milford Solar	521,169	-	-	-	521,169
Millican Solar	208,144	-	-	-	208,144
Nucor	625,533	-	-	-	625,533
P4 Production	1,579,164	-	-	-	1,579,164
PGE Cove	14,573	-	-	-	14,573
Prineville Solar	139,225	-	-	-	139,225
Sigurd Solar	412,592	-	-	-	412,592
Three Buttes Wind	1,447,967	-	-	-	1,447,967
Top of the World Wind	2,978,216	-	-	-	2,978,216
Wolverine Creek Wind	655,915	-	-	-	655,915
PSCo Exchange	-	-	-	-	-
SCL State Line	-	-	-	-	-
Total Short Term Firm Purchases	122,036,995	-	-	-	122,036,995
New Firm Sub Total	133,455,750	-	-	-	133,455,750
Integration Charge	-	-	-	-	-
Non Firm Sub Total	-	-	-	-	-
TOTAL PURCHASED PW & NET INT.	132,865,668	(326,868)	(615,458)	-	133,807,994
WHEELING & U. OF F. EXPENSE					
Pacific Firm Wheeling and Use of Facilities	-	-	-	-	-
Utah Firm Wheeling and Use of Facilities	-	-	-	-	-
Post Merger	1,061,360	-	-	-	1,061,360
Non-Firm Wheeling	11,539,637	-	-	11,539,637	-
TOTAL WHEELING & U. OF F. EXPENSE	12,600,997	-	-	11,539,637	1,061,360
THERMAL FUEL BURN EXPENSE					
Colstrip	2,270,269	-	-	2,270,269	-
Craig	-	-	-	-	-
Chehalis	26,274,717	-	-	26,274,717	-
Currant Creek	-	-	-	-	-
Dave Johnston	-	-	-	-	-
Gadsby	-	-	-	-	-
Gadsby CT	-	-	-	-	-
Hayden	-	-	-	-	-
Hermiston	7,414,776	-	-	7,414,776	-
Hunter	-	-	-	-	-
Huntington	-	-	-	-	-
Jim Bridger	42,771,186	-	-	42,771,186	-
Lake Side 1	-	-	-	-	-
Lake Side 2	-	-	-	-	-
Naughton 1 & 2	-	-	-	-	-
Naughton 3	-	-	-	-	-
Wyodak	-	-	-	-	-
TOTAL FUEL BURN EXPENSE	78,730,947	-	-	78,730,947	-
OTHER GENERATION EXPENSE					
Blundell	560,962	-	-	560,962	-
TOTAL OTHER GEN. EXPENSE	560,962	-	-	560,962	-
NET POWER COST	222,365,259	(326,868)	(615,458)	90,831,547	132,476,038

PacifiCorp Period Ending Dec-24	Net Power Costs (\$) MERGED PEAK/ENERGY SPLIT (\$)				
	Merged 1/2024 - 12/2024	Pre-Merger Demand	Pre-Merger Energy	Non-Firm	Post-Merger
SPECIAL SALES FOR RESALE					
Pacific Pre Merger	-	-	-	-	-
Post Merger	25,460	-	-	-	25,460
Utah Pre Merger	-	-	-	-	-
NonFirm Sub Total	-	-	-	-	-
TOTAL SPECIAL SALES	25,460	-	-	-	25,460
PURCHASED POWER & NET INTERCHANGE					
BPA Peak Purchase	-	-	-	-	-
Pacific Capacity	-	-	-	-	-
Mid Columbia	19,302,042	5,790,613	13,511,430	-	-
Misc/Pacific	-	-	-	-	-
Q.F. Contracts/PPL	388,532	-	-	-	388,532
Small Purchases west	-	-	-	-	-
Pacific Sub Total	19,690,574	5,790,613	13,511,430	-	388,532
Gemstate	105,112	-	105,112	-	-
GSLM	-	-	-	-	-
QF by State UPL	-	-	-	-	-
IPP Layoff	-	-	-	-	-
Small Purchases east	1,105	-	1,105	-	-
UP&L to PP&L	-	-	-	-	-
Utah Sub Total	106,217	-	106,217	-	-
Cedar Springs Wind	901,884	-	-	-	901,884
Cedar Springs Wind III	685,309	-	-	-	685,309
Cedar Springs Wind IV	7,892	-	-	-	7,892
Cove Mountain Solar	293,212	-	-	-	293,212
Hunter Solar	539,012	-	-	-	539,012
MagCorp Reserves	145,171	-	-	-	145,171
Milican Solar	222,228	-	-	-	222,228
Milford Solar	531,828	-	-	-	531,828
Nucon	546,570	-	-	-	546,570
Monsanto Reserves	1,579,196	-	-	-	1,579,196
PGE Cove	17,604	-	-	-	17,604
Prineville Solar	148,059	-	-	-	148,059
Sigurd Solar	452,328	-	-	-	452,328
Three Buttes Wind	1,570,119	-	-	-	1,570,119
Top of the World Wind	2,775,245	-	-	-	2,775,245
Wolverine Creek Wind	810,789	-	-	-	810,789
Anticline Wind	2,568	-	-	-	2,568
Boswell Springs Wind	2,776	-	-	-	2,776
Cedar Creek	753,477	-	-	-	753,477
UT Schedule Adjustment	546,823	-	-	-	546,823
Short Term Firm Purchases	111,002,071	-	-	-	111,002,071
New Firm Sub Total	123,534,161	-	-	-	123,534,161
Other Generation	-	-	-	-	-
Non Firm Sub Total	-	-	-	-	-
TOTAL PURCHASED PW & NET INT.	143,330,952	5,790,613	13,617,647	-	123,922,693
WHEELING & U. OF F. EXPENSE					
Pacific Firm Wheeling and Use of Facilities	13,211,524	13,211,524	-	-	-
TOTAL WHEELING & U. OF F. EXPENSE	13,211,524	13,211,524	-	-	-
THERMAL FUEL BURN EXPENSE					
Colstrip	2,249,119	-	-	2,249,119	-
Craig	-	-	-	-	-
Chehalis	11,325,575	-	-	11,325,575	-
Currant Creek	-	-	-	-	-
Dave Johnston	-	-	-	-	-
Gadsby	-	-	-	-	-
Gadsby CT	-	-	-	-	-
Hayden	-	-	-	-	-
Hermiston	5,786,107	-	-	5,786,107	-
Hunter	-	-	-	-	-
Huntington	-	-	-	-	-
Jim Bridger	27,826,903	-	-	27,826,903	-
Jim Bridger - Gas	11,759,954	-	-	11,759,954	-
Lake Side 1	-	-	-	-	-
Lake Side 2	-	-	-	-	-
Naughton	-	-	-	-	-
Wyodak	-	-	-	-	-
Pipeline Reservation Fees	11,034,395	-	-	11,034,395	-
TOTAL FUEL BURN EXPENSE	69,982,052	-	-	91,755,238	-
OTHER GENERATION EXPENSE					
Blundell	372,583	-	-	372,583	-
TOTAL OTHER GEN. EXPENSE	372,583	-	-	372,583	-
NET POWER COST	226,871,651	19,002,137	13,617,647	92,127,821	123,897,233

	<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	(2,367,856)	WA	Situs	(2,367,856)	5.1.1
Non-Firm Sales	447NPC	PRO	-	WA	Situs	-	5.1.1
Total Sales for Resale			<u>(2,367,856)</u>			<u>(2,367,856)</u>	
Purchased Power (Account 555)							
Existing Firm Demand - Pacific	555NPC	PRO	6,117,480	WA	Situs	6,117,480	5.1.1
Existing Firm Energy - Pacific	555NPC	PRO	14,274,121	WA	Situs	14,274,121	5.1.1
Existing Firm Energy - Utah	555NPC	PRO	(41,016)	WA	Situs	(41,016)	5.1.1
Remove - WA Qualifying Facilities	555NPC	PRO	36,288	WA	Situs	36,288	5.1.1
Post-Merger Firm Energy	555NPC	PRO	(9,921,589)	WA	Situs	(9,921,589)	5.1.1
Other Generation Expenses	555NPC	PRO	-	WA	Situs	-	5.1.1
Total Purchased Power			<u>10,465,284</u>			<u>10,465,284</u>	
Wheeling (Account 565)							
Existing Firm - Pacific	565NPC	PRO	13,211,524	WA	Situs	13,211,524	5.1.1
Existing Firm - Utah	565NPC	PRO	-	WA	Situs	-	5.1.1
Post Merger Firm	565NPC	PRO	(1,061,360)	WA	Situs	(1,061,360)	5.1.1
Non Firm	565NPC	PRO	(11,539,637)	WA	Situs	(11,539,637)	5.1.1
Total Wheeling Expense			<u>610,527</u>			<u>610,527</u>	
Fuel Expense (Accounts 501 and 547)							
Fuel Consumed - Coal	501NPC	PRO	(14,965,433)	WA	Situs	(14,965,433)	5.1.1
Steam from Other Sources	503NPC	PRO	(188,379)	WA	Situs	(188,379)	5.1.1
Fuel Consumed - Natural Gas	547NPC	PRO	6,216,537	WA	Situs	6,216,537	5.1.1
Total Fuel and Other Expense			<u>(8,937,275)</u>			<u>(8,937,275)</u>	
Total Net Power Cost Adjustment - Pro Forma			<u>4,506,392</u>			<u>4,506,392</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 2024. 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:							
Depreciation Expense	403SP	RES	(10,907,920)	CAGW	21.205%	(2,313,054)	5.3.1
Taxes Other	408	RES	(1,094,078)	GPS	6.888%	(75,356)	5.3.2
Net Depreciation Expense - Sch M	SCHMDT	RES	10,027,086	CAGW	21.205%	2,126,270	5.3.1
Deferred Income Tax Expense	41010	RES	2,572,922	CAGW	21.205%	545,595	5.3.1
Operations & Maintenance	500	RES	(19,053)	CAGW	21.205%	(4,040)	5.3.3
Operations & Maintenance	501	RES	(892,379)	CAGW	21.205%	(189,231)	5.3.3
Operations & Maintenance	501	RES	(134,555)	CAGW	21.205%	(28,533)	5.3.3
Operations & Maintenance	502	RES	(472,514)	CAGW	21.205%	(100,198)	5.3.3
Operations & Maintenance	505	RES	50,806	CAGW	21.205%	10,774	5.3.3
Operations & Maintenance	506	RES	(2,318,575)	CAGW	21.205%	(491,660)	5.3.3
Operations & Maintenance	510	RES	(98,624)	CAGW	21.205%	(20,913)	5.3.3
Operations & Maintenance	511	RES	(262,172)	CAGW	21.205%	(55,594)	5.3.3
Operations & Maintenance	512	RES	(1,751,576)	CAGW	21.205%	(371,426)	5.3.3
Operations & Maintenance	513	RES	(199,214)	CAGW	21.205%	(42,244)	5.3.3
Operations & Maintenance	514	RES	(171,197)	CAGW	21.205%	(36,303)	5.3.3
Administrative & General	924	RES	(160,914)	SO	6.888%	(11,083)	5.3.3
Administrative & General	925	RES	(101,110)	SO	6.888%	(6,964)	5.3.3
Adjustment to Rate Base:							
Electric Plant In-Service	312	RES	(135,142,292)	CAGW	21.205%	(28,657,286)	5.3.2
Depreciation Reserve	108SP	RES	98,369,647	CAGW	21.205%	20,859,548	5.3.2
Deferred Income Tax Balance	282	RES	(202,818)	CAGW	21.205%	(43,008)	5.3.1

Description of Adjustment

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

PacifiCorp
Washington Results of Operations - December 2023
Colstrip #3 Removal
Summary of Balances

	<u>Balance</u>	<u>Ref.</u>
Depreciation Expense	(10,907,920)	5.3
Electric Plant In-Service	135,142,292	5.3.2
Depreciation Reserve	(98,369,647)	5.3.2
ADIT Balance	202,818	5.3
Deferred Income Tax Credit	-	5.3
Tax Depreciation	(880,835)	
Deferred Income Tax Expense	(2,572,922)	5.3

PacifiCorp
Washington Results of Operations - December 2023
Colstrip #3 Removal
Property Tax Calculation

	12/31/2023	Ref.
Total Colstrip Property Taxes	2,075,415	
Colstrip #3 as a percentage of Total Colstrip NBV	52.7161%	
Property Tax expense to remove	<u>1,094,078</u>	5.3

Gross Colstrip Book Value	256,358,591	
Colstrip Unit 3 Book Value	<u>135,142,292</u>	5.3
Colstrip Unit 3 Book Value %	<u>52.72%</u>	

Gross Colstrip Book Reserve	(186,602,608)	
Colstrip Unit 3 Book Value %	<u>52.72%</u>	
Colstrip Unit 3 Book Reserve	<u>(98,369,647)</u>	5.3

Colstrip Total NBV	69,755,983	
Colstrip Unit 3 NBV	36,772,645	

Colstrip Unit 3 NBV %	52.7161%	
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PacifiCorp
Washington Results of Operations - December 2023
Colstrip #3 Removal
Colstrip O&M by FERC Acct

FERC Acct	Description	WIJAM Allocation Factor	A 12 ME Dec 2023	B Non-Overhaul O&M	C Unit 3 Overhaul	D Unit 4 Overhaul	E = B x 52.7161% Unit 3 Share of Non-Overhaul O&M	F = E + C Total Unit 3 O&M
5000000	OPER SUPV & ENG	CAGW	36,142	36,142			19,053	19,053
5012000	FUEL HAND-COAL	CAGW	1,692,802	1,692,802			892,379	892,379
5014500	START UP FUEL-DIESEL	CAGW	255,244	255,244			134,555	134,555
5020000	STEAM EXPENSES	CAGW	896,337	896,337			472,514	472,514
5050000	ELECTRIC EXPENSES	CAGW	(96,376)	(96,376)			(50,806)	(50,806)
5060000	MISC STEAM PWR EXP	CAGW	4,398,230	4,398,230			2,318,575	2,318,575
5100000	MNT SUPERV & ENG	CAGW	187,084	187,084			98,624	98,624
5110000	MNT OF STRUCTURES	CAGW	497,327	497,327			262,172	262,172
5120000	MANT OF BOILR PLNT	CAGW	3,322,658	3,322,658			1,751,576	1,751,576
5130000	MAINT ELEC PLANT	CAGW	377,900	377,900			199,214	199,214
5140000	MAINT MISC STM PLN	CAGW	324,752	324,752			171,197	171,197
9243000	PROP INS - PREMIUMS	SO	305,246	305,246			160,914	160,914
9250000	INJURIES & DAMAGES	SO	191,801	191,801			101,110	101,110
			<u>12,389,148</u>	<u>12,389,148</u>	-	-	<u>6,531,076</u>	<u>6,531,076</u>

Ref 5.3

Colstrip #3 as a percentage of Total Colstrip NBV

52.7161% Ref 5.3.2

Tab 6 Depreciation & Amortization

	6.1	6.1.1	6.2	6.3	6.3.1	6.3.2
	Depreciation and	(cont.) Depreciation	Depreciation and	End-of-Period	(cont.) End-of-	(cont. 2) End-of-
	Total Normalized	and Amortization	Amortization	Plant Reserves -	Period Plant	Period Plant
	Amortization Expense	Expense	Reserve	Historical	Reserves -	Reserves -
					Historical	Historical
1 Operating Revenues:						
2 General Business Revenues	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-
7						
8 Operating Expenses:						
9 Steam Production	2,549,408	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-
19 Total O&M Expenses	2,549,408	-	-	-	-	-
20 Depreciation	60,609,097	1,217,186	7,212,508	-	-	-
21 Amortization	4,655,319	33,910	920,827	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-
23 Income Taxes: Federal	(13,822,126)	(262,730)	(1,708,000)	-	-	-
24 State	-	-	-	-	-	-
25 Deferred Income Taxes	(490,300)	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-
28 Total Operating Expenses:	53,501,399	988,365	6,425,335	-	-	-
29						
30 Operating Rev For Return:	(53,501,399)	(988,365)	(6,425,335)	-	-	-
31						
32 Rate Base:						
33 Electric Plant In Service	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-
45						
46 Deductions:						
47 Accum Prov For Deprec	(180,876,434)	-	-	(1,969,865)	(2,500,839)	(1,662,330)
48 Accum Prov For Amort	(1,625,254)	-	-	(314,244)	-	-
49 Accum Def Income Tax	3,031,455	-	-	-	-	546,426
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-
53 Miscellaneous Deductions	(9,890,370)	-	-	-	-	-
54						
55 Total Deductions:	(189,360,603)	-	-	(2,284,109)	(2,500,839)	(1,662,330)
56						
57 Total Rate Base:	(189,360,603)	-	-	(2,284,109)	(2,500,839)	(1,662,330)
58						
59						
60 Estimated ROE impact	-14.297%	-0.186%	-1.206%	-0.021%	-0.023%	-0.015%
61 Estimated Price Change	53,277,814	1,318,893	8,574,087	(218,512)	(239,246)	(159,029)
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	(67,813,825)	(1,251,095)	(8,133,336)	-	-	-
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	1,994,179	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-
72 Income Before Tax	(65,819,646)	(1,251,095)	(8,133,336)	-	-	-
73						
74 State Income Taxes	-	-	-	-	-	-
75						
76 Taxable Income	(65,819,646)	(1,251,095)	(8,133,336)	-	-	-
77						
78 Federal Income Taxes	(13,822,126)	(262,730)	(1,708,000)	-	-	-

	6.3.3 (cont. 3) End-of- Period Plant Reserves - Historical	6.4 Hydro Decommissioning	6.5 Decommissioning Cost Adjustment	6.6 WA Accelerated Depreciation - Colstrip and Jim Bridger
1 Operating Revenues:				
2 General Business Revenues	-	-	-	-
3 Interdepartmental	-	-	-	-
4 Special Sales	-	-	-	-
5 Other Operating Revenues	-	-	-	-
6 Total Operating Revenues	-	-	-	-
7				
8 Operating Expenses:				
9 Steam Production	-	-	2,549,408	-
10 Nuclear Production	-	-	-	-
11 Hydro Production	-	-	-	-
12 Other Power Supply	-	-	-	-
13 Transmission	-	-	-	-
14 Distribution	-	-	-	-
15 Customer Accounting	-	-	-	-
16 Customer Service & Info	-	-	-	-
17 Sales	-	-	-	-
18 Administrative & General	-	-	-	-
19 Total O&M Expenses	-	-	2,549,408	-
20 Depreciation	-	-	-	52,179,403
21 Amortization	-	-	3,700,583	-
22 Taxes Other Than Income	-	-	-	-
23 Income Taxes: Federal	-	(7,214)	(886,506)	(10,957,675)
24 State	-	-	-	-
25 Deferred Income Taxes	-	8,447	(498,747)	-
26 Investment Tax Credit Adj.	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-
28 Total Operating Expenses:	-	1,232	4,864,738	41,221,728
29				
30 Operating Rev For Return:	-	(1,232)	(4,864,738)	(41,221,728)
31				
32 Rate Base:				
33 Electric Plant In Service	-	-	-	-
34 Plant Held for Future Use	-	-	-	-
35 Misc Deferred Debits	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-
37 Nuclear Fuel	-	-	-	-
38 Prepayments	-	-	-	-
39 Fuel Stock	-	-	-	-
40 Material & Supplies	-	-	-	-
41 Working Capital	-	-	-	-
42 Weatherization Loans	-	-	-	-
43 Misc Rate Base	-	-	-	-
44 Total Electric Plant:	-	-	-	-
45				
46 Deductions:				
47 Accum Prov For Deprec	-	34,353	-	(153,887,081)
48 Accum Prov For Amort	(1,857,436)	-	-	-
49 Accum Def Income Tax	-	92,389	2,939,066	-
50 Unamortized ITC	-	-	-	-
51 Customer Adv For Const	-	-	-	-
52 Customer Service Deposits	-	-	-	-
53 Miscellaneous Deductions	-	-	(9,890,370)	-
54				
55 Total Deductions:	(1,857,436)	126,741	(6,951,304)	(153,887,081)
56				
57 Total Rate Base:	(1,857,436)	126,741	(6,951,304)	(153,887,081)
58				
59				
60 Estimated ROE impact	-0.017%	0.001%	-0.984%	-10.682%
61 Estimated Price Change	(177,694)	13,770	5,826,590	40,285,217
62				
63				
64 TAX CALCULATION:				
65				
66 Operating Revenue	-	-	(6,249,991)	(52,179,403)
67 Other Deductions	-	-	-	-
68 Interest (AFUDC)	-	-	-	-
69 Interest	-	-	-	-
70 Schedule "M" Additions	-	(34,353)	2,028,531	-
71 Schedule "M" Deductions	-	-	-	-
72 Income Before Tax	-	(34,353)	(4,221,459)	(52,179,403)
73				
74 State Income Taxes	-	-	-	-
75				
76 Taxable Income	-	(34,353)	(4,221,459)	(52,179,403)
77				
78 Federal Income Taxes	-	(7,214)	(886,506)	(10,957,675)

	6.1	6.1.1	6.2	6.3	6.3.1	6.3.2	
	Total Normalized	Depreciation and Amortization Expense	(cont.) Depreciation and Amortization Expense	Depreciation and Amortization Reserve	End-of-Period Plant Reserves - Historical	(cont.) End-of-Period Plant Reserves - Historical	(cont. 2) End-of-Period Plant Reserves - Historical
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	2,549,408	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	2,549,408	-	-	-	-	-	-
20 Depreciation	53,396,589	1,217,186	-	-	-	-	-
21 Amortization	3,734,492	33,910	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	(12,532,903)	(262,730)	-	-	-	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	47,147,586	988,365	-	-	-	-	-
29							
30 Operating Rev For Return:	(47,147,586)	(988,365)	-	-	-	-	-
31							
32 Rate Base:							
33 Electric Plant In Service	-	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	(178,940,922)	-	-	-	(2,500,839)	(1,662,330)	(20,890,672)
48 Accum Prov For Amort	(1,311,010)	-	-	-	-	-	546,426
49 Accum Def Income Tax	-	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	(180,251,932)	-	-	-	(2,500,839)	(1,662,330)	(20,344,246)
56							
57 Total Rate Base:	(180,251,932)	-	-	-	(2,500,839)	(1,662,330)	(20,344,246)
58							
59							
60 Estimated ROE impact	-12.621%	-0.186%	0.000%	0.000%	-0.023%	-0.015%	-0.193%
61 Estimated Price Change	45,670,562	1,318,893	-	-	(239,246)	(159,029)	(1,946,261)
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(59,680,489)	(1,251,095)	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	(59,680,489)	(1,251,095)	-	-	-	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	(59,680,489)	(1,251,095)	-	-	-	-	-
77							
78 Federal Income Taxes	(12,532,903)	(262,730)	-	-	-	-	-

	6.3.3 (cont. 3) End-of- Period Plant Reserves - Historical	6.4 Hydro Decommissioning	6.5 Decommissioning Cost Adjustment	6.6 WA Accelerated Depreciation - Colstrip and Jim Bridger
1 Operating Revenues:				
2 General Business Revenues	-	-	-	-
3 Interdepartmental	-	-	-	-
4 Special Sales	-	-	-	-
5 Other Operating Revenues	-	-	-	-
6 Total Operating Revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
7				
8 Operating Expenses:				
9 Steam Production	-	-	2,549,408	-
10 Nuclear Production	-	-	-	-
11 Hydro Production	-	-	-	-
12 Other Power Supply	-	-	-	-
13 Transmission	-	-	-	-
14 Distribution	-	-	-	-
15 Customer Accounting	-	-	-	-
16 Customer Service & Info	-	-	-	-
17 Sales	-	-	-	-
18 Administrative & General	-	-	-	-
19 Total O&M Expenses	<u>-</u>	<u>-</u>	<u>2,549,408</u>	<u>-</u>
20 Depreciation	-	-	-	52,179,403
21 Amortization	-	-	3,700,583	-
22 Taxes Other Than Income	-	-	-	-
23 Income Taxes: Federal	-	-	(1,312,498)	(10,957,675)
24 State	-	-	-	-
25 Deferred Income Taxes	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-
28 Total Operating Expenses:	<u>-</u>	<u>-</u>	<u>4,937,493</u>	<u>41,221,728</u>
29				
30 Operating Rev For Return:	<u>-</u>	<u>-</u>	<u>(4,937,493)</u>	<u>(41,221,728)</u>
31				
32 Rate Base:				
33 Electric Plant In Service	-	-	-	-
34 Plant Held for Future Use	-	-	-	-
35 Misc Deferred Debits	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-
37 Nuclear Fuel	-	-	-	-
38 Prepayments	-	-	-	-
39 Fuel Stock	-	-	-	-
40 Material & Supplies	-	-	-	-
41 Working Capital	-	-	-	-
42 Weatherization Loans	-	-	-	-
43 Misc Rate Base	-	-	-	-
44 Total Electric Plant:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
45				
46 Deductions:				
47 Accum Prov For Deprec	-	-	-	(153,887,081)
48 Accum Prov For Amort	(1,857,436)	-	-	-
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>(1,857,436)</u>	<u>-</u>	<u>-</u>	<u>(153,887,081)</u>
56				
57 Total Rate Base:	<u>(1,857,436)</u>	<u>-</u>	<u>-</u>	<u>(153,887,081)</u>
58				
59				
60 Estimated ROE impact	-0.017%	0.000%	-0.927%	-10.682%
61 Estimated Price Change	(177,694)	-	6,588,682	40,285,217
62				
63				
64 TAX CALCULATION:				
65				
66 Operating Revenue	-	-	(6,249,991)	(52,179,403)
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>(6,249,991)</u>	<u>(52,179,403)</u>
73				
74 State Income Taxes	-	-	-	-
75				
76 Taxable Income	<u>-</u>	<u>-</u>	<u>(6,249,991)</u>	<u>(52,179,403)</u>
77				
78 Federal Income Taxes	<u>-</u>	<u>-</u>	<u>(1,312,498)</u>	<u>(10,957,675)</u>

	6.1	6.1.1	6.2	6.3	6.3.1	6.3.2
	Depreciation and	(cont.) Depreciation	Depreciation and	End-of-Period	(cont.) End-of-	(cont. 2) End-of-
	Total Normalized	Amortization Expense	Amortization Expense	Plant Reserves -	Period Plant	Period Plant
			Amortization Reserve	Historical	Reserves -	Reserves -
					Historical	Historical
1 Operating Revenues:						
2 General Business Revenues	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-
7						
8 Operating Expenses:						
9 Steam Production	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-
20 Depreciation	7,212,508	-	7,212,508	-	-	-
21 Amortization	920,827	-	920,827	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-
23 Income Taxes: Federal	(1,289,223)	-	(1,708,000)	-	-	-
24 State	-	-	-	-	-	-
25 Deferred Income Taxes	(490,300)	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-
28 Total Operating Expenses:	6,353,813	-	6,425,335	-	-	-
29						
30 Operating Rev For Return:	(6,353,813)	-	(6,425,335)	-	-	-
31						
32 Rate Base:						
33 Electric Plant In Service	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-
45						
46 Deductions:						
47 Accum Prov For Deprec	(1,935,512)	-	(1,969,865)	-	-	-
48 Accum Prov For Amort	(314,244)	-	(314,244)	-	-	-
49 Accum Def Income Tax	3,031,455	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-
53 Miscellaneous Deductions	(9,890,370)	-	-	-	-	-
54						
55 Total Deductions:	(9,108,671)	-	(2,284,109)	-	-	-
56						
57 Total Rate Base:	(9,108,671)	-	(2,284,109)	-	-	-
58						
59						
60 Estimated ROE impact	-1.379%	0.000%	-1.360%	-0.005%	0.000%	0.000%
61 Estimated Price Change	7,607,252	-	8,574,087	(218,512)	-	-
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	(8,133,336)	-	(8,133,336)	-	-	-
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	1,994,179	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-
72 Income Before Tax	(6,139,157)	-	(8,133,336)	-	-	-
73						
74 State Income Taxes	-	-	-	-	-	-
75						
76 Taxable Income	(6,139,157)	-	(8,133,336)	-	-	-
77						
78 Federal Income Taxes	(1,289,223)	-	(1,708,000)	-	-	-

	6.3.3 (cont. 3) End-of- Period Plant Reserves - Historical	6.4 Hydro Decommissioning	6.5 Decommissioning Cost Adjustment	6.6 WA Accelerated Depreciation - Colstrip and Jim Bridger
1 Operating Revenues:				
2 General Business Revenues	-	-	-	-
3 Interdepartmental	-	-	-	-
4 Special Sales	-	-	-	-
5 Other Operating Revenues	-	-	-	-
6 Total Operating Revenues	-	-	-	-
7				
8 Operating Expenses:				
9 Steam Production	-	-	-	-
10 Nuclear Production	-	-	-	-
11 Hydro Production	-	-	-	-
12 Other Power Supply	-	-	-	-
13 Transmission	-	-	-	-
14 Distribution	-	-	-	-
15 Customer Accounting	-	-	-	-
16 Customer Service & Info	-	-	-	-
17 Sales	-	-	-	-
18 Administrative & General	-	-	-	-
19 Total O&M Expenses	-	-	-	-
20 Depreciation	-	-	-	-
21 Amortization	-	-	-	-
22 Taxes Other Than Income	-	-	-	-
23 Income Taxes: Federal	-	(7,214)	425,992	-
24 State	-	-	-	-
25 Deferred Income Taxes	-	8,447	(498,747)	-
26 Investment Tax Credit Adj.	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-
28 Total Operating Expenses:	-	1,232	(72,755)	-
29				
30 Operating Rev For Return:	-	(1,232)	72,755	-
31				
32 Rate Base:				
33 Electric Plant In Service	-	-	-	-
34 Plant Held for Future Use	-	-	-	-
35 Misc Deferred Debits	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-
37 Nuclear Fuel	-	-	-	-
38 Prepayments	-	-	-	-
39 Fuel Stock	-	-	-	-
40 Material & Supplies	-	-	-	-
41 Working Capital	-	-	-	-
42 Weatherization Loans	-	-	-	-
43 Misc Rate Base	-	-	-	-
44 Total Electric Plant:	-	-	-	-
45				
46 Deductions:				
47 Accum Prov For Deprec	-	34,353	-	-
48 Accum Prov For Amort	-	-	-	-
49 Accum Def Income Tax	-	92,389	2,939,066	-
50 Unamortized ITC	-	-	-	-
51 Customer Adv For Const	-	-	-	-
52 Customer Service Deposits	-	-	-	-
53 Miscellaneous Deductions	-	-	(9,890,370)	-
54				
55 Total Deductions:	-	126,741	(6,951,304)	-
56				
57 Total Rate Base:	-	126,741	(6,951,304)	-
58				
59				
60 Estimated ROE impact	0.000%	0.000%	-0.001%	0.000%
61 Estimated Price Change	-	13,770	(762,092)	-
62				
63				
64 TAX CALCULATION:				
65				
66 Operating Revenue	-	-	-	-
67 Other Deductions	-	-	-	-
68 Interest (AFUDC)	-	-	-	-
69 Interest	-	-	-	-
70 Schedule "M" Additions	-	(34,353)	2,028,531	-
71 Schedule "M" Deductions	-	-	-	-
72 Income Before Tax	-	(34,353)	2,028,531	-
73				
74 State Income Taxes	-	-	-	-
75				
76 Taxable Income	-	(34,353)	2,028,531	-
77				
78 Federal Income Taxes	-	(7,214)	425,992	-

PacifiCorp
Washington Results of Operations - December 2023
Depreciation and Amortization Expense

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Steam Production	403SP	RES	-	CAGW	21.205%	-	
Steam Production	403SP	RES	4,321,121	JBG	21.205%	916,305	
Hydro Production	403HP	RES	-	SG-U	7.666%	-	
Hydro Production	403HP	RES	-	SG-P	7.666%	-	
Hydro Production	403HP	RES	-	SG	7.666%	-	
Other Production	403OP	RES	155,220	CAGW	21.205%	32,915	
Other Production	403OP	RES	1,695,907	SG	7.666%	130,005	
Transmission	403TP	RES	1,036,281	SG	7.666%	79,440	
Distribution - California	403364	RES	-	CA	Situs	-	
Distribution - Oregon	403364	RES	-	OR	Situs	-	
Distribution - Washington	403364	RES	-	WA	Situs	-	
Distribution - Utah	403364	RES	-	UT	Situs	-	
Distribution - Idaho	403364	RES	-	ID	Situs	-	
Distribution - Wyoming	403364	RES	-	WY-ALL	Situs	-	
General Plant - California	403GP	RES	-	CA	Situs	-	
General Plant - Oregon	403GP	RES	-	OR	Situs	-	
General Plant - Washington	403GP	RES	-	WA	Situs	-	
General Plant - Utah	403GP	RES	-	UT	Situs	-	
General Plant - Idaho	403GP	RES	-	ID	Situs	-	
General Plant - Wyoming	403GP	RES	-	WY-ALL	Situs	-	
General Plant	403GP	RES	845,267	SO	6.888%	58,219	
General Plant	403GP	RES	3,939	SG	7.666%	302	
Mining Plant	403MP	RES	-	SE	7.192%	-	
Intangible Plant	404IP	RES	484,935	SO	6.888%	33,400	
Intangible Plant	404IP	RES	-	SE	7.192%	-	
Intangible Plant	404IP	RES	-	SG	7.666%	-	
Intangible Plant	404IP	RES	7,635	CN	6.671%	509	
Intangible Plant	404IP	RES	-	SG-P	7.666%	-	
			<u>8,550,306</u>			<u>1,251,095</u>	6.1.2

Description of Adjustment

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

**PacifiCorp
Washington Results of Operations - December 2023
(cont.) Depreciation and Amortization Expense**

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Steam Production	403SP	PRO	-	CAGW	21.205%	-	
Steam Production	403SP	PRO	6,984,452	JBG	21.205%	1,481,072	
Hydro Production	403HP	PRO	745,103	SG-U	7.666%	57,118	
Hydro Production	403HP	PRO	1,843,247	SG-P	7.666%	141,300	
Hydro Production	403HP	PRO	-	SG	7.666%	-	
Other Production	403OP	PRO	-	CAGW	21.205%	-	
Other Production	403OP	PRO	21,370,656	SG	7.666%	1,638,239	
Transmission	403TP	PRO	48,120,430	SG	7.666%	3,688,833	
Distribution - California	403364	PRO	-	CA	Situs	-	
Distribution - Oregon	403364	PRO	-	OR	Situs	-	
Distribution - Washington	403364	PRO	60,562	WA	Situs	60,562	
Distribution - Utah	403364	PRO	-	UT	Situs	-	
Distribution - Idaho	403364	PRO	-	ID	Situs	-	
Distribution - Wyoming	403364	PRO	-	WY-ALL	Situs	-	
General Plant - California	403GP	PRO	-	CA	Situs	-	
General Plant - Oregon	403GP	PRO	-	OR	Situs	-	
General Plant - Washington	403GP	PRO	-	WA	Situs	-	
General Plant - Utah	403GP	PRO	-	UT	Situs	-	
General Plant - Idaho	403GP	PRO	-	ID	Situs	-	
General Plant - Wyoming	403GP	PRO	-	WY-ALL	Situs	-	
General Plant	403GP	PRO	2,110,814	SO	6.888%	145,384	
General Plant	403GP	PRO	-	SG	7.666%	-	
Mining Plant	403MP	PRO	-	SE	7.192%	-	
Intangible Plant	404IP	PRO	13,369,357	SO	6.888%	920,827	
Intangible Plant	404IP	PRO	-	SE	7.192%	-	
Intangible Plant	404IP	PRO	-	SG	7.666%	-	
Intangible Plant	404IP	PRO	-	WY-ALL	Situs	-	
Intangible Plant	404IP	PRO	-	SG-P	7.666%	-	
			<u>94,604,621</u>			<u>8,133,336</u>	6.1.2

Description of Adjustment

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

PacifiCorp
Results of Operations - December 2023
Incremental Depreciation Expense

Description	Plant Account	Depreciation Account	Factor	Depreciation Rate	Jan23 to Dec23 Plant Additions Included in Adj	Months	Incremental Expense on Plant Adds.	Jan 24 to Dec 24 Plant Additions Included in Adj	Months	Incremental Expense on Plant Adds.
Steam Production Plant:										
Various	312	403SP	CAGW	17.625%	-	6	-	-	12	-
Various	312	403SP	JBG	20.201%	42,781,416	6	4,321,121	34,574,910	12	6,984,452
Total Steam Plant					42,781,416		4,321,121	34,574,910		6,984,452
Hydro Production Plant:										
Various	332	403HP	SG-U	4.359%	-	6	-	17,095,071	12	745,103
Various	332	403HP	SG-P	2.645%	-	6	-	69,675,173	12	1,843,247
Total Hydro Plant					-		-	86,770,245		2,588,350
Other Production Plant:										
Various	343	403OP	SG-W	4.188%	80,985,875	6	1,695,907	510,264,274	12	21,370,656
Various	343	403OP	CAGW	3.684%	8,426,057	6	155,220	-	12	-
Total Other Plant					89,411,933		1,851,127	510,264,274		21,370,656
Transmission Plant:										
Various	355	403TP	SG	1.721%	120,435,811	6	1,036,281	2,796,260,794	12	48,120,430
Total Transmission Plant					120,435,811		1,036,281	2,796,260,794		48,120,430
Distribution Plant:										
Washington	364	403364	WA	2.584%	-	6	-	2,344,015	12	60,562
Total Distribution Plant					-		-	2,344,015		60,562
General Plant:										
Washington	397	403GP	WA	2.291%	-	6	-	-	12	-
General	397	403GP	SO	5.735%	29,479,081	6	845,267	36,807,801	12	2,110,814
General	397	403GP	SG	3.819%	206,285	6	3,939	-	12	-
General	397	403GP	CAGW	4.217%	-	6	-	-	12	-
Total General Plant					29,685,365		849,207	36,807,801		2,110,814
Intangible Plant:										
General	303	404IP	SO	6.883%	14,090,765	6	484,935	194,236,814	12	13,369,357
General	303	404IP	CN	6.844%	223,124	6	7,635	-	12	-
General	303	404IP	SG	3.210%	-	6	-	-	12	-
Total Intangible Plant					14,313,888		492,570	194,236,814		13,369,357
Total Depreciation and Amortization					296,628,413		8,550,306	3,661,258,853		94,604,621
								Ref. 8.4.1		Ref. 6.1.1

	<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 Rate Base:							
Steam Production	108SP	PRO	-	CAGW	21.205%	-	
Steam Production	108SP	PRO	(4,938,667)	JBG	21.205%	(1,047,258)	
Hydro Production	108HP	PRO	(105,369)	SG-U	7.666%	(8,077)	
Hydro Production	108HP	PRO	(909,570)	SG-P	7.666%	(69,726)	
Hydro Production	108HP	PRO	-	SG	7.666%	-	
Other Production	108OP	PRO	(957,720)	SG	7.666%	(73,417)	
Other Production	108OP	PRO	-	CAGW	21.205%	-	
Transmission	108TP	PRO	(9,265,983)	SG	7.666%	(710,315)	
Distribution - California	108364	PRO	-	CA	Situs	-	
Distribution - Oregon	108364	PRO	-	OR	Situs	-	
Distribution - Washington	108364	PRO	(7,570)	WA	Situs	(7,570)	
Distribution - Utah	108364	PRO	-	UT	Situs	-	
Distribution - Idaho	108364	PRO	-	ID	Situs	-	
Distribution - Wyoming	108364	PRO	-	WY-ALL	Situs	-	
General Plant - California	108GP	PRO	-	CA	Situs	-	
General Plant - Oregon	108GP	PRO	-	OR	Situs	-	
General Plant - Washington	108GP	PRO	-	WA	Situs	-	
General Plant - Utah	108GP	PRO	-	UT	Situs	-	
General Plant - Idaho	108GP	PRO	-	ID	Situs	-	
General Plant - Wyoming	108GP	PRO	-	WY-ALL	Situs	-	
General Plant	108GP	PRO	(776,774)	SO	6.888%	(53,501)	
General Plant	108GP	PRO	-	SG	7.666%	-	
Mining Plant	108MP	PRO	-	SE	7.192%	-	
Intangible Plant	111IP	PRO	(4,562,462)	SO	6.888%	(314,244)	
Intangible Plant	111IP	PRO	-	SE	7.192%	-	
Intangible Plant	111IP	PRO	-	SG	7.666%	-	
Intangible Plant	111IP	PRO	-	WY-ALL	Situs	-	
Intangible Plant	111IP	PRO	-	SG-P	7.666%	-	
			<u>(21,524,116)</u>			<u>(2,284,109)</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 2023
Incremental Accumulated Reserve

Description	Plant Account	Reserve Account	Factor	Depreciation Rate	Jan 24 to Dec 24 Plant Additions Included in Adj	Months	Jan 24 to Dec 24 Incremental Reserve on Plant Adds
Steam Production Plant:							
Various	312	108SP	CAGW	17.625%	-	12	-
Various	312	108SP	JBG	20.201%	34,574,910	12	(4,938,667)
Total Steam Plant					34,574,910		(4,938,667)
Hydro Production Plant:							
Various	332	108HP	SG-U	4.359%	17,095,071	12	(105,369)
Various	332	108HP	SG-P	2.645%	69,675,173	12	(909,570)
Total Hydro Plant					69,675,173		(909,570)
Other Production Plant:							
Various	343	108OP	SG-W	4.188%	510,264,274	12	(957,720)
Various	343	108OP	CAGW	3.684%	-	12	-
Total Other Plant					510,264,274		(957,720)
Transmission Plant:							
Various	355	108TP	SG	1.721%	2,796,260,794	12	(9,265,983)
Total Transmission Plant					2,796,260,794		(9,265,983)
Distribution Plant:							
Washington	364	108364	WA	2.584%	2,344,015	12	(7,570)
Total Distribution Plant					2,344,015		(7,570)
General Plant:							
Washington	397	108GP	WA	2.291%	-	12	-
General	397	108GP	SO	5.735%	36,807,801	12	(776,774)
General	397	108GP	SG	3.819%	-	12	-
General	397	108GP	CAGW	4.217%	-	12	-
Total General Plant					36,807,801		(776,774)
Intangible Plant:							
General	303	111IP	SO	6.883%	194,236,814	12	(4,562,462)
General	303	111IP	CN	6.844%	-	12	-
General	303	111IP	SG	3.210%	-	12	-
Total Intangible Plant					194,236,814		(4,562,462)
Total Reserve Balance					3,661,258,853		(21,524,116)
					Ref. 8.4.1		Ref. 6.2

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Rate Base:							
	108360	RES	51,566	CA	Situs	-	6.3.4
	108360	RES	(16,435)	ID	Situs	-	6.3.4
	108360	RES	(37,279)	OR	Situs	-	6.3.4
	108360	RES	(77,653)	UT	Situs	-	6.3.4
	108360	RES	(4,212)	WA	Situs	(4,212)	6.3.4
	108360	RES	(40,665)	WY-ALL	Situs	-	6.3.4
	108360	RES	(57,878)	WY-ALL	Situs	-	6.3.4
	108361	RES	(81,065)	CA	Situs	-	6.3.4
	108361	RES	(25,296)	ID	Situs	-	6.3.4
	108361	RES	(179,911)	OR	Situs	-	6.3.4
	108361	RES	(373,867)	UT	Situs	-	6.3.4
	108361	RES	(42,721)	WA	Situs	(42,721)	6.3.4
	108361	RES	(130,624)	WY-ALL	Situs	-	6.3.4
	108361	RES	(25,403)	WY-ALL	Situs	-	6.3.4
	108362	RES	88,998	CA	Situs	-	6.3.4
	108362	RES	(284,172)	ID	Situs	-	6.3.4
	108362	RES	(1,635,223)	OR	Situs	-	6.3.4
	108362	RES	(3,098,661)	UT	Situs	-	6.3.4
	108362	RES	(592,954)	WA	Situs	(592,954)	6.3.4
	108362	RES	(874,641)	WY-ALL	Situs	-	6.3.4
	108362	RES	(62,530)	WY-ALL	Situs	-	6.3.4
	108364	RES	(2,994,135)	CA	Situs	-	6.3.4
	108364	RES	(817,060)	ID	Situs	-	6.3.4
	108364	RES	(3,478,872)	OR	Situs	-	6.3.4
	108364	RES	(1,807,298)	UT	Situs	-	6.3.4
	108364	RES	(1,105,896)	WA	Situs	(1,105,896)	6.3.4
	108364	RES	(1,413,717)	WY-ALL	Situs	-	6.3.4
	108364	RES	(315,126)	WY-ALL	Situs	-	6.3.4
	108365	RES	1,674,839	CA	Situs	-	6.3.4
	108365	RES	(290,529)	ID	Situs	-	6.3.4
	108365	RES	(1,658,484)	OR	Situs	-	6.3.4
	108365	RES	(1,121,256)	UT	Situs	-	6.3.4
	108365	RES	(536,993)	WA	Situs	(536,993)	6.3.4
	108365	RES	(754,007)	WY-ALL	Situs	-	6.3.4
	108365	RES	(69,322)	WY-ALL	Situs	-	6.3.4
	108366	RES	1,176,905	CA	Situs	-	6.3.4
	108366	RES	(110,353)	ID	Situs	-	6.3.4
	108366	RES	(826,309)	OR	Situs	-	6.3.4
	108366	RES	(1,516,912)	UT	Situs	-	6.3.4
	108366	RES	(218,062)	WA	Situs	(218,062)	6.3.4
	108366	RES	(264,222)	WY-ALL	Situs	-	6.3.4
	108366	RES	(56,349)	WY-ALL	Situs	-	6.3.4
	108367	RES	803,350	CA	Situs	-	6.3.4
	108367	RES	(300,030)	ID	Situs	-	6.3.4
	108367	RES	(1,680,086)	OR	Situs	-	6.3.4
			<u>(25,180,548)</u>			<u>(2,500,839)</u>	

Description of Adjustment

This adjustment walks forward Average-of-Monthly-Average depreciation and amortization reserve balances for the twelve-month period ended December 2023 to End-of-Period balances as of December 31, 2023.

	<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:							
	108367	RES	(4,008,899)	UT	Situs	-	6.3.4
	108367	RES	(278,642)	WA	Situs	(278,642)	6.3.4
	108367	RES	(561,825)	WY-ALL	Situs	-	6.3.4
	108367	RES	(265,348)	WY-ALL	Situs	-	6.3.4
	108368	RES	(400,917)	CA	Situs	-	6.3.4
	108368	RES	(649,625)	ID	Situs	-	6.3.4
	108368	RES	(3,268,080)	OR	Situs	-	6.3.4
	108368	RES	(2,613,964)	UT	Situs	-	6.3.4
	108368	RES	(886,207)	WA	Situs	(886,207)	6.3.4
	108368	RES	(747,569)	WY-ALL	Situs	-	6.3.4
	108368	RES	(126,480)	WY-ALL	Situs	-	6.3.4
	108369	RES	(1,460,160)	CA	Situs	-	6.3.4
	108369	RES	(497,116)	ID	Situs	-	6.3.4
	108369	RES	(2,757,945)	OR	Situs	-	6.3.5
	108369	RES	(2,965,885)	UT	Situs	-	6.3.5
	108369	RES	(668,403)	WA	Situs	(668,403)	6.3.5
	108369	RES	(649,147)	WY-ALL	Situs	-	6.3.5
	108369	RES	(186,120)	WY-ALL	Situs	-	6.3.5
	108370	RES	(11,868)	CA	Situs	-	6.3.5
	108370	RES	(22,723)	ID	Situs	-	6.3.5
	108370	RES	(1,415,308)	OR	Situs	-	6.3.5
	108370	RES	1,741,048	UT	Situs	-	6.3.5
	108370	RES	(194,844)	WA	Situs	(194,844)	6.3.5
	108370	RES	(157,915)	WY-ALL	Situs	-	6.3.5
	108370	RES	(31,389)	WY-ALL	Situs	-	6.3.5
	108371	RES	11,582	CA	Situs	-	6.3.5
	108371	RES	(1,375)	ID	Situs	-	6.3.5
	108371	RES	(19,533)	OR	Situs	-	6.3.5
	108371	RES	(33,318)	UT	Situs	-	6.3.5
	108371	RES	(4,076)	WA	Situs	(4,076)	6.3.5
	108371	RES	(10,336)	WY-ALL	Situs	-	6.3.5
	108371	RES	(2,270)	WY-ALL	Situs	-	6.3.5
	108373	RES	(109,283)	CA	Situs	-	6.3.5
	108373	RES	13,403	ID	Situs	-	6.3.5
	108373	RES	(82,435)	OR	Situs	-	6.3.5
	108373	RES	(25,529)	UT	Situs	-	6.3.5
	108373	RES	25,640	WA	Situs	25,640	6.3.5
	108373	RES	(54,778)	WY-ALL	Situs	-	6.3.5
	108373	RES	(12,686)	WY-ALL	Situs	-	6.3.5
	108DP	RES	1,069,120	CA	Situs	-	6.3.5
	108DP	RES	95,273	ID	Situs	-	6.3.5
	108DP	RES	(47,272)	OR	Situs	-	6.3.5
	108DP	RES	429,833	UT	Situs	-	6.3.5
	108DP	RES	344,201	WA	Situs	344,201	6.3.5
	108DP	RES	12,646	WY-ALL	Situs	-	6.3.5
	108DP	RES	163,878	WY-ALL	Situs	-	6.3.5
			<u>(21,322,644)</u>			<u>(1,662,330)</u>	

Description of Adjustment

This adjustment walks forward Average-of-Monthly-Average depreciation and amortization reserve balances for the twelve-month period ended December 2023 to End-of-Period balances as of December 31, 2023.

Adjustment to Rate Base:		ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
		108GP	RES	(151,212)	CA	Situs	-	6.3.5
		108GP	RES	113,871	CAEE	0.000%	-	6.3.5
		108GP	RES	(707,218)	CAGE	0.000%	-	6.3.5
		108GP	RES	6,038	CAGW	21.205%	1,280	6.3.5
		108GP	RES	(297,395)	CN	6.671%	(19,839)	6.3.5
		108GP	RES	518,722	ID	Situs	-	6.3.5
		108GP	RES	81,123	JBG	21.205%	17,202	6.3.5
		108GP	RES	(365,074)	OR	Situs	-	6.3.5
		108GP	RES	(1,040,864)	SG	7.666%	(79,791)	6.3.5
		108GP	RES	2,821,032	SO	6.888%	194,301	6.3.5
		108GP	RES	(1,145,547)	UT	Situs	-	6.3.5
		108GP	RES	(652,535)	WA	Situs	(652,535)	6.3.5
		108GP	RES	(1,448,057)	WY-ALL	Situs	-	6.3.5
		108GP	RES	(164,978)	WY-ALL	Situs	-	6.3.5
		108HP	RES	(9,144,810)	SG-P	7.666%	(701,026)	6.3.5
		108HP	RES	(4,075,707)	SG	7.666%	(312,437)	6.3.5
		108OP	RES	(3,902,806)	CAGE	0.000%	-	6.3.5
		108OP	RES	(9,567,466)	CAGW	21.205%	(2,028,807)	6.3.5
		108OP	RES	(79)	OR	Situs	-	6.3.5
		108OP	RES	51,663	SG	7.666%	3,960	6.3.5
		108OP	RES	(68,374,993)	SG	7.666%	(5,241,514)	6.3.5
		108OP	RES	(9,949)	UT	Situs	-	6.3.5
		108SP	RES	(41,826,620)	CAGE	0.000%	-	6.3.5
		108SP	RES	(10,009,208)	CAGW	21.205%	(2,122,479)	6.3.5
		108SP	RES	(711,727)	CA	Situs	-	6.3.6
		108SP	RES	(1,387,497)	ID	Situs	-	6.3.6
		108SP	RES	(22,916,383)	JBG	21.205%	(4,859,481)	6.3.6
		108SP	RES	(2,521,723)	SG	7.666%	(193,311)	6.3.6
		108SP	RES	9,948	SG-P	7.666%	763	6.3.6
		108SP	RES	(8,526,815)	UT	Situs	-	6.3.6
		108SP	RES	(444,347)	WA	Situs	(444,347)	6.3.6
		108SP	RES	(2,834,420)	WY-ALL	Situs	-	6.3.6
		108TP	RES	(21,689)	CAGW	21.205%	(4,599)	6.3.6
		108TP	RES	(58,023,846)	SG	7.666%	(4,448,012)	6.3.6
		111GP	RES	(1,054)	CA	Situs	-	6.3.6
		111GP	RES	-	ID	Situs	-	6.3.6
		111GP	RES	(74,689)	OR	Situs	-	6.3.6
		111GP	RES	(135,262)	SO	6.888%	(9,316)	6.3.6
		111GP	RES	-	UT	Situs	-	6.3.6
		111GP	RES	(52,937)	WA	Situs	(52,937)	6.3.6
		111GP	RES	(88,088)	WY-ALL	Situs	-	6.3.6
		111HP	RES	(156,939)	SG-P	7.666%	(12,031)	6.3.6
		111IP	RES	1,031	CA	Situs	-	6.3.6
		111IP	RES	(911)	CAEE	0.000%	-	6.3.6
		111IP	RES	(701,843)	CAGE	0.000%	-	6.3.6
		111IP	RES	2,927,149	CAGW	21.205%	620,710	6.3.6
				<u>(244,954,111)</u>			<u>(20,344,246)</u>	

Description of Adjustment

This adjustment walks forward Average-of-Monthly-Average depreciation and amortization reserve balances for the twelve-month period ended December 2023 to End-of-Period balances as of December 31, 2023.

	<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:							
	111IP	RES	(7,888,539)	CN	6.671%	(526,243)	6.3.6
	111IP	RES	255	ID	Situs	-	6.3.6
	111IP	RES	(3,931)	JBG	21.205%	(833)	6.3.6
	111IP	RES	(5,617)	OR	Situs	-	6.3.6
	111IP	RES	(2,187,570)	SG	7.666%	(167,695)	6.3.6
	111IP	RES	(1,348,790)	SG-P	7.666%	(103,396)	6.3.6
	111IP	RES	(168,409)	SG-U	7.666%	(12,910)	6.3.6
	111IP	RES	(15,200,150)	SO	6.888%	(1,046,925)	6.3.6
	111IP	RES	(44,474)	UT	Situs	-	6.3.6
	111IP	RES	568	WA	Situs	568	6.3.6
	111IP	RES	5,130	WY-ALL	Situs	-	6.3.6
	111OP	RES	(39,100)	OR	Situs	-	6.3.6
			<u>(26,880,628)</u>			<u>(1,857,436)</u>	
Adjustment Summary:							
			(25,180,548)	Various		(2,500,839)	6.3
			(21,322,644)	Various		(1,662,330)	6.3.1
			(244,954,111)	Various		(20,344,246)	6.3.2
			(26,880,628)	Various		(1,857,436)	6.3.3
	Total Adjustment		<u>(318,337,931)</u>			<u>(26,364,851)</u>	

Description of Adjustment

This adjustment walks forward Average-of-Monthly-Average depreciation and amortization reserve balances for the twelve-month period ended December 2023 to End-of-Period balances as of December 31, 2023.

PacifiCorp
Washington Results of Operations - December 2023
End-of-Period Plant Reserves

Indicator	Account	Factor	Dec-23 AMA	Dec-23 EOP	Adjustment	Reference
108360CA	108360	CA	(772,807)	(721,241)	51,566	Ref. 6.3
108360IDU	108360	IDU	(545,514)	(561,948)	(16,435)	Ref. 6.3
108360OR	108360	OR	(2,506,894)	(2,544,174)	(37,279)	Ref. 6.3
108360UT	108360	UT	(3,429,112)	(3,506,765)	(77,653)	Ref. 6.3
108360WA	108360	WA	(217,420)	(221,632)	(4,212)	Ref. 6.3
108360WYP	108360	WYP	(1,645,676)	(1,686,341)	(40,665)	Ref. 6.3
108360WYU	108360	WYU	(1,280,699)	(1,338,578)	(57,878)	Ref. 6.3
108361CA	108361	CA	(1,744,185)	(1,825,250)	(81,065)	Ref. 6.3
108361IDU	108361	IDU	(981,603)	(1,006,899)	(25,296)	Ref. 6.3
108361OR	108361	OR	(9,854,464)	(10,034,375)	(179,911)	Ref. 6.3
108361UT	108361	UT	(16,929,288)	(17,303,155)	(373,867)	Ref. 6.3
108361WA	108361	WA	(1,629,565)	(1,672,287)	(42,721)	Ref. 6.3
108361WYP	108361	WYP	(4,787,062)	(4,917,686)	(130,624)	Ref. 6.3
108361WYU	108361	WYU	(982,203)	(1,007,606)	(25,403)	Ref. 6.3
108362CA	108362	CA	(11,154,463)	(11,065,464)	88,998	Ref. 6.3
108362IDU	108362	IDU	(13,087,165)	(13,371,337)	(284,172)	Ref. 6.3
108362OR	108362	OR	(106,723,764)	(108,358,987)	(1,635,223)	Ref. 6.3
108362UT	108362	UT	(166,543,988)	(169,642,649)	(3,098,661)	Ref. 6.3
108362WA	108362	WA	(29,868,527)	(30,461,481)	(592,954)	Ref. 6.3
108362WYP	108362	WYP	(47,685,279)	(48,559,920)	(874,641)	Ref. 6.3
108362WYU	108362	WYU	(4,635,172)	(4,697,702)	(62,530)	Ref. 6.3
108364CA	108364	CA	(44,195,149)	(47,189,285)	(2,994,135)	Ref. 6.3
108364IDU	108364	IDU	(51,540,750)	(52,357,810)	(817,060)	Ref. 6.3
108364OR	108364	OR	(269,932,535)	(273,411,407)	(3,478,872)	Ref. 6.3
108364UT	108364	UT	(178,161,702)	(179,969,000)	(1,807,298)	Ref. 6.3
108364WA	108364	WA	(80,808,088)	(81,913,985)	(1,105,896)	Ref. 6.3
108364WYP	108364	WYP	(78,189,494)	(79,603,211)	(1,413,717)	Ref. 6.3
108364WYU	108364	WYU	(17,099,131)	(17,414,256)	(315,126)	Ref. 6.3
108365CA	108365	CA	(22,087,296)	(20,412,458)	1,674,839	Ref. 6.3
108365IDU	108365	IDU	(17,436,954)	(17,727,483)	(290,529)	Ref. 6.3
108365OR	108365	OR	(143,839,093)	(145,497,577)	(1,658,484)	Ref. 6.3
108365UT	108365	UT	(90,330,819)	(91,452,075)	(1,121,256)	Ref. 6.3
108365WA	108365	WA	(39,690,577)	(40,227,571)	(536,993)	Ref. 6.3
108365WYP	108365	WYP	(46,396,943)	(47,150,949)	(754,007)	Ref. 6.3
108365WYU	108365	WYU	(6,228,808)	(6,298,130)	(69,322)	Ref. 6.3
108366CA	108366	CA	(13,063,121)	(11,886,216)	1,176,905	Ref. 6.3
108366IDU	108366	IDU	(4,995,971)	(5,106,324)	(110,353)	Ref. 6.3
108366OR	108366	OR	(51,771,314)	(52,597,623)	(826,309)	Ref. 6.3
108366UT	108366	UT	(94,114,054)	(95,630,965)	(1,516,912)	Ref. 6.3
108366WA	108366	WA	(12,010,245)	(12,228,307)	(218,062)	Ref. 6.3
108366WYP	108366	WYP	(12,480,749)	(12,744,970)	(264,222)	Ref. 6.3
108366WYU	108366	WYU	(3,277,667)	(3,334,016)	(56,349)	Ref. 6.3
108367CA	108367	CA	(13,617,803)	(12,814,453)	803,350	Ref. 6.3
108367IDU	108367	IDU	(13,779,402)	(14,079,432)	(300,030)	Ref. 6.3
108367OR	108367	OR	(102,543,909)	(104,223,995)	(1,680,086)	Ref. 6.3
108367UT	108367	UT	(220,492,849)	(224,501,749)	(4,008,899)	Ref. 6.3.1
108367WA	108367	WA	(14,893,138)	(15,171,780)	(278,642)	Ref. 6.3.1
108367WYP	108367	WYP	(27,122,860)	(27,684,685)	(561,825)	Ref. 6.3.1
108367WYU	108367	WYU	(14,850,118)	(15,115,467)	(265,348)	Ref. 6.3.1
108368CA	108368	CA	(30,369,791)	(30,770,708)	(400,917)	Ref. 6.3.1
108368IDU	108368	IDU	(35,710,450)	(36,360,075)	(649,625)	Ref. 6.3.1
108368OR	108368	OR	(263,554,826)	(266,822,907)	(3,268,080)	Ref. 6.3.1
108368UT	108368	UT	(180,350,039)	(182,964,003)	(2,613,964)	Ref. 6.3.1
108368WA	108368	WA	(68,495,473)	(69,381,680)	(886,207)	Ref. 6.3.1
108368WYP	108368	WYP	(51,883,836)	(52,631,405)	(747,569)	Ref. 6.3.1
108368WYU	108368	WYU	(8,172,096)	(8,298,575)	(126,480)	Ref. 6.3.1
108369CA	108369	CA	(13,675,181)	(15,135,341)	(1,460,160)	Ref. 6.3.1
108369IDU	108369	IDU	(20,497,571)	(20,994,686)	(497,116)	Ref. 6.3.1

PacifiCorp
Washington Results of Operations - December 2023
End-of-Period Plant Reserves

Indicator	Account	Factor	Dec-23 AMA	Dec-23 EOP	Adjustment	Reference
108369OR	108369	OR	(156,829,942)	(159,587,887)	(2,757,945)	Ref. 6.3.1
108369UT	108369	UT	(130,556,442)	(133,522,327)	(2,965,885)	Ref. 6.3.1
108369WA	108369	WA	(35,912,854)	(36,581,257)	(668,403)	Ref. 6.3.1
108369WYP	108369	WYP	(30,527,601)	(31,176,749)	(649,147)	Ref. 6.3.1
108369WYU	108369	WYU	(7,919,947)	(8,106,066)	(186,120)	Ref. 6.3.1
108370CA	108370	CA	(2,392,871)	(2,404,739)	(11,868)	Ref. 6.3.1
108370IDU	108370	IDU	(2,522,749)	(2,545,471)	(22,723)	Ref. 6.3.1
108370OR	108370	OR	(31,822,240)	(33,237,548)	(1,415,308)	Ref. 6.3.1
108370UT	108370	UT	(54,549,457)	(52,808,409)	1,741,048	Ref. 6.3.1
108370WA	108370	WA	(9,188,227)	(9,383,070)	(194,844)	Ref. 6.3.1
108370WYP	108370	WYP	(9,060,266)	(9,218,181)	(157,915)	Ref. 6.3.1
108370WYU	108370	WYU	(1,823,828)	(1,855,217)	(31,389)	Ref. 6.3.1
108371CA	108371	CA	(248,436)	(236,854)	11,582	Ref. 6.3.1
108371IDU	108371	IDU	(128,338)	(129,712)	(1,375)	Ref. 6.3.1
108371OR	108371	OR	(2,139,399)	(2,158,932)	(19,533)	Ref. 6.3.1
108371UT	108371	UT	(3,387,162)	(3,420,481)	(33,318)	Ref. 6.3.1
108371WA	108371	WA	(427,741)	(431,817)	(4,076)	Ref. 6.3.1
108371WYP	108371	WYP	(842,871)	(853,207)	(10,336)	Ref. 6.3.1
108371WYU	108371	WYU	(142,972)	(145,242)	(2,270)	Ref. 6.3.1
108373CA	108373	CA	(399,842)	(509,125)	(109,283)	Ref. 6.3.1
108373IDU	108373	IDU	(470,072)	(456,669)	13,403	Ref. 6.3.1
108373OR	108373	OR	(12,395,784)	(12,478,220)	(82,435)	Ref. 6.3.1
108373UT	108373	UT	(13,502,788)	(13,528,316)	(25,529)	Ref. 6.3.1
108373WA	108373	WA	(1,683,297)	(1,657,657)	25,640	Ref. 6.3.1
108373WYP	108373	WYP	(4,178,147)	(4,232,925)	(54,778)	Ref. 6.3.1
108373WYU	108373	WYU	(1,280,649)	(1,293,335)	(12,686)	Ref. 6.3.1
108DPCA	108DP	CA	719,268	1,788,388	1,069,120	Ref. 6.3.1
108DPIDU	108DP	IDU	36,142	131,415	95,273	Ref. 6.3.1
108DPOR	108DP	OR	619,249	571,976	(47,272)	Ref. 6.3.1
108DPUT	108DP	UT	1,159,424	1,589,257	429,833	Ref. 6.3.1
108DPWA	108DP	WA	287,779	631,980	344,201	Ref. 6.3.1
108DPWYP	108DP	WYP	(12,646)	-	12,646	Ref. 6.3.1
108DPWYU	108DP	WYU	264,054	427,932	163,878	Ref. 6.3.1
108GPCA	108GP	CA	(8,008,917)	(8,160,129)	(151,212)	Ref. 6.3.2
108GPCAEE	108GP	CAEE	(1,758,693)	(1,644,822)	113,871	Ref. 6.3.2
108GPCAGE	108GP	CAGE	(46,774,674)	(47,481,892)	(707,218)	Ref. 6.3.2
108GPCAGW	108GP	CAGW	(1,723,973)	(1,717,934)	6,038	Ref. 6.3.2
108GPCN	108GP	CN	(6,361,841)	(6,659,237)	(297,395)	Ref. 6.3.2
108GPIDU	108GP	IDU	(23,466,645)	(22,947,924)	518,722	Ref. 6.3.2
108GPJBG	108GP	JBG	(8,518,602)	(8,437,479)	81,123	Ref. 6.3.2
108GPOR	108GP	OR	(90,873,471)	(91,238,545)	(365,074)	Ref. 6.3.2
108GPSG	108GP	SG	(88,298,640)	(89,339,504)	(1,040,864)	Ref. 6.3.2
108GPSO	108GP	SO	(119,647,267)	(116,826,235)	2,821,032	Ref. 6.3.2
108GPUT	108GP	UT	(114,488,667)	(115,634,213)	(1,145,547)	Ref. 6.3.2
108GPWA	108GP	WA	(26,401,560)	(27,054,095)	(652,535)	Ref. 6.3.2
108GPWYP	108GP	WYP	(32,662,350)	(34,110,407)	(1,448,057)	Ref. 6.3.2
108GPWYU	108GP	WYU	(7,899,023)	(8,064,002)	(164,978)	Ref. 6.3.2
108HPOTHER	108HP	OTHER	-	-	-	Ref. 6.3.2
108HPSPG-P	108HP	SG-P	(344,974,322)	(354,119,131)	(9,144,810)	Ref. 6.3.2
108HPSPG-U	108HP	SG-U	(109,327,905)	(113,403,612)	(4,075,707)	Ref. 6.3.2
108OPCAGE	108OP	CAGE	(366,937,335)	(370,840,140)	(3,902,806)	Ref. 6.3.2
108OPCAGW	108OP	CAGW	(251,248,508)	(260,815,974)	(9,567,466)	Ref. 6.3.2
108OPOR	108OP	OR	(310)	(389)	(79)	Ref. 6.3.2
108OPSG	108OP	SG	(118,920)	(67,257)	51,663	Ref. 6.3.2
108OPSG-W	108OP	SG-W	116,785,436	48,410,444	(68,374,993)	Ref. 6.3.2
108OPUT	108OP	UT	(44,436)	(54,385)	(9,949)	Ref. 6.3.2
108SPCAGE	108SP	CAGE	(2,888,049,912)	(2,929,876,531)	(41,826,620)	Ref. 6.3.2
108SPCAGW	108SP	CAGW	(176,593,400)	(186,602,608)	(10,009,208)	Ref. 6.3.2

PacifiCorp
Washington Results of Operations - December 2023
End-of-Period Plant Reserves

Indicator	Account	Factor	Dec-23 AMA	Dec-23 EOP	Adjustment	Reference
108SPCA	108SP	CA	(30,945)	(742,672)	(711,727)	Ref. 6.3.2
108SPIDU	108SP	IDU	(2,949,415)	(4,336,912)	(1,387,497)	Ref. 6.3.2
108SPJBG	108SP	JBG	(790,780,495)	(813,696,878)	(22,916,383)	Ref. 6.3.2
108SPSG	108SP	SG	(90,651,158)	(93,172,881)	(2,521,723)	Ref. 6.3.2
108SPSG-P	108SP	SG-P	(9,948)	-	9,948	Ref. 6.3.2
108SPUT	108SP	UT	(42,634,073)	(51,160,887)	(8,526,815)	Ref. 6.3.2
108SPWA	108SP	WA	(2,221,737)	(2,666,085)	(444,347)	Ref. 6.3.2
108SPWYP	108SP	WYP	(11,337,680)	(14,172,100)	(2,834,420)	Ref. 6.3.2
108TPCAGW	108TP	CAGW	(769,196)	(790,885)	(21,689)	Ref. 6.3.2
108TPSG	108TP	SG	(2,198,777,460)	(2,256,801,307)	(58,023,846)	Ref. 6.3.2
111GPCA	111GP	CA	(506,095)	(507,148)	(1,054)	Ref. 6.3.2
111GPIDU	111GP	IDU	(333,771)	(333,771)	-	Ref. 6.3.2
111GPOR	111GP	OR	(5,064,778)	(5,139,467)	(74,689)	Ref. 6.3.2
111GPSO	111GP	SO	(1,446,648)	(1,581,910)	(135,262)	Ref. 6.3.2
111GPUT	111GP	UT	(33,127)	(33,127)	-	Ref. 6.3.2
111GPWA	111GP	WA	(2,050,002)	(2,102,939)	(52,937)	Ref. 6.3.2
111GPWYP	111GP	WYP	(4,642,564)	(4,730,653)	(88,088)	Ref. 6.3.2
111HPSG-P	111HP	SG-P	(3,764,748)	(3,921,687)	(156,939)	Ref. 6.3.2
111IPCA	111IP	CA	(1,031)	-	1,031	Ref. 6.3.2
111IPCAEE	111IP	CAEE	(5,540)	(6,450)	(911)	Ref. 6.3.2
111IPCAGE	111IP	CAGE	(27,908,631)	(28,610,474)	(701,843)	Ref. 6.3.2
111IPCAGW	111IP	CAGW	(21,014,369)	(18,087,220)	2,927,149	Ref. 6.3.2
111IPCN	111IP	CN	(185,905,601)	(193,794,139)	(7,888,539)	Ref. 6.3.3
111IPIDU	111IP	IDU	(1,000,255)	(1,000,000)	255	Ref. 6.3.3
111IPJBG	111IP	JBG	(1,252,490)	(1,256,420)	(3,931)	Ref. 6.3.3
111IPOR	111IP	OR	(149,822)	(155,439)	(5,617)	Ref. 6.3.3
111IPSG	111IP	SG	(58,766,837)	(60,954,407)	(2,187,570)	Ref. 6.3.3
111IPSG-P	111IP	SG-P	(45,827,377)	(47,176,167)	(1,348,790)	Ref. 6.3.3
111IPSG-U	111IP	SG-U	(6,825,908)	(6,994,318)	(168,409)	Ref. 6.3.3
111IPSO	111IP	SO	(364,738,991)	(379,939,142)	(15,200,150)	Ref. 6.3.3
111IPUT	111IP	UT	(207,726)	(252,200)	(44,474)	Ref. 6.3.3
111IPWA	111IP	WA	(988)	(421)	568	Ref. 6.3.3
111IPWYP	111IP	WYP	(350,149)	(345,019)	5,130	Ref. 6.3.3
111OPOR	111OP	OR	(93,330)	(132,430)	(39,100)	Ref. 6.3.3
			<u>(11,765,372,121)</u>	<u>(12,083,710,051)</u>	<u>(318,337,931)</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 Reserve							
Depreciation Reserve	108HP	PRO	728,396	SG-P	7.666%	55,838	6.4.1
Depreciation Reserve	108HP	PRO	<u>(280,272)</u>	SG-U	7.666%	<u>(21,485)</u>	6.4.1
			<u>448,125</u>			<u>34,353</u>	6.4.1
Adjustment to Tax:							
Schedule M Adjustment	SCHMAT	PRO	(448,125)	SG	7.666%	(34,353)	
Deferred Income Tax Expense	41110	PRO	110,184	SG	7.666%	8,447	
ADIT YE Balance	282	PRO	1,205,203	SG	7.666%	92,389	

Adjustment to December 2024 Year-End Balance for Projected Spend / Accrual Detail:

December 2023 Year End Reserve Balance	(5,125,941)
December 2024 Year End Reserve Balance	<u>(4,677,816)</u>
Total Adjustment to Reserve	448,125

Description of Adjustment

Based on the Company's latest depreciation study in Docket UE-180778, the Company updated the accrual amounts to the decommissioning fund in order to build up a reserve for possible decommissioning of some of the remaining smaller hydro plants. This adjustment is to accrue \$448 thousand for decommissioning costs of various hydro facilities over the next five years that have a probability of being decommissioned during the next ten years. This adjustment walks the depreciation reserve balance to the December 2024 year-end level. Reserves do not include funds for Powerdale, which was reclassified to unrecovered plant.

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

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

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

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

Ref 6.4

West Side			
	<u>Spend</u>	<u>Accruals</u>	<u>Balance</u>
January-24	-	60,700	(4,075,084)
February-24	-	60,700	(4,014,384)
March-24	-	60,700	(3,953,685)
April-24	-	60,700	(3,892,985)
May-24	-	60,700	(3,832,285)
June-24	-	60,700	(3,771,585)
July-24	-	60,700	(3,710,886)
August-24	-	60,700	(3,650,186)
September-24	-	60,700	(3,589,486)
October-24	-	60,700	(3,528,787)
November-24	-	60,700	(3,468,087)
December-24	-	60,700	(3,407,387)
12 ME Dec 2024	Adjustment to Reserve		728,396

Ref 6.4

East Side			
	<u>Spend</u>	<u>Accruals</u>	<u>Balance</u>
January-24	-	(23,356)	(1,013,513)
February-24	-	(23,356)	(1,036,869)
March-24	-	(23,356)	(1,060,225)
April-24	-	(23,356)	(1,083,581)
May-24	-	(23,356)	(1,106,937)
June-24	-	(23,356)	(1,130,293)
July-24	-	(23,356)	(1,153,649)
August-24	-	(23,356)	(1,177,005)
September-24	-	(23,356)	(1,200,361)
October-24	-	(23,356)	(1,223,717)
November-24	-	(23,356)	(1,247,073)
December-24	-	(23,356)	(1,270,428)
12 ME Dec 2024	Adjustment to Reserve		(280,272)

Ref 6.4

Total Resources			
	<u>Spend</u>	<u>Accruals</u>	<u>Balance</u>
January-24	-	37,344	(5,088,597)
February-24	-	37,344	(5,051,253)
March-24	-	37,344	(5,013,909)
April-24	-	37,344	(4,976,566)
May-24	-	37,344	(4,939,222)
June-24	-	37,344	(4,901,878)
July-24	-	37,344	(4,864,534)
August-24	-	37,344	(4,827,191)
September-24	-	37,344	(4,789,847)
October-24	-	37,344	(4,752,503)
November-24	-	37,344	(4,715,160)
December-24	-	37,344	(4,677,816)
12 ME Dec 2024	Adjustment to Reserve		448,125

Ref 6.4

**PacifiCorp
Washington Results of Operations - December 2023
Decommissioning Cost Adjustment**

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense							
Annual Incremental Decom.	407	RES	2,344,847	WA	Situs	2,344,847	6.5.1
Other Closure Costs	407	RES	1,355,736	WA	Situs	1,355,736	6.5.2
Reclamation Costs	501	RES	2,549,408	WA	Situs	2,549,408	6.5.3
Adjustment to Rate Base							
Reg Liab. - Incr. Decom.	254	PRO	(5,985,227)	WA	Situs	(5,985,227)	6.5.1
Reg Liab. - Other Closure	254	PRO	(1,355,736)	WA	Situs	(1,355,736)	6.5.2
Reg Liab. - Reclamation	254	PRO	(2,549,408)	WA	Situs	(2,549,408)	6.5.3
Adjustment to Tax:							
Sch M - Incr. Decom.	SCHMAT	PRO	2,344,847	WA	Situs	2,344,847	6.5.1
DIT Expense - Incr. Decom.	41110	PRO	(576,518)	WA	Situs	(576,518)	6.5.1
ADIT Balance - Incr. Decom.	190	PRO	2,017,811	WA	Situs	2,017,811	6.5.1
Sch M - Other Closure	SCHMAT	PRO	-	WA	Situs	-	6.5.2
DIT Exp - Other Closure	41110	PRO	-	WA	Situs	-	6.5.2
ADIT Bal. - Other Closure	190	PRO	333,330	WA	Situs	333,330	6.5.2
Sch M - Reclamation Costs	SCHMAT	PRO	(316,316)	WA	Situs	(316,316)	6.5.3
DIT Exp. - Reclamation	41110	PRO	77,772	WA	Situs	77,772	6.5.3
ADIT Bal - Reclamation	190	PRO	587,925	WA	Situs	587,925	6.5.3

Description of Adjustment

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

PacifiCorp
 Washington Results of Operations - December 2023
 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	-	(2,221,737)
Pro Forma Amount	2,344,847	(8,206,964) <i>below</i>
Adjustment:	<u>2,344,847</u>	<u>(5,985,227)</u>
	Ref 6.5	Ref 6.5

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

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

AMA	(8,206,964)	2,017,811
		Ref 6.5

PacifiCorp
 Washington Results of Operations - December 2023
 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)	-	(3,389,340)
Pro Forma Amount (below)	1,355,736	(4,745,075) <i>below</i>
Adjustment:	<u>1,355,736</u>	<u>(1,355,736)</u>
	Ref 6.5	Ref 6.5

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

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

AMA	(4,745,075)	1,166,653
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PacifiCorp
 Washington Results of Operations - December 2023
 Decommissioning and Other Plant Closure Cost Adjustment
 Bridger Reclamation

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

Ref 6.5

	<u>Amortization</u>	<u>Reg. Liability Balance</u>
Base Period Amount (below)	-	(6,373,520)
Pro Forma Amount (below)	2,549,408	(8,922,928)
Adjustment:	<u>2,549,408</u>	<u>(2,549,408)</u> below
	Ref 6.5	Ref 6.5

	501 Mthly Accum.	SCHMAT Tax	41110 Def Inc Tax Exp	254 Reg. Liab.	190 ADIT
Jan-24	212,451	186,091	(45,753)	(7,860,674)	1,926,192
Feb-24	212,451	186,091	(45,753)	(8,073,125)	1,971,945
Mar-24	212,451	186,091	(45,753)	(8,285,576)	2,017,699
Apr-24	212,451	186,091	(45,753)	(8,498,026)	2,063,452
May-24	212,451	186,091	(45,753)	(8,710,477)	2,109,205
Jun-24	212,451	186,091	(45,753)	(8,922,928)	2,154,959
Jul-24	212,451	186,091	(45,753)	(9,135,378)	2,200,712
Aug-24	212,451	186,091	(45,753)	(9,347,829)	2,246,466
Sep-24	212,451	186,091	(45,753)	(9,560,280)	2,292,219
Oct-24	212,451	186,091	(45,753)	(9,772,730)	2,337,973
Nov-24	212,451	186,091	(45,753)	(9,985,181)	2,383,726
Dec-24	212,451	186,091	(45,753)	(10,197,632)	2,429,480

Annual Total	2,549,408	2,233,092	(549,041)
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AMA	(8,922,928)	2,154,959
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Base Period - 705.425	2,549,408	(626,813)	1,567,034
December 2024	2,233,092	(549,041)	2,154,959
	<u>(316,316)</u>	<u>77,772</u>	<u>587,925</u>
	Ref 6.5	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 Plant Depreciation Expense	403SP	RES	11,519,412	CAGW	21.205%	2,442,722	
Steam Plant Depreciation Expense	403SP	RES	230,562,353	JBG	21.205%	48,891,366	
			<u>242,081,765</u>			<u>51,334,088</u>	6.6.1
Adjustment to Reserve: Plant							
Steam Plant Accum. Depreciation	108SP	RES	(34,161,173)	CAGW	21.205%	(7,243,968)	
Steam Plant Accum. Depreciation	108SP	RES	(679,581,908)	JBG	21.205%	(144,107,167)	
			<u>(713,743,081)</u>			<u>(151,351,136)</u>	6.6.1
Adjustment to Expense: GSU							
Transmission Plant Depr. Exp.	403TP	RES	410,031	CAGW	21.205%	86,948	
Transmission Plant Depr. Exp.	403TP	RES	3,576,313	JBG	21.205%	758,367	
			<u>3,986,345</u>			<u>845,315</u>	6.6.1
Adjustment to Reserve: GSU							
Transmission Plant Accum. Depr.	108TP	RES	(1,230,093)	CAGW	21.205%	(260,845)	
Transmission Plant Accum. Depr.	108TP	RES	(10,728,940)	JBG	21.205%	(2,275,101)	
			<u>(11,959,034)</u>			<u>(2,535,945)</u>	6.6.1

Description of Adjustment

This adjustment increases depreciation expense in Washington actual results for the year ended December 2023 to reflect the different depreciation rates Washington is using for the Colstrip and Jim Bridger plants and the associated Generation Step Up's (GSU's). This treatment was approved in Docket UE-191024.

PacifiCorp
 Washington Results of Operations - December 2023
 Washington Accelerated Colstrip & Jim Bridger Depreciation

Depreciation Expense Adjustment By Plant

Plant	Factor	Adjustment to Expense (12 ME Dec 2023)
COLSTRIP	CAGW	11,519,412
JIM BRIDGER	JBG	230,562,353
		<u>242,081,765</u>

Ref 6.6

Depreciation Reserve Adjustment By Plant

Plant	Factor	Adjustment to Reserve (EOP Dec 2023)
COLSTRIP	CAGW	(34,161,173)
JIM BRIDGER	JBG	(679,581,908)
		<u>(713,743,081)</u>

Ref 6.6

Depreciation Expense Adjustment By GSU

Plant	Factor	Adjustment to Expense (12 ME Dec 2023)
COLSTRIP	CAGW	410,031
JIM BRIDGER	JBG	3,576,313
		<u>3,986,345</u>

Ref 6.6

Depreciation Reserve Adjustment By GSU

Plant	Factor	Adjustment to Reserve (EOP Dec 2023)
COLSTRIP	CAGW	(1,230,093)
JIM BRIDGER	JBG	(10,728,940)
		<u>(11,959,034)</u>

Ref 6.6

Tab 7 - Taxes

	7.1	7.2	7.3	7.4	7.5	7.6	
	Total Normalized	Interest True-Up	Property Tax Expense	Production Tax Credit	ADIT Balances Adjustment	Washington Low Income Tax Credit	Remove Deferred State Tax Expense & Balance
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	(237,442)	-	(373,222)	-	-	(32,285)	-
23 Income Taxes: Federal	(3,152,587)	32,152	78,377	(3,234,602)	-	6,780	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	12,434,699	-	-	-	-	-	1,574,313
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	9,044,669	32,152	(294,846)	(3,234,602)	-	(25,505)	1,574,313
29							
30 Operating Rev For Return:	(9,044,669)	(32,152)	294,846	3,234,602	-	25,505	(1,574,313)
31							
32 Rate Base:							
33 Electric Plant In Service	-	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	25,803,672	-	-	-	6,362,954	-	27,677,081
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	29,369,357	-	-	-	-	-	-
54							
55 Total Deductions:	55,173,029	-	-	-	6,362,954	-	27,677,081
56							
57 Total Rate Base:	55,173,029	-	-	-	6,362,954	-	27,677,081
58							
59							
60 Estimated ROE impact	-1.128%	-0.006%	0.055%	0.607%	0.059%	0.005%	-0.038%
61 Estimated Price Change	17,347,582	42,904	(393,447)	(4,316,314)	608,721	(34,035)	4,748,560
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	237,442	-	373,222	-	-	32,285	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	(153,105)	(153,105)	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	390,547	153,105	373,222	-	-	32,285	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	390,547	153,105	373,222	-	-	32,285	-
77							
78 Federal Income Tax - Calculated	82,015	32,152	78,377	-	-	6,780	-
79 Adjustments to Calculated Tax:							
80 Wyoming Wind Tax Credit	(3,234,602)	-	-	(3,234,602)	-	-	-
81 Federal Income Taxes	(3,152,587)	32,152	78,377	(3,234,602)	-	6,780	-

	7.7	7.8	7.9
	Washington Public Utility Tax Adjustment	EDIT Balances Adjustment	Wyoming Wind Generation Tax
1 Operating Revenues:			
2 General Business Revenues	-	-	-
3 Interdepartmental	-	-	-
4 Special Sales	-	-	-
5 Other Operating Revenues	-	-	-
6 Total Operating Revenues	-	-	-
7			
8 Operating Expenses:			
9 Steam Production	-	-	-
10 Nuclear Production	-	-	-
11 Hydro Production	-	-	-
12 Other Power Supply	-	-	-
13 Transmission	-	-	-
14 Distribution	-	-	-
15 Customer Accounting	-	-	-
16 Customer Service & Info	-	-	-
17 Sales	-	-	-
18 Administrative & General	-	-	-
19 Total O&M Expenses	-	-	-
20 Depreciation	-	-	-
21 Amortization	-	-	-
22 Taxes Other Than Income	(60,237)	-	228,302
23 Income Taxes: Federal	12,650	-	(47,943)
24 State	-	-	-
25 Deferred Income Taxes	-	10,860,386	-
26 Investment Tax Credit Adj.	-	-	-
27 Misc Revenue & Expense	-	-	-
28 Total Operating Expenses:	(47,587)	10,860,386	180,359
29			
30 Operating Rev For Return:	47,587	(10,860,386)	(180,359)
31			
32 Rate Base:			
33 Electric Plant In Service	-	-	-
34 Plant Held for Future Use	-	-	-
35 Misc Deferred Debits	-	-	-
36 Elec Plant Acq Adj	-	-	-
37 Nuclear Fuel	-	-	-
38 Prepayments	-	-	-
39 Fuel Stock	-	-	-
40 Material & Supplies	-	-	-
41 Working Capital	-	-	-
42 Weatherization Loans	-	-	-
43 Misc Rate Base	-	-	-
44 Total Electric Plant:	-	-	-
45			
46 Deductions:			
47 Accum Prov For Deprec	-	-	-
48 Accum Prov For Amort	-	-	-
49 Accum Def Income Tax	-	(8,236,363)	-
50 Unamortized ITC	-	-	-
51 Customer Adv For Const	-	-	-
52 Customer Service Deposits	-	-	-
53 Miscellaneous Deductions	-	29,369,357	-
54			
55 Total Deductions:	-	21,132,994	-
56			
57 Total Rate Base:	-	21,132,994	-
58			
59			
60 Estimated ROE impact	0.009%	-1.807%	-0.034%
61 Estimated Price Change	(63,501)	16,514,019	240,674
62			
63			
64 TAX CALCULATION:			
65			
66 Operating Revenue	60,237	-	(228,302)
67 Other Deductions	-	-	-
68 Interest (AFUDC)	-	-	-
69 Interest	-	-	-
70 Schedule "M" Additions	-	-	-
71 Schedule "M" Deductions	-	-	-
72 Income Before Tax	60,237	-	(228,302)
73			
74 State Income Taxes	-	-	-
75			
76 Taxable Income	60,237	-	(228,302)
77			
78 Federal Income Tax - Calculated	12,650	-	(47,943)
79 Adjustments to Calculated Tax:			
80 Wyoming Wind Tax Credit	-	-	-
81 Federal Income Taxes	12,650	-	(47,943)

	7.1	7.2	7.3	7.4	7.5	7.6	
	Total Normalized	Interest True-Up	Property Tax Expense	Production Tax Credit	ADIT Balances Adjustment	Washington Low Income Tax Credit	Remove Deferred State Tax Expense & Balance
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	(60,237)	-	-	-	-	-	-
23 Income Taxes: Federal	1,609,741	1,597,091	-	-	-	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	1,549,504	1,597,091	-	-	-	-	-
29							
30 Operating Rev For Return:	(1,549,504)	(1,597,091)	-	-	-	-	-
31							
32 Rate Base:							
33 Electric Plant In Service	-	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	742,118	-	-	-	6,362,954	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	22,861,378	-	-	-	-	-	-
54							
55 Total Deductions:	23,603,496	-	-	-	6,362,954	-	-
56							
57 Total Rate Base:	23,603,496	-	-	-	6,362,954	-	-
58							
59							
60 Estimated ROE impact	-0.070%	-0.300%	0.000%	0.000%	0.059%	0.000%	0.000%
61 Estimated Price Change	4,325,749	2,131,188	-	-	608,721	-	-
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	60,237	-	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	(7,605,194)	(7,605,194)	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	7,665,431	7,605,194	-	-	-	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	7,665,431	7,605,194	-	-	-	-	-
77							
78 Federal Income Tax - Calculated	1,609,741	1,597,091	-	-	-	-	-
79 Adjustments to Calculated Tax:							
80 Wyoming Wind Tax Credit	-	-	-	-	-	-	-
81 Federal Income Taxes	1,609,741	1,597,091	-	-	-	-	-

	7.7	7.8	7.9
	Washington Public Utility Tax Adjustment	EDIT Balances Adjustment	Wyoming Wind Generation Tax
1 Operating Revenues:			
2 General Business Revenues	-	-	-
3 Interdepartmental	-	-	-
4 Special Sales	-	-	-
5 Other Operating Revenues	-	-	-
6 Total Operating Revenues	<u>-</u>	<u>-</u>	<u>-</u>
7			
8 Operating Expenses:			
9 Steam Production	-	-	-
10 Nuclear Production	-	-	-
11 Hydro Production	-	-	-
12 Other Power Supply	-	-	-
13 Transmission	-	-	-
14 Distribution	-	-	-
15 Customer Accounting	-	-	-
16 Customer Service & Info	-	-	-
17 Sales	-	-	-
18 Administrative & General	-	-	-
19 Total O&M Expenses	<u>-</u>	<u>-</u>	<u>-</u>
20 Depreciation	-	-	-
21 Amortization	-	-	-
22 Taxes Other Than Income	(60,237)	-	-
23 Income Taxes: Federal	12,650	-	-
24 State	-	-	-
25 Deferred Income Taxes	-	-	-
26 Investment Tax Credit Adj.	-	-	-
27 Misc Revenue & Expense	-	-	-
28 Total Operating Expenses:	<u>(47,587)</u>	<u>-</u>	<u>-</u>
29			
30 Operating Rev For Return:	<u>47,587</u>	<u>-</u>	<u>-</u>
31			
32 Rate Base:			
33 Electric Plant In Service	-	-	-
34 Plant Held for Future Use	-	-	-
35 Misc Deferred Debits	-	-	-
36 Elec Plant Acq Adj	-	-	-
37 Nuclear Fuel	-	-	-
38 Prepayments	-	-	-
39 Fuel Stock	-	-	-
40 Material & Supplies	-	-	-
41 Working Capital	-	-	-
42 Weatherization Loans	-	-	-
43 Misc Rate Base	-	-	-
44 Total Electric Plant:	<u>-</u>	<u>-</u>	<u>-</u>
45			
46 Deductions:			
47 Accum Prov For Deprec	-	-	-
48 Accum Prov For Amort	-	-	-
49 Accum Def Income Tax	-	(5,620,836)	-
50 Unamortized ITC	-	-	-
51 Customer Adv For Const	-	-	-
52 Customer Service Deposits	-	-	-
53 Miscellaneous Deductions	-	22,861,378	-
54			
55 Total Deductions:	<u>-</u>	<u>17,240,542</u>	<u>-</u>
56			
57 Total Rate Base:	<u>-</u>	<u>17,240,542</u>	<u>-</u>
58			
59			
60 Estimated ROE impact	0.009%	0.158%	0.000%
61 Estimated Price Change	(63,501)	1,649,341	-
62			
63			
64 TAX CALCULATION:			
65			
66 Operating Revenue	60,237	-	-
67 Other Deductions	-	-	-
68 Interest (AFUDC)	-	-	-
69 Interest	-	-	-
70 Schedule "M" Additions	-	-	-
71 Schedule "M" Deductions	-	-	-
72 Income Before Tax	<u>60,237</u>	<u>-</u>	<u>-</u>
73			
74 State Income Taxes	-	-	-
75			
76 Taxable Income	<u>60,237</u>	<u>-</u>	<u>-</u>
77			
78 Federal Income Tax - Calculated	12,650	-	-
79 Adjustments to Calculated Tax:			
80 Wyoming Wind Tax Credit	-	-	-
81 Federal Income Taxes	<u>12,650</u>	<u>-</u>	<u>-</u>

	7.1	7.2	7.3	7.4	7.5	7.6	
	Total Normalized	Interest True-Up	Property Tax Expense	Production Tax Credit	ADIT Balances Adjustment	Washington Low Income Tax Credit	Remove Deferred State Tax Expense & Balance
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	(177,205)	-	(373,222)	-	-	(32,285)	-
23 Income Taxes: Federal	(4,762,328)	(1,564,939)	78,377	(3,234,602)	-	6,780	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	12,434,699	-	-	-	-	-	1,574,313
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	7,495,166	(1,564,939)	(294,846)	(3,234,602)	-	(25,505)	1,574,313
29							
30 Operating Rev For Return:	(7,495,166)	1,564,939	294,846	3,234,602	-	25,505	(1,574,313)
31							
32 Rate Base:							
33 Electric Plant In Service	-	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	25,061,554	-	-	-	-	-	27,677,081
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	6,507,979	-	-	-	-	-	-
54							
55 Total Deductions:	31,569,533	-	-	-	-	-	27,677,081
56							
57 Total Rate Base:	31,569,533	-	-	-	-	-	27,677,081
58							
59							
60 Estimated ROE impact	-1.466%	0.331%	0.062%	0.685%	0.000%	0.005%	-0.262%
61 Estimated Price Change	13,021,833	(2,088,284)	(393,447)	(4,316,314)	-	(34,035)	4,748,560
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	177,205	-	373,222	-	-	32,285	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	7,452,090	7,452,090	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	(7,274,885)	(7,452,090)	373,222	-	-	32,285	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	(7,274,885)	(7,452,090)	373,222	-	-	32,285	-
77							
78 Federal Income Tax - Calculated	(1,527,726)	(1,564,939)	78,377	-	-	6,780	-
79 Adjustments to Calculated Tax:							
80 Wyoming Wind Tax Credit	(3,234,602)	-	-	(3,234,602)	-	-	-
81 Federal Income Taxes	(4,762,328)	(1,564,939)	78,377	(3,234,602)	-	6,780	-

	7.7	7.8	7.9
	Washington Public Utility Tax Adjustment	EDIT Balances Adjustment	Wyoming Wind Generation Tax
1 Operating Revenues:			
2 General Business Revenues	-	-	-
3 Interdepartmental	-	-	-
4 Special Sales	-	-	-
5 Other Operating Revenues	-	-	-
6 Total Operating Revenues	<u>-</u>	<u>-</u>	<u>-</u>
7			
8 Operating Expenses:			
9 Steam Production	-	-	-
10 Nuclear Production	-	-	-
11 Hydro Production	-	-	-
12 Other Power Supply	-	-	-
13 Transmission	-	-	-
14 Distribution	-	-	-
15 Customer Accounting	-	-	-
16 Customer Service & Info	-	-	-
17 Sales	-	-	-
18 Administrative & General	-	-	-
19 Total O&M Expenses	<u>-</u>	<u>-</u>	<u>-</u>
20 Depreciation	-	-	-
21 Amortization	-	-	-
22 Taxes Other Than Income	-	-	228,302
23 Income Taxes: Federal	-	-	(47,943)
24 State	-	-	-
25 Deferred Income Taxes	-	10,860,386	-
26 Investment Tax Credit Adj.	-	-	-
27 Misc Revenue & Expense	-	-	-
28 Total Operating Expenses:	<u>-</u>	<u>10,860,386</u>	<u>180,359</u>
29			
30 Operating Rev For Return:	<u>-</u>	<u>(10,860,386)</u>	<u>(180,359)</u>
31			
32 Rate Base:			
33 Electric Plant In Service	-	-	-
34 Plant Held for Future Use	-	-	-
35 Misc Deferred Debits	-	-	-
36 Elec Plant Acq Adj	-	-	-
37 Nuclear Fuel	-	-	-
38 Prepayments	-	-	-
39 Fuel Stock	-	-	-
40 Material & Supplies	-	-	-
41 Working Capital	-	-	-
42 Weatherization Loans	-	-	-
43 Misc Rate Base	-	-	-
44 Total Electric Plant:	<u>-</u>	<u>-</u>	<u>-</u>
45			
46 Deductions:			
47 Accum Prov For Deprec	-	-	-
48 Accum Prov For Amort	-	-	-
49 Accum Def Income Tax	-	(2,615,527)	-
50 Unamortized ITC	-	-	-
51 Customer Adv For Const	-	-	-
52 Customer Service Deposits	-	-	-
53 Miscellaneous Deductions	-	6,507,979	-
54			
55 Total Deductions:	<u>-</u>	<u>3,892,452</u>	<u>-</u>
56			
57 Total Rate Base:	<u>-</u>	<u>3,892,452</u>	<u>-</u>
58			
59			
60 Estimated ROE impact	0.000%	-2.280%	-0.038%
61 Estimated Price Change	-	14,864,678	240,674
62			
63			
64 TAX CALCULATION:			
65			
66 Operating Revenue	-	-	(228,302)
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>(228,302)</u>
73			
74 State Income Taxes	-	-	-
75			
76 Taxable Income	<u>-</u>	<u>-</u>	<u>(228,302)</u>
77			
78 Federal Income Tax - Calculated	-	-	(47,943)
79 Adjustments to Calculated Tax:			
80 Wyoming Wind Tax Credit	-	-	-
81 Federal Income Taxes	<u>-</u>	<u>-</u>	<u>(47,943)</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	(7,605,194)	WA	Situs	(7,605,194)	Below
Other Interest Expense - Pro forma	427	PRO	7,452,090	WA	Situs	7,452,090	Below
			<u>(153,105)</u>			<u>(153,105)</u>	2.20
Adjustment Detail:							
Restating:							
Jurisdiction Specific Adjusted Rate Base						962,291,461	1.0
Weighted Cost of Debt:						<u>2.503%</u>	2.1
Trued-up Interest Expense						<u>24,089,004</u>	1.0
Unadjusted Interest Expense						<u>31,694,198</u>	2.20
Restating Interest True-up Adjustment						<u>(7,605,194)</u>	1.0
Pro forma:							
Jurisdiction Specific Adjusted Rate Base						1,259,982,569	2.2
Weighted Cost of Debt:						<u>2.503%</u>	2.1
Trued-up Interest Expense						<u>31,541,093</u>	2.20
Restated Interest Expense						<u>24,089,004</u>	1.0
Total Pro forma Interest True-up Adjustment						<u>7,452,090</u>	1.0

Description of Adjustment

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

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Taxes Other Than Income	408	PRO	(5,418,759)	GPS	6.888%	(373,222)	7.2.1

Description of Adjustment

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

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

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Remove from Base Period							
FED Production Tax Credit	40910	PRO	179,652,735	SG	7.666%	13,771,882	
Add in Forecast Period:							
FED Production Tax Credit	40910	PRO	(221,847,776)	SG	7.666%	(17,006,484)	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 Aurora for the pro forma net power cost study as approved in the Company's most recently approved General Rate Case (Docket No. UE-190124).

Facility Name	In-Service Date *	Total
Cedar Springs	12/8/2020	701,316,547
Dunlap	9/7/2020	462,093,631
Ekola Flats **	VARIOUS	799,908,094
Foote Creek	3/24/2021	173,173,098
Glenrock I	9/27/2019	300,649,077
Glenrock III	9/24/2019	99,265,824
Goodnoe Hills	12/20/2019	272,203,125
High Plains	12/19/2019	348,755,658
Leaning Juniper	9/13/2019	271,638,668
Marengo I	1/27/2020	486,599,023
Marengo II	2/25/2020	232,403,485
McFadden Ridge	11/7/2019	106,460,930
Pryor Mountain **	VARIOUS	816,590,988
Rolling Hills	10/17/2019	213,679,497
Seven Mile Hill I	9/9/2019	406,775,189
Seven Mile Hill II	9/9/2019	85,818,458
TB Flats **	VARIOUS	1,633,747,969
Total Credit Eligible Production (KWh)		7,411,079,260
Credit Rate Per KWh		0.029
Renewable Electricity Production Tax Credit		214,921,299

Facility Name	In-Service Date *	Total
Foote Creek II-IV	11/21/2023	183,338,486
Rock Creek I	12/31/2024	596,469
Rock Creek II	9/30/2025	0
Rock River I	12/1/2024	25,958,283
Total Credit Eligible Production (KWh)		209,893,239
Credit Rate Per KWh		0.0300
Renewable Electricity Production Tax Credit - Wind PIS from 2022 through 2024		6,296,797
Bonus Credit		110%
Total Renewable Electricity Production Tax Credit - Wind PIS from 2022 through 2024, including Bonus		6,926,477

Total Federal Production Tax Credit 221,847,776 Ref. 7.3

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

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

	<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	3,001,945,381	DITBAL	6.8806%	206,551,979	
Exchange Normalization	282	RES	3,961,779	NUTIL	0.0000%	-	
Accel Amort of Pollution Cntrl Facilities	281	RES	128,651,127	SG	7.6658%	9,862,183	
California	282	RES	(21,161,479)	CA	Situs	-	
Idaho	282	RES	(30,019,070)	ID	Situs	-	
Other	282	RES	(3,016,259)	OTHER	0.000%	-	
Oregon	282	RES	(73,838,594)	OR	Situs	-	
SG	282	RES	(1,650,307,810)	SG	7.666%	(126,509,872)	
CAGE	282	RES	(629,108,804)	CAGE	0.000%	-	
CAGW	282	RES	(200,562,131)	CAGW	21.205%	(42,529,738)	
SO	282	RES	(147,335,549)	SO	6.888%	(10,147,876)	
Utah	282	RES	(293,995,842)	UT	Situs	-	
Washington	282	RES	(29,284,962)	WA	Situs	(29,284,962)	
Wyoming	282	RES	(68,273,147)	WY-ALL	Situs	-	
PP&E Adjustment - SNP	282	RES	-	SNP	6.682%	-	
PP&E Adjustment - CIAC	282	RES	-	CIAC	6.188%	-	
PP&E Adjustment - SG	282	RES	(12,672,698)	SG	7.666%	(971,468)	
PP&E Adjustment - JBG	282	RES	-	JBG	21.205%	-	
PP&E Adjustment - SNPD	282	RES	(7,825,871)	SNPD	6.188%	(484,280)	
PP&E Adjustment - OTHER	282	RES	135,265	OTHER	0.000%	-	
PP&E Adjustment - NUTIL	282	RES	-	NUTIL	0.000%	-	
PP&E Adjustment - SO	282	RES	(1,785,993)	SO	6.888%	(123,012)	
			<u>(34,494,655)</u>			<u>6,362,954</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.

PacifiCorp
Results of Operations - December 2023
ADIT Balance Adjustment - AMA to YE

Book Tax Difference				Total Company			STATE Allocation
Description	SAP Account	FERC Account	#	Unadjusted - AMA	Adjustment	Adjusted Utility - YE	WIJAM Factor
Accelerated Pollution Control Facilities Depreciation	287960	281	105.128	(128,651,127)	128,651,127	0	SG
RA - Solar ITC Basis Adjustment	287605	282	105.160	(3,961,779)	3,961,779	0	NUTIL
Exchange Normalization	287605	282	100.110	(277,991)	277,991	0	DITBAL
Capitalized labor and benefit costs	287605	282	105.100	26,446,025	(26,446,025)	0	DITBAL
Capitalized Labor Costs-Powertax-Medicare Subsidy-Temp	287605	282	105.101	1,565,135	(1,565,135)	0	DITBAL
Reg. Adjust: Effects of Ratemaking - Fixed Assets- Fed/St	287605	282	105.115	(49,757,016)	49,757,016	0	DITBAL
Reg. Adjust: Effects of Ratemaking-Fixed Assets - Fed/St	287605	282	105.115	0	0	0	DITBAL
Solar ITC Basis Adjustment	287605	282	105.116	(67,761)	67,761	0	DITBAL
Book Depreciation	287605	282	105.120	3,552,489,053	(3,552,489,053)	0	DITBAL
Repair Deduction	287605	282	105.122	(561,948,594)	561,948,594	0	DITBAL
Sec. 481a Adjustment - Repair Deduction	287605	282	105.123	(157,570,922)	157,570,922	0	DITBAL
Tax Depreciation	287605	282	105.125	(5,840,896,066)	5,840,896,066	0	DITBAL
Fixed Assets - State Modifications - DTL	287605	282	105.129	22,506,117	(22,506,117)	0	DITBAL
Fixed Assets - State Modifications - DTL	287605	282	105.129	(4,726,269)	4,726,269	0	DITBAL
CIAC	287605	282	105.130	381,316,984	(381,316,984)	0	DITBAL
Idaho Disallowed Loss	287605	282	105.131	436,649	(436,649)	0	DITBAL
Safe Harbor Lease Rate Differential	287605	282	105.135	0	0	0	DITBAL
Capitalized Depreciation	287605	282	105.136	(383,916)	0	(383,916)	DITBAL
PP&E FIN 48 Balances	287605	282	105.137	(27,059,435)	27,059,435	0	DITBAL
Reimbursements	287605	282	105.140	24,858,232	(24,858,232)	0	DITBAL
AFUDC - Debt	287605	282	105.141a	(204,856,459)	204,856,459	0	DITBAL
AFUDC - Equity	287605	282	105.141b	(167,532,757)	167,532,757	0	DITBAL
Avoided Costs	287605	282	105.142	241,386,945	(241,386,945)	0	DITBAL
Capitalization of Test Energy	287605	282	105.146	5,633,294	(5,633,294)	0	DITBAL
§1031 Exchange	287605	282	105.147	(111,999)	111,999	0	DITBAL
Mine Safety Sec 179E Election ~ PPW	287605	282	105.148	(306,514)	306,514	0	DITBAL
Contract Liability Basis Adjustment-Eagle Mountain	287605	282	105.151	0	0	0	DITBAL
Gain / (Loss) on Prop. Disposition	287605	282	105.152	(108,502,296)	108,502,296	0	DITBAL
Contract Liability Basis Adjust.-Chehalis Mitigation Oblig.	287605	282	105.153	(57,751)	57,751	0	DITBAL
Reclass to §1031 Exchange Normalization Adjust.-General	287605	282	105.158	171,971	(171,971)	0	DITBAL
Reclass to §1031 Exchange Normalization Adjust.-Trans.	287605	282	105.159	3,789,808	(3,789,808)	0	DITBAL
Coal Mine Development	287605	282	105.165	0	0	0	DITBAL
Coal Mine Extension	287605	282	105.170	0	0	0	DITBAL
Removal Costs	287605	282	105.175	(273,252,836)	273,252,836	0	DITBAL
Book Gain/Loss on Property Disposition	287605	282	105.470	13,447,891	(13,447,891)	0	DITBAL
R & E - Sec.174 Deduction	287605	282	320.210	(7,719,946)	7,719,946	0	DITBAL
Reclass to Pollution Control Facilities Depreciation	287605	282	----	128,651,127	(128,651,127)	0	DITBAL
Rounding	----	282	**	0	0	0	DITBAL
Accumulated Deferred Income Taxes (CA) - YE	----	282	**	0	(21,161,479)	(21,161,479)	CA
Accumulated Deferred Income Taxes (IDU) - YE	----	282	**	0	(30,019,070)	(30,019,070)	IDU
Accumulated Deferred Income Taxes (OTHER) - YE	----	282	**	0	(3,016,259)	(3,016,259)	OTHER
Accumulated Deferred Income Taxes (OR) - YE	----	282	**	0	(73,838,594)	(73,838,594)	OR
Accumulated Deferred Income Taxes (SG) - YE	----	282	**	0	(1,650,307,810)	(1,650,307,810)	SG
Accumulated Deferred Income Taxes (SG CAGE) - YE	----	282	**	0	(629,108,804)	(629,108,804)	CAGE
Accumulated Deferred Income Taxes (SG CAGW) - YE	----	282	**	0	(200,562,131)	(200,562,131)	CAGW
Accumulated Deferred Income Taxes (SO) - YE	----	282	**	0	(147,335,549)	(147,335,549)	SO
Accumulated Deferred Income Taxes (UT) - YE	----	282	**	0	(293,995,842)	(293,995,842)	UT
Accumulated Deferred Income Taxes (WA) - YE	----	282	**	0	(29,284,962)	(29,284,962)	WA
Accumulated Deferred Income Taxes (WY) - YE	----	282	**	0	(68,273,147)	(68,273,147)	WYP
PP&E Adjustment - YE - CAEE	----	282	**	0	0	0	CAEE
PP&E Adjustment - YE - CAGW	----	282	**	0	0	0	CAGW
PP&E Adjustment - YE - SNP	----	282	**	0	0	0	SNP
PP&E Adjustment - YE - CIAC	----	282	**	0	0	0	CIAC
PP&E Adjustment - YE - SG	----	282	**	0	(12,672,698)	(12,672,698)	SG
PP&E Adjustment - YE - JBG	----	282	**	0	0	0	JBG
PP&E Adjustment - YE - SNPD	----	282	**	0	(7,825,871)	(7,825,871)	SNPD
PP&E Adjustment - YE - OTHER	----	282	**	0	135,265	135,265	OTHER
PP&E Adjustment - YE - SO	----	282	**	0	(1,785,993)	(1,785,993)	SO
				(3,134,942,203)	(34,494,655)	(3,169,436,858)	

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	(32,285)	WA	Situs	(32,285)	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 2024 authorized credit amount, per the July 21, 2023 letter from the Washington Department of Revenue.

PacifiCorp
Results of Operations - December 2023
WA Low Income Tax Credit

<u>Description of Tax Credit</u>	<u>Amount</u>	<u>Ref #</u>
Credit Available for fiscal year ended December 2023	<u>252,022</u>	<u>7.5.3</u>
Credit Booked during 2023 - December 2023	<u>252,022</u>	
Credit Available for CY ended December 2023	<u>-</u>	
<u>Accrued to date before adjustment:</u>		
Amount included in results for FY ended December 2023	252,022	
Pro Forma level of FY December 2024 Credit	<u>284,307</u>	<u>7.5.2</u>
Additional (Credit) or reduction Debit for Pro Forma adjustment	<u>(32,285)</u>	<u>7.5</u>

PacifiCorp
Results of Operations - December 2023
WA Low Income Tax Credit



STATE OF WASHINGTON
DEPARTMENT OF REVENUE

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

July 21, 2023
Letter ID: L0023740532
Account ID: 409-000-070
Account Type: Excise Tax

2024 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 \$284,307.41.
- You may take this credit on your July 2023 thru June 2024 returns.
- Any unused credit expires on June 30, 2024 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) 705-6078.

Sincerely,

Ariel Murphie
Excise Tax Examiner

**PacifiCorp
Results of Operations - December 2023
WA Low Income Tax Credit**



STATE OF WASHINGTON
DEPARTMENT OF REVENUE

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

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

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

Dear PACIFIC POWER & LIGHT CO,

Your Public Utility Tax Credit Application has been approved

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

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

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

How to use this credit

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

If you have questions

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

Sincerely,

Emily Price
Excise Tax Examiner

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

	<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	1,574,313	WA	Situs	1,574,313	7.6.1
ADIT Balance	190	PRO	(3,541,056)	WA	Situs	(3,541,056)	7.6.2
ADIT Balance	282	PRO	31,092,221	WA	Situs	31,092,221	7.6.2
ADIT Balance	283	PRO	125,916	WA	Situs	125,916	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 2023
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		(10,792,117)	
Total Deferred Income Tax Balance Allocated to Washington before removal of State Tax portion			(189,730,202)
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		(1,574,313)	
Adjustment to remove the State portion of Def Inc Tax Exp & ADIT		1,574,313	27,677,081
		Ref. 7.6	Ref. 7.6.2

PacifiCorp
 Development of Removal of State Deferreds
 Twelve Months Ended Balance - December 2024
 Washington Allocated

Description	SAP Account	FERC Account	Dec-24 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	-	-	-	14.5876%	-	-	WA
Reg Liability - WA Plant Closure Costs	287045	190	1,166,653	-	-	14.5876%	170,187	(170,187)	WA
Reg Liability - Bridger Accelerated Depreciation - WA	287048	190	2,154,959	-	-	14.5876%	314,357	(314,357)	WA
Accrued Payroll Taxes - PMI	287067	190	-	-	-	14.5876%	-	-	WA
Reg Liability - Protected PP&E EDIT - WA	287114	190	15,524,975	-	-	14.5876%	2,264,721	(2,264,721)	WA
Accrued Payroll Tax	287180	190	-	-	-	14.5876%	-	-	WA
Reg Liability - WA - Accelerated Depreciation	287206	190	2,141,262	-	-	14.5876%	312,359	(312,359)	WA
Contra Receivable from Joint Owners	287214	190	611	-	-	14.5876%	89	(89)	WA
Chehalis WA EFSEC CO2 Mitigation Obligation	287219	190	12,246	-	-	14.5876%	1,786	(1,786)	WA
Reg Liability - Property Insurance Reserve - WA	287256	190	(102,094)	-	-	14.5876%	(14,893)	14,893	WA
PMI EITF04-06 Pre-Stripping Cost	287302	190	87,608	-	-	14.5876%	12,780	(12,780)	WA
Accrued Bonus	287323	190	-	-	-	14.5876%	-	-	WA
Deferred Compensation Plan Benefits - PPL	287324	190	104,316	-	-	14.5876%	15,217	(15,217)	WA
Accrued Severance	287326	190	48,158	-	-	14.5876%	7,025	(7,025)	WA
Pension/Retirement Accrual	287327	190	20,847	-	-	14.5876%	3,041	(3,041)	WA
Accrued Vacation	287332	190	547,981	-	-	14.5876%	79,937	(79,937)	WA
MCI FOG Wire Lease	287337	190	6,228	-	-	14.5876%	909	(909)	WA
Transmission Service Deposits	287338	190	98,265	-	-	14.5876%	14,335	(14,335)	WA
Bad Debt Allowances	287340	190	1,003,815	-	-	14.5876%	146,433	(146,433)	WA
Injuries and Damage reserve	287341/287970	190	-	-	-	14.5876%	-	-	WA
Unearned Joint Use Pole Contact Revenue	287370	190	61,223	-	-	14.5876%	8,931	(8,931)	WA
Oregon BETC Carryforward - Self Generated	287371	190	20,580	-	-	14.5876%	3,002	(3,002)	WA
WA Flow-through - Non-Property - DTL	287374	190	-	-	-	14.5876%	-	-	WA
Accrued Retention Bonus	287414	190	298	-	-	14.5876%	43	(43)	WA
Inventory Reserve	287415	190	23,610	-	-	14.5876%	3,444	(3,444)	WA
PMI-Fuel Cost Adjustment	287482	190	95,341	-	-	14.5876%	13,908	(13,908)	WA
Bridger Coal Company Extraction Taxes Payable - PMI	287681	190	318,597	-	-	14.5876%	46,476	(46,476)	WA
Coal Mine Development Expense - PMI	287706	190	(107,270)	-	-	14.5876%	(15,648)	15,648	WA
PMI Development Cost Amortization	287720	190	(1,228)	-	-	14.5876%	(179)	179	WA
Vacation Accrual - PMI	287722	190	23,008	-	-	14.5876%	3,356	(3,356)	WA
Accrued Severance - PMI	286800	190	-	-	-	14.5876%	-	-	WA
Sec. 263A Inventory Change - PMI	287723	190	47,086	-	-	14.5876%	6,869	(6,869)	WA
Book Depreciation - PMI	287726	190	(1,012,841)	-	-	14.5876%	(147,749)	147,749	WA
Bridger Coal Company Underground Mine Cost Depletion	287735	190	(32,365)	-	-	14.5876%	(4,721)	4,721	WA
Sick Leave Accrual - PMI	287937	190	682	-	-	14.5876%	99	(99)	WA
Inventory Reserve - PMI	287938	190	4,056	-	-	14.5876%	592	(592)	WA
Incremental Decommissioning - WA	-----	190	2,017,811	-	-	14.5876%	294,350	(294,350)	WA
Other Closure Costs - WA	-----	190	-	-	-	14.5876%	-	-	WA
Reclamation Costs - WA	-----	190	-	-	-	14.5876%	-	-	WA
Total Account 190			24,274,418				3,541,056	(3,541,056)	Ref. 7.6
PP&E Adjustment - WA	287605	282	(36,612,061)	-	-	14.5876%	(5,340,821)	5,340,821	WA
PP&E Adjustment - JBG	287605	282	521,835	-	-	14.5876%	76,123	(76,123)	WA
PP&E Adjustment - CAGW	287605	282	(35,418,982)	-	-	14.5876%	(5,166,779)	5,166,779	WA
PP&E Adjustment - CN	287605	282	125	-	-	14.5876%	18	(18)	WA
PP&E Adjustment - SG	287605	282	(128,679,495)	-	-	14.5876%	(18,771,250)	18,771,250	WA
PP&E Adjustment - SO	287605	282	(11,325,979)	-	-	14.5876%	(1,652,189)	1,652,189	WA
PP&E Adjustment - SNPD	287605	282	(484,280)	-	-	14.5876%	(70,645)	70,645	WA
Removal of Colstrip #3	-----	282	-	-	-	14.5876%	-	-	WA
PP&E FIN 48 Balances	286605	282	(26,416)	-	-	14.5876%	(3,853)	3,853	WA
Regulatory Adjustment: Effects of Ratemaking - Fixed Assets - Other - WA	287075	282	(753,544)	-	-	14.5876%	(109,924)	109,924	WA
Regulatory Adjustment: Effects of Ratemaking - Fixed Assets - PMI - Fed Only	287607	282	(346,615)	-	-	14.5876%	(50,563)	50,563	WA
Basis Intangible Difference	287704	282	(16,133)	-	-	14.5876%	(2,353)	2,353	WA
Amortization NOPAs 99-00 RAR	287766	282	100	-	-	14.5876%	15	(15)	WA
Total Account 282			(213,141,445)				(31,092,221)	31,092,221	Ref. 7.6
Reg Asset - WA Equity Advisory Group (CETA)	286890	283	-	-	-	14.5876%	-	-	WA
Reg Asset - WA - Major Mtc Expense - Colstrip #4	286893	283	(63,656)	-	-	14.5876%	(9,286)	9,286	WA
Prepaid - FSA O&M - East	286918	283	(45,721)	-	-	14.5876%	(6,670)	6,670	WA
Prepaid - FSA O&M - West	286919	283	(13,457)	-	-	14.5876%	(1,963)	1,963	WA
Reg Asset - Klamath Unrec Plant	287070	283	(80,243)	-	-	14.5876%	(11,706)	11,706	WA
Hermiston Swap	287661	283	(117,115)	-	-	14.5876%	(17,084)	17,084	WA
Other Prepaid	287669	283	(51,111)	-	-	14.5876%	(7,456)	7,456	WA
Post Merger Loss - Reacquired Debt	287675	283	(35,985)	-	-	14.5876%	(5,249)	5,249	WA
Property Taxes - Lien Date	287708	283	(421,174)	-	-	14.5876%	(61,439)	61,439	WA
Prepaid Aircraft Maintenance Costs	287907	283	(2,197)	-	-	14.5876%	(320)	320	WA
PMI-Fuel Cost Adjustment	287936	283	(32,516)	-	-	14.5876%	(4,743)	4,743	WA
Total Account 283			(863,175)				(125,916)	125,916	Ref to 7.6
			(189,730,202)						
				3.5866%	24.5866%	14.5876%		27,677,081	
								Ref. 7.6.1	

Adjustment to Tax:	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Taxes - Other	408	RES	(60,237)	WA	Situs	(60,237)	Below

Calculation:

Normalized Temperature, Annualizing & Pro Forma Price Change from Page 3.1.1	\$ (1,555,137)
WA Public Utility Tax Rate	3.8734%
Normalized Incremental WA Public Utility Tax	<u>(60,237)</u>

Description of Adjustment

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

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Rate Base:							
Other Reg. Liabilities	254	RES	22,861,378	WA	Situs	22,861,378	7.8.1
Other Reg. Liabilities - Protected EDIT	254	PRO	6,507,979	WA	Situs	6,507,979	7.8.1
Adjustment to Tax:							
Accum Def Inc Tax Bal	190	RES	(5,620,836)	WA	Situs	(5,620,836)	7.8.1
ADIT Bal - Protected EDIT	190	PRO	(2,615,527)	WA	Situs	(2,615,527)	7.8.1
Protected Property RSGM Amort.	41110	PRO	10,860,386	WA	Situs	10,860,386	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 2023
EDIT Balance Adjustment
Average of Monthly Averages Basis

Description	Account	Booked Allocation	Correct Allocation	Adjustment	Ref.
EDIT Reg Liabilities	254WA	(22,861,378)	-	22,861,378	Ref. 7.8
Protected PP&E EDIT Reg Liability	254WA	(73,782,073)	(67,274,094)	6,507,979	Ref. 7.8
Total		(96,643,451)	(67,274,094)	29,369,357	
Grand Total		(96,643,451)	(67,274,094)	29,369,357	
DTA - EDIT Balances	190WA	5,620,836	-	(5,620,836)	Ref. 7.8
DTA - Protected PP&E EDIT	190WA	19,155,939	16,540,412	(2,615,527)	Ref. 7.8
Total		24,776,775	16,540,412	(8,236,363)	
Grand Total		24,776,775	16,540,412	(8,236,363)	

Washington				
EDIT Amortization	December 2023 Base Period	December 2024 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	(6,258,668)	(1,959,535)	4,299,133	
Protected EDIT - PMI - WA	(71,077)	(71,077)	-	
Total Protected EDIT Amortization	(6,329,745)	(2,030,612)	4,299,133	
Grand Total EDIT Amortization	(12,890,998)	(2,030,612)	10,860,386	Ref. 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	PRO	2,978,180	SG	7.666%	228,302	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	2024 NPC MWH Production (b)	Tax Begins	2024 \$1/MWH Tax
Glenrock I (b)	326,792	1/1/2012	326,792
Glenrock III (b)	121,056	1/1/2012	121,056
Seven Mile Hill	406,775	1/1/2012	406,775
Seven Mile Hill II	85,818	1/1/2012	85,818
Rolling Hills (b)	281,157	1/17/2012	281,157
High Plains	348,756	9/1/2012	348,756
McFadden Ridge	106,461	9/1/2012	106,461
Dunlap	462,094	10/1/2013	462,094
Cedar Springs Wind II	701,317	12/8/2023	701,317
Ekola Flats Wind	799,908	VARIOUS	799,908
TB Flats Wind	1,307,637	VARIOUS	1,307,637
Foote Creek	122,326	3/24/2024	122,326
Foote Creek II-IV (a)	-	11/21/2026	-
Rock Creek I (a)	-	12/31/2027	-
Rock Creek II (a)	-	9/30/2028	-
Rock River I (a)	-	12/1/2027	-
 Total Wyoming Wind MWH	 <u>5,070,097</u>		 <u>5,070,097</u>
 December 2023 Results of Operations Wind Tax			 2,091,917
 Adjustment to normalize to December 2024			 <u><u>2,978,180</u></u> Ref. 7.9

(a) Electricity produced from a wind turbine shall not be subject to the tax imposed under this chapter until the date three (3) years after the turbine first produced electricity for sale. After such date the production shall be subject to the tax, as provided by W.S. 39-22-103, regardless of whether production first commenced prior to or after January 1, 2012.

(b) WY Wind Generation tax is based on total MWh production, not PTC eligible generation. Glenrock I, Rolling Hills and Glenrock III were not fully repowered, which results in a difference between PTC eligible generation and WY Wind tax eligible generation.

Tab 8 - Rate Base

	8.1	8.2	8.3	8.4	8.4.1	8.5
	Jim Bridger Mine Rate Base	Customer Advances for Construction	Removal of Colstrip Unit 4 AFUDC	Pro Forma Major Plant Additions	(cont.) Pro Forma Major Plant Additions	Miscellaneous Rate Base
	Total Normalized					
1 Operating Revenues:						
2 General Business Revenues	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-
7						
8 Operating Expenses:						
9 Steam Production	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-
11 Hydro Production	(144,156)	-	-	-	-	-
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	(144,156)	-	-	-	-	-
20 Depreciation	(202,989)	-	(20,244)	-	-	-
21 Amortization	(20,855)	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-
23 Income Taxes: Federal	(3,120,762)	-	-	262,730	(3,413,628)	-
24 State	-	-	-	-	-	-
25 Deferred Income Taxes	3,736,895	-	-	(307,602)	3,996,644	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	9,620	-	-	-	-	-
28 Total Operating Expenses:	257,752	-	(20,244)	(44,872)	583,016	-
29						
30 Operating Rev For Return:	(257,752)	-	20,244	44,872	(583,016)	-
31						
32 Rate Base:						
33 Electric Plant In Service	307,787,528	35,564,376	(173,364)	285,713,552	-	-
34 Plant Held for Future Use	-	-	-	-	-	-
35 Misc Deferred Debits	(8,759,263)	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-
38 Prepayments	(5,535,790)	-	-	-	-	(5,535,790)
39 Fuel Stock	(7,049,959)	-	-	-	-	(7,049,959)
40 Material & Supplies	(18,623,810)	-	-	-	-	(18,619,426)
41 Working Capital	2,673,835	-	-	-	-	(7,229,509)
42 Weatherization Loans	(3,312)	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-
44 Total Electric Plant:	270,489,229	35,564,376	(173,364)	285,713,552	-	(38,434,683)
45						
46 Deductions:						
47 Accum Prov For Deprec	9,244,672	(29,630,718)	-	-	-	-
48 Accum Prov For Amort	2,326	-	-	-	-	-
49 Accum Def Income Tax	(2,005,751)	4,126	-	-	(3,728,157)	-
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	(3,961,830)	-	(3,961,830)	-	-	-
52 Customer Service Deposits	(359,609)	-	-	-	-	-
53 Miscellaneous Deductions	55,206,281	-	-	-	-	-
54						
55 Total Deductions:	58,126,090	(29,626,592)	(3,961,830)	-	(3,728,157)	-
56						
57 Total Rate Base:	328,615,319	5,937,784	(3,961,830)	(173,364)	285,713,552	(38,434,683)
58						
59						
60 Estimated ROE impact	2.305%	0.055%	-0.037%	0.002%	2.107%	-0.145%
61 Estimated Price Change	31,781,401	568,047	(379,014)	(43,599)	27,273,315	421,327
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	358,381	-	20,244	-	-	-
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	9,201,686	-	-	1,251,095	8,133,336	-
71 Schedule "M" Deductions	24,420,839	-	20,244	-	24,388,710	-
72 Income Before Tax	(14,860,771)	-	-	1,251,095	(16,255,374)	-
73						
74 State Income Taxes	-	-	-	-	-	-
75						
76 Taxable Income	(14,860,771)	-	-	1,251,095	(16,255,374)	-
77						
78 Federal Income Taxes	(3,120,762)	-	-	262,730	(3,413,628)	-

	8.5.1	8.6	8.7	8.8	8.9	8.10	8.10.1
	(cont.) Miscellaneous Rate Base	Customer Service Deposits	Investor Supplied Working Capital	Bridger Plant SCR Removal	WIJAM Transmission Reallocation	End-of-Period Plant Balances - Historical	(cont.) End-of- Period Plant Balances - Historical
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-	-
20 Depreciation	-	-	-	-	(182,745)	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	-	(2,020)	-	-	-	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	44,931	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	9,620	-	-	-	-	-
28 Total Operating Expenses:	-	7,599	-	-	(137,814)	-	-
29							
30 Operating Rev For Return:	-	(7,599)	-	-	137,814	-	-
31							
32 Rate Base:							
33 Electric Plant In Service	-	-	-	(48,641,563)	(10,749,361)	8,260,902	11,195,372
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	(8,811,601)	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	(4,384)	-	-	-	-	-	-
41 Working Capital	-	-	9,903,344	-	-	-	-
42 Weatherization Loans	(3,312)	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	(8,819,297)	-	9,903,344	(48,641,563)	(10,749,361)	8,260,902	11,195,372
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	35,532,451	3,342,940	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	341,281	1,389,868	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	(359,609)	-	-	-	-	-
53 Miscellaneous Deductions	55,206,281	-	-	-	-	-	-
54							
55 Total Deductions:	55,206,281	(359,609)	-	35,873,731	4,732,808	-	-
56							
57 Total Rate Base:	46,386,984	(359,609)	9,903,344	(12,767,832)	(6,016,553)	8,260,902	11,195,372
58							
59							
60 Estimated ROE impact	0.413%	-0.005%	0.091%	-0.120%	-0.030%	0.076%	0.103%
61 Estimated Price Change	4,437,677	(24,262)	947,417	(1,221,453)	(759,484)	790,291	1,071,021
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	-	(9,620)	-	-	182,745	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	(182,745)	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	-	(9,620)	-	-	-	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	-	(9,620)	-	-	-	-	-
77							
78 Federal Income Taxes	-	(2,020)	-	-	-	-	-

	8.10.2 (cont. 2) End-of- Period Plant Balances - Historical	8.10.3 (cont. 3) End-of- Period Plant Balances - Historical	8.10.4 (cont. 4) End-of- Period Plant Balances - Historical	8.10.5 (cont. 5) End-of- Period Plant Balances - Historical	8.10.6 (cont. 6) End-of- Period Plant Balances - Historical	8.11 Klamath Regulatory Asset
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	-	-	-	-	-	(144,156)
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	-	-	-	-	-	(144,156)
20 Depreciation	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	(20,855)
22 Taxes Other Than Income	-	-	-	-	-	-
23 Income Taxes: Federal	-	-	-	-	-	32,157
24 State	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	2,922
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-
28 Total Operating Expenses:	-	-	-	-	-	(129,933)
29						
30 Operating Rev For Return:	-	-	-	-	-	129,933
31						
32 Rate Base:						
33 Electric Plant In Service	19,373,882	4,431,248	176,392	(131,715)	2,897,881	(130,074)
34 Plant Held for Future Use	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	52,338
36 Elec Plant Acq Adj	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-
44 Total Electric Plant:	19,373,882	4,431,248	176,392	(131,715)	2,897,881	(77,737)
45						
46 Deductions:						
47 Accum Prov For Deprec	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	2,326
49 Accum Def Income Tax	-	-	-	-	-	(12,868)
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-
54						
55 Total Deductions:	-	-	-	-	-	(10,542)
56						
57 Total Rate Base:	19,373,882	4,431,248	176,392	(131,715)	2,897,881	(88,279)
58						
59						
60 Estimated ROE impact	0.177%	0.041%	0.002%	-0.001%	0.027%	0.024%
61 Estimated Price Change	1,853,430	423,922	16,875	(12,601)	277,230	(181,830)
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	-	-	-	-	-	165,012
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	11,885
72 Income Before Tax	-	-	-	-	-	153,127
73						
74 State Income Taxes	-	-	-	-	-	-
75						
76 Taxable Income	-	-	-	-	-	153,127
77						
78 Federal Income Taxes	-	-	-	-	-	32,157

	8.1	8.2	8.3	8.4	8.4.1	8.5
	Jim Bridger Mine Rate Base	Customer Advances for Construction	Removal of Colstrip Unit 4 AFUDC	Pro Forma Major Plant Additions	(cont.) Pro Forma Major Plant Additions	Miscellaneous Rate Base
	Total Normalized					
1 Operating Revenues:						
2 General Business Revenues	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-
7						
8 Operating Expenses:						
9 Steam Production	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-
11 Hydro Production	(144,156)	-	-	-	-	-
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	(144,156)	-	-	-	-	-
20 Depreciation	(20,244)	-	(20,244)	-	-	-
21 Amortization	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-
23 Income Taxes: Federal	290,983	-	-	262,730	-	-
24 State	-	-	-	-	-	-
25 Deferred Income Taxes	(307,602)	-	-	(307,602)	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	9,620	-	-	-	-	-
28 Total Operating Expenses:	(171,400)	-	(20,244)	(44,872)	-	-
29						
30 Operating Rev For Return:	171,400	-	20,244	44,872	-	-
31						
32 Rate Base:						
33 Electric Plant In Service	31,709,023	34,450,062	(173,364)	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-
35 Misc Deferred Debits	(8,811,601)	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-
38 Prepayments	(5,535,790)	-	-	-	-	(5,535,790)
39 Fuel Stock	(7,049,959)	-	-	-	-	(7,049,959)
40 Material & Supplies	(18,623,810)	-	-	-	-	(18,619,426)
41 Working Capital	2,673,835	-	-	-	-	(7,229,509)
42 Weatherization Loans	(3,312)	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-
44 Total Electric Plant:	(5,641,613)	34,450,062	(173,364)	-	-	(38,434,683)
45						
46 Deductions:						
47 Accum Prov For Deprec	7,490,635	(28,041,816)	-	-	-	-
48 Accum Prov For Amort	2,326	-	-	-	-	-
49 Accum Def Income Tax	648,882	-	-	-	307,602	-
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	(3,961,830)	-	(3,961,830)	-	-	-
52 Customer Service Deposits	(359,609)	-	-	-	-	-
53 Miscellaneous Deductions	55,206,281	-	-	-	-	-
54						
55 Total Deductions:	59,026,685	(28,041,816)	(3,961,830)	-	307,602	-
56						
57 Total Rate Base:	53,385,072	6,408,246	(3,961,830)	(173,364)	307,602	(38,434,683)
58						
59						
60 Estimated ROE impact	0.503%	0.059%	-0.037%	0.002%	0.008%	0.003%
61 Estimated Price Change	4,878,440	613,054	(379,014)	(43,599)	(59,878)	29,427
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	154,781	-	20,244	-	-	-
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	1,251,095	-	-	1,251,095	-	-
71 Schedule "M" Deductions	20,244	-	20,244	-	-	-
72 Income Before Tax	1,385,632	-	-	1,251,095	-	-
73						
74 State Income Taxes	-	-	-	-	-	-
75						
76 Taxable Income	1,385,632	-	-	1,251,095	-	-
77						
78 Federal Income Taxes	290,983	-	-	262,730	-	-

	8.5.1	8.6	8.7	8.8	8.9	8.10	8.10.1
	(cont.) Miscellaneous Rate Base	Customer Service Deposits	Investor Supplied Working Capital	Bridger Plant SCR Removal	WIJAM Transmission Reallocation	End-of-Period Plant Balances - Historical	(cont.) End-of- Period Plant Balances - Historical
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	-	(2,020)	-	-	-	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	9,620	-	-	-	-	-
28 Total Operating Expenses:	-	7,599	-	-	-	-	-
29							
30 Operating Rev For Return:	-	(7,599)	-	-	-	-	-
31							
32 Rate Base:							
33 Electric Plant In Service	-	-	-	(48,641,563)	-	8,260,902	11,195,372
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	(8,811,601)	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	(4,384)	-	-	-	-	-	-
41 Working Capital	-	-	9,903,344	-	-	-	-
42 Weatherization Loans	(3,312)	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	(8,819,297)	-	9,903,344	(48,641,563)	-	8,260,902	11,195,372
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	35,532,451	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	341,281	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	(359,609)	-	-	-	-	-
53 Miscellaneous Deductions	55,206,281	-	-	-	-	-	-
54							
55 Total Deductions:	55,206,281	(359,609)	-	35,873,731	-	-	-
56							
57 Total Rate Base:	46,386,984	(359,609)	9,903,344	(12,767,832)	-	8,260,902	11,195,372
58							
59							
60 Estimated ROE impact	0.413%	-0.005%	0.091%	-0.120%	0.000%	0.076%	0.103%
61 Estimated Price Change	4,437,677	(24,262)	947,417	(1,221,453)	-	790,291	1,071,021
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	-	(9,620)	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	-	(9,620)	-	-	-	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	-	(9,620)	-	-	-	-	-
77							
78 Federal Income Taxes	-	(2,020)	-	-	-	-	-

	8.10.2 (cont. 2) End-of- Period Plant Balances - Historical	8.10.3 (cont. 3) End-of- Period Plant Balances - Historical	8.10.4 (cont. 4) End-of- Period Plant Balances - Historical	8.10.5 (cont. 5) End-of- Period Plant Balances - Historical	8.10.6 (cont. 6) End-of- Period Plant Balances - Historical	8.11 Klamath Regulatory Asset
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	-	-	-	-	-	(144,156)
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	-	-	-	-	-	(144,156)
20 Depreciation	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-
23 Income Taxes: Federal	-	-	-	-	-	30,273
24 State	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-
28 Total Operating Expenses:	-	-	-	-	-	(113,884)
29						
30 Operating Rev For Return:	-	-	-	-	-	113,884
31						
32 Rate Base:						
33 Electric Plant In Service	19,373,882	4,431,248	176,392	(131,715)	2,897,881	(130,074)
34 Plant Held for Future Use	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-
44 Total Electric Plant:	19,373,882	4,431,248	176,392	(131,715)	2,897,881	(130,074)
45						
46 Deductions:						
47 Accum Prov For Deprec	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	2,326
49 Accum Def Income Tax	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-
54						
55 Total Deductions:	-	-	-	-	-	2,326
56						
57 Total Rate Base:	19,373,882	4,431,248	176,392	(131,715)	2,897,881	(127,748)
58						
59						
60 Estimated ROE impact	0.177%	0.041%	0.002%	-0.001%	0.027%	0.020%
61 Estimated Price Change	1,853,430	423,922	16,875	(12,601)	277,230	(164,189)
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	-	-	-	-	-	144,156
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-
72 Income Before Tax	-	-	-	-	-	144,156
73						
74 State Income Taxes	-	-	-	-	-	-
75						
76 Taxable Income	-	-	-	-	-	144,156
77						
78 Federal Income Taxes	-	-	-	-	-	30,273

	8.1	8.2	8.3	8.4	8.4.1	8.5
	Jim Bridger Mine Rate Base	Customer Advances for Construction	Removal of Colstrip Unit 4 AFUDC	Pro Forma Major Plant Additions	(cont.) Pro Forma Major Plant Additions	Miscellaneous Rate Base
	Total Normalized					
1 Operating Revenues:						
2 General Business Revenues	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-
7						
8 Operating Expenses:						
9 Steam Production	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-
20 Depreciation	(182,745)	-	-	-	-	-
21 Amortization	(20,855)	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-
23 Income Taxes: Federal	(3,411,745)	-	-	-	(3,413,628)	-
24 State	-	-	-	-	-	-
25 Deferred Income Taxes	4,044,497	-	-	-	3,996,644	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-
28 Total Operating Expenses:	429,152	-	-	-	583,016	-
29						
30 Operating Rev For Return:	(429,152)	-	-	-	(583,016)	-
31						
32 Rate Base:						
33 Electric Plant In Service	276,078,505	1,114,315	-	285,713,552	-	-
34 Plant Held for Future Use	-	-	-	-	-	-
35 Misc Deferred Debits	52,338	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-
44 Total Electric Plant:	276,130,843	1,114,315	-	285,713,552	-	-
45						
46 Deductions:						
47 Accum Prov For Deprec	1,754,037	(1,588,903)	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-
49 Accum Def Income Tax	(2,654,633)	4,126	-	-	(4,035,759)	-
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-
54						
55 Total Deductions:	(900,596)	(1,584,777)	-	-	(4,035,759)	-
56						
57 Total Rate Base:	275,230,247	(470,462)	-	285,713,552	(4,035,759)	-
58						
59						
60 Estimated ROE impact	0.419%	-0.001%	0.000%	0.000%	0.504%	-0.133%
61 Estimated Price Change	26,902,961	(45,007)	-	-	27,333,193	391,900
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	203,600	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	7,950,591	-	-	-	8,133,336	-
71 Schedule "M" Deductions	24,400,595	-	-	-	24,388,710	-
72 Income Before Tax	(16,246,403)	-	-	-	(16,255,374)	-
73						
74 State Income Taxes	-	-	-	-	-	-
75						
76 Taxable Income	(16,246,403)	-	-	-	(16,255,374)	-
77						
78 Federal Income Taxes	(3,411,745)	-	-	-	(3,413,628)	-

	8.5.1	8.6	8.7	8.8	8.9	8.10	8.10.1
	(cont.) Miscellaneous Rate Base	Customer Service Deposits	Investor Supplied Working Capital	Bridger Plant SCR Removal	WIJAM Transmission Reallocation	End-of-Period Plant Balances - Historical	(cont.) End-of- Period Plant Balances - Historical
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-	-
20 Depreciation	-	-	-	-	(182,745)	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	-	-	-	-	-	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	44,931	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	-	-	-	-	(137,814)	-	-
29							
30 Operating Rev For Return:	-	-	-	-	137,814	-	-
31							
32 Rate Base:							
33 Electric Plant In Service	-	-	-	-	(10,749,361)	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	(10,749,361)	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	3,342,940	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	-	1,389,868	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	-	-	-	-	4,732,808	-	-
56							
57 Total Rate Base:	-	-	-	-	(6,016,553)	-	-
58							
59							
60 Estimated ROE impact	0.000%	0.000%	0.000%	0.000%	0.015%	0.000%	0.000%
61 Estimated Price Change	-	-	-	-	(759,484)	-	-
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	-	-	-	-	182,745	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	(182,745)	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	-	-	-	-	-	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	-	-	-	-	-	-	-
77							
78 Federal Income Taxes	-	-	-	-	-	-	-

	8.10.2	8.10.3	8.10.4	8.10.5	8.10.6	8.11
	(cont. 2) End-of- Period Plant Balances - Historical	(cont. 3) End-of- Period Plant Balances - Historical	(cont. 4) End-of- Period Plant Balances - Historical	(cont. 5) End-of- Period Plant Balances - Historical	(cont. 6) End-of- Period Plant Balances - Historical	Klamath Regulatory Asset
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	-	-	-	-	-	(20,855)
22 Taxes Other Than Income	-	-	-	-	-	-
23 Income Taxes: Federal	-	-	-	-	-	1,884
24 State	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	2,922
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-
28 Total Operating Expenses:	-	-	-	-	-	(16,049)
29						
30 Operating Rev For Return:	-	-	-	-	-	16,049
31						
32 Rate Base:						
33 Electric Plant In Service	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	52,338
36 Elec Plant Acq Adj	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	52,338
45						
46 Deductions:						
47 Accum Prov For Deprec	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	-	-	(12,868)
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-
54						
55 Total Deductions:	-	-	-	-	-	(12,868)
56						
57 Total Rate Base:	-	-	-	-	-	39,470
58						
59						
60 Estimated ROE impact	0.000%	0.000%	0.000%	0.000%	0.000%	0.003%
61 Estimated Price Change	-	-	-	-	-	(17,641)
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	-	-	-	-	-	20,855
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	11,885
72 Income Before Tax	-	-	-	-	-	8,970
73						
74 State Income Taxes	-	-	-	-	-	-
75						
76 Taxable Income	-	-	-	-	-	8,970
77						
78 Federal Income Taxes	-	-	-	-	-	1,884

	<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	162,679,175	JBE	21.212%	34,507,687	
Misc. Deferred Debits	186M	RES	-	JBE	21.212%	-	
Mining Plant Accumulated Depreciation	108MP	RES	(135,240,419)	JBE	21.212%	(28,687,347)	
December 2023 AMA Balance			<u>27,438,757</u>			<u>5,820,339.42</u>	8.1.1
Adjustment to December 2023 YE Balance							
Coal Mine	399	RES	(271,660)	JBE	21.212%	(57,625)	
Misc. Deferred Debits	186M	RES	-	JBE	21.212%	-	
Mining Plant Accumulated Depreciation	108MP	RES	3,043,220	JBE	21.212%	645,531	
			<u>2,771,561</u>			<u>587,906.55</u>	
Adjustment to December 2024 YE Balance							
Coal Mine	399	PRO	5,253,200	JBE	21.212%	1,114,315	
Misc. Deferred Debits	186M	PRO	-	JBE	21.212%	-	
Mining Plant Accumulated Depreciation	108MP	PRO	(7,490,544)	JBE	21.212%	(1,588,903)	
			<u>(2,237,344)</u>			<u>(474,587.98)</u>	
Adjustment to Tax:							
Accumulated Def Inc Tax YE Balance	190	PRO	19,451	JBE	21.212%	4,126	8.1.2
December 2023 YE Balance							
Coal Mine			162,407,516				
Misc. Deferred Debits			-				
Mining Plant Accumulated Depreciation			(132,197,198)				
			<u>30,210,318</u>				8.1.1
December 2024 YE Balance							
Coal Mine			167,660,716				
Misc. Deferred Debits			-				
Mining Plant Accumulated Depreciation			(139,687,743)				
			<u>27,972,973</u>				8.1.1

Description of Adjustment

The Company owns a two-thirds interest in the Bridger Coal Company (BCC), which supplies coal to the Jim Bridger generating plant. The Company's investment in BCC is recorded on the books of Pacific Minerals, INC (PMI), a wholly-owned subsidiary. Because of this ownership arrangement, the coal mine investment is not included in Account 101 - Electric Plant in Service. The normalized costs for BCC provide no return on investment. The return on investment for BCC is removed in the fuels credit which the Company has included as an offset to fuel prices leaving no return in results. This adjustment adds the return into results and stipulated to and approved in Washington UE-032065, and has been included in all GRC filings since. Using end-of-period rate base as initially approved in Order 12 of Docket No. UE 152253, and subsequently applied in the final revenue requirement settlement in Docket No. UE-191024.

PacifiCorp
December 2023 Results of Operations
Bridger Mine Rate Base
(000's)

Bridger Total		Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual
Description	FERC Account	Dec-22	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	July 23	Aug 23	Sept 23	Oct 23	Nov 23	Dec 23	AMA Balance
Structure, Equipment, Mine Dev.	399	252,156	239,342	240,419	240,419	244,425	244,438	245,124	245,511	242,566	251,411	243,270	243,415	243,611	244,019
Deferred Long Wall Costs	186M	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Reclamation Liability		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accumulated Depreciation	108MP	(213,997)	(201,599)	(202,304)	(203,018)	(203,811)	(204,513)	(205,233)	(205,935)	(203,507)	(204,189)	(196,646)	(197,426)	(198,296)	(202,861)
Bonus Bid / Lease Payable	186M	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL RATE BASE		38,159	37,743	38,115	37,401	40,614	39,926	39,891	39,577	39,058	47,222	46,624	45,989	45,315	41,158
PacifiCorp Share (66.67%)															
		25,439	25,162	25,410	24,934	27,076	26,617	26,594	26,384	26,039	31,481	31,083	30,659	30,210	27,439

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	Pro Forma
Description	FERC Account	Dec 23	Jan 24	Feb 24	Mar 24	Apr 24	May 24	June 24	July 24	Aug 24	Sept 24	Oct 24	Nov 24	Dec 24	AMA Balance
Structure, Equipment, Mine Dev.	399	243,611	243,631	243,652	243,673	244,046	244,187	244,239	248,322	248,343	249,513	250,070	250,091	251,491	246,443
Deferred Long Wall Costs	186M	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Reclamation Liability		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accumulated Depreciation	108MP	(198,296)	(199,193)	(200,074)	(200,955)	(201,845)	(202,751)	(203,642)	(204,614)	(205,584)	(206,568)	(207,554)	(208,534)	(209,532)	(203,769)
Bonus Bid / Lease Payable	186M	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL RATE BASE		45,315	44,438	43,578	42,718	42,201	41,436	40,596	43,709	42,759	42,946	42,515	41,557	41,959	42,674
PacifiCorp Share (66.67%)															
		30,210	29,625	29,052	28,479	28,134	27,624	27,064	29,139	28,506	28,630	28,344	27,705	27,973	28,449

Ref 8.1

December 2023 AMA Balance	27,439	Ref 8.1
December 2023 YE Balance	30,210	Ref 8.1
December 2024 YE Balance	27,973	Ref 8.1

PacifiCorp
December 2023 Results of Operations
Jim Bridger Mine Rate Base
AMA Balance

	Dec 23	Jan 24	Feb 24	Mar 24	Apr 24	May 24	June 24	July 24	Aug 24	Sept 24	Oct 24	Nov 24	Dec 24	AMA Balance
Materials & Supplies:														
Obsolete Reserve - Surface	(66,667)	(75,000)	(83,333)	(91,667)	(100,000)	(108,333)	(116,667)	(125,000)	(133,333)	(141,667)	(150,000)	(158,333)	(166,667)	(116,667)
Obsolete Reserve - Underground	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Obsolete Reserves	<u>(66,667)</u>	<u>(75,000)</u>	<u>(83,333)</u>	<u>(91,667)</u>	<u>(100,000)</u>	<u>(108,333)</u>	<u>(116,667)</u>	<u>(125,000)</u>	<u>(133,333)</u>	<u>(141,667)</u>	<u>(150,000)</u>	<u>(158,333)</u>	<u>(166,667)</u>	<u>(116,667)</u>
PacifiCorp's 2/3 share:														
Obsolete Reserve - Surface	(44,444)	(50,000)	(55,556)	(61,111)	(66,667)	(72,222)	(77,778)	(83,333)	(88,889)	(94,444)	(100,000)	(105,556)	(111,111)	(77,778)
Obsolete Reserve - Underground	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total of PacifiCorp's share of Obsolete Reserves	<u>(44,444)</u>	<u>(50,000)</u>	<u>(55,556)</u>	<u>(61,111)</u>	<u>(66,667)</u>	<u>(72,222)</u>	<u>(77,778)</u>	<u>(83,333)</u>	<u>(88,889)</u>	<u>(94,444)</u>	<u>(100,000)</u>	<u>(105,556)</u>	<u>(111,111)</u>	<u>(77,778)</u>
AMA ADIT 190 Balance at December 31, 2024														19,123
AMA ADIT 190 Balance at December 31, 2023														<u>(328)</u> Tax Model -Inventory Reserve - PMI - Account 287938
														<u>19,451</u> 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	(231,095)	CA	Situs	-	8.2.1
Customer Advances	252	RES	17,721,186	OR	Situs	-	8.2.1
Customer Advances	252	RES	(493,547)	WA	Situs	(493,547)	8.2.1
Customer Advances	252	RES	(1,685,454)	ID	Situs	-	8.2.1
Customer Advances	252	RES	(29,324,586)	UT	Situs	-	8.2.1
Customer Advances	252	RES	(1,363,023)	WY-ALL	Situs	-	8.2.1
Customer Advances	252	RES	(45,253,951)	SG	7.666%	(3,469,093)	8.2.1
Customer Advances	252	RES	3,820	CAGW	21.205%	810	8.2.1
Customer Advances	252	RES	60,626,650	CAGE	0.000%	-	8.2.1
			-			(3,961,830)	

Description of Adjustment

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

PacifiCorp
Results of Operations - December 2023
Customer Advances for Construction

AMA Basis:

Account	AMA Booked Allocation	Correct Allocation	Adjustment	Ref.
252CA	-	(231,095)	(231,095)	Ref. 8.2
252OR	(22,132,085)	(4,410,898)	17,721,186	Ref. 8.2
252WA	(46,728)	(540,274)	(493,547)	Ref. 8.2
252IDU	(259,810)	(1,945,264)	(1,685,454)	Ref. 8.2
252UT	(230,439)	(29,555,026)	(29,324,586)	Ref. 8.2
252WYP	-	(1,363,023)	(1,363,023)	Ref. 8.2
252SG	(19,119)	(45,273,070)	(45,253,951)	Ref. 8.2
252CAGW	(3,820)	-	3,820	Ref. 8.2
252CAGE	(60,626,650)	-	60,626,650	Ref. 8.2
Total	(83,318,651)	(83,318,651)	-	

	<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	(173,364)	WA	Situs	(173,364)	8.3.1

Description of Adjustment

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

PacifiCorp
Results of Operations - December 2023
Depreciation Schedule - Colstrip #4 AFUDC

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

	Depr Rate	Depreciation	Balance	AMA Balance	Schedule M Deduction	To Page	12 Month Rolling Exp/Sch M.
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)	8.3	(20,244)
Jan-24		(1,687)	(161,555)	(171,677)	(1,687)		(20,244)
Feb-24		(1,687)	(159,868)	(169,990)	(1,687)		(20,244)
Mar-24		(1,687)	(158,181)	(168,303)	(1,687)		(20,244)
Apr-24		(1,687)	(156,494)	(166,616)	(1,687)		(20,244)
May-24		(1,687)	(154,807)	(164,929)	(1,687)		(20,244)
Jun-24		(1,687)	(153,120)	(163,242)	(1,687)		(20,244)
Jul-24		(1,687)	(151,433)	(161,555)	(1,687)		(20,244)
Aug-24		(1,687)	(149,746)	(159,868)	(1,687)		(20,244)
Sep-24		(1,687)	(148,059)	(158,181)	(1,687)		(20,244)
Oct-24		(1,687)	(146,372)	(156,494)	(1,687)		(20,244)
Nov-24		(1,687)	(144,685)	(154,807)	(1,687)		(20,244)
Dec-24		(1,687)	(142,998)	(153,120)	(1,687)		(20,244)
Jan-25		(1,687)	(141,311)	(151,433)	(1,687)		(20,244)
Feb-25		(1,687)	(139,624)	(149,746)	(1,687)		(20,244)
Mar-25		(1,687)	(137,937)	(148,059)	(1,687)		(20,244)
Apr-25		(1,687)	(136,250)	(146,372)	(1,687)		(20,244)
May-25		(1,687)	(134,563)	(144,685)	(1,687)		(20,244)
Jun-25		(1,687)	(132,876)	(142,998)	(1,687)		(20,244)
Jul-25		(1,687)	(131,189)	(141,311)	(1,687)		(20,244)
Aug-25		(1,687)	(129,502)	(139,624)	(1,687)		(20,244)
Sep-25		(1,687)	(127,815)	(137,937)	(1,687)		(20,244)
Oct-25		(1,687)	(126,128)	(136,250)	(1,687)		(20,244)
Nov-25		(1,687)	(124,441)	(134,563)	(1,687)		(20,244)
Dec-25		(1,687)	(122,754)	(132,876)	(1,687)		(20,244)
Jan-26		(1,687)	(121,067)	(131,189)	(1,687)		(20,244)
Feb-26		(1,687)	(119,380)	(129,502)	(1,687)		(20,244)

PacifiCorp
Results of Operations - December 2023
Depreciation Schedule - Colstrip #4 AFUDC

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

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

PacifiCorp
Results of Operations - December 2023
Depreciation Schedule - Colstrip #4 AFUDC

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

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

NOTE:

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

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Rate Base:							
Steam Production	312	PRO	-	JBG	21.205%	-	
Steam Production	312	PRO	34,574,910	JBG	21.205%	7,331,702	
Hydro Production	332	PRO	69,675,173	SG-P	7.666%	5,341,184	
Hydro Production	332	PRO	17,095,071	SG-U	7.666%	1,310,480	
Hydro Production	332	PRO	-	SG	7.666%	-	
Other Production	343	PRO	-	CAGW	21.205%	-	
Other Production	343	PRO	510,264,274	SG	7.666%	39,116,017	
Transmission	355	PRO	2,796,260,794	SG	7.666%	214,356,737	
Distribution - California	364	PRO	-	CA	Situs	-	
Distribution - Oregon	364	PRO	-	OR	Situs	-	
Distribution - Washington	364	PRO	2,344,015	WA	Situs	2,344,015	
Distribution - Utah	364	PRO	-	UT	Situs	-	
Distribution - Idaho	364	PRO	-	ID	Situs	-	
Distribution - Wyoming	364	PRO	-	WY-ALL	Situs	-	
General Plant - California	397	PRO	-	CA	Situs	-	
General Plant - Oregon	397	PRO	-	OR	Situs	-	
General Plant - Washington	397	PRO	-	WA	Situs	-	
General Plant - Utah	397	PRO	-	UT	Situs	-	
General Plant - Idaho	397	PRO	-	ID	Situs	-	
General Plant - Wyoming	397	PRO	-	WY-ALL	Situs	-	
General Plant	397	PRO	36,807,801	SO	6.888%	2,535,172	
General Plant	397	PRO	-	SG	7.666%	-	
Intangible Plant	303	PRO	194,236,814	SO	6.888%	13,378,245	
Intangible Plant	303	PRO	-	SE	7.192%	-	
Intangible Plant	303	PRO	-	SG	7.666%	-	
Intangible Plant	303	PRO	-	OR	Situs	-	
Intangible Plant	302	PRO	-	SG-P	7.666%	-	
			<u>3,661,258,853</u>			<u>285,713,552</u>	8.4.2
Adjustment to Tax:							
Schedule M Additions	SCHMAT	RES	2,736,127	SG	7.666%	209,747	
Schedule M Additions	SCHMAT	RES	155,220	CAGW	21.205%	32,915	
Schedule M Additions	SCHMAT	RES	4,321,121	JBG	21.205%	916,305	
Schedule M Additions	SCHMAT	RES	1,330,202	SO	6.888%	91,619	
Schedule M Additions	SCHMAT	RES	7,635	CN	6.671%	509	
			<u>8,550,306</u>			<u>1,251,095</u>	
Deferred Tax Expense	41110	RES	(672,721)	SG	7.666%	(51,570)	
Deferred Tax Expense	41110	RES	(38,163)	CAGW	21.205%	(8,093)	
Deferred Tax Expense	41110	RES	(1,062,417)	JBG	21.205%	(225,288)	
Deferred Tax Expense	41110	RES	(327,052)	SO	6.888%	(22,526)	
Deferred Tax Expense	41110	RES	(1,877)	CN	6.671%	(125)	
			<u>(2,102,230)</u>			<u>(307,602)</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 2024. The associated depreciation expense and accumulated reserve impacts are accounted for in adjustment 6.1 and 6.2.

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
Adjustment to Tax:							
Accum Def Inc Tax Bal	282	RES	672,721	SG	7.666%	51,570	
Accum Def Inc Tax Bal	282	RES	38,163	CAGW	21.205%	8,093	
Accum Def Inc Tax Bal	282	RES	1,062,417	JBG	21.205%	225,288	
Accum Def Inc Tax Bal	282	RES	327,052	SO	6.888%	22,526	
Accum Def Inc Tax Bal	282	RES	1,877	CN	6.671%	125	
			<u>2,102,230</u>			<u>307,602</u>	
Schedule M Additions	SCHMAT	PRO	72,079,436	SG	7.666%	5,525,491	
Schedule M Additions	SCHMAT	PRO	6,984,452	JBG	21.205%	1,481,072	
Schedule M Additions	SCHMAT	PRO	60,562	WA	Situs	60,562	
Schedule M Additions	SCHMAT	PRO	15,480,171	SO	6.888%	1,066,211	
			<u>94,604,621</u>			<u>8,133,336</u>	
Schedule M Deductions	SCHMDT	PRO	245,119,779	SG	7.666%	18,790,478	
Schedule M Deductions	SCHMDT	PRO	1,296,559	JBG	21.205%	274,939	
Schedule M Deductions	SCHMDT	PRO	87,901	WA	Situs	87,901	
Schedule M Deductions	SCHMDT	PRO	76,011,905	SO	6.888%	5,235,392	
			<u>322,516,144</u>			<u>24,388,710</u>	
Deferred Tax Expense	41110	PRO	(17,721,883)	SG	7.666%	(1,358,530)	
Deferred Tax Expense	41110	PRO	(1,717,239)	JBG	21.205%	(364,145)	
Deferred Tax Expense	41110	PRO	(14,890)	WA	Situs	(14,890)	
Deferred Tax Expense	41110	PRO	(3,806,048)	SO	6.888%	(262,145)	
			<u>(23,260,060)</u>			<u>(1,999,711)</u>	
Deferred Tax Expense	41010	PRO	60,266,619	SG	7.666%	4,619,940	
Deferred Tax Expense	41010	PRO	318,780	JBG	21.205%	67,598	
Deferred Tax Expense	41010	PRO	21,612	WA	Situs	21,612	
Deferred Tax Expense	41010	PRO	18,688,744	SO	6.888%	1,287,205	
			<u>79,295,755</u>			<u>5,996,355</u>	
Accum Def Inc Tax Bal	282	PRO	(42,544,743)	SG	7.666%	(3,261,410)	
Accum Def Inc Tax Bal	282	PRO	1,398,456	JBG	21.205%	296,546	
Accum Def Inc Tax Bal	282	PRO	6,721	WA	Situs	6,721	
Accum Def Inc Tax Bal	282	PRO	(15,645,763)	SO	6.888%	(1,077,617)	
			<u>(56,785,329)</u>			<u>(4,035,759)</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 2024. The associated depreciation expense and accumulated reserve impacts are accounted for in adjustment 6.1 and 6.2.

PacifiCorp
Results of Operations - December 2023
Major Plant Addition Summary

Description	Factor	Jan23 to Dec23 Plant Additions	Jan 24 to Dec 24 Plant Additions	Ref#
Steam Production Plant:				
Various	CAGW	-	-	
Various	JBG	42,781,416	34,574,910	
Total Steam Plant		42,781,416	34,574,910	8.4.3
Hydro Production Plant:				
Various	SG-U	-	17,095,071	
Various	SG-P	-	69,675,173	
Total Hydro Plant		-	86,770,245	8.4.3
Other Production Plant:				
Various	SG-W	80,985,875	510,264,274	
Various	CAGW	8,426,057	-	
Total Other Plant		89,411,933	510,264,274	8.4.3
Transmission Plant:				
Various	SG	120,435,811	2,796,260,794	
Total Transmission Plant		120,435,811	2,796,260,794	8.4.3
Distribution Plant:				
Washington	WA	-	2,344,015	
Total Distribution Plant		-	2,344,015	8.4.3
General Plant:				
Washington	WA	-	-	
General	SO	29,479,081	36,807,801	
General	SG	206,285	-	
General	CAGW	-	-	
Total General Plant		29,685,365	36,807,801	8.4.3
Intangible Plant:				
General	SO	14,090,765	194,236,814	
General	CN	223,124	-	
General	SG	-	-	
Total Intangible Plant		14,313,888	194,236,814	8.4.3
Total Electric Plant in Service		296,628,413	3,661,258,853	
			Ref 8.4	

PacifiCorp
Results of Operations - December 2023
Major Plant Addition Detail - January 24 to December 24

Project Description	Account	Factor	In-Service Date	Jan 24 to Dec 24 Plant Additions
Steam Production				
Jim Bridger - U1 Conversion to Natural Gas	312	JBG	Apr-24	17,307,777
Jim Bridger - U2 Conversion to Natural Gas	312	JBG	Apr-24	17,267,132
Steam Production Total				34,574,910
Other Production				
Footee Creek 2-4 Repowering	343	SG-W	Various	3,525,393
New Wind Generation	343	SG-W	Dec-24	506,738,881
Other Production Total				510,264,274
Hydro Production				
ILR 11.2.2.12 Beaver Bay PH 1 Renovation	332	SG-P	Dec-24	5,556,226
Soda Spinning Reserve	332	SG-U	Dec-24	2,676,151
Ashton Trash Rake	332	SG-U	Jul-24	2,403,142
IKL-Fall Creek Hatchery	332	SG-P	Mar-24	36,460,246
Swift 1 Spillway Gate Bulkhead	332	SG-P	Sep-24	6,153,991
ILR 4.5 Yale Downstream Fish Passage	332	SG-P	Oct-24	10,428,493
Tokenetee 2 Turbine Refurbishment	332	SG-P	Nov-24	11,076,218
Cutler Relicensing	332	SG-U	Nov-24	8,446,875
Cutler Surge Tank Anchor Upgrades	332	SG-U	Dec-24	3,568,904
Hydro Total				86,770,245
General				
Eng Telecom : OTLM - T1	397	SO	Mar-23	5,908,076
OT Lease Modernization - T1 Circuits	397	SO	Dec-23	5,908,076
Data Center Consolidation	397	SO	Various	2,700,000
Eng Telecom PP R9	397	SO	Jul-23	2,535,202
Eng Telecom RMP R9	397	SO	Various	2,118,720
Linux capacity and obsolescence management	397	SO	Dec-23	2,192,508
PAC PC Lifecycle Budget	397	SO	Various	2,214,340
PacifiCorp Accelerated RTU Repl (PARR)	397	SO	Various	10,800,000
AR Training Modules Project-Field Operations	397	SO	Jun-23	2,430,879
General Total				36,807,801
Transmission				
Project Specialized	355	SG	Various	72,681,510
Dillard Tap: 37-1 to Winston:37-5 69KV Trans Tie	355	SG	Oct-24	2,616,829
Tucker 69 kV Tie Line	355	SG	Various	6,405,107
Populus - Terminal 345kV Line	355	SG	Jul-05	2,063,400
Midpoint 500 kV Series Capacitor Bank Replacement (IDP)	355	SG	Jan-24	4,911,459
Midpoint T501 TFMR Damage (IDP)	355	SG	Jul-24	2,303,034
Houston Lake-Ponderosa Add Second 115kV Line	355	SG	May-24	7,943,819
Path C Transmission Improvements	355	SG	May-24	31,335,658
OTP188 UAMPS Lehi 138kV Loop (Carter to Saratoga)	355	SG	May-24	2,117,456
OTP196 Nephi 2nd POD	355	SG	Sep-24	6,905,150
Walla Walla 69 kV Loop Reconfig Recondct	355	SG	Various	13,734,687
Anticline 345 kV Phase Shifter	355	SG	Nov-24	133,522,880
GWS 230kV supporting projects (GW)	355	SG	Dec-24	20,213,000
Oquirrh Terminal 345kV Line	355	SG	Nov-24	75,845,547
Gateway South Aeolus Mona 500kV Line	355	SG	Dec-24	2,069,785,300
Line 30 & 65 Convert to 115 kV; New 230-69kV Sub T	355	SG	Various	5,650,511
D1: Windstar - Shirley Basin 230kV Line	355	SG	Various	278,197,231
Fort Hall/BIA Jim Bridger Kinport G-2067 - shared IPC	355	SG	Jun-24	5,372,570
Customer 27 - UT - Trans	355	SG	Jun-24	8,605,007
Customer 22 - UT - Trans	355	SG	Sep-24	6,934,686
Cross Hollows Install 2nd Xfmr - Trans	355	SG	Mar-24	3,780,901
Jackalope-Bixby Transmission Upgrade	355	SG	Oct-24	7,034,353
Customer 8 - UT - Trans (1)	355	SG	Various	12,100,000
WP West Acquisitions-ACC Burial on 100S	355	SG	Mar-24	3,283,134
Jim Bridger - Goshen 345kV Ln Str Replc	355	SG	Jul-24	3,600,000
Enhanced Substation Security	355	SG	Apr-24	4,188,028
Moab-Pinto 138 kV: Install Auto Rollover	355	SG	Apr-24	2,567,444
Amps - Control Building Addition	355	SG	Apr-24	2,562,093
Transmission Total				2,796,260,794
Distribution				
Dodd Road Transformer Replacement	364	WA	Nov-24	2,344,015
Distribution Total				2,344,015
Intangible				
Field Ai-Field Asset Intelligence- GWD	303	SO	Apr-24	6,328,789
Oracle Systems-Customer	303	SO	Various	154,749,340
APIM-Asset Performance and Investment Mg	303	SO	Various	2,915,000
BHE Customer Mobile Apps	303	SO	Sep-24	3,796,775
Wave 1 Sustainment	303	SO	Mar-24	2,506,911
Palantir Foundry	303	SO	Various	5,840,000
PAC FIPS 201 Pinnacle Repl	303	SO	Various	18,100,000
Intangible Total				194,236,814
				3,661,258,853
				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	(117,917,134)	SO	6.888%	(8,121,655)	
Accounts Payable	OWC232	RES	7,360,034	SO	6.888%	506,929	
Accounts Payable	OWC232	RES	5,025,110	SG	7.666%	385,217	
Accounts Payable	OWC232	RES	3,599,395	CAEE	0.000%	-	
Accounts Payable	OWC232	RES	39,591	OTHER	0.000%	-	
ARO Regulatory Liability	OWC230	RES	1,923,947	OTHER	0.000%	-	
Other Deferred Credit	OWC2533	RES	10,775,509	CAGE	0.000%	-	
ARO Regulatory Liability	OWC254105	RES	19,803	CAGE	0.000%	-	
ARO Regulatory Liability	OWC254105	RES	(19,803)	CAEE	0.000%	-	
			<u>(89,193,549)</u>			<u>(7,229,509)</u>	8.5.2
Materials and Supplies:							
Fuel Stock	151	RES	(89,340,189)	CAEE	0.000%	-	
Fuel Stock	151	RES	(2,169,625)	CAEW	21.212%	(460,223)	
Fuel Stock	151	RES	(31,065,911)	JBE	21.212%	(6,589,735)	
			<u>(122,575,726)</u>			<u>(7,049,959)</u>	8.5.2
Materials & Supplies	154	RES	(2,862,206)	CA	Situs	-	
Materials & Supplies	154	RES	(130,176,693)	CAGE	0.000%	-	
Materials & Supplies	154	RES	(10,446,664)	CAGW	21.205%	(2,215,243)	
Materials & Supplies	154	RES	(13,223,371)	ID	Situs	-	
Materials & Supplies	154	RES	(1,150,376)	JBG	21.205%	(243,940)	
Materials & Supplies	154	RES	(92,530,773)	OR	Situs	-	
Materials & Supplies	154	RES	(2,592,779)	SG	7.666%	(198,758)	
Materials & Supplies	154	RES	1,336,915	SNPD	6.188%	82,731	
Materials & Supplies	154	RES	1,232,275	SO	6.888%	84,874	
Materials & Supplies	154	RES	(100,496,985)	UT	Situs	-	
Materials & Supplies	154	RES	(16,129,089)	WA	Situs	(16,129,089)	
Materials & Supplies	154	RES	(16,432,699)	WY-ALL	Situs	-	
Materials & Supplies	154	RES	(2,257,340)	WY-ALL	Situs	-	
			<u>(385,729,784)</u>			<u>(18,619,426)</u>	8.5.2
Prepayments:							
Prepaid Insurance	165	RES	(39,477,904)	SO	6.888%	(2,719,078)	
Prepaid Taxes	165	RES	(9,123,662)	GPS	6.888%	(628,401)	
Prepaid Taxes	165	RES	(474,196)	SO	6.888%	(32,661)	
Prepayments - Coal	165	RES	(480,469)	CAEE	0.000%	-	
Prepayments - Other	165	RES	(68,021)	CAEE	0.000%	-	
Prepayments - Other	165	RES	(4,055)	CAEW	21.212%	(860)	
Prepayments - Other	165	RES	(1,152,511)	CAGE	0.000%	-	
Prepayments - Other	165	RES	(14,556)	GPS	6.888%	(1,003)	
Prepayments - Other	165	RES	(229,637)	ID	Situs	-	
Prepayments - Other	165	RES	(3,307,408)	OR	Situs	-	
Prepayments - Other	165	RES	(39,555,149)	OTHER	0.000%	-	
Prepayments - Other	165	RES	(4,200,204)	SG	7.666%	(321,981)	
Prepayments - Other	165	RES	(26,595,742)	SO	6.888%	(1,831,807)	
			<u>(124,683,513)</u>			<u>(5,535,790)</u>	8.5.2
Description of Adjustment							

This restating adjustment removes cash, prepayments, and other miscellaneous rate base balances from results for the 12 months ended December 2023.

	<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'd):							
Prepayments - Other	165	RES	(3,725,223)	UT	Situs	-	
Prepayments - Other	165	RES	<u>(160,896)</u>	WY-ALL	Situs	<u>-</u>	
			<u>(3,886,119)</u>			<u>-</u>	8.5.2
Miscellaneous Deferred Debits:							
Miscellaneous Deferred Debits	186M	RES	(67,354,557)	SG	7.666%	(5,163,289)	
Miscellaneous Deferred Debits	186M	RES	(123,897)	SO	6.888%	(8,534)	
Miscellaneous Deferred Debits	186M	RES	(306,510)	CAEE	0.000%	-	
Miscellaneous Deferred Debits	186M	RES	(62,624,236)	CAGE	0.000%	-	
Miscellaneous Deferred Debits	186M	RES	(14,649,986)	CAGW	21.205%	(3,106,569)	
Miscellaneous Deferred Debits	186M	RES	(1,295)	JBE	21.212%	(275)	
Miscellaneous Deferred Debits	186M	RES	<u>(2,519,718)</u>	OTHER	0.000%	<u>-</u>	
			<u>(147,580,199)</u>			<u>(8,278,666)</u>	8.5.3
Miscellaneous Rate Base:							
Miscellaneous Rate Base	182M	RES	(3,432,836)	CA	Situs	-	
Miscellaneous Rate Base	182M	RES	(188,916,444)	CAEE	0.000%	-	
Miscellaneous Rate Base	182M	RES	(5,783,834)	CAGE	0.000%	-	
Miscellaneous Rate Base	182M	RES	(3,971,580)	ID	Situs	-	
Miscellaneous Rate Base	182M	RES	(186,993)	OR	Situs	-	
Miscellaneous Rate Base	182M	RES	(1,008,232,683)	OTHER	0.000%	-	
Miscellaneous Rate Base	182M	RES	15,263,988	UT	Situs	-	
Miscellaneous Rate Base	182M	RES	(258,904)	WA	Situs	(258,904)	
Miscellaneous Rate Base	182M	RES	(50,507,291)	WY-ALL	Situs	-	
Miscellaneous Rate Base	182M	RES	9,262,576	WY-ALL	Situs	-	
Miscellaneous Rate Base	182M	RES	(3,574,708)	SG	7.666%	(274,031)	
Miscellaneous Rate Base	182W	RES	(222,974,598)	OTHER	0.000%	-	
Miscellaneous Rate Base	124	RES	(514,702)	OTHER	0.000%	-	
Miscellaneous Rate Base	124	RES	<u>(3,312)</u>	WA	Situs	<u>(3,312)</u>	
			<u>(1,271,482,041)</u>			<u>(536,247)</u>	8.5.3
Provo Working Capital	25318	RES	273,000	CAGE	0.000%	-	2.35
Provo Working Capital	25318	RES	(79,625)	SNPPS	5.506%	(4,384)	2.35
Miscellaneous Rate Base Debits:							
Injuries and Damages Provisions	2281	RES	7,158,208	SO	6.888%	493,028	2.36
Injuries and Damages Provisions	2282	RES	<u>794,373,845</u>	SO	6.888%	<u>54,713,253</u>	2.36
			<u>801,532,053</u>			<u>55,206,281</u>	

Description of Adjustment

This restating adjustment removes cash, prepayments, and other miscellaneous rate base balances from results for the 12 months ended December 2023.

PacifiCorp
Washington Results of Operations - December 2023
Miscellaneous Rate Base

Description	Account	Factor	Per Books	
			December 2023 AMA Balance	Ref.
Current Assets:				
Other A/R	143	SO	117,917,134	
Accounts Payable	232	SO	(7,360,034)	
Accounts Payable	232	SG	(5,025,110)	
Accounts Payable	232	CAEE	(3,599,395)	
Accounts Payable	232	OTHER	(39,591)	
Other Deferred Credit	2533	CAGE	(10,775,509)	
ARO Regulatory Liability	230	OTHER	(1,923,947)	
ARO Regulatory Liability	254105	CAGE	(19,803)	
ARO Regulatory Liability	254105	CAEE	19,803	
Total Current Assets			89,193,549	Ref. 8.5
Materials and Supplies				
Fuel Stock	151	CAEE	89,340,189	
Fuel Stock	151	CAEW	2,169,625	
Fuel Stock	151	JBE	31,065,911	
			122,575,726	Ref. 8.5
Materials and Supplies	154	CA	2,862,206	
Materials and Supplies	154	CAGE	130,176,693	
Materials and Supplies	154	CAGW	10,446,664	
Materials and Supplies	154	IDU	13,223,371	
Materials and Supplies	154	JBG	1,150,376	
Materials and Supplies	154	OR	92,530,773	
Materials and Supplies	154	SG	2,592,779	
Materials and Supplies	154	SNPD	(1,336,915)	
Materials and Supplies	154	SO	(1,232,275)	
Materials and Supplies	154	UT	100,496,985	
Materials and Supplies	154	WA	16,129,089	
Materials and Supplies	154	WYP	16,432,699	
Materials and Supplies	154	WYU	2,257,340	
			385,729,784	Ref. 8.5
Prepayments:				
Prepaid Insurance	165	SO	39,477,904	
Prepaid Taxes	165	GPS	9,123,662	
Prepaid Taxes	165	SO	474,196	
Prepayments - Coal	165	CAEE	480,469	
Prepayments - Other	165	CAEE	68,021	
Prepayments - Other	165	CAEW	4,055	
Prepayments - Other	165	CAGE	1,152,511	
Prepayments - Other	165	GPS	14,556	
Prepayments - Other	165	IDU	229,637	
Prepayments - Other	165	OR	3,307,408	
Prepayments - Other	165	OTHER	39,555,149	
Prepayments - Other	165	SG	4,200,204	
Prepayments - Other	165	SO	26,595,742	
Prepayments - Other	165	UT	3,725,223	
Prepayments - Other	165	WYP	160,896	
Total Prepayments			128,569,632	Ref. 8.5.1

PacifiCorp
Washington Results of Operations - December 2023
Miscellaneous Rate Base

Description	Account	Factor	Per Books	Ref.
			December 2023 AMA Balance	
Miscellaneous Deferred Debits:				
Miscellaneous Deferred Debits	186M	SG	67,354,557	
Miscellaneous Deferred Debits	186M	SO	123,897	
Miscellaneous Deferred Debits	186M	CAEE	306,510	
Miscellaneous Deferred Debits	186M	CAGE	62,624,236	
Miscellaneous Deferred Debits	186M	CAGW	14,649,986	
Miscellaneous Deferred Debits	186M	JBE	1,295	
Miscellaneous Deferred Debits	186M	OTHER	2,519,718	
Total Miscellaneous Deferred Debits			147,580,199	Ref. 8.5.1
Miscellaneous Rate Base:				
Miscellaneous Rate Base	182M	CA	3,432,836	
Miscellaneous Rate Base	182M	CAGE	5,783,834	
Miscellaneous Rate Base	182M	IDU	3,971,580	
Miscellaneous Rate Base	182M	OR	186,993	
Miscellaneous Rate Base	182M	OTHER	1,008,232,683	
Miscellaneous Rate Base	182M	UT	(15,263,988)	
Miscellaneous Rate Base	182M	WA	258,904	
Miscellaneous Rate Base	182M	WYP	50,507,291	
Miscellaneous Rate Base	182M	WYU	(9,262,576)	
Miscellaneous Rate Base	182M	SG	3,574,708	
Miscellaneous Rate Base	182W	OTHER	222,974,598	
Miscellaneous Rate Base	124	WA	3,312	
Miscellaneous Rate Base	124	OTHER	514,702	
Total Miscellaneous Rate Base			1,463,831,321	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	9,620	WA	Situs	9,620	8.6.1
Adjustment to Rate Base:							
WA Customer Service Deposits	235	RES	(359,609)	WA	Situs	(359,609)	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 2023
Customer Service Deposits
State of Washington

Customer Service Deposits - Interest Expense

GL 585100

Month	Amount	
Jan-23	134	
Feb-23	175	
Mar-23	642	
Apr-23	782	
May-23	2,187	
Jun-23	347	
Jul-23	1,790	
Aug-23	833	
Sep-23	993	
Oct-23	754	
Nov-23	518	
Dec-23	464	
Interest Expense	9,620	Ref. 8.6

Customer Service Deposits - Balances

GL Accounts 230140

Month	Balance	
Dec-22	378,093	
Jan-23	387,616	
Feb-23	387,577	
Mar-23	412,959	
Apr-23	395,936	
May-23	398,291	
Jun-23	399,886	
Jul-23	332,086	
Aug-23	295,265	
Sep-23	293,663	
Oct-23	301,936	
Nov-23	341,052	
Dec-23	359,997	
AMA Balance	359,609	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	9,903,344	WA	Situs	9,903,344	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 2023
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:							
	2,017,828,906	1,825,188,782	20,470,330,810	20,662,970,934	192,640,123	5.14%	9,903,344

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	(229,384,330)	JBG	21.205%	(48,641,563)	8.8.1
Steam Plant	108SP	RES	167,564,258	JBG	21.205%	35,532,451	8.8.1
Adjustment to Tax							
Accum Def Income Tax Balance	282	RES	(7,333,820)	WA	Situs	(7,333,820)	
Accum Def Income Tax Balance	282	RES	36,194,310	CAGW	21.205%	7,675,101	

Description of Adjustment

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

PacifiCorp
Results of Operations - December 2023
Removal of Bridger SCR

	<u>Capital Additions Steam</u>	<u>Cumulative Steam Additions</u>	<u>Depreciation Expense Steam</u>	<u>Depreciation Reserve Steam</u>
Jan-23	-	229,384,330	3,863,605	(125,064,598)
Feb-23	-	229,384,330	3,863,605	(128,928,204)
Mar-23	-	229,384,330	3,863,605	(132,791,809)
Apr-23	-	229,384,330	3,863,605	(136,655,415)
May-23	-	229,384,330	3,863,605	(140,519,020)
Jun-23	-	229,384,330	3,863,605	(144,382,625)
Jul-23	-	229,384,330	3,863,605	(148,246,231)
Aug-23	-	229,384,330	3,863,605	(152,109,836)
Sep-23	-	229,384,330	3,863,605	(155,973,442)
Oct-23	-	229,384,330	3,863,605	(159,837,047)
Nov-23	-	229,384,330	3,863,605	(163,700,653)
Dec-23	-	229,384,330	3,863,605	(167,564,258)
	<u>229,384,330</u>	<u>229,384,330</u>	<u>46,363,265</u>	<u>(167,564,258)</u>
		Ref 8.8		Ref 8.8

**PacifiCorp
Results of Operations - December 2023
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	20.212%
2022	20.212%
2023	20.212%

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
Adjustment to Rate Base:							
Transmission - System	353	PRO	(189,630,455)	SG	7.666%	(14,536,758)	8.9.1
Trans. - Control Area Generation - West	353	PRO	17,860,638	CAGW	21.205%	3,787,396	8.9.1
Trans. - Control Area Generation - East	353	PRO	171,769,817	CAGE	0.000%	-	8.9.1
			-			(10,749,361)	
Adjustment to Depreciation Reserve:							
Transmission - System	108TP	PRO	55,098,921	SG	7.666%	4,223,792	8.9.1
Trans. - Control Area Generation - West	108TP	PRO	(4,153,933)	CAGW	21.205%	(880,853)	8.9.1
Trans. - Control Area Generation - East	108TP	PRO	(50,944,988)	CAGE	0.000%	-	8.9.1
			-			3,342,940	
Adjustment to Depreciation Expense:							
Transmission - System	403TP	PRO	(3,263,322)	SG	7.666%	(250,161)	8.9.2
Trans. - Control Area Generation - West	403TP	PRO	317,919	CAGW	21.205%	67,416	8.9.2
Trans. - Control Area Generation - East	403TP	PRO	2,955,961	CAGE	0.000%	-	8.9.2
			10,558			(182,745)	

Adjustment to Tax:

ADIT - Transmission	282	PRO	(23,264,516)	CAGE	0.000%	-	
ADIT - Transmission	282	PRO	(2,574,851)	CAGW	21.205%	(546,004)	
ADIT - Transmission	282	PRO	25,839,367	SG	7.666%	1,980,803	
Schedule M Adjustment	SCHMAT	PRO	2,955,961	CAGE	0.000%	-	
Deferred Income Tax Expense	41110	PRO	(726,770)	CAGE	0.000%	-	
Accum. Deferred Income Tax Balance	282	PRO	726,770	CAGE	0.000%	-	
Schedule M Adjustment	SCHMAT	PRO	317,919	CAGW	21.205%	67,416	
Deferred Income Tax Expense	41110	PRO	(78,166)	CAGW	21.205%	(16,575)	
Accum. Deferred Income Tax Balance	282	PRO	78,166	CAGW	21.205%	16,575	
Schedule M Adjustment	SCHMAT	PRO	(3,263,322)	SG	7.666%	(250,161)	
Deferred Income Tax Expense	41110	PRO	802,340	SG	7.666%	61,506	
Accum. Deferred Income Tax Balance	282	PRO	(802,340)	SG	7.666%	(61,506)	

Description of Adjustment

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

PacifiCorp
Results of Operations - December 2023
WIJAM Transmission Reallocation Adjustment
Asset Balances as of December 31, 2023

Assets Associated with WEST Side Generating Plants:

Gross Plant EPIS	17,860,638	
Depreciation Reserve	<u>(4,153,933)</u>	Ref. 8.9
Net Plant	13,706,705	

Assets Associated with EAST Side Generating Plants:

Gross Plant EPIS	171,769,817	
Depreciation Reserve	<u>(50,944,988)</u>	Ref. 8.9
Net Plant	120,824,829	

TOTAL:

Gross Plant EPIS	189,630,455	
Depreciation Reserve	<u>(55,098,921)</u>	Ref. 8.9
Net Plant	134,531,534	

PacifiCorp
Results of Operations - December 2023
WIJAM Transmission Reallocation Adjustment

REMOVE FROM WASHINGTON SYSTEM ALLOCATED:

Electric Plant in Service

	Account	Factor	Dec-23	
Transmission Plant	353	CAGW	17,860,638	
Transmission Plant	353	CAGE	171,769,817	
Transmission Plant	353	SG	189,630,455	Ref. 8.9.1

Depreciation Expense*

	Account	Factor	CY 2023	
Transmission Plant	403TP	SG	3,263,322	Ref. 8.9

INCLUDE IN WASHINGTON ON CAGW/CAGE:

Electric Plant in Service

	Account	Factor	Dec-23	
Transmission Plant	353	CAGW	17,860,638	
Transmission Plant	353	CAGE	171,769,817	
Transmission Plant	353	SG	189,630,455	Ref. 8.9.1

Depreciation Expense*

	Account	Factor	CY 2023	
Transmission Plant	403TP	CAGW	317,919	Ref. 8.9
Transmission Plant	403TP	CAGE	2,955,961	Ref. 8.9

*Composite Stipulated 2018 Depreciation Study Rate Transmission SG 1.721%

*Composite Stipulated 2018 Depreciation Study Rate Transmission CAGW 1.780%

*Composite Stipulated 2018 Depreciation Study Rate Transmission CAGE 1.721%

	<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:							
	302	RES	(11,312)	SG	7.666%	(867)	8.10.7
	302	RES	-	SG-P	7.666%	-	8.10.7
	302	RES	-	SG-U	7.666%	-	8.10.7
	302	RES	-	UT	Situs	-	8.10.7
	303	RES	(1,031)	CA	Situs	-	8.10.7
	303	RES	-	CAEE	0.000%	-	8.10.7
	303	RES	(222,194)	CAGE	0.000%	-	8.10.7
	303	RES	(3,133,913)	CAGW	21.205%	(664,555)	8.10.7
	303	RES	243,460	CN	6.671%	16,241	8.10.7
	303	RES	(534)	ID	Situs	-	8.10.7
	303	RES	(45,326)	JBG	21.205%	(9,611)	8.10.7
	303	RES	-	OR	Situs	-	8.10.7
	303	RES	(810,803)	SG	7.666%	(62,155)	8.10.7
	303	RES	12,741,590	SO	6.888%	877,589	8.10.7
	303	RES	(4,626)	UT	Situs	-	8.10.7
	303	RES	(630)	WA	Situs	(630)	8.10.7
	303	RES	(42,972)	WY-ALL	Situs	-	8.10.7
	310	RES	-	CAGE	0.000%	-	8.10.7
	310	RES	-	CAGW	21.205%	-	8.10.7
	310	RES	-	JBG	21.205%	-	8.10.7
	310	RES	-	SG	7.666%	-	8.10.7
	311	RES	656,428	CAGE	0.000%	-	8.10.7
	311	RES	693	CAGW	21.205%	147	8.10.7
	311	RES	34,792,803	JBG	21.205%	7,377,907	8.10.7
	311	RES	622	SG	7.666%	48	8.10.7
	312	RES	14,991,602	CAGE	0.000%	-	8.10.7
	312	RES	27,645	CAGW	21.205%	5,862	8.10.7
	312	RES	1,794,008	JBG	21.205%	380,424	8.10.7
	312	RES	32,063	SG	7.666%	2,458	8.10.7
	314	RES	7,112,368	CAGE	0.000%	-	8.10.7
	314	RES	8,662	CAGW	21.205%	1,837	8.10.7
	314	RES	629,640	JBG	21.205%	133,517	8.10.7
	314	RES	61,446	SG	7.666%	4,710	8.10.7
	315	RES	486,081	CAGE	0.000%	-	8.10.7
	315	RES	115	CAGW	21.205%	24	8.10.7
	315	RES	393,431	JBG	21.205%	83,428	8.10.7
	315	RES	-	SG	7.666%	-	8.10.7
	316	RES	532,665	CAGE	0.000%	-	8.10.7
	316	RES	-	CAGW	21.205%	-	8.10.7
	316	RES	101,185	JBG	21.205%	21,457	8.10.7
	316	RES	-	SG	7.666%	-	8.10.7
	330	RES	-	SG-P	7.666%	-	8.10.7
	330	RES	-	SG-U	7.666%	-	8.10.7
	331	RES	424,037	SG-P	7.666%	32,506	8.10.7
	331	RES	52,853	SG-U	7.666%	4,052	8.10.7
	332	RES	495,993	SG-P	7.666%	38,022	8.10.7
	332	RES	241,210	SG-U	7.666%	18,491	8.10.7
			<u>71,547,256</u>			<u>8,260,902</u>	

Description of Adjustment

This adjustment walks forward the Average-of-Monthly-Average electric plant in-service balances for the twelve-month period ended December 31, 2023 to End-of-Period levels as of December 31, 2023.

	<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:							
	333	RES	68,733	SG-P	7.666%	5,269	8.10.7
	333	RES	(9,457)	SG-U	7.666%	(725)	8.10.7
	334	RES	68,863	SG-P	7.666%	5,279	8.10.7
	334	RES	-	SG-U	7.666%	-	8.10.7
	335	RES	(2,445)	SG-P	7.666%	(187)	8.10.7
	335	RES	15,782	SG-U	7.666%	1,210	8.10.7
	336	RES	1,652,993	SG-P	7.666%	126,716	8.10.7
	336	RES	151,987	SG-U	7.666%	11,651	8.10.7
	340	RES	-	OR	Situs	-	8.10.7
	340	RES	3,879,685	SG	7.666%	297,410	8.10.8
	341	RES	686	CAGE	0.000%	-	8.10.8
	341	RES	791	CAGW	21.205%	168	8.10.8
	341	RES	-	OR	Situs	-	8.10.8
	341	RES	2,293,969	SG	7.666%	175,852	8.10.8
	341	RES	-	UT	Situs	-	8.10.8
	342	RES	5,630	CAGE	0.000%	-	8.10.8
	343	RES	14,578,861	CAGE	0.000%	-	8.10.8
	343	RES	630,861	CAGW	21.205%	133,776	8.10.8
	343	RES	64,838,379	SG	7.666%	4,970,403	8.10.8
	344	RES	86,775	CAGE	0.000%	-	8.10.8
	344	RES	232,371	CAGW	21.205%	49,275	8.10.8
	344	RES	(42,486)	SG	7.666%	(3,257)	8.10.8
	344	RES	3,653,663	SG	7.666%	280,084	8.10.8
	344	RES	-	UT	Situs	-	8.10.8
	345	RES	21,285	CAGE	0.000%	-	8.10.8
	345	RES	-	CAGW	21.205%	-	8.10.8
	345	RES	(2,107)	OR	Situs	-	8.10.8
	345	RES	3,121,327	SG	7.666%	239,276	8.10.8
	345	RES	-	UT	Situs	-	8.10.8
	346	RES	24,267	CAGE	0.000%	-	8.10.8
	346	RES	1,642	CAGW	21.205%	348	8.10.8
	346	RES	979,649	SG	7.666%	75,098	8.10.8
	350	RES	274,812	SG	7.666%	21,067	8.10.8
	352	RES	2,125,660	SG	7.666%	162,950	8.10.8
	353	RES	-	CAGW	21.205%	-	8.10.8
	353	RES	18,400,945	SG	7.666%	1,410,586	8.10.8
	354	RES	3,443,865	SG	7.666%	264,001	8.10.8
	355	RES	24,840,362	SG	7.666%	1,904,221	8.10.8
	356	RES	13,873,725	SG	7.666%	1,063,537	8.10.8
	357	RES	15,439	SG	7.666%	1,183	8.10.8
	358	RES	2,380	SG	7.666%	182	8.10.8
	359	RES	-	SG	7.666%	-	8.10.8
	360	RES	4,840	CA	Situs	-	8.10.8
	360	RES	-	ID	Situs	-	8.10.8
			<u>159,233,733</u>			<u>11,195,372</u>	

Description of Adjustment

This adjustment walks forward the Average-of-Monthly-Average electric plant in-service balances for the twelve-month period ended December 31, 2023 to End-of-Period levels as of December 31, 2023.

Adjustment to Rate Base:	ACCOUNT	Type	TOTAL	FACTOR	FACTOR %	WASHINGTON	REF#
			COMPANY			ALLOCATED	
	360	RES	7,142	OR	Situs	-	8.10.8
	360	RES	37,589	UT	Situs	-	8.10.8
	360	RES	71,111	WA	Situs	71,111	8.10.8
	360	RES	2	WY-ALL	Situs	-	8.10.8
	360	RES	-	WY-ALL	Situs	-	8.10.8
	361	RES	281,449	CA	Situs	-	8.10.8
	361	RES	(914)	ID	Situs	-	8.10.8
	361	RES	94,717	OR	Situs	-	8.10.8
	361	RES	782,482	UT	Situs	-	8.10.8
	361	RES	557,316	WA	Situs	557,316	8.10.8
	361	RES	137,032	WY-ALL	Situs	-	8.10.8
	361	RES	-	WY-ALL	Situs	-	8.10.8
	362	RES	3,400,520	CA	Situs	-	8.10.8
	362	RES	292,879	ID	Situs	-	8.10.8
	362	RES	4,101,553	OR	Situs	-	8.10.8
	362	RES	15,289,994	UT	Situs	-	8.10.8
	362	RES	3,746,400	WA	Situs	3,746,400	8.10.8
	362	RES	1,394,946	WY-ALL	Situs	-	8.10.8
	362	RES	(39,588)	WY-ALL	Situs	-	8.10.8
	364	RES	11,798,761	CA	Situs	-	8.10.8
	364	RES	3,377,059	ID	Situs	-	8.10.8
	364	RES	16,120,661	OR	Situs	-	8.10.8
	364	RES	15,147,747	UT	Situs	-	8.10.9
	364	RES	7,977,632	WA	Situs	7,977,632	8.10.9
	364	RES	3,954,470	WY-ALL	Situs	-	8.10.9
	364	RES	812,660	WY-ALL	Situs	-	8.10.9
	365	RES	20,200,953	CA	Situs	-	8.10.9
	365	RES	810,008	ID	Situs	-	8.10.9
	365	RES	17,340,847	OR	Situs	-	8.10.9
	365	RES	8,577,069	UT	Situs	-	8.10.9
	365	RES	5,472,111	WA	Situs	5,472,111	8.10.9
	365	RES	1,247,023	WY-ALL	Situs	-	8.10.9
	365	RES	94,668	WY-ALL	Situs	-	8.10.9
	366	RES	1,103,520	CA	Situs	-	8.10.9
	366	RES	876,996	ID	Situs	-	8.10.9
	366	RES	2,989,763	OR	Situs	-	8.10.9
	366	RES	11,489,249	UT	Situs	-	8.10.9
	366	RES	803,301	WA	Situs	803,301	8.10.9
	366	RES	853,967	WY-ALL	Situs	-	8.10.9
	366	RES	53,318	WY-ALL	Situs	-	8.10.9
	367	RES	533,270	CA	Situs	-	8.10.9
	367	RES	1,079,614	ID	Situs	-	8.10.9
	367	RES	6,798,549	OR	Situs	-	8.10.9
	367	RES	26,622,040	UT	Situs	-	8.10.9
	367	RES	746,011	WA	Situs	746,011	8.10.9
	367	RES	1,097,787	WY-ALL	Situs	-	8.10.9
	367	RES	61,983	WY-ALL	Situs	-	8.10.9
			<u>198,195,665</u>			<u>19,373,882</u>	

Description of Adjustment

This adjustment walks forward the Average-of-Monthly-Average electric plant in-service balances for the twelve-month period ended December 31, 2023 to End-of-Period levels as of December 31, 2023.

	<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:							
	368	RES	945,620	CA	Situs	-	8.10.9
	368	RES	2,098,208	ID	Situs	-	8.10.9
	368	RES	7,338,092	OR	Situs	-	8.10.9
	368	RES	17,665,836	UT	Situs	-	8.10.9
	368	RES	2,354,263	WA	Situs	2,354,263	8.10.9
	368	RES	1,610,704	WY-ALL	Situs	-	8.10.9
	368	RES	146,979	WY-ALL	Situs	-	8.10.9
	369	RES	582,687	CA	Situs	-	8.10.9
	369	RES	1,393,512	ID	Situs	-	8.10.9
	369	RES	8,694,494	OR	Situs	-	8.10.9
	369	RES	12,943,421	UT	Situs	-	8.10.9
	369	RES	1,677,175	WA	Situs	1,677,175	8.10.9
	369	RES	1,384,753	WY-ALL	Situs	-	8.10.9
	369	RES	496,894	WY-ALL	Situs	-	8.10.9
	370	RES	180,135	CA	Situs	-	8.10.9
	370	RES	490,452	ID	Situs	-	8.10.9
	370	RES	2,438,095	OR	Situs	-	8.10.9
	370	RES	12,186,062	UT	Situs	-	8.10.9
	370	RES	372,938	WA	Situs	372,938	8.10.9
	370	RES	205,681	WY-ALL	Situs	-	8.10.9
	370	RES	59,342	WY-ALL	Situs	-	8.10.9
	371	RES	141	CA	Situs	-	8.10.9
	371	RES	1,116	ID	Situs	-	8.10.9
	371	RES	9,656	OR	Situs	-	8.10.9
	371	RES	6,636	UT	Situs	-	8.10.9
	371	RES	2,668	WA	Situs	2,668	8.10.9
	371	RES	18,431	WY-ALL	Situs	-	8.10.9
	371	RES	(141)	WY-ALL	Situs	-	8.10.9
	373	RES	13,962	CA	Situs	-	8.10.9
	373	RES	(13,185)	ID	Situs	-	8.10.9
	373	RES	(63,165)	OR	Situs	-	8.10.9
	373	RES	209,150	UT	Situs	-	8.10.9
	373	RES	24,204	WA	Situs	24,204	8.10.9
	373	RES	151,464	WY-ALL	Situs	-	8.10.10
	373	RES	13,778	WY-ALL	Situs	-	8.10.10
	389	RES	-	CA	Situs	-	8.10.10
	389	RES	-	CAGE	0.000%	-	8.10.10
	389	RES	-	CN	6.671%	-	8.10.10
	389	RES	-	ID	Situs	-	8.10.10
	389	RES	-	OR	Situs	-	8.10.10
	389	RES	-	SG	7.666%	-	8.10.10
	389	RES	-	SO	6.888%	-	8.10.10
	389	RES	-	UT	Situs	-	8.10.10
	389	RES	-	WA	Situs	-	8.10.10
	389	RES	-	WY-ALL	Situs	-	8.10.10
	389	RES	-	WY-ALL	Situs	-	8.10.10
	390	RES	34,786	CA	Situs	-	8.10.10
			<u>75,674,844</u>			<u>4,431,248</u>	

Description of Adjustment

This adjustment walks forward the Average-of-Monthly-Average electric plant in-service balances for the twelve-month period ended December 31, 2023 to End-of-Period levels as of December 31, 2023.

	<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:							
	390	RES	-	CAEE	0.000%	-	8.10.10
	390	RES	-	CAGE	0.000%	-	8.10.10
	390	RES	-	CAGW	21.205%	-	8.10.10
	390	RES	-	CN	6.671%	-	8.10.10
	390	RES	38,027	ID	Situs	-	8.10.10
	390	RES	267,225	OR	Situs	-	8.10.10
	390	RES	1,373	SG	7.666%	105	8.10.10
	390	RES	4,081,890	SO	6.888%	281,144	8.10.10
	390	RES	324,896	UT	Situs	-	8.10.10
	390	RES	33,900	WA	Situs	33,900	8.10.10
	390	RES	168,417	WY-ALL	Situs	-	8.10.10
	390	RES	25,482	WY-ALL	Situs	-	8.10.10
	391	RES	4,621	CA	Situs	-	8.10.10
	391	RES	-	CAEE	0.000%	-	8.10.10
	391	RES	(529,947)	CAGE	0.000%	-	8.10.10
	391	RES	(34,365)	CAGW	21.205%	(7,287)	8.10.10
	391	RES	(115,401)	CN	6.671%	(7,698)	8.10.10
	391	RES	(3,289)	ID	Situs	-	8.10.10
	391	RES	(70,361)	JBG	21.205%	(14,920)	8.10.10
	391	RES	(28,051)	OR	Situs	-	8.10.10
	391	RES	(137,345)	SG	7.666%	(10,529)	8.10.10
	391	RES	(4,279,168)	SO	6.888%	(294,732)	8.10.10
	391	RES	1,410	UT	Situs	-	8.10.10
	391	RES	(8,548)	WA	Situs	(8,548)	8.10.10
	391	RES	(129,997)	WY-ALL	Situs	-	8.10.10
	391	RES	-	WY-ALL	Situs	-	8.10.10
	392	RES	(221,928)	CA	Situs	-	8.10.10
	392	RES	(67,259)	CAEE	0.000%	-	8.10.10
	392	RES	44,491	CAGE	0.000%	-	8.10.10
	392	RES	-	CAGW	21.205%	-	8.10.10
	392	RES	(258,132)	ID	Situs	-	8.10.10
	392	RES	-	JBG	21.205%	-	8.10.10
	392	RES	(330,980)	OR	Situs	-	8.10.10
	392	RES	(508,959)	SG	7.666%	(39,016)	8.10.10
	392	RES	(384,031)	SO	6.888%	(26,450)	8.10.10
	392	RES	(871,582)	UT	Situs	-	8.10.10
	392	RES	254,387	WA	Situs	254,387	8.10.10
	392	RES	143,718	WY-ALL	Situs	-	8.10.10
	392	RES	(146,888)	WY-ALL	Situs	-	8.10.10
	393	RES	(1,981)	CA	Situs	-	8.10.10
	393	RES	54,712	CAGE	0.000%	-	8.10.10
	393	RES	(219)	CAGW	21.205%	(47)	8.10.10
	393	RES	36,533	ID	Situs	-	8.10.10
	393	RES	1,062	JBG	21.205%	225	8.10.10
	393	RES	98,516	OR	Situs	-	8.10.11
	393	RES	205,900	SG	7.666%	15,784	8.10.11
	393	RES	1,068	SO	6.888%	74	8.10.11
			<u>(2,340,806)</u>			<u>176,392</u>	

Description of Adjustment

This adjustment walks forward the Average-of-Monthly-Average electric plant in-service balances for the twelve-month period ended December 31, 2023 to End-of-Period levels as of December 31, 2023.

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
Adjustment to Rate Base:							
	393	RES	16,710	UT	Situs	-	8.10.11
	393	RES	(166)	WA	Situs	(166)	8.10.11
	393	RES	31,884	WY-ALL	Situs	-	8.10.11
	393	RES	-	WY-ALL	Situs	-	8.10.11
	394	RES	(453)	CA	Situs	-	8.10.11
	394	RES	114,034	CAGE	0.000%	-	8.10.11
	394	RES	(9,236)	CAGW	21.205%	(1,958)	8.10.11
	394	RES	(6,318)	ID	Situs	-	8.10.11
	394	RES	(22,024)	JBG	21.205%	(4,670)	8.10.11
	394	RES	(165,657)	OR	Situs	-	8.10.11
	394	RES	77,079	SG	7.666%	5,909	8.10.11
	394	RES	(21,958)	SO	6.888%	(1,512)	8.10.11
	394	RES	(13,315)	UT	Situs	-	8.10.11
	394	RES	(8,837)	WA	Situs	(8,837)	8.10.11
	394	RES	(15,491)	WY-ALL	Situs	-	8.10.11
	394	RES	(10,058)	WY-ALL	Situs	-	8.10.11
	395	RES	9,909	CA	Situs	-	8.10.11
	395	RES	-	CAEE	0.000%	-	8.10.11
	395	RES	169,343	CAGE	0.000%	-	8.10.11
	395	RES	(1,333)	CAGW	21.205%	(283)	8.10.11
	395	RES	(20,343)	ID	Situs	-	8.10.11
	395	RES	15,249	JBG	21.205%	3,233	8.10.11
	395	RES	167,479	OR	Situs	-	8.10.11
	395	RES	(265,057)	SG	7.666%	(20,319)	8.10.11
	395	RES	(196,648)	SO	6.888%	(13,544)	8.10.11
	395	RES	(81,792)	UT	Situs	-	8.10.11
	395	RES	(281)	WA	Situs	(281)	8.10.11
	395	RES	(3,455)	WY-ALL	Situs	-	8.10.11
	395	RES	(25,511)	WY-ALL	Situs	-	8.10.11
	396	RES	(32,271)	CA	Situs	-	8.10.11
	396	RES	(155,147)	CAEE	0.000%	-	8.10.11
	396	RES	660,435	CAGE	0.000%	-	8.10.11
	396	RES	-	CAGW	21.205%	-	8.10.11
	396	RES	(87,199)	ID	Situs	-	8.10.11
	396	RES	66,402	JBG	21.205%	14,081	8.10.11
	396	RES	(2,207,779)	OR	Situs	-	8.10.11
	396	RES	187,963	SG	7.666%	14,409	8.10.11
	396	RES	675,884	SO	6.888%	46,552	8.10.11
	396	RES	(1,180,242)	UT	Situs	-	8.10.11
	396	RES	(164,328)	WA	Situs	(164,328)	8.10.11
	396	RES	(545,193)	WY-ALL	Situs	-	8.10.11
	396	RES	(297,615)	WY-ALL	Situs	-	8.10.11
	397	RES	(127,916)	CA	Situs	-	8.10.11
	397	RES	(44,492)	CAEE	0.000%	-	8.10.11
	397	RES	(977,045)	CAGE	0.000%	-	8.10.11
			<u>(4,494,787)</u>			<u>(131,715)</u>	

Description of Adjustment

This adjustment walks forward the Average-of-Monthly-Average electric plant in-service balances for the twelve-month period ended December 31, 2023 to End-of-Period levels as of December 31, 2023.

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
Adjustment to Expense:							
	397	RES	(46,532)	CAGW	21.205%	(9,867)	8.10.11
	397	RES	(17,005)	CN	6.671%	(1,134)	8.10.11
	397	RES	(1,754,898)	ID	Situs	-	8.10.11
	397	RES	(585,060)	JBG	21.205%	(124,064)	8.10.11
	397	RES	(902,024)	OR	Situs	-	8.10.11
	397	RES	(2,577,769)	SG	7.666%	(197,608)	8.10.11
	397	RES	(1,056,048)	SO	6.888%	(72,736)	8.10.11
	397	RES	(1,035,923)	UT	Situs	-	8.10.11
	397	RES	(39,874)	WA	Situs	(39,874)	8.10.11
	397	RES	(359,463)	WY-ALL	Situs	-	8.10.12
	397	RES	(14,860)	WY-ALL	Situs	-	8.10.12
	398	RES	4,687	CA	Situs	-	8.10.12
	398	RES	(11,119)	CAGE	0.000%	-	8.10.12
	398	RES	4,512	CAGW	21.205%	957	8.10.12
	398	RES	(936)	CN	6.671%	(62)	8.10.12
	398	RES	-	ID	Situs	-	8.10.12
	398	RES	24,327	JBG	21.205%	5,159	8.10.12
	398	RES	5,999	OR	Situs	-	8.10.12
	398	RES	(2,163)	SG	7.666%	(166)	8.10.12
	398	RES	(17,269)	SO	6.888%	(1,189)	8.10.12
	398	RES	15,274	UT	Situs	-	8.10.12
	398	RES	11,958	WA	Situs	11,958	8.10.12
	398	RES	3,833	WY-ALL	Situs	-	8.10.12
	398	RES	-	WY-ALL	Situs	-	8.10.12
	399	RES	-	CAEE	0.000%	-	8.10.12
	DP	RES	34,368,578	CA	Situs	-	8.10.12
	DP	RES	2,159,650	ID	Situs	-	8.10.12
	DP	RES	39,406,878	OR	Situs	-	8.10.12
	DP	RES	7,060,635	UT	Situs	-	8.10.12
	DP	RES	(4,555,862)	WA	Situs	(4,555,862)	8.10.12
	DP	RES	1,384,117	WY-ALL	Situs	-	8.10.12
	GP	RES	53,615,104	SO	6.888%	3,692,791	8.10.12
	SP	RES	(64,899,615)	CAGE	0.000%	-	8.10.12
	SP	RES	6,055,763	SG	7.666%	464,225	8.10.12
	TP	RES	2,383	CAGE	0.000%	-	8.10.12
	TP	RES	-	CAGW	21.205%	-	8.10.12
	TP	RES	48,596,848	SG	7.666%	3,725,354	8.10.12
			<u>114,844,127</u>			<u>2,897,881</u>	

Adjustment Summary:

	71,547,256	8,260,902	8.10
	159,233,733	11,195,372	8.10.1
	198,195,665	19,373,882	8.10.2
	75,674,844	4,431,248	8.10.3
	(2,340,806)	176,392	8.10.4
	(4,494,787)	(131,715)	8.10.5
	114,844,127	2,897,881	8.10.6
Total Adjustment	<u>612,660,031</u>	<u>46,203,962</u>	

Description of Adjustment

This adjustment walks forward the Average-of-Monthly-Average electric plant in-service balances for the twelve-month period ended December 31, 2023 to End-of-Period levels as of December 31, 2023.

PacifiCorp
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Indicator	Account	Factor	Dec-23 AMA	DEC-23 EOP Method 5	Adjustment	Reference
302IDU	302	IDU	1,000,000	1,000,000	-	Ref. 8.10
302SG	302	SG	13,132,367	13,121,054	(11,312)	Ref. 8.10
302SG-P	302	SG-P	103,455,075	103,455,075	-	Ref. 8.10
302SG-U	302	SG-U	10,501,813	10,501,813	-	Ref. 8.10
303CA	303	CA	473,372	472,341	(1,031)	Ref. 8.10
303CAEE	303	CAEE	9,106	9,106	-	Ref. 8.10
303CAGE	303	CAGE	64,761,891	64,539,697	(222,194)	Ref. 8.10
303CAGW	303	CAGW	28,742,261	25,608,349	(3,133,913)	Ref. 8.10
303CN	303	CN	231,875,422	232,118,881	243,460	Ref. 8.10
303IDU	303	IDU	3,357,125	3,356,591	(534)	Ref. 8.10
303JBG	303	JBG	1,591,868	1,546,542	(45,326)	Ref. 8.10
303OR	303	OR	4,613,651	4,613,651	-	Ref. 8.10
303SG	303	SG	101,855,128	101,044,325	(810,803)	Ref. 8.10
303SO	303	SO	491,304,286	504,045,876	12,741,590	Ref. 8.10
303UT	303	UT	7,524,152	7,519,525	(4,626)	Ref. 8.10
303WA	303	WA	2,022,498	2,021,868	(630)	Ref. 8.10
303WYP	303	WYP	5,392,825	5,349,853	(42,972)	Ref. 8.10
310CAGE	310	CAGE	47,536,951	47,536,951	-	Ref. 8.10
310CAGW	310	CAGW	1,788,644	1,788,644	-	Ref. 8.10
310JBG	310	JBG	1,193,761	1,193,761	-	Ref. 8.10
310SG	310	SG	41,195,596	41,195,596	-	Ref. 8.10
311CAGE	311	CAGE	776,612,630	777,269,058	656,428	Ref. 8.10
311CAGW	311	CAGW	70,301,260	70,301,953	693	Ref. 8.10
311JBG	311	JBG	156,845,235	191,638,038	34,792,803	Ref. 8.10
311SG	311	SG	8,575,295	8,575,917	622	Ref. 8.10
312CAGE	312	CAGE	3,221,076,099	3,236,067,701	14,991,602	Ref. 8.10
312CAGW	312	CAGW	129,934,479	129,962,123	27,645	Ref. 8.10
312JBG	312	JBG	1,029,336,959	1,031,130,967	1,794,008	Ref. 8.10
312SG	312	SG	61,149,692	61,181,755	32,063	Ref. 8.10
314CAGE	314	CAGE	700,499,650	707,612,018	7,112,368	Ref. 8.10
314CAGW	314	CAGW	40,455,891	40,464,553	8,662	Ref. 8.10
314JBG	314	JBG	210,034,096	210,663,737	629,640	Ref. 8.10
314SG	314	SG	35,919,391	35,980,837	61,446	Ref. 8.10
315CAGE	315	CAGE	346,403,973	346,890,054	486,081	Ref. 8.10
315CAGW	315	CAGW	9,916,187	9,916,302	115	Ref. 8.10
315JBG	315	JBG	62,955,220	63,348,652	393,431	Ref. 8.10
315SG	315	SG	8,555,197	8,555,197	-	Ref. 8.10
316CAGE	316	CAGE	25,457,105	25,989,770	532,665	Ref. 8.10
316CAGW	316	CAGW	478,845	478,845	-	Ref. 8.10
316JBG	316	JBG	6,258,187	6,359,373	101,185	Ref. 8.10
316SG	316	SG	1,426,293	1,426,293	-	Ref. 8.10
330SG-P	330	SG-P	31,872,755	31,872,755	-	Ref. 8.10
330SG-U	330	SG-U	6,598,344	6,598,344	-	Ref. 8.10
331SG-P	331	SG-P	260,767,682	261,191,718	424,037	Ref. 8.10
331SG-U	331	SG-U	22,130,719	22,183,572	52,853	Ref. 8.10
332SG-P	332	SG-P	408,109,672	408,605,665	495,993	Ref. 8.10
332SG-U	332	SG-U	106,174,471	106,415,681	241,210	Ref. 8.10
333SG-P	333	SG-P	79,260,169	79,328,902	68,733	Ref. 8.10.1
333SG-U	333	SG-U	51,293,979	51,284,522	(9,457)	Ref. 8.10.1
334SG-P	334	SG-P	58,350,222	58,419,085	68,863	Ref. 8.10.1
334SG-U	334	SG-U	14,720,002	14,720,002	-	Ref. 8.10.1
335SG-P	335	SG-P	2,473,504	2,471,059	(2,445)	Ref. 8.10.1
335SG-U	335	SG-U	195,361	211,143	15,782	Ref. 8.10.1
336SG-P	336	SG-P	21,785,840	23,438,833	1,652,993	Ref. 8.10.1
336SG-U	336	SG-U	4,149,271	4,301,258	151,987	Ref. 8.10.1
340CAGE	340	CAGE	34,730,178	34,730,178	-	Ref. 8.10.1
340CAGW	340	CAGW	4,527,456	4,527,456	-	Ref. 8.10.1
340OR	340	OR	74,986	74,986	-	Ref. 8.10.1

PacifiCorp
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Indicator	Account	Factor	Dec-23 AMA	DEC-23 EOP Method 5	Adjustment	Reference
340SG-W	340	SG-W	13,701,740	17,581,425	3,879,685	Ref. 8.10.1
341CAGE	341	CAGE	137,942,967	137,943,652	686	Ref. 8.10.1
341CAGW	341	CAGW	37,593,830	37,594,621	791	Ref. 8.10.1
341OR	341	OR	3,756	3,756	-	Ref. 8.10.1
341SG-W	341	SG-W	100,806,461	103,100,430	2,293,969	Ref. 8.10.1
341UT	341	UT	69,482	69,482	-	Ref. 8.10.1
342CAGE	342	CAGE	14,616,739	14,622,369	5,630	Ref. 8.10.1
342CAGW	342	CAGW	1,816,984	1,816,984	-	Ref. 8.10.1
343CAGE	343	CAGE	808,699,190	823,278,051	14,578,861	Ref. 8.10.1
343CAGW	343	CAGW	337,769,092	338,399,953	630,861	Ref. 8.10.1
343SG-W	343	SG-W	2,885,426,138	2,950,264,517	64,838,379	Ref. 8.10.1
344CAGE	344	CAGE	311,543,567	311,630,342	86,775	Ref. 8.10.1
344CAGW	344	CAGW	117,327,816	117,560,187	232,371	Ref. 8.10.1
344SG	344	SG	98,808	56,322	(42,486)	Ref. 8.10.1
344SG-W	344	SG-W	165,376,908	169,030,570	3,653,663	Ref. 8.10.1
344UT	344	UT	284,866	284,866	-	Ref. 8.10.1
345CAGE	345	CAGE	166,398,651	166,419,936	21,285	Ref. 8.10.1
345CAGW	345	CAGW	48,345,150	48,345,150	-	Ref. 8.10.1
345OR	345	OR	512,414	510,307	(2,107)	Ref. 8.10.1
345SG-W	345	SG-W	247,796,197	250,917,524	3,121,327	Ref. 8.10.1
345UT	345	UT	80,508	80,508	-	Ref. 8.10.1
346CAGE	346	CAGE	9,419,660	9,443,927	24,267	Ref. 8.10.1
346CAGW	346	CAGW	3,557,630	3,559,273	1,642	Ref. 8.10.1
346SG-W	346	SG-W	11,906,811	12,886,460	979,649	Ref. 8.10.1
350SG	350	SG	346,555,174	346,829,986	274,812	Ref. 8.10.1
352SG	352	SG	385,284,215	387,409,875	2,125,660	Ref. 8.10.1
353CAGW	353	CAGW	2,389,735	2,389,735	-	Ref. 8.10.1
353SG	353	SG	2,719,870,075	2,738,271,020	18,400,945	Ref. 8.10.1
354SG	354	SG	1,526,273,950	1,529,717,816	3,443,865	Ref. 8.10.1
355SG	355	SG	1,281,403,581	1,306,243,943	24,840,362	Ref. 8.10.1
356SG	356	SG	1,675,912,834	1,689,786,559	13,873,725	Ref. 8.10.1
357SG	357	SG	3,869,312	3,884,750	15,439	Ref. 8.10.1
358SG	358	SG	9,081,244	9,083,624	2,380	Ref. 8.10.1
359SG	359	SG	12,141,468	12,141,468	-	Ref. 8.10.1
360CA	360	CA	2,804,677	2,809,517	4,840	Ref. 8.10.1
360IDU	360	IDU	2,311,687	2,311,687	-	Ref. 8.10.1
360OR	360	OR	15,467,106	15,474,248	7,142	Ref. 8.10.2
360UT	360	UT	40,797,883	40,835,472	37,589	Ref. 8.10.2
360WA	360	WA	2,762,032	2,833,143	71,111	Ref. 8.10.2
360WYP	360	WYP	5,659,054	5,659,057	2	Ref. 8.10.2
360WYU	360	WYU	7,638,775	7,638,775	-	Ref. 8.10.2
361CA	361	CA	8,534,380	8,815,829	281,449	Ref. 8.10.2
361IDU	361	IDU	4,316,796	4,315,882	(914)	Ref. 8.10.2
361OR	361	OR	35,049,725	35,144,442	94,717	Ref. 8.10.2
361UT	361	UT	67,756,370	68,538,851	782,482	Ref. 8.10.2
361WA	361	WA	8,995,886	9,553,202	557,316	Ref. 8.10.2
361WYP	361	WYP	19,515,106	19,652,138	137,032	Ref. 8.10.2
361WYU	361	WYU	5,027,273	5,027,273	-	Ref. 8.10.2
362CA	362	CA	42,866,292	46,266,812	3,400,520	Ref. 8.10.2
362IDU	362	IDU	49,816,087	50,108,966	292,879	Ref. 8.10.2
362OR	362	OR	303,857,930	307,959,483	4,101,553	Ref. 8.10.2
362UT	362	UT	591,872,565	607,162,559	15,289,994	Ref. 8.10.2
362WA	362	WA	90,822,882	94,569,282	3,746,400	Ref. 8.10.2
362WYP	362	WYP	146,203,221	147,598,166	1,394,946	Ref. 8.10.2
362WYU	362	WYU	20,714,463	20,674,875	(39,588)	Ref. 8.10.2
364CA	364	CA	110,492,017	122,290,778	11,798,761	Ref. 8.10.2
364IDU	364	IDU	109,822,798	113,199,858	3,377,059	Ref. 8.10.2
364OR	364	OR	517,148,126	533,268,787	16,120,661	Ref. 8.10.2

PacifiCorp
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Indicator	Account	Factor	Dec-23 AMA	DEC-23 EOP Method 5	Adjustment	Reference
364UT	364	UT	480,494,544	495,642,290	15,147,747	Ref. 8.10.2
364WA	364	WA	129,789,657	137,767,289	7,977,632	Ref. 8.10.2
364WYP	364	WYP	160,026,087	163,980,557	3,954,470	Ref. 8.10.2
364WYU	364	WYU	31,928,917	32,741,578	812,660	Ref. 8.10.2
365CA	365	CA	68,435,055	88,636,007	20,200,953	Ref. 8.10.2
365IDU	365	IDU	48,075,632	48,885,640	810,008	Ref. 8.10.2
365OR	365	OR	328,824,409	346,165,256	17,340,847	Ref. 8.10.2
365UT	365	UT	297,432,149	306,009,218	8,577,069	Ref. 8.10.2
365WA	365	WA	92,559,305	98,031,416	5,472,111	Ref. 8.10.2
365WYP	365	WYP	119,366,611	120,613,634	1,247,023	Ref. 8.10.2
365WYU	365	WYU	15,607,484	15,702,151	94,668	Ref. 8.10.2
366CA	366	CA	19,938,521	21,042,041	1,103,520	Ref. 8.10.2
366IDU	366	IDU	14,110,714	14,987,710	876,996	Ref. 8.10.2
366OR	366	OR	120,763,867	123,753,630	2,989,763	Ref. 8.10.2
366UT	366	UT	271,934,467	283,423,717	11,489,249	Ref. 8.10.2
366WA	366	WA	24,735,499	25,538,800	803,301	Ref. 8.10.2
366WYP	366	WYP	31,133,890	31,987,857	853,967	Ref. 8.10.2
366WYU	366	WYU	5,561,730	5,615,047	53,318	Ref. 8.10.2
367CA	367	CA	22,235,986	22,769,255	533,270	Ref. 8.10.2
367IDU	367	IDU	36,338,614	37,418,227	1,079,614	Ref. 8.10.2
367OR	367	OR	235,757,951	242,556,501	6,798,549	Ref. 8.10.2
367UT	367	UT	708,690,613	735,312,652	26,622,040	Ref. 8.10.2
367WA	367	WA	37,280,252	38,026,264	746,011	Ref. 8.10.2
367WYP	367	WYP	53,565,920	54,663,707	1,097,787	Ref. 8.10.2
367WYU	367	WYU	19,776,201	19,838,184	61,983	Ref. 8.10.2
368CA	368	CA	60,547,200	61,492,820	945,620	Ref. 8.10.3
368IDU	368	IDU	94,811,468	96,909,676	2,098,208	Ref. 8.10.3
368OR	368	OR	532,298,758	539,636,849	7,338,092	Ref. 8.10.3
368UT	368	UT	665,556,532	683,222,368	17,665,836	Ref. 8.10.3
368WA	368	WA	130,885,785	133,240,049	2,354,263	Ref. 8.10.3
368WYP	368	WYP	120,864,860	122,475,564	1,610,704	Ref. 8.10.3
368WYU	368	WYU	16,895,636	17,042,615	146,979	Ref. 8.10.3
369CA	369	CA	30,295,885	30,878,573	582,687	Ref. 8.10.3
369IDU	369	IDU	54,140,488	55,534,000	1,393,512	Ref. 8.10.3
369OR	369	OR	359,112,143	367,806,637	8,694,494	Ref. 8.10.3
369UT	369	UT	430,511,745	443,455,166	12,943,421	Ref. 8.10.3
369WA	369	WA	80,138,843	81,816,018	1,677,175	Ref. 8.10.3
369WYP	369	WYP	61,805,677	63,190,430	1,384,753	Ref. 8.10.3
369WYU	369	WYU	18,682,660	19,179,555	496,894	Ref. 8.10.3
370CA	370	CA	9,215,404	9,395,539	180,135	Ref. 8.10.3
370IDU	370	IDU	17,907,333	18,397,785	490,452	Ref. 8.10.3
370OR	370	OR	105,270,844	107,708,939	2,438,095	Ref. 8.10.3
370UT	370	UT	127,738,603	139,924,664	12,186,062	Ref. 8.10.3
370WA	370	WA	15,765,172	16,138,110	372,938	Ref. 8.10.3
370WYP	370	WYP	15,142,324	15,348,005	205,681	Ref. 8.10.3
370WYU	370	WYU	3,001,541	3,060,883	59,342	Ref. 8.10.3
371CA	371	CA	287,015	287,156	141	Ref. 8.10.3
371IDU	371	IDU	171,147	172,263	1,116	Ref. 8.10.3
371OR	371	OR	2,682,539	2,692,195	9,656	Ref. 8.10.3
371UT	371	UT	4,183,510	4,190,145	6,636	Ref. 8.10.3
371WA	371	WA	530,914	533,582	2,668	Ref. 8.10.3
371WYP	371	WYP	864,128	882,559	18,431	Ref. 8.10.3
371WYU	371	WYU	149,997	149,857	(141)	Ref. 8.10.3
373CA	373	CA	793,084	807,046	13,962	Ref. 8.10.3
373IDU	373	IDU	843,471	830,286	(13,185)	Ref. 8.10.3
373OR	373	OR	25,097,527	25,034,362	(63,165)	Ref. 8.10.3
373UT	373	UT	21,681,460	21,890,610	209,150	Ref. 8.10.3
373WA	373	WA	3,844,477	3,868,680	24,204	Ref. 8.10.3

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Indicator	Account	Factor	Dec-23 AMA	DEC-23 EOP Method 5	Adjustment	Reference
373WYP	373	WYP	8,823,042	8,974,506	151,464	Ref. 8.10.3
373WYU	373	WYU	2,265,545	2,279,323	13,778	Ref. 8.10.3
389CA	389	CA	996,659	996,659	-	Ref. 8.10.3
389CAGE	389	CAGE	332	332	-	Ref. 8.10.3
389CN	389	CN	1,128,506	1,128,506	-	Ref. 8.10.3
389IDU	389	IDU	193,901	193,901	-	Ref. 8.10.3
389OR	389	OR	6,116,556	6,116,556	-	Ref. 8.10.3
389SG	389	SG	1,228	1,228	-	Ref. 8.10.3
389SO	389	SO	7,611,617	7,611,617	-	Ref. 8.10.3
389UT	389	UT	4,100,149	4,100,149	-	Ref. 8.10.3
389WA	389	WA	1,098,826	1,098,826	-	Ref. 8.10.3
389WYP	389	WYP	3,147,026	3,147,026	-	Ref. 8.10.3
389WYU	389	WYU	677,198	677,198	-	Ref. 8.10.3
390CA	390	CA	4,399,539	4,434,325	34,786	Ref. 8.10.3
390CAEE	390	CAEE	940,953	940,953	-	Ref. 8.10.4
390CAGE	390	CAGE	497,786	497,786	-	Ref. 8.10.4
390CAGW	390	CAGW	10,644	10,644	-	Ref. 8.10.4
390CN	390	CN	8,218,829	8,218,829	-	Ref. 8.10.4
390IDU	390	IDU	13,742,006	13,780,033	38,027	Ref. 8.10.4
390OR	390	OR	44,212,434	44,479,659	267,225	Ref. 8.10.4
390SG	390	SG	11,513,717	11,515,090	1,373	Ref. 8.10.4
390SO	390	SO	112,986,067	117,067,957	4,081,890	Ref. 8.10.4
390UT	390	UT	48,237,488	48,562,384	324,896	Ref. 8.10.4
390WA	390	WA	14,468,036	14,501,936	33,900	Ref. 8.10.4
390WYP	390	WYP	21,026,161	21,194,578	168,417	Ref. 8.10.4
390WYU	390	WYU	4,409,099	4,434,581	25,482	Ref. 8.10.4
391CA	391	CA	159,725	164,347	4,621	Ref. 8.10.4
391CAEE	391	CAEE	26,583	26,583	-	Ref. 8.10.4
391CAGE	391	CAGE	2,792,917	2,262,970	(529,947)	Ref. 8.10.4
391CAGW	391	CAGW	175,432	141,067	(34,365)	Ref. 8.10.4
391CN	391	CN	2,917,938	2,802,536	(115,401)	Ref. 8.10.4
391IDU	391	IDU	491,244	487,954	(3,289)	Ref. 8.10.4
391JBG	391	JBG	345,337	274,976	(70,361)	Ref. 8.10.4
391OR	391	OR	2,348,388	2,320,337	(28,051)	Ref. 8.10.4
391SG	391	SG	1,291,630	1,154,285	(137,345)	Ref. 8.10.4
391SO	391	SO	77,660,627	73,381,458	(4,279,168)	Ref. 8.10.4
391UT	391	UT	1,887,076	1,888,485	1,410	Ref. 8.10.4
391WA	391	WA	378,683	370,135	(8,548)	Ref. 8.10.4
391WYP	391	WYP	1,835,095	1,705,098	(129,997)	Ref. 8.10.4
391WYU	391	WYU	126,290	126,290	-	Ref. 8.10.4
392CA	392	CA	2,812,059	2,590,131	(221,928)	Ref. 8.10.4
392CAEE	392	CAEE	324,435	257,176	(67,259)	Ref. 8.10.4
392CAGE	392	CAGE	9,305,928	9,350,419	44,491	Ref. 8.10.4
392CAGW	392	CAGW	213,777	213,777	-	Ref. 8.10.4
392IDU	392	IDU	9,438,226	9,180,094	(258,132)	Ref. 8.10.4
392JBG	392	JBG	2,833,940	2,833,940	-	Ref. 8.10.4
392OR	392	OR	30,472,285	30,141,305	(330,980)	Ref. 8.10.4
392SG	392	SG	13,251,185	12,742,226	(508,959)	Ref. 8.10.4
392SO	392	SO	6,914,119	6,530,088	(384,031)	Ref. 8.10.4
392UT	392	UT	53,610,335	52,738,753	(871,582)	Ref. 8.10.4
392WA	392	WA	6,651,743	6,906,130	254,387	Ref. 8.10.4
392WYP	392	WYP	14,428,362	14,572,080	143,718	Ref. 8.10.4
392WYU	392	WYU	3,044,491	2,897,602	(146,888)	Ref. 8.10.4
393CA	393	CA	110,162	108,181	(1,981)	Ref. 8.10.4
393CAGE	393	CAGE	3,401,329	3,456,042	54,712	Ref. 8.10.4
393CAGW	393	CAGW	181,938	181,719	(219)	Ref. 8.10.4
393IDU	393	IDU	854,498	891,031	36,533	Ref. 8.10.4
393JBG	393	JBG	966,354	967,416	1,062	Ref. 8.10.4

PacifiCorp
Washington Results of Operations - December 2023
End-of-Period Plant Balances

Indicator	Account	Factor	Dec-23 AMA	DEC-23 EOP Method 5	Adjustment	Reference
393OR	393	OR	3,152,598	3,251,113	98,516	Ref. 8.10.4
393SG	393	SG	2,508,546	2,714,446	205,900	Ref. 8.10.4
393SO	393	SO	241,872	242,940	1,068	Ref. 8.10.4
393UT	393	UT	4,227,871	4,244,581	16,710	Ref. 8.10.5
393WA	393	WA	741,810	741,644	(166)	Ref. 8.10.5
393WYP	393	WYP	1,531,021	1,562,905	31,884	Ref. 8.10.5
393WYU	393	WYU	1,338	1,338	-	Ref. 8.10.5
394CA	394	CA	1,127,578	1,127,124	(453)	Ref. 8.10.5
394CAEE	394	CAEE	125,691	125,691	-	Ref. 8.10.5
394CAGE	394	CAGE	15,393,056	15,507,089	114,034	Ref. 8.10.5
394CAGW	394	CAGW	730,513	721,277	(9,236)	Ref. 8.10.5
394IDU	394	IDU	2,353,336	2,347,018	(6,318)	Ref. 8.10.5
394JBG	394	JBG	2,687,562	2,665,539	(22,024)	Ref. 8.10.5
394OR	394	OR	10,907,436	10,741,779	(165,657)	Ref. 8.10.5
394SG	394	SG	4,023,312	4,100,391	77,079	Ref. 8.10.5
394SO	394	SO	1,824,305	1,802,347	(21,958)	Ref. 8.10.5
394UT	394	UT	16,905,239	16,891,924	(13,315)	Ref. 8.10.5
394WA	394	WA	3,001,255	2,992,418	(8,837)	Ref. 8.10.5
394WYP	394	WYP	4,188,930	4,173,438	(15,491)	Ref. 8.10.5
394WYU	394	WYU	298,021	287,964	(10,058)	Ref. 8.10.5
395CA	395	CA	788,254	798,162	9,909	Ref. 8.10.5
395CAEE	395	CAEE	1,326,848	1,326,848	-	Ref. 8.10.5
395CAGE	395	CAGE	3,645,974	3,815,317	169,343	Ref. 8.10.5
395CAGW	395	CAGW	221,466	220,133	(1,333)	Ref. 8.10.5
395IDU	395	IDU	1,488,557	1,468,214	(20,343)	Ref. 8.10.5
395JBG	395	JBG	580,660	595,909	15,249	Ref. 8.10.5
395OR	395	OR	10,648,240	10,815,719	167,479	Ref. 8.10.5
395SG	395	SG	3,028,521	2,763,465	(265,057)	Ref. 8.10.5
395SO	395	SO	5,037,170	4,840,522	(196,648)	Ref. 8.10.5
395UT	395	UT	10,227,920	10,146,128	(81,792)	Ref. 8.10.5
395WA	395	WA	1,473,189	1,472,908	(281)	Ref. 8.10.5
395WYP	395	WYP	3,469,722	3,466,267	(3,455)	Ref. 8.10.5
395WYU	395	WYU	122,600	97,089	(25,511)	Ref. 8.10.5
396CA	396	CA	6,487,790	6,455,519	(32,271)	Ref. 8.10.5
396CAEE	396	CAEE	229,940	74,794	(155,147)	Ref. 8.10.5
396CAGE	396	CAGE	29,957,954	30,618,389	660,435	Ref. 8.10.5
396CAGW	396	CAGW	191,644	191,644	-	Ref. 8.10.5
396IDU	396	IDU	15,060,717	14,973,518	(87,199)	Ref. 8.10.5
396JBG	396	JBG	10,667,812	10,734,214	66,402	Ref. 8.10.5
396OR	396	OR	51,809,848	49,602,069	(2,207,779)	Ref. 8.10.5
396SG	396	SG	7,381,007	7,568,970	187,963	Ref. 8.10.5
396SO	396	SO	4,505,614	5,181,498	675,884	Ref. 8.10.5
396UT	396	UT	68,891,508	67,711,266	(1,180,242)	Ref. 8.10.5
396WA	396	WA	10,013,787	9,849,459	(164,328)	Ref. 8.10.5
396WYP	396	WYP	24,748,189	24,202,996	(545,193)	Ref. 8.10.5
396WYU	396	WYU	5,144,088	4,846,473	(297,615)	Ref. 8.10.5
397CA	397	CA	6,359,708	6,231,792	(127,916)	Ref. 8.10.5
397CAEE	397	CAEE	324,129	279,636	(44,492)	Ref. 8.10.5
397CAGE	397	CAGE	27,472,798	26,495,753	(977,045)	Ref. 8.10.5
397CAGW	397	CAGW	1,072,703	1,026,171	(46,532)	Ref. 8.10.5
397CN	397	CN	3,457,883	3,440,878	(17,005)	Ref. 8.10.5
397IDU	397	IDU	14,494,639	12,739,741	(1,754,898)	Ref. 8.10.5
397JBG	397	JBG	4,339,565	3,754,505	(585,060)	Ref. 8.10.5
397OR	397	OR	64,441,578	63,539,554	(902,024)	Ref. 8.10.5
397SG	397	SG	173,360,346	170,782,577	(2,577,769)	Ref. 8.10.5
397SO	397	SO	95,813,787	94,757,739	(1,056,048)	Ref. 8.10.5
397UT	397	UT	74,045,333	73,009,410	(1,035,923)	Ref. 8.10.5
397WA	397	WA	13,238,359	13,198,484	(39,874)	Ref. 8.10.5

PacifiCorp
Washington Results of Operations - December 2023
End-of-Period Plant Balances

Indicator	Account	Factor	Dec-23 AMA	DEC-23 EOP Method 5	Adjustment	Reference
397WYP	397	WYP	26,760,802	26,401,339	(359,463)	Ref. 8.10.5
397WYU	397	WYU	6,832,593	6,817,733	(14,860)	Ref. 8.10.5
398CA	398	CA	60,921	65,608	4,687	Ref. 8.10.5
398CAEE	398	CAEE	3,966	3,966	-	Ref. 8.10.5
398CAGE	398	CAGE	1,831,513	1,820,393	(11,119)	Ref. 8.10.5
398CAGW	398	CAGW	24,264	28,776	4,512	Ref. 8.10.6
398CN	398	CN	70,299	69,363	(936)	Ref. 8.10.6
398IDU	398	IDU	84,157	84,157	-	Ref. 8.10.6
398JBG	398	JBG	286,477	310,804	24,327	Ref. 8.10.6
398OR	398	OR	1,368,244	1,374,243	5,999	Ref. 8.10.6
398SG	398	SG	960,672	958,509	(2,163)	Ref. 8.10.6
398SO	398	SO	1,651,292	1,634,024	(17,269)	Ref. 8.10.6
398UT	398	UT	1,750,759	1,766,033	15,274	Ref. 8.10.6
398WA	398	WA	197,646	209,604	11,958	Ref. 8.10.6
398WYP	398	WYP	282,573	286,406	3,833	Ref. 8.10.6
398WYU	398	WYU	17,232	17,232	-	Ref. 8.10.6
399CAEE	399	CAEE	1,822,901	1,822,901	-	Ref. 8.10.6
DPCA	DP	CA	13,872,658	48,241,237	34,368,578	Ref. 8.10.6
DPIDU	DP	IDU	2,997,441	5,157,091	2,159,650	Ref. 8.10.6
DPOR	DP	OR	27,510,359	66,917,237	39,406,878	Ref. 8.10.6
DPUT	DP	UT	27,778,294	34,838,929	7,060,635	Ref. 8.10.6
DPWA	DP	WA	10,568,528	6,012,666	(4,555,862)	Ref. 8.10.6
DPWYU	DP	WYU	5,442,035	6,826,152	1,384,117	Ref. 8.10.6
GPSO	GP	SO	68,881,319	122,496,423	53,615,104	Ref. 8.10.6
SPCAGE	SP	CAGE	(19,203,552)	(84,103,167)	(64,899,615)	Ref. 8.10.6
SPSG	SP	SG	53,368,523	59,424,286	6,055,763	Ref. 8.10.6
TPCAGE	TP	CAGE	(2,383)	-	2,383	Ref. 8.10.6
TPSG	TP	SG	137,089,948	185,686,796	48,596,848	Ref. 8.10.6
			<u>32,928,872,506</u>	<u>33,541,532,537</u>	<u>612,660,031</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:							
Base Period O&M Expense Adjustment	535	RES	(1,880,504)	SG	7.666%	(144,156)	8.11.1
Amortization Expense Adjustment	407	PRO	<u>(272,055)</u>	SG	7.666%	<u>(20,855)</u>	8.11.2
Total Adjustment to Expense			<u>(2,152,559)</u>			<u>(165,012)</u>	
Adjustment to Rate Base							
Klamath Regulatory Asset	182M	PRO	682,738	SG	7.666%	52,338	8.11.2
Remove base period intangible plant	303	RES	(1,696,805)	SG	7.666%	(130,074)	8.11.1
Remove base period amort reserve	111IP	RES	<u>30,345</u>	SG	7.666%	<u>2,326</u>	8.11.1
Total Adjustment to Rate Base			<u>(983,722)</u>			<u>(75,411)</u>	
Tax Adjustment:							
Remove base period tax:							
Schedule M Addition	SCHMDT	PRO	155,038	SG	7.666%	11,885	8.11.2
Deferred Income Tax Expense	41010	PRO	38,118	SG	7.666%	2,922	8.11.2
Accum Def Inc Tax Bal	283	PRO	(167,862)	SG	7.666%	(12,868)	8.11.2

Description of Adjustment

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

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

	<u>FACTOR</u>	<u>TOTAL COMPANY</u>	
Expense Accounts			
Remove base period O&M expense ¹	SG	1,880,504	Ref. 8.11
Adjustment to Expense Accounts		<u>1,880,504</u>	
Rate Base Accounts			
Remove base period intangible plant	SG	1,696,805	Ref. 8.11
Remove base period amortization reserve	SG	(30,345)	Ref. 8.11
Adjustment to Rate Base Accounts		<u>1,666,460</u>	

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

18000
610000
611000
612000

PacifiCorp
December 2023 Results of Operations
Klamath Regulatory Asset
Regulatory Asset Balance and Amortization

Regulatory Assets	December 2023 AMA Balance	December 2024 AMA Balance	Difference
Klamath Regulatory Asset	3,574,708	4,257,446	682,738
		Below	Ref 8.11

Amortization Expense	12 ME December 2023	12 ME December 2024	Difference
Klamath Amortization Expense	1,218,154	946,099	(272,055)
		Below	Ref. 8.11

Date	Beq Bal	Amortization	End Bal			
Jan-23	-	-	-			
Feb-23	-	-	-			
Mar-23	-	-	-			
Apr-23	5,817,833	435,786	5,382,046			
May-23	5,382,046	107,445	5,274,601			
Jun-23	5,274,601	96,782	5,177,820			
Jul-23	5,177,820	96,782	5,081,038			
Aug-23	5,081,038	104,676	4,976,362			
Sep-23	4,976,362	96,628	4,879,734			
Oct-23	4,879,734	(49,882)	4,929,616			
Nov-23	4,929,616	99,588	4,830,028			
Dec-23	4,830,028	99,533	4,730,495			(1,163,068)
Jan-24	4,730,495	78,842	4,651,654	\$	78,842	(19,384) (1,143,683)
Feb-24	4,651,654	78,842	4,572,812	\$	78,842	(19,384) (1,124,299)
Mar-24	4,572,812	78,842	4,493,970	\$	78,842	(19,384) (1,104,915)
Apr-24	4,493,970	78,842	4,415,129	\$	78,842	(19,384) (1,085,530)
May-24	4,415,129	78,842	4,336,287	\$	78,842	(19,384) (1,066,146)
Jun-24	4,336,287	78,842	4,257,446	\$	78,842	(19,384) (1,046,761)
Jul-24	4,257,446	78,842	4,178,604	\$	78,842	(19,384) (1,027,377)
Aug-24	4,178,604	78,842	4,099,762	\$	78,842	(19,384) (1,007,992)
Sep-24	4,099,762	78,842	4,020,921	\$	78,842	(19,384) (988,608)
Oct-24	4,020,921	78,842	3,942,079	\$	78,842	(19,384) (969,223)
Nov-24	3,942,079	78,842	3,863,238	\$	78,842	(19,384) (949,839)
Dec-24	3,863,238	78,842	3,784,396	\$	78,842	(19,384) (930,454)
Annual Total		946,099		Average of Monthly Averages	4,257,446	AMA
				\$	946,099	\$ (232,614) (1,046,761)
				\$	1,101,137	\$ (270,732) \$ (878,899)
				\$	(155,038)	\$ 38,118 \$ (167,862)
					Ref 8.11	Ref 8.11 Ref 8.11

Tab 9 - Blank

Tab 10 - Factors

PacifiCorp
Washington Results of Operations - December 2023
Historical Factors

PacifiCorp

Washington Results of Operations - December 2023

DESCRIPTION	Washington Inter-Jurisdictional Allocation Methodology											NON-UTILITY	Ref #	
	FACTOR	CALIFORNIA	OREGON	WASHINGTON	UTAH	IDAHO-UPL	WY-UP&L	WYOMING-PPL	WYOMING	FERC	OTHER			
Situs	S	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	Situs
System Generation	SG	1.4840%	26.6335%	7.6658%	44.6023%	5.4479%	1.7478%	12.3944%	14.1422%	0.0243%	0.0000%	0.0000%	0.0000%	10.7
System Generation (Pacific Costs on SG)	SG-P	1.4840%	26.6335%	7.6658%	44.6023%	5.4479%	1.7478%	12.3944%	14.1422%	0.0243%	0.0000%	0.0000%	0.0000%	10.7
System Generation (Utah Costs on SG)	SG-U	1.4840%	26.6335%	7.6658%	44.6023%	5.4479%	1.7478%	12.3944%	14.1422%	0.0243%	0.0000%	0.0000%	0.0000%	10.7
System Capacity	SC	1.5096%	27.0757%	7.8237%	44.7104%	5.2828%	1.6659%	11.9073%	13.5732%	0.0246%	0.0000%	0.0000%	0.0000%	10.7
System Energy	SE	1.4071%	25.3068%	7.1922%	44.2779%	5.9434%	1.9934%	13.8560%	15.8493%	0.0232%	0.0000%	0.0000%	0.0000%	10.9
Control Area Energy - West	CAEW	4.1499%	74.6380%	21.2121%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	10.9
Control Area Energy - East	CAEE	0.0000%	0.0000%	0.0000%	66.9924%	8.9924%	3.0160%	20.9640%	23.9800%	0.0352%	0.0000%	0.0000%	0.0000%	10.9
System Overhead	SO	2.2231%	25.5243%	6.8876%	46.0571%	5.6642%	1.8236%	11.8029%	13.6265%	0.0173%	0.0000%	0.0000%	0.0000%	10.12
Gross Plant-System	GPS	2.2231%	25.5243%	6.8876%	46.0571%	5.6642%	1.8236%	11.8029%	13.6265%	0.0173%	0.0000%	0.0000%	0.0000%	10.12
System Net Plant	SNP	2.1810%	24.9687%	6.6816%	47.0298%	5.6552%	1.7839%	11.6820%	13.4660%	0.0178%	0.0000%	0.0000%	0.0000%	10.12
Division Net Plant Distributor	SNPD	4.3950%	26.9562%	6.1882%	47.8778%	5.0744%	1.5790%	7.9293%	9.5084%	0.0000%	0.0000%	0.0000%	0.0000%	10.12
Control Area Generation - West	CAGW	4.1381%	74.6566%	21.2053%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	10.11
Control Area Generation - East	CAGE	0.0000%	0.0000%	0.0000%	69.7427%	8.6738%	2.6331%	18.9161%	21.5492%	0.0344%	0.0000%	0.0000%	0.0000%	10.11
Jim Bridger Generation	JBG	4.1381%	74.6566%	21.2053%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	10.13
Jim Bridger Energy	JBE	4.1499%	74.6380%	21.2121%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	10.13
Wheeling Revenue - Generation	WRG	1.4815%	26.7277%	7.5917%	44.7742%	5.6855%	1.6904%	12.1439%	13.8344%	0.0221%	0.0000%	0.0000%	0.0000%	10.13
Wheeling Revenue - Energy	WRE	1.4857%	26.7211%	7.5941%	43.0085%	5.7730%	1.9362%	13.4587%	15.3950%	0.0226%	0.0000%	0.0000%	0.0000%	10.13
Customer - System	CN	2.2515%	30.4826%	6.6710%	49.2537%	4.2702%	0.8025%	6.2685%	7.0710%	0.0000%	0.0000%	0.0000%	0.0000%	10.13
CIAC	CIAC	26.9562%	6.1882%	47.8778%	5.0744%	1.5790%	7.9293%	9.5084%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	10.13
Bad Debt Expense	BADDEBT	5.7180%	44.8141%	18.1817%	24.9716%	1.4754%	-0.0009%	4.8400%	4.8392%	0.0000%	0.0000%	0.0000%	0.0000%	10.14
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%	0.0000%	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%	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%	0.0000%	1.9770%	Fixed
Accumulated Investment Tax Credit 1987	ITC87	4.2700%	61.2000%	14.9600%	0.0000%	0.0000%	0.0000%	16.7100%	16.7100%	0.0000%	0.0000%	0.0000%	2.8600%	Fixed
Accumulated Investment Tax Credit 1988	ITC88	4.8806%	56.3558%	15.2688%	0.0000%	0.0000%	0.0000%	20.6776%	20.6776%	0.0000%	0.0000%	0.0000%	2.8172%	Fixed
Accumulated Investment Tax Credit 1989	ITC89	1.5047%	15.9356%	3.9132%	46.9355%	13.9815%	13.5384%	3.8051%	17.3435%	0.0000%	0.0000%	0.0000%	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%	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%	0.0000%	100.0000%	Situs
System Net Transmission Plan	SNPT	1.4847%	26.6467%	7.6696%	44.5901%	5.4464%	1.7473%	12.3910%	14.1383%	0.0243%	0.0000%	0.0000%	0.0000%	10.13
Trojan Plant Allocator	TROJP	4.1399%	74.6538%	21.2063%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	10.14
Trojan Decommissioning Allocato	TROJD	4.1403%	74.6533%	21.2065%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	10.14
DIT Expense	DITEXP	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	10.15
DIT Balance	DITBAL	2.0251%	23.4746%	6.8806%	46.9114%	5.8248%	1.9627%	12.5639%	14.5266%	0.1124%	0.0000%	0.0000%	0.2445%	10.15
Tax Depreciation	TAXDEPR	2.1298%	26.5511%	7.2906%	45.1533%	5.6882%	1.5238%	11.5151%	13.0389%	0.0249%	0.0000%	0.0000%	0.1232%	10.16
SCHMAT Depreciation Expense	SCHMDEXP	2.1108%	23.9289%	6.7235%	47.6868%	5.8598%	1.8748%	12.4685%	14.3432%	0.0191%	0.0000%	-0.6721%	0.0000%	10.16

PacifiCorp

Washington Results of Operations - December 2023

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-23	153.8	2,711.4	767.1	-	1,048.0	3,536.1	453.5	146.7	3.3	8,819.91
Feb-23	135.0	2,486.1	746.1	-	1,051.5	3,428.3	436.0	151.6	3.3	8,437.80
Mar-23	140.1	2,361.0	686.9	-	939.3	3,200.4	379.1	148.2	1.7	7,856.64
Apr-23	133.3	2,192.0	549.5	-	999.3	3,130.4	341.1	148.9	1.5	7,496.11
May-23	109.4	1,664.2	457.7	-	976.2	3,728.9	507.8	139.2	1.3	7,584.71
Jun-23	134.0	2,487.3	678.1	-	976.0	4,398.1	657.6	135.1	1.9	9,468.05
Jul-23	133.6	2,432.2	740.7	-	1,040.2	4,664.5	611.3	127.1	2.6	9,752.11
Aug-23	134.0	2,564.9	766.7	-	1,090.6	5,102.7	455.7	136.2	2.6	10,253.50
Sep-23	99.2	1,963.3	576.4	-	972.1	4,388.5	457.9	134.5	1.9	8,593.70
Oct-23	118.3	2,190.5	578.2	-	1,017.2	3,086.7	401.3	141.1	1.6	7,534.88
Nov-23	125.3	2,329.5	747.8	-	1,034.9	3,540.7	357.4	149.2	1.8	8,286.65
Dec-23	133.0	2,401.2	733.1	-	1,073.4	3,674.1	362.2	151.8	1.8	8,530.50
Load Curtailment	-	-	-	-	-	-	-	-	-	-
Total	1,549.1	27,783.6	8,028.3	-	12,218.6	45,879.4	5,420.9	1,709.5	25.2	102,614.57
System Capacity Factor	1.5096%	27.0757%	7.8237%	0.0000%	11.9073%	44.7104%	5.2828%	1.6659%	0.0246%	100.0000%

PacifiCorp

Washington Results of Operations - December 2023

ENERGY ALLOCATION NOTE

MONTH	CALIFORNIA	OREGON	WASHINGTON	MONTANA	WYOMING - P	UTAH	IDAHO	WYOMING - U	FERC	TOTAL
Jan-23	83,116	1,482,169	451,220	-	755,405	2,345,461	302,775	103,851	2,196	5,526,194
Feb-23	68,490	1,266,846	370,890	-	668,186	2,067,888	275,985	98,277	1,364	4,817,925
Mar-23	74,130	1,312,775	361,495	-	697,538	2,130,587	283,275	106,330	1,142	4,967,271
Apr-23	66,568	1,155,980	298,086	-	665,581	1,932,123	249,006	98,185	1,372	4,466,901
May-23	67,834	1,101,932	287,958	-	660,054	1,989,610	259,151	100,133	793	4,467,465
Jun-23	63,827	1,145,295	313,131	-	653,204	2,165,625	395,575	96,125	804	4,833,586
Jul-23	80,721	1,314,806	377,565	-	704,519	2,733,182	472,181	96,053	1,332	5,780,359
Aug-23	71,720	1,296,937	359,816	-	705,920	2,676,066	314,978	91,428	1,156	5,518,021
Sep-23	58,306	1,119,670	313,342	-	652,169	2,121,798	286,188	95,481	839	4,647,791
Oct-23	59,621	1,181,654	320,377	-	692,090	2,030,495	259,465	101,028	853	4,645,584
Nov-23	68,319	1,311,360	394,068	-	703,121	2,080,210	220,561	102,063	971	4,880,672
Dec-23	81,911	1,500,361	468,989	-	758,919	2,303,729	248,268	107,534	1,127	5,470,837
Load Curtailment	-	-	-	-	-	-	-	-	-	-
Total	844,563	15,189,785	4,316,937	-	8,316,705	26,576,774	3,567,408	1,196,488	13,947	60,022,607
System Energy Factor	1.4071%	25.3068%	7.1922%	0.0000%	13.8560%	44.2779%	5.9434%	1.9934%	0.0232%	100.0000%
System Generation (75% SC, 25% SE)	1.4840%	26.6335%	7.6658%	0.0000%	12.3944%	44.6023%	5.4479%	1.7478%	0.0243%	100.0000%
Control Area Factors										
Control Area Energy - West	CALIFORNIA	OREGON	WASHINGTON	MONTANA	WYOMING - P	UTAH	IDAHO	WYOMING - U	FERC	TOTAL
CAEW	4.1499%	74.6380%	21.2121%	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%	20.9640%	66.9924%	8.9924%	3.0160%	0.0352%	100.0000%

PacifiCorp

Washington Results of Operations - December 2023

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	1,611	29,086	8,260	38,957	12,521	48,521	5,883	1,720	23	68,668
Total Coin. Peak	1,611	29,086	8,260	38,957	12,521	48,521	5,883	1,720	23	68,668
West. Contrl CP Factor	4.1342%	74.6628%	21.2030%	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%	18.2334%	70.6594%	8.5675%	2.5055%	0.0341%	100.0000%
Control Area Generation Factors										
Control Area Generation - West CAGW	4.1381%	74.6566%	21.2053%	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%	18.9161%	69.7427%	8.6738%	2.6331%	0.0344%	100.0000%

**PacifiCorp
Washington Results of Operations - December 2023
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-23	31	8	153	2,707	736	1,062	3,655	474	148	3	3,652	8,934
Feb-23	2	8	143	2,606	779	1,046	3,534	436	151	3	3,531	8,695
Mar-23	1	8	153	2,487	694	934	3,322	396	148	2	3,321	8,134
Apr-23	3	9	140	2,305	577	1,016	3,314	352	151	1	3,313	7,856
May-23	22	17	109	1,638	453	955	3,806	496	139	1	3,805	7,597
Jun-23	30	18	135	2,424	707	946	4,194	683	134	2	4,192	9,222
Jul-23	21	18	135	2,500	737	1,029	5,252	759	127	3	5,250	10,539
Aug-23	15	17	140	2,890	807	1,087	5,233	509	136	3	5,231	10,802
Sep-23	8	18	99	1,984	586	965	4,350	459	134	2	4,348	8,577
Oct-23	30	8	122	2,308	666	1,038	3,257	414	143	2	3,255	7,948
Nov-23	28	18	124	2,360	720	1,032	3,536	368	149	2	3,534	8,289
Dec-23	18	18	119	2,233	658	1,061	3,631	357	150	2	3,629	8,209
			1,573	28,442	8,119	12,172	47,085	5,701	1,710	25	47,060	104,802

- (less)

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

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

= equals

COINCIDENT PEAK SERVED FROM COMPANY RESOURCES

Non-FERC												
		Non-FERC							FERC			
Month	Day	Time	CA	OR	WA	E. WY	UT	ID	W. WY	UT	NET UT	Total
Jan-23	31	8	153	2,707	736	1,062	3,562	474	148	3	3,558	8,841
Feb-23	2	8	143	2,606	779	1,046	3,441	436	151	3	3,438	8,603
Mar-23	1	8	153	2,487	694	934	3,260	396	148	2	3,259	8,072
Apr-23	3	9	140	2,305	577	1,016	3,210	352	151	1	3,209	7,752
May-23	22	17	109	1,638	453	955	3,648	496	139	1	3,646	7,438
Jun-23	30	18	135	2,424	707	946	3,975	587	134	2	3,974	8,909
Jul-23	21	18	135	2,500	737	1,029	4,854	639	127	3	4,851	10,020
Aug-23	15	17	140	2,890	807	1,087	5,012	465	136	3	5,010	10,537
Sep-23	8	18	99	1,984	586	965	4,243	428	134	2	4,241	8,440
Oct-23	30	8	122	2,308	666	1,038	3,125	414	143	2	3,123	7,816
Nov-23	28	18	124	2,360	720	1,032	3,507	368	149	2	3,505	8,259
Dec-23	18	18	119	2,233	658	1,061	3,600	357	150	2	3,599	8,179
			1,573	28,442	8,119	12,172	45,438	5,411	1,710	25	45,413	102,865

+ plus

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

Non-FERC												
		Non-FERC							FERC			
Month	Day	Time	CA	OR	WA	E. WY	UT	ID	W. WY	UT	NET UT	Total
Jan-23	31	8	-	-	-	-	-	-	-	-	-	-
Feb-23	2	8	-	-	-	-	-	17	-	-	-	17
Mar-23	1	8	-	-	-	-	-	-	-	-	-	-
Apr-23	3	9	-	-	-	-	-	-	-	-	-	-
May-23	22	17	-	-	-	-	-	-	-	-	-	-
Jun-23	30	18	-	-	-	-	-	-	-	-	-	-
Jul-23	21	18	-	-	-	-	-	-	-	-	-	-
Aug-23	15	17	-	-	-	-	-	-	-	-	-	-
Sep-23	8	18	-	-	-	-	-	-	-	-	-	-
Oct-23	30	8	-	-	-	-	-	-	-	-	-	-
Nov-23	28	18	-	-	-	-	-	-	-	-	-	-
Dec-23	18	18	-	-	-	-	-	-	-	-	-	-
			-	-	-	-	-	17	-	-	-	17

PacifiCorp
 Washington Results of Operations - December 2023
 JAM INPUT TEMPLATE
 COINCIDENT PEAKS

= equals

			LOADS FOR JURISDICTIONAL ALLOCATION (CP) - Prior to Temperature Adjustment										
			Non-FERC							FERC			
Month	Day	Time	CA	OR	WA	E. WY	UT	ID	W. WY	UT	NET UT	Total	
Jan-23	31	8	153	2,707	736	1,062	3,562	474	148	3	3,558	8,841	
Feb-23	2	8	143	2,606	779	1,046	3,441	452	151	3	3,438	8,619	
Mar-23	1	8	153	2,487	694	934	3,260	396	148	2	3,259	8,072	
Apr-23	3	9	140	2,305	577	1,016	3,210	352	151	1	3,209	7,752	
May-23	22	17	109	1,638	453	955	3,648	496	139	1	3,646	7,438	
Jun-23	30	18	135	2,424	707	946	3,975	587	134	2	3,974	8,909	
Jul-23	21	18	135	2,500	737	1,029	4,854	639	127	3	4,851	10,020	
Aug-23	15	17	140	2,890	807	1,087	5,012	465	136	3	5,010	10,537	
Sep-23	8	18	99	1,984	586	965	4,243	428	134	2	4,241	8,440	
Oct-23	30	8	122	2,308	666	1,038	3,125	414	143	2	3,123	7,816	
Nov-23	28	18	124	2,360	720	1,032	3,507	368	149	2	3,505	8,259	
Dec-23	18	18	119	2,233	658	1,061	3,600	357	150	2	3,599	8,179	
			1,573	28,442	8,119	12,172	45,438	5,428	1,710	25	45,413	102,882	

+ 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-23	31	8	0	5	32	(14)	(22)	(20)	(1)	-	(22)	(21)	
Feb-23	2	8	(8)	(120)	(33)	5	(10)	(16)	1	-	(10)	(182)	
Mar-23	1	8	(13)	(126)	(7)	5	(58)	(16)	1	-	(58)	(215)	
Apr-23	3	9	(7)	(113)	(27)	(17)	(78)	(10)	(2)	-	(78)	(255)	
May-23	22	17	0	26	5	21	83	11	1	-	83	147	
Jun-23	30	18	(1)	63	(29)	30	425	70	1	-	425	559	
Jul-23	21	18	(1)	(67)	4	11	(187)	(27)	0	-	(187)	(268)	
Aug-23	15	17	(6)	(325)	(41)	4	93	(9)	0	-	93	(284)	
Sep-23	8	18	1	(21)	(10)	7	148	30	0	-	148	154	
Oct-23	30	8	(4)	(117)	(88)	(21)	(37)	(12)	(2)	-	(37)	(281)	
Nov-23	28	18	1	(30)	28	3	36	(11)	0	-	36	27	
Dec-23	18	18	14	168	75	12	76	5	1	-	76	352	
			(24)	(658)	(91)	47	467	(7)	(1)	-	467	(267)	

= 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-23	31	8	154	2,711	767	1,048	3,539	454	147	3	3,536	8,820	
Feb-23	2	8	135	2,486	746	1,051	3,432	436	152	3	3,428	8,438	
Mar-23	1	8	140	2,361	687	939	3,202	379	148	2	3,200	7,857	
Apr-23	3	9	133	2,192	549	999	3,132	341	149	1	3,130	7,496	
May-23	22	17	109	1,664	458	976	3,730	508	139	1	3,729	7,585	
Jun-23	30	18	134	2,487	678	976	4,400	658	135	2	4,398	9,468	
Jul-23	21	18	134	2,432	741	1,040	4,667	611	127	3	4,664	9,752	
Aug-23	15	17	134	2,565	767	1,091	5,105	456	136	3	5,102	10,253	
Sep-23	8	18	99	1,963	576	972	4,390	458	134	2	4,388	8,594	
Oct-23	30	8	118	2,191	578	1,017	3,088	401	141	2	3,087	7,535	
Nov-23	28	18	125	2,330	748	1,035	3,543	357	149	2	3,541	8,287	
Dec-23	18	18	133	2,401	733	1,073	3,676	362	152	2	3,674	8,531	
			1,549	27,784	8,028	12,219	45,904	5,421	1,709	25	45,879	102,614	

SC Factor	1.5096%	27.0757%	7.8237%	11.9073%		5.2828%	1.6659%	0.0246%	44.7103%	100.0000%
SG Factor	1.4840%	26.6335%	7.6658%	12.3944%		5.4479%	1.7478%	0.0243%	44.6022%	100.0000%

PacifiCorp
Washington Results of Operations - December 2023
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
2023	1	81,541	1,456,876	447,899	761,729	2,331,347	303,538	104,537	2,196	2,329,151	5,487,467
2023	2	72,614	1,318,550	381,275	673,617	2,110,653	284,568	98,866	1,364	2,109,290	4,940,143
2023	3	80,624	1,398,955	375,198	712,859	2,188,637	294,802	107,997	1,142	2,187,496	5,159,071
2023	4	68,358	1,192,241	309,260	670,566	1,991,091	252,861	98,710	1,372	1,989,719	4,583,087
2023	5	69,109	1,138,548	301,254	656,441	2,090,362	273,264	99,725	793	2,089,569	4,628,702
2023	6	64,614	1,164,605	322,593	638,954	2,105,020	368,186	95,603	804	2,104,216	4,759,575
2023	7	81,919	1,363,081	381,876	697,413	2,905,223	481,082	95,816	1,332	2,903,891	6,006,410
2023	8	73,439	1,376,060	368,154	701,391	2,705,507	318,523	91,285	1,156	2,704,351	5,634,358
2023	9	57,999	1,117,275	313,611	649,822	2,183,471	285,199	95,321	839	2,182,633	4,702,698
2023	10	59,888	1,192,046	324,091	692,587	2,060,303	258,137	101,118	853	2,059,450	4,688,171
2023	11	67,419	1,302,262	392,825	699,882	2,091,327	221,546	101,711	971	2,090,356	4,876,971
2023	12	74,920	1,388,845	421,680	746,683	2,289,991	245,710	106,198	1,127	2,288,864	5,274,026
		852,445	15,409,341	4,339,714	8,301,944	27,052,931	3,587,417	1,196,887	13,947	27,038,984	60,740,679

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

= 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
2023	1	81,541	1,456,876	447,899	761,729	2,314,805	303,538	104,537	2,196	2,312,609	5,470,924
2023	2	72,614	1,318,550	381,275	673,617	2,090,840	284,568	98,866	1,364	2,089,476	4,920,330
2023	3	80,624	1,398,955	375,198	712,859	2,164,809	294,802	107,997	1,142	2,163,668	5,135,244
2023	4	68,358	1,192,241	309,260	670,566	1,962,471	252,861	98,710	1,372	1,961,099	4,554,467
2023	5	69,109	1,138,548	301,254	656,441	2,058,102	273,264	99,725	793	2,057,308	4,596,442
2023	6	64,614	1,164,605	322,593	638,954	2,072,502	368,186	95,603	804	2,071,698	4,727,056
2023	7	81,919	1,363,081	381,876	697,413	2,870,003	481,082	95,816	1,332	2,868,671	5,971,190
2023	8	73,439	1,376,060	368,154	701,391	2,674,383	318,523	91,285	1,156	2,673,228	5,603,235
2023	9	57,999	1,117,275	313,611	649,822	2,154,803	285,199	95,321	839	2,153,965	4,674,030
2023	10	59,888	1,192,046	324,091	692,587	2,031,210	258,137	101,118	853	2,030,357	4,659,078
2023	11	67,419	1,302,262	392,825	699,882	2,068,403	221,546	101,711	971	2,067,432	4,854,047
2023	12	74,920	1,388,845	421,680	746,683	2,265,601	245,710	106,198	1,127	2,264,475	5,249,636
		852,445	15,409,341	4,339,714	8,301,944	26,727,932	3,587,417	1,196,887	13,947	26,713,985	60,415,680

+ 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
2023	1	-	-	-	-	24	91	-	-	24	115
2023	2	-	-	-	-	6	102	-	-	6	107
2023	3	-	-	-	-	27	86	-	-	27	112
2023	4	-	-	-	-	13	79	-	-	13	92
2023	5	-	-	-	-	7	23	-	-	7	30
2023	6	-	-	-	-	-	365	-	-	-	365
2023	7	-	-	-	-	39	1,590	-	-	39	1,629
2023	8	-	-	-	-	135	288	-	-	135	423
2023	9	-	-	-	-	9	143	-	-	9	151
2023	10	-	-	-	-	8	64	-	-	8	72
2023	11	-	-	-	-	36	44	-	-	36	80
2023	12	-	-	-	-	-	34	-	-	-	34
		-	-	-	-	303	2,909	-	-	303	3,211

PacifiCorp
 Washington Results of Operations - December 2023
 JAM INPUT TEMPLATE
 ENERGY

= equals

		NORMALIZED LOADS SERVED FROM COMPANY RESOURCES (NPC) - Prior to Temperature Adjustment									
		Non-FERC							FERC		
Year	Month	CA	OR	WA	E. WY	UT	ID	W. WY	UT	UT	Total
2023	1	81,541	1,456,876	447,899	761,729	2,314,828	303,629	104,537	2,196	2,312,632	5,471,039
2023	2	72,614	1,318,550	381,275	673,617	2,090,846	284,670	98,866	1,364	2,089,482	4,920,438
2023	3	80,624	1,398,955	375,198	712,859	2,164,836	294,887	107,997	1,142	2,163,694	5,135,356
2023	4	68,358	1,192,241	309,260	670,566	1,962,484	252,941	98,710	1,372	1,961,112	4,554,559
2023	5	69,109	1,138,548	301,254	656,441	2,058,109	273,287	99,725	793	2,057,315	4,596,472
2023	6	64,614	1,164,605	322,593	638,954	2,072,502	368,552	95,603	804	2,071,698	4,727,422
2023	7	81,919	1,363,081	381,876	697,413	2,870,042	482,672	95,816	1,332	2,868,711	5,972,820
2023	8	73,439	1,376,060	368,154	701,391	2,674,518	318,811	91,285	1,156	2,673,362	5,603,658
2023	9	57,999	1,117,275	313,611	649,822	2,154,812	285,342	95,321	839	2,153,973	4,674,181
2023	10	59,888	1,192,046	324,091	692,587	2,031,218	258,201	101,118	853	2,030,365	4,659,150
2023	11	67,419	1,302,262	392,825	699,882	2,068,439	221,590	101,711	971	2,067,468	4,854,127
2023	12	74,920	1,388,845	421,680	746,683	2,265,601	245,744	106,198	1,127	2,264,475	5,249,670
		852,445	15,409,341	4,339,714	8,301,944	26,728,235	3,590,326	1,196,887	13,947	26,714,288	60,418,892

+ plus

		Temperature Adjustment for Energy									
		Non-FERC							FERC		
Year	Month	CA	OR	WA	E. WY	UT	ID	W. WY	UT	UT	Total
2023	1	1,575	25,294	3,322	(6,325)	32,829	(854)	(686)		32,829	55,155
2023	2	(4,124)	(51,704)	(10,385)	(5,431)	(21,595)	(8,685)	(589)		(21,595)	(102,513)
2023	3	(6,494)	(86,180)	(13,703)	(15,320)	(33,107)	(11,613)	(1,667)		(33,107)	(168,085)
2023	4	(1,791)	(36,261)	(11,174)	(4,985)	(28,989)	(3,935)	(525)		(28,989)	(87,659)
2023	5	(1,276)	(36,615)	(13,296)	3,613	(67,705)	(14,136)	408		(67,705)	(129,007)
2023	6	(787)	(19,310)	(9,462)	14,250	93,927	27,023	522		93,927	106,164
2023	7	(1,199)	(48,274)	(4,311)	7,106	(135,528)	(10,491)	237		(135,528)	(192,460)
2023	8	(1,720)	(79,123)	(8,338)	4,528	2,704	(3,833)	144		2,704	(85,637)
2023	9	307	2,395	(268)	2,347	(32,176)	846	160		(32,176)	(26,390)
2023	10	(267)	(10,391)	(3,714)	(497)	130	1,264	(90)		130	(13,566)
2023	11	901	9,098	1,243	3,239	12,742	(1,029)	352		12,742	26,545
2023	12	6,991	111,516	47,309	12,236	39,255	2,525	1,336		39,255	221,167
		(7,882)	(219,556)	(22,777)	14,760	(137,514)	(22,918)	(398)	-	(137,514)	(396,285)

= equals

		NORMALIZED LOADS FOR JURISDICTIONAL ALLOCATION (MWH)									
		Non-FERC							FERC		
Year	Month	CA	OR	WA	E. WY	UT	ID	W. WY	UT	UT	Total
2023	1	83,116	1,482,169	451,220	755,405	2,347,657	302,775	103,851	2,196	2,345,461	5,526,194
2023	2	68,490	1,266,846	370,890	668,186	2,069,251	275,985	98,277	1,364	2,067,888	4,817,925
2023	3	74,130	1,312,775	361,495	697,538	2,131,729	283,275	106,330	1,142	2,130,587	4,967,271
2023	4	66,568	1,155,980	298,086	665,581	1,933,495	249,006	98,185	1,372	1,932,123	4,466,901
2023	5	67,834	1,101,932	287,958	660,054	1,990,403	259,151	100,133	793	1,989,610	4,467,465
2023	6	63,827	1,145,295	313,131	653,204	2,166,429	395,575	96,125	804	2,165,625	4,833,586
2023	7	80,721	1,314,806	377,565	704,519	2,734,514	472,181	96,053	1,332	2,733,182	5,780,359
2023	8	71,720	1,296,937	359,816	705,920	2,677,222	314,978	91,428	1,156	2,676,066	5,518,021
2023	9	58,306	1,119,670	313,342	652,169	2,122,636	286,188	95,481	839	2,121,798	4,647,791
2023	10	59,621	1,181,654	320,377	692,090	2,031,348	259,465	101,028	853	2,030,495	4,645,584
2023	11	68,319	1,311,360	394,068	703,121	2,081,181	220,561	102,063	971	2,080,210	4,880,672
2023	12	81,911	1,500,361	468,989	758,919	2,304,856	248,268	107,534	1,127	2,303,729	5,470,837
		844,563	15,189,785	4,316,937	8,316,705	26,590,721	3,567,408	1,196,488	13,947	26,576,774	60,022,607

SE Factor	1.4071%	25.3068%	7.1922%	13.8560%		5.9434%	1.9934%	0.0232%	44.2779%	100.0000%
CAEW Factor	4.1499%	74.6380%	21.2121%	0.0000%		0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
CAEE Factor	0.0000%	0.0000%	0.0000%	20.9640%		8.9924%	3.0160%	0.0352%	66.9924%	100.0000%

PacifiCorp
 Washington Results of Operations - December 2023
 JAM INPUT TEMPLATE
 WEST CONTROL AREA COINCIDENT PEAKS

			= equals										
			LOADS FOR JURISDICTIONAL ALLOCATION (CP) - Prior to Temperature Adjustment										
			Non-FERC							FERC		NET UT	Total
Month	Day	Time	CA	OR	WA	E. WY	UT	ID	W. WY	UT			
Jan-23	30	8	154	2,782	844	1,085	3,732	508	156	3	3,729	9,262	
Feb-23	24	8	144	2,648	838	1,082	3,571	480	158	2	3,569	8,922	
Mar-23	1	8	153	2,487	694	1,012	3,443	445	146	2	3,441	8,380	
Apr-23	4	8	149	2,302	600	1,037	3,336	409	148	2	3,334	7,981	
May-23	17	18	117	2,178	568	968	3,805	498	137	1	3,804	8,273	
Jun-23	30	18	135	2,424	707	1,020	4,310	650	140	2	4,308	9,387	
Jul-23	19	18	135	2,598	723	1,081	5,456	733	132	3	5,453	10,858	
Aug-23	14	18	143	2,924	780	1,127	5,183	583	131	2	5,181	10,873	
Sep-23	15	18	100	2,260	623	979	4,424	458	136	2	4,422	8,981	
Oct-23	31	9	117	2,283	665	957	3,453	383	136	1	3,452	7,993	
Nov-23	28	8	149	2,638	711	1,085	3,597	367	153	2	3,595	8,699	
Dec-23	13	8	135	2,336	627	1,061	3,631	357	150	2	3,629	8,298	
			1,632	29,863	8,379	12,495	47,941	5,871	1,724	23	47,918	107,906	

			+ plus										
			Adjustment for Coincident System Peaks Temperature Adjustment										
			Non-FERC							FERC		NET UT	Total
Month	Day	Time	CA	OR	WA	E. WY	UT	ID	W. WY	UT			
Jan-23	30	8	3	(69)	10	(27)	(28)	(22)	(3)	-	(28)	(136)	
Feb-23	24	8	(9)	(145)	(58)	(25)	26	(16)	(3)	-	26	(229)	
Mar-23	1	8	(13)	(126)	(7)	(3)	(62)	(17)	(0)	-	(62)	(228)	
Apr-23	4	8	(6)	(102)	(25)	(17)	(79)	(12)	(2)	-	(79)	(244)	
May-23	17	18	(2)	(192)	(40)	21	83	11	1	-	83	(118)	
Jun-23	30	18	(1)	63	(29)	52	438	52	1	-	438	576	
Jul-23	19	18	0	(33)	17	7	(163)	(11)	0	-	(163)	(183)	
Aug-23	14	18	(6)	(293)	(14)	(1)	57	(10)	(0)	-	57	(267)	
Sep-23	15	18	1	49	(6)	7	150	30	0	-	150	230	
Oct-23	31	9	(4)	(94)	(67)	1	95	11	0	-	95	(57)	
Nov-23	28	8	1	(34)	28	(1)	10	(10)	(0)	-	10	(6)	
Dec-23	13	8	14	201	72	12	76	5	1	-	76	381	
			(21)	(777)	(119)	26	603	12	(4)	-	603	(281)	

			= equals										
			NORMALIZED LOADS FOR JURISDICTIONAL ALLOCATION (CP)										
			Non-FERC							FERC		NET UT	Total
Month	Day	Time	CA	OR	WA	E. WY	UT	ID	W. WY	UT			
Jan-23	30	8	157	2,713	854	1,058	3,704	486	153	3	3,701	9,125	
Feb-23	24	8	136	2,503	780	1,057	3,597	465	156	2	3,595	8,693	
Mar-23	1	8	140	2,361	687	1,009	3,380	429	146	2	3,379	8,152	
Apr-23	4	8	143	2,200	574	1,019	3,257	397	146	2	3,255	7,737	
May-23	17	18	115	1,986	528	990	3,888	510	138	1	3,887	8,155	
Jun-23	30	18	134	2,487	678	1,072	4,748	702	142	2	4,746	9,963	
Jul-23	19	18	135	2,564	741	1,088	5,293	722	132	3	5,291	10,675	
Aug-23	14	18	138	2,631	766	1,126	5,240	573	131	2	5,238	10,605	
Sep-23	15	18	101	2,309	617	987	4,574	487	137	2	4,572	9,212	
Oct-23	31	9	113	2,189	598	958	3,548	394	137	1	3,547	7,936	
Nov-23	28	8	150	2,604	738	1,084	3,607	356	152	2	3,605	8,692	
Dec-23	13	8	149	2,537	699	1,073	3,706	362	152	2	3,704	8,679	
			1,611	29,086	8,260	12,521	48,544	5,883	1,720	23	48,521	107,625	

CACW	4.1342%	74.6628%	21.2030%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
CACE	0.0000%	0.0000%	0.0000%	18.2334%	8.5675%	2.5055%	0.0341%	70.6594%	100.0000%	
CAGW	4.1381%	74.6566%	21.2053%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	
CAGE	0.0000%	0.0000%	0.0000%	18.9161%	8.6738%	2.6331%	0.0344%	69.7427%	100.0000%	

PacifiCorp
Washington Results of Operations - December 2023

	TOTAL	California	Oregon	Washington	Wyo-PP&L	Utah	Idaho-UP&L	Wyo-UP&L	FERC	OTHER	NON-UTILITY
TOTAL GROSS PLANT (LESS SO FACTOR)	32,054,440,431	712,615,483	8,181,656,545	2,207,780,024	3,783,358,144	14,763,344,001	1,815,622,526	584,530,814	5,532,895		
SO											
SYSTEM OVERHEAD FACTOR (SO)	100.0000%	2.2231%	25.5243%	6.8876%	11.8029%	46.0571%	5.6642%	1.8236%	0.0173%		
GROSS PLANT:											
PRODUCTION PLANT	13,556,381,581	163,747,905	2,948,242,481	841,990,601	1,827,939,180	6,688,440,805	827,109,396	255,507,656	3,403,557		0
Washington Expedited Rate Filing - June 2015	8,099,869,153	120,263,138	2,158,423,530	621,246,337	1,003,636,621	3,611,662,844	441,144,684	141,527,415	1,964,583		0
DISTRIBUTION PLANT	8,695,593,278	390,318,174	2,608,841,284	628,679,232	742,969,920	3,736,428,732	435,663,678	152,692,258	0		0
GENERAL PLANT	1,505,415,654	36,456,900	405,022,144	100,778,333	193,476,029	634,250,591	101,056,410	34,222,172	153,075		0
INTANGIBLE PLANT	1,071,612,840	21,269,227	284,319,363	75,312,860	118,544,863	495,299,037	60,177,800	16,527,075	162,615		0
TOTAL GROSS PLANT	32,928,872,506	732,055,343	8,404,848,802	2,268,007,364	3,886,566,613	15,166,082,010	1,865,151,968	600,476,576	5,683,830		0
GPS											
GROSS PLANT-SYSTEM FACTOR	100.0000%	2.2231%	25.5243%	6.8876%	11.8029%	46.0571%	5.6642%	1.8236%	0.0173%		0.0000%
ACCUMULATED DEPRECIATION AND AMORTIZATION											
PRODUCTION PLANT	(4,964,983,138)	(56,871,005)	(1,024,948,434)	(293,755,014)	(680,605,240)	(2,505,502,772)	(308,817,357)	(93,259,581)	(1,223,735)		0
TRANSMISSION PLANT	(2,199,546,656)	(32,661,041)	(586,184,733)	(168,717,761)	(272,526,030)	(980,705,694)	(119,787,789)	(38,430,149)	(533,460)		0
DISTRIBUTION PLANT	(3,295,925,303)	(153,001,677)	(1,153,294,917)	(294,537,373)	(314,813,430)	(1,151,188,276)	(161,660,394)	(67,429,236)	0		0
GENERAL PLANT	(590,961,310)	(13,084,518)	(159,949,561)	(46,157,211)	(72,157,063)	(246,610,907)	(39,956,774)	(12,986,254)	(59,022)		0
INTANGIBLE PLANT	(713,955,714)	(14,870,278)	(196,214,353)	(50,787,502)	(74,143,763)	(328,925,116)	(38,089,533)	(10,825,583)	(99,585)		0
	(11,765,372,121)	(270,488,519)	(3,120,591,998)	(853,954,861)	(1,414,245,527)	(5,212,932,765)	(668,311,846)	(222,930,803)	(1,915,802)		0
NET PLANT	21,163,500,385	461,566,825	5,284,256,804	1,414,052,503	2,472,321,086	9,953,149,245	1,196,840,122	377,545,773	3,768,028		0
SNP											
SYSTEM NET PLANT FACTOR (SNP)	100.0000%	2.1810%	24.9687%	6.6816%	11.6820%	47.0298%	5.6552%	1.7839%	0.0178%		0.0000%
DISTRIBUTION:											
DISTRIBUTION PLANT - PACIFIC											
	4,370,808,610	390,318,174	2,608,841,284	628,679,232	742,969,920	0	0	0	0		0
LESS ACCUMULATED DEPRECIATION											
	(1,915,647,397)	(153,001,677)	(1,153,294,917)	(294,537,373)	(314,813,430)	0	0	0	0		0
	2,455,161,213	237,316,497	1,455,546,367	334,141,859	428,156,490	0	0	0	0		0
DNPDP											
DIVISION NET PLANT DISTRIBUTION PACIFIC	100.0000%	9.6660%	59.2852%	13.6098%	17.4390%	0.0000%	0.0000%	0.0000%	0.0000%		0.0000%
DISTRIBUTION PLANT - UTAH											
	4,324,784,668	0	0	0	0	3,736,428,732	435,663,678	152,692,258	0		0
LESS ACCUMULATED DEPRECIATION											
	(1,380,277,906)	0	0	0	0	(1,151,188,276)	(161,660,394)	(67,429,236)	0		0
	2,944,506,762	0	0	0	0	2,585,240,456	274,003,285	85,263,021	0		0
DNPDU											
DIVISION NET PLANT DISTRIBUTION UTAH	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	87.9988%	9.3056%	2.8957%	0.0000%		0.0000%
TOTAL NET DISTRIBUTION PLANT	5,399,667,975	237,316,497	1,455,546,367	334,141,859	428,156,490	2,585,240,456	274,003,285	85,263,021	0		0
DNP & SNPD											
SYSTEM NET PLANT DISTRIBUTION	100.0000%	4.3950%	26.9562%	6.1882%	7.9293%	47.8778%	5.0744%	1.5790%	0.0000%		0.0000%

PacifiCorp
Washington Results of Operations - December 2023

	TOTAL	California	Oregon	Washington	Wyo-PP&L	Utah	Idaho-UP&L	Wyo-UP&L	FERC	OTHER	NON-UTILITY
Jim Bridger Plant Allocation:											
West Control Area		100.00%									
East Control Area		0.00%									
JBG		4.1381%	74.6566%	21.2053%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%		
JBE		4.1499%	74.6380%	21.2121%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%		

TRANSMISSION :
TRANSMISSION PLANT

JBG	0	0	0	0	0	0	0	0	0	0
DGU	0	0	0	0	0	0	0	0	0	0
CAGW	2,389,735	98,891	1,784,094	506,750	0	0	0	0	0	0
CAGE	(2,383)	0	0	0	(451)	(1,662)	(207)	(63)		(1)
SG	8,097,481,801	120,164,247	2,156,639,436	620,739,588	1,003,637,072	3,611,664,506	441,144,890	141,527,478	1,964,584	
	8,099,869,153	120,263,138	2,158,423,530	621,246,337	1,003,636,621	3,611,662,844	441,144,684	141,527,415	1,964,583	

LESS ACCUMULATED DEPRECIATION

DGP	0	0	0	0	0	0	0	0	0	0
JBG	0	0	0	0	0	0	0	0	0	0
CAGW	(769,196)	(31,830)	(574,255)	(163,110)	0	0	0	0	0	0
CAGE	0	0	0	0	0	0	0	0	0	0
SG	(2,198,777,460)	(32,629,210)	(585,610,477)	(168,554,650)	(272,526,030)	(980,705,694)	(119,787,789)	(38,430,149)	(533,460)	
	(2,199,546,656)	(32,661,041)	(586,184,733)	(168,717,761)	(272,526,030)	(980,705,694)	(119,787,789)	(38,430,149)	(533,460)	

TOTAL NET TRANSMISSION PLANT

SNPT	5,900,322,496	87,602,097	1,572,238,798	452,528,577	731,110,591	2,630,957,150	321,356,895	103,097,267	1,431,123	
SYSTEM NET PLANT TRANSMISSION	100.0000%	1.4847%	26.6467%	7.6696%	12.3910%	44.5901%	5.4464%	1.7473%	0.0243%	
WRG	100.0000%	1.4815%	26.7277%	7.5917%	12.1439%	44.7742%	5.5685%	1.6904%	0.0221%	
WRE	100.0000%	1.4857%	26.7211%	7.5941%	13.4587%	43.0085%	5.7730%	1.9362%	0.0226%	

Total Electric Billings

CN	2,123,792	47,818	647,388	141,678	133,130	1,046,045	90,689	17,044	0	
Customer System factor - CN		2.2515%	30.4826%	6.6710%	6.2685%	49.2537%	4.2702%	0.8025%	0.0000%	

CIAC

Contributions in Aid of Construction

	Customer Adv. Received	Factor %
Oregon	27.0	26.9562%
Washington - Other	6.2	6.1882%
Washington - SWIFT	-	0.0000%
Idaho - PPL	-	0.0000%
Idaho - UPL	5.1	5.0744%
Montana	-	0.0000%
Wyoming PPL	7.9	7.9293%
Wyoming UPL	1.6	1.5790%
California	4.4	4.3950%
Utah	47.9	47.8778%
Total	100	100.0000%

PacifiCorp
Washington Results of Operations - December 2023

			<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			34,324,811	1,962,697	15,382,370	6,240,820	1,661,331	8,571,457	506,433	(297)	0		
BADDEBT			100.0000%	5.7180%	44.8141%	18.1817%	4.8400%	24.9716%	1.4754%	-0.0009%	0.0000%		
Account 182.22													
Pre-merger	(101)	CAGW	17,094,202	707,383	12,761,947	3,624,871	0	0	0	0	0		
		(108) CAGW	(8,434,030)	(349,013)	(6,296,559)	(1,788,459)	0	0	0	0	0		
Post-merger	(101)	CAGW	3,485,613	144,240	2,602,240	739,134	0	0	0	0	0		
		(108) CAGW	(240,609)	(9,957)	(179,630)	(51,022)	0	0	0	0	0		
		(107) CAGW	1,778,549	73,599	1,327,804	377,146	0	0	0	0	0		
		(120) CAEW	1,975,759	81,993	1,474,666	419,100	0	0	0	0	0		
		(228) CAGW	7,220,849	298,809	5,390,839	1,531,200	0	0	0	0	0		
		(228) CAGW	1,472,376	60,929	1,099,226	312,221	0	0	0	0	0		
		(228) SNNP	3,531,000	146,118	2,636,124	748,758	0	0	0	0	0		
		(228) CAEW	1,743,025	72,334	1,300,958	369,732	0	0	0	0	0		
Total Acct 182.22			29,626,734	1,226,436	22,117,615	6,282,683	0	0	0	0	0		
Revised Study	(228)	SNNP	112,680	4,663	84,123	23,894	0	0	0	0	0		
		(228) CAEW	941,950	39,090	703,052	199,807	0	0	0	0	0		
December 1993 Adj.			1,054,630	43,753	787,175	223,702	0	0	0	0	0		
Adjusted Acct 182.22			30,681,364	1,270,189	22,904,790	6,506,384	0	0	0	0	0		
TROJP			100.0000%	4.1399%	74.6538%	21.2063%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%		
Trojan Plant Allocator													
Account 228.42													
Plant - Premerger		CAGW	7,220,849	298,809	5,390,839	1,531,200	0	0	0	0	0		
- Postmerger		CAGW	1,472,376	60,929	1,099,226	312,221	0	0	0	0	0		
Storage Facility		CAEW	1,743,025	72,334	1,300,958	369,732	0	0	0	0	0		
Transition Costs		SNNP	3,531,000	146,118	2,636,124	748,758	0	0	0	0	0		
Total Acct 228.42			13,967,250	578,191	10,427,147	2,961,912	0	0	0	0	0		
Transition Costs		SNNP	112,680	4,663	84,123	23,894	0	0	0	0	0		
Storage Facility		CAEW	941,950	39,090	703,052	199,807	0	0	0	0	0		
December 1993 Adj.			1,054,630	43,753	787,175	223,702	0	0	0	0	0		
Adjusted Acct 228.42			15,021,880	621,944	11,214,323	3,185,614	0	0	0	0	0		
TROJD			100.0000%	4.1403%	74.6533%	21.2065%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%		

PacifiCorp
Washington Results of Operations - December 2023

		<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>
DITEXP:												
Pre-Merger - PPL												
Prod / Hydro	S	0	0	0	0	0	0	0	0	0	0	0
Transmission	S	0	0	0	0	0	0	0	0	0	0	0
Distribution	S	0	0	0	0	0	0	0	0	0	0	0
General	S	0	0	0	0	0	0	0	0	0	0	0
Mining	S	0	0	0	0	0	0	0	0	0	0	0
Malin	S	0	0	0	0	0	0	0	0	0	0	0
Non Utility	NUTIL	0	0	0	0	0	0	0	0	0	0	0
<hr/>												
Total PPL		0	0	0	0	0	0	0	0	0	0	0
Pre-Merger - UPL												
Prod / Hydro	S	0	0	0	0	0	0	0	0	0	0	0
Transmission	S	0	0	0	0	0	0	0	0	0	0	0
Distribution	S	0	0	0	0	0	0	0	0	0	0	0
General	S	0	0	0	0	0	0	0	0	0	0	0
Mining	S	0	0	0	0	0	0	0	0	0	0	0
<hr/>												
Total UPL		0	0	0	0	0	0	0	0	0	0	0
Post-Merger (Vintage beginning 2006 and forward except for WCA which is 2007 and forward)												
Prod / Other Prod	S	0	0	0	0	0	0	0	0	0	0	0
Cholla Unit 4	S	0	0	0	0	0	0	0	0	0	0	0
Gadsby Unit 4, 5 & 6	S	0	0	0	0	0	0	0	0	0	0	0
Hydro-PPL	S	0	0	0	0	0	0	0	0	0	0	0
Hydro-UPL	S	0	0	0	0	0	0	0	0	0	0	0
Transmission	S	0	0	0	0	0	0	0	0	0	0	0
Distribution	S	0	0	0	0	0	0	0	0	0	0	0
General/ Intangibles	S	0	0	0	0	0	0	0	0	0	0	0
Mining	S	0	0	0	0	0	0	0	0	0	0	0
WCA - CAEE 2007+	S	0	0	0	0	0	0	0	0	0	0	0
WCA - CAGE 2007+	S	0	0	0	0	0	0	0	0	0	0	0
WCA - CAGW 2007+	S	0	0	0	0	0	0	0	0	0	0	0
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	0	0	0	0	0	0	0	0	0	0	0
WCA - JBG 2007+	S	0	0	0	0	0	0	0	0	0	0	0
Oregon Extra Book Depreciation	S	0	0	0	0	0	0	0	0	0	0	0
Non Utility	NUTIL	0	0	0	0	0	0	0	0	0	0	0
<hr/>												
Total Post Merger		0	0	0	0	0	0	0	0	0	0	0
<hr/>												
Total Deferred Taxes		0	0	0	0	0	0	0	0	0	0	0
<hr/>												
Percentage of Total (DITEXP)		0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
DITBAL:												
Case #847, Report #4 (2022 Q2 Provision)		3,103,933,243	67,836,589	763,788,126	224,053,268	376,554,525	1,393,210,541	181,758,794	74,950,067	6,418,339	0	15,362,994
Jurisdictional ADIT - 12/31/2023 - CA	S	22,876,556	22,876,556									
Jurisdictional ADIT - 12/31/2023 - ID	S	30,703,525						30,703,525				
Jurisdictional ADIT - 12/31/2023 - OTHER	S	(833,975)									(833,975)	
Jurisdictional ADIT - 12/31/2023 - OR	S	76,457,781		76,457,781								
Jurisdictional ADIT - 12/31/2023 - SG	SG	1,714,606,991	25,444,263	456,659,137	131,438,942	212,515,839	764,754,446	93,410,536	29,967,836	415,992	0	0
Jurisdictional ADIT - 12/31/2023 - SG-CAGE	SG	594,939,606	0	0	0	112,539,248	414,926,726	51,603,590	15,665,530	204,512	0	0
Jurisdictional ADIT - 12/31/2023 - SG-CAGW	SG	187,072,161	7,741,322	139,661,685	39,669,154	0	0	0	0	0	0	0
Jurisdictional ADIT - 12/31/2023 - SO	SO	151,769,045	3,374,040	38,737,915	10,453,237	17,913,170	69,900,413	8,596,478	2,767,594	26,197	0	0
Jurisdictional ADIT - 12/31/2023 - UT	UT	305,439,347					305,439,347					
Jurisdictional ADIT - 12/31/2023 - WA	WA	26,809,614			26,809,614							
Jurisdictional ADIT - 12/31/2023 - WY	WY	70,075,917				70,075,917						
Jurisdictional ADIT - 12/31/2023 - TOTAL		3,179,916,569	59,436,181	711,516,519	208,370,946	413,044,175	1,555,020,932	184,314,129	48,400,959	646,701	(833,975)	0
<hr/>												
Total PacifiCorp		3,142,341,893	63,636,385	737,652,323	216,212,107	394,799,350	1,474,115,737	183,036,461	61,675,513	3,532,520	0	7,681,497
<hr/>												
Percentage of Total (DITBAL)		100.0000%	2.0251%	23.4746%	6.8806%	12.5639%	46.9114%	5.8248%	1.9627%	0.1124%	0.0000%	0.2445%

PacifiCorp
Washington Results of Operations - December 2023

	<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>
TAXDEPR											
Jurisdictional Tax Depreciation - 12/31/2022	1,363,216,611	25,730,336	370,000,306	101,020,252	155,972,212	608,608,957	75,978,999	22,363,848	416,983		3,124,716
Jurisdictional Tax Depreciation - 12/31/2023 - CA S	14,249,623	14,249,623									
Jurisdictional Tax Depreciation - 12/31/2023 - ID S	17,124,470						17,124,470				
Jurisdictional Tax Depreciation - 12/31/2023 - OTHER S	116,470									116,470	
Jurisdictional Tax Depreciation - 12/31/2023 - OR S	69,799,220		69,799,220								
Jurisdictional Tax Depreciation - 12/31/2023 - SG SG	657,146,382	9,751,859	175,020,807	50,375,757	81,449,577	293,102,513	35,800,855	11,485,579	159,435	0	0
Jurisdictional Tax Depreciation - 12/31/2023 - SG-CAGE SG	93,381,441	0	0	0	17,664,108	65,126,704	8,099,675	2,458,854	32,100	0	0
Jurisdictional Tax Depreciation - 12/31/2023 - SG-CAGW SG	34,640,563	1,433,478	25,861,461	7,345,624	0	0	0	0	0	0	0
Jurisdictional Tax Depreciation - 12/31/2023 - SO SO	128,755,129	2,862,408	32,863,785	8,868,132	15,196,858	59,300,872	7,292,928	2,347,922	22,224	0	0
Jurisdictional Tax Depreciation - 12/31/2023 - UT S	119,305,676					119,305,676					
Jurisdictional Tax Depreciation - 12/31/2023 - WA S	17,338,350			17,338,350							
Jurisdictional Tax Depreciation - 12/31/2023 - WY S	21,831,028				21,831,028						
Jurisdictional Tax Depreciation - 12/31/2023 - TOTAL	1,173,688,352	28,297,368	303,545,274	83,927,863	136,141,571	536,835,764	68,317,927	16,292,356	213,759	116,470	0
Current Total M Difference	1,268,394,246	27,013,852	336,772,790	92,474,058	146,056,891	572,722,361	72,148,463	19,328,102	315,371	0	1,562,358
Tax Depr factor	100.0000%	2.1298%	26.5511%	7.2906%	11.5151%	45.1533%	5.6882%	1.5238%	0.0249%	0.0000%	0.1232%
SCHMD											
Depreciation Expense :											
Steam Acct 403.1	347,917,841	3,760,519	67,836,211	19,273,507	49,913,383	183,968,733	22,874,431	6,949,193	90,799	(6,748,935)	0
Nuclear Acct 403.2	0	0	0	0	0	0	0	0	0	0	0
Hydro Acct 403.3	31,053,829	460,830	8,270,709	2,380,535	3,848,947	13,850,727	1,691,790	542,758	7,534	0	0
Other Acct 403.4	220,118,182	3,031,201	54,485,450	15,621,726	28,156,204	102,247,541	12,570,529	3,951,851	53,678	0	0
Transmission Acct 403.5	139,388,083	2,069,607	37,144,295	10,691,020	17,271,092	62,151,342	7,591,444	2,435,476	33,808	0	0
Distribution Acct 403.6	216,914,160	10,807,454	59,483,978	16,259,423	19,897,067	95,444,871	11,110,281	3,911,086	0	0	0
General Acct 403.7&8	48,708,304	1,064,892	13,049,843	3,284,261	6,109,089	21,159,734	2,999,870	1,034,309	6,307	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 :	1,004,100,399	21,194,502	240,270,486	67,510,473	125,195,782	478,822,949	58,838,343	18,824,673	192,127	(6,748,935)	0
SCHMDEXP	100.0000%	2.1108%	23.9289%	6.7235%	12.4685%	47.6868%	5.8598%	1.8748%	0.0191%	-0.6721%	0.0000%

B1. REVENUE



Electric Operations Revenue (Actuals)
 Sum of Range: 01/2023 - 12/2023
 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	SO2 ALLOWANCE	SE	(0)	(0)	(0)	(0)	(0)	(0)	(0)
4118000 Total					(0)	(0)	(0)	(0)	(0)	(0)	(0)
4211000	GAIN DISPOS PROP	554000	GAIN ON DISPOSITION OF PROPERTY	OR	209	0	209	0	0	0	0
4211000	GAIN DISPOS PROP	554000	GAIN ON DISPOSITION OF PROPERTY	SO	(1,936)	(43)	(494)	(133)	(264)	(892)	(110)
4211000 Total					(1,727)	(43)	(285)	(133)	(264)	(892)	(110)
4401000	RESIDENTIAL SALES	301100	RESIDENTIAL SALES	CA	(45,594)	(45,594)	0	0	0	0	0
4401000	RESIDENTIAL SALES	301100	RESIDENTIAL SALES	IDU	(95,628)	0	0	0	0	(95,628)	0
4401000	RESIDENTIAL SALES	301100	RESIDENTIAL SALES	OR	(778,706)	0	(778,706)	0	0	0	0
4401000	RESIDENTIAL SALES	301100	RESIDENTIAL SALES	UT	(899,127)	0	0	0	(899,127)	0	0
4401000	RESIDENTIAL SALES	301100	RESIDENTIAL SALES	WA	(189,616)	0	0	(189,616)	0	0	0
4401000	RESIDENTIAL SALES	301100	RESIDENTIAL SALES	WYP	(103,565)	0	0	0	(103,565)	0	0
4401000	RESIDENTIAL SALES	301100	RESIDENTIAL SALES	WYU	(13,623)	0	0	0	(13,623)	0	0
4401000	RESIDENTIAL SALES	301106	Residential-Alt Revenue Program Adjs	WA	(14,382)	0	0	(14,382)	0	0	0
4401000	RESIDENTIAL SALES	301107	Residential Revenue Acctg Adjustments	CA	804	804	0	0	0	0	0
4401000	RESIDENTIAL SALES	301107	Residential Revenue Acctg Adjustments	IDU	(573)	0	0	0	0	(573)	0
4401000	RESIDENTIAL SALES	301107	Residential Revenue Acctg Adjustments	OR	1,107	0	1,107	0	0	0	0
4401000	RESIDENTIAL SALES	301107	Residential Revenue Acctg Adjustments	UT	(1,163)	0	0	0	0	(1,163)	0
4401000	RESIDENTIAL SALES	301107	Residential Revenue Acctg Adjustments	WA	8,034	0	0	8,034	0	0	0
4401000	RESIDENTIAL SALES	301107	Residential Revenue Acctg Adjustments	WYP	(42)	0	0	0	(42)	0	0
4401000	RESIDENTIAL SALES	301108	Residential Revenue Adj - Deferred NPC M	CA	(99)	(99)	0	0	0	0	0
4401000	RESIDENTIAL SALES	301108	Residential Revenue Adj - Deferred NPC M	UT	(39,904)	0	0	0	(39,904)	0	0
4401000	RESIDENTIAL SALES	301108	Residential Revenue Adj - Deferred NPC M	WA	(1,055)	0	0	(1,055)	0	0	0
4401000	RESIDENTIAL SALES	301108	Residential Revenue Adj - Deferred NPC M	WYP	384	0	0	384	0	0	0
4401000	RESIDENTIAL SALES	301109	UNBILLED REVENUE - RESIDENTIAL	CA	(121)	(121)	0	0	0	0	0
4401000	RESIDENTIAL SALES	301109	UNBILLED REVENUE - RESIDENTIAL	IDU	(78)	0	0	0	0	(78)	0
4401000	RESIDENTIAL SALES	301109	UNBILLED REVENUE - RESIDENTIAL	OR	2,411	0	2,411	0	0	0	0
4401000	RESIDENTIAL SALES	301109	UNBILLED REVENUE - RESIDENTIAL	UT	(3,000)	0	0	0	0	(3,000)	0
4401000	RESIDENTIAL SALES	301109	UNBILLED REVENUE - RESIDENTIAL	WA	(697)	0	0	(697)	0	0	0
4401000	RESIDENTIAL SALES	301109	UNBILLED REVENUE - RESIDENTIAL	WYP	290	0	0	0	290	0	0
4401000	RESIDENTIAL SALES	301109	UNBILLED REVENUE - RESIDENTIAL	WYU	81	0	0	0	81	0	0
4401000	RESIDENTIAL SALES	301110	Residential - Income Tax Deferral Adjs	CA	(151)	(151)	0	0	0	0	0
4401000	RESIDENTIAL SALES	301110	Residential - Income Tax Deferral Adjs	WA	(821)	0	0	(821)	0	0	0
4401000	RESIDENTIAL SALES	301110	Residential - Income Tax Deferral Adjs	WYP	(244)	0	0	0	(244)	0	0
4401000	RESIDENTIAL SALES	301111	Residential-OR Corp Act Tax Rev Adj	OTHER	(160)	0	0	0	0	0	(160)
4401000	RESIDENTIAL SALES	301112	Residential - Customer Bill Credits	IDU	242	0	0	0	0	242	0
4401000	RESIDENTIAL SALES	301112	Residential - Customer Bill Credits	OR	1,667	0	1,667	0	0	0	0
4401000	RESIDENTIAL SALES	301112	Residential - Customer Bill Credits	UT	3,394	0	0	0	0	3,394	0
4401000	RESIDENTIAL SALES	301112	Residential - Customer Bill Credits	WA	694	0	0	694	0	0	0
4401000	RESIDENTIAL SALES	301165	Solar Feed-In Revenue - Residential	OTHER	(1,916)	0	0	0	0	0	(1,916)
4401000	RESIDENTIAL SALES	301168	Community Solar Revenue-Residential	OTHER	(405)	0	0	0	0	0	(405)
4401000	RESIDENTIAL SALES	301170	DSM Revenue - Residential	OTHER	(53,880)	0	0	0	0	0	(53,880)
4401000	RESIDENTIAL SALES	301171	DSM Revenue - Residential Cat 2 Gen Svc	OTHER	(47)	0	0	0	0	0	(47)
4401000	RESIDENTIAL SALES	301180	Blue Sky Revenue Residential	OTHER	(2,909)	0	0	0	0	0	(2,909)
4401000	RESIDENTIAL SALES	301190	Other Cust Retail Revenue-Residential	OTHER	(1,706)	0	0	0	0	0	(1,706)
4401000 Total					(2,230,105)	(45,162)	(773,520)	(197,843)	(116,718)	(939,801)	(96,037)
4421000	COMMERCIAL SALES	301200	COMMERCIAL SALES	CA	(33,909)	(33,909)	0	0	0	0	0
4421000	COMMERCIAL SALES	301200	COMMERCIAL SALES	IDU	(51,519)	0	0	0	0	(51,519)	0
4421000	COMMERCIAL SALES	301200	COMMERCIAL SALES	OR	(575,962)	0	(575,962)	0	0	0	0
4421000	COMMERCIAL SALES	301200	COMMERCIAL SALES	UT	(822,193)	0	0	0	(822,193)	0	0
4421000	COMMERCIAL SALES	301200	COMMERCIAL SALES	WA	(154,349)	0	0	(154,349)	0	0	0
4421000	COMMERCIAL SALES	301200	COMMERCIAL SALES	WYP	(115,678)	0	0	0	(115,678)	0	0
4421000	COMMERCIAL SALES	301200	COMMERCIAL SALES	WYU	(11,480)	0	0	0	(11,480)	0	0
4421000	COMMERCIAL SALES	301206	Commercial-Alt Revenue Program Adjs	WA	18,774	0	0	18,774	0	0	0
4421000	COMMERCIAL SALES	301207	Commercial Revenue Acctg Adjustments	CA	453	453	0	0	0	0	0
4421000	COMMERCIAL SALES	301207	Commercial Revenue Acctg Adjustments	IDU	(337)	0	0	0	0	(337)	0
4421000	COMMERCIAL SALES	301207	Commercial Revenue Acctg Adjustments	OR	(685)	0	(685)	0	0	0	0
4421000	COMMERCIAL SALES	301207	Commercial Revenue Acctg Adjustments	UT	(2,142)	0	0	0	(2,142)	0	0
4421000	COMMERCIAL SALES	301207	Commercial Revenue Acctg Adjustments	WA	4,042	0	0	4,042	0	0	0
4421000	COMMERCIAL SALES	301207	Commercial Revenue Acctg Adjustments	WYP	(56)	0	0	0	(56)	0	0



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Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other		
4421000	COMMERCIAL SALES	301208	Commercial Revenue Adj - Deferred NPC Me	CA	(61)	(61)	0	0	0	0	0		
4421000	COMMERCIAL SALES	301208	Commercial Revenue Adj - Deferred NPC Me	UT	(50,227)	0	0	0	(50,227)	0	0		
4421000	COMMERCIAL SALES	301208	Commercial Revenue Adj - Deferred NPC Me	WA	(969)	0	0	(969)	0	0	0		
4421000	COMMERCIAL SALES	301208	Commercial Revenue Adj - Deferred NPC Me	WYP	520	0	0	520	0	0	0		
4421000	COMMERCIAL SALES	301209	UNBILLED REVENUE - COMMERCIAL	CA	744	744	0	0	0	0	0		
4421000	COMMERCIAL SALES	301209	UNBILLED REVENUE - COMMERCIAL	IDU	272	0	0	0	0	272	0		
4421000	COMMERCIAL SALES	301209	UNBILLED REVENUE - COMMERCIAL	OR	(10,309)	0	(10,309)	0	0	0	0		
4421000	COMMERCIAL SALES	301209	UNBILLED REVENUE - COMMERCIAL	UT	(5,900)	0	0	0	(5,900)	0	0		
4421000	COMMERCIAL SALES	301209	UNBILLED REVENUE - COMMERCIAL	WA	1,854	0	0	1,854	0	0	0		
4421000	COMMERCIAL SALES	301209	UNBILLED REVENUE - COMMERCIAL	WYP	(198)	0	0	(198)	0	0	0		
4421000	COMMERCIAL SALES	301209	UNBILLED REVENUE - COMMERCIAL	WYU	12	0	0	0	12	0	0		
4421000	COMMERCIAL SALES	301210	Commercial - Income Tax Deferral Adjs	CA	(92)	(92)	0	0	0	0	0		
4421000	COMMERCIAL SALES	301210	Commercial - Income Tax Deferral Adjs	WA	(755)	0	0	(755)	0	0	0		
4421000	COMMERCIAL SALES	301210	Commercial - Income Tax Deferral Adjs	WYP	(330)	0	0	0	(330)	0	0		
4421000	COMMERCIAL SALES	301211	Commercial-OR Corp Act Tax Alt Rev Adj	OTHER	(143)	0	0	0	0	0	(143)		
4421000	COMMERCIAL SALES	301212	Commercial - Customer Bill Credits	IDU	25	0	0	0	0	25	0		
4421000	COMMERCIAL SALES	301212	Commercial - Customer Bill Credits	OR	208	0	208	0	0	0	0		
4421000	COMMERCIAL SALES	301212	Commercial - Customer Bill Credits	UT	298	0	0	0	0	298	0		
4421000	COMMERCIAL SALES	301212	Commercial - Customer Bill Credits	WA	72	0	0	72	0	0	0		
4421000	COMMERCIAL SALES	301265	Solar Feed-In Revenue - Commercial	OTHER	(1,787)	0	0	0	0	0	(1,787)		
4421000	COMMERCIAL SALES	301268	Community Solar Revenue-Commercial	OTHER	(375)	0	0	0	0	0	(375)		
4421000	COMMERCIAL SALES	301270	DSM Revenue - Commercial	OTHER	(51,586)	0	0	0	0	0	(51,586)		
4421000	COMMERCIAL SALES	301271	DSM Revenue - Small Commercial	OTHER	(3,446)	0	0	0	0	0	(3,446)		
4421000	COMMERCIAL SALES	301272	DSM Revenue - Large Commercial	OTHER	(151)	0	0	0	0	0	(151)		
4421000	COMMERCIAL SALES	301280	Blue Sky Revenue - Commercial	OTHER	(1,562)	0	0	0	0	0	(1,562)		
4421000	COMMERCIAL SALES	301290	Other Cust Retail Revenue-Commercial	OTHER	(1,959)	0	0	0	0	0	(1,959)		
4421000 Total					(1,870,885)	(32,866)	(586,748)	(131,331)	(127,210)	(880,164)	(51,559)	0	(61,009)
4422000	IND SLS/EXCL IRRIG	301300	INDUSTRIAL SALES (EXCLUDING IRRIGATION)	CA	(7,024)	(7,024)	0	0	0	0	0		
4422000	IND SLS/EXCL IRRIG	301300	INDUSTRIAL SALES (EXCLUDING IRRIGATION)	IDU	(19,833)	0	0	0	0	(19,833)	0		
4422000	IND SLS/EXCL IRRIG	301300	INDUSTRIAL SALES (EXCLUDING IRRIGATION)	OR	(121,115)	0	(121,115)	0	0	0	0		
4422000	IND SLS/EXCL IRRIG	301300	INDUSTRIAL SALES (EXCLUDING IRRIGATION)	UT	(331,261)	0	0	0	(331,261)	0	0		
4422000	IND SLS/EXCL IRRIG	301300	INDUSTRIAL SALES (EXCLUDING IRRIGATION)	WA	(45,593)	0	(45,593)	0	0	0	0		
4422000	IND SLS/EXCL IRRIG	301300	INDUSTRIAL SALES (EXCLUDING IRRIGATION)	WYP	(331,140)	0	0	(331,140)	0	0	0		
4422000	IND SLS/EXCL IRRIG	301300	INDUSTRIAL SALES (EXCLUDING IRRIGATION)	WYU	(68,836)	0	0	(68,836)	0	0	0		
4422000	IND SLS/EXCL IRRIG	301304	SPECIAL CONTRACTS-SITUS	IDU	(86,711)	0	0	0	0	(86,711)	0		
4422000	IND SLS/EXCL IRRIG	301304	SPECIAL CONTRACTS-SITUS	UT	(148,680)	0	0	0	(148,680)	0	0		
4422000	IND SLS/EXCL IRRIG	301306	Industrial-Alt Revenue Program Adjs	WA	738	0	0	738	0	0	0		
4422000	IND SLS/EXCL IRRIG	301307	Industrial Revenue Acctg Adjustments	CA	71	71	0	0	0	0	0		
4422000	IND SLS/EXCL IRRIG	301307	Industrial Revenue Acctg Adjustments	IDU	(119)	0	0	0	0	(119)	0		
4422000	IND SLS/EXCL IRRIG	301307	Industrial Revenue Acctg Adjustments	OR	(380)	0	(380)	0	0	0	0		
4422000	IND SLS/EXCL IRRIG	301307	Industrial Revenue Acctg Adjustments	UT	(1,097)	0	0	0	(1,097)	0	0		
4422000	IND SLS/EXCL IRRIG	301307	Industrial Revenue Acctg Adjustments	WA	(630)	0	0	(630)	0	0	0		
4422000	IND SLS/EXCL IRRIG	301307	Industrial Revenue Acctg Adjustments	WYP	(251)	0	0	(251)	0	0	0		
4422000	IND SLS/EXCL IRRIG	301308	Industrial Revenue Adj - Deferred NPC Me	CA	(16)	(16)	0	0	0	0	0		
4422000	IND SLS/EXCL IRRIG	301308	Industrial Revenue Adj - Deferred NPC Me	UT	(37,640)	0	0	0	(37,640)	0	0		
4422000	IND SLS/EXCL IRRIG	301308	Industrial Revenue Adj - Deferred NPC Me	WA	(484)	0	0	(484)	0	0	0		
4422000	IND SLS/EXCL IRRIG	301308	Industrial Revenue Adj - Deferred NPC Me	WYP	2,302	0	0	2,302	0	0	0		
4422000	IND SLS/EXCL IRRIG	301309	UNBILLED REVENUE - INDUSTRIAL	CA	134	134	0	0	0	0	0		
4422000	IND SLS/EXCL IRRIG	301309	UNBILLED REVENUE - INDUSTRIAL	IDU	1,749	0	0	0	0	1,749	0		
4422000	IND SLS/EXCL IRRIG	301309	UNBILLED REVENUE - INDUSTRIAL	OR	(1,469)	0	(1,469)	0	0	0	0		
4422000	IND SLS/EXCL IRRIG	301309	UNBILLED REVENUE - INDUSTRIAL	UT	16,217	0	0	0	0	16,217	0		
4422000	IND SLS/EXCL IRRIG	301309	UNBILLED REVENUE - INDUSTRIAL	WA	(3,510)	0	0	(3,510)	0	0	0		
4422000	IND SLS/EXCL IRRIG	301309	UNBILLED REVENUE - INDUSTRIAL	WYP	7,753	0	0	7,753	0	0	0		
4422000	IND SLS/EXCL IRRIG	301309	UNBILLED REVENUE - INDUSTRIAL	WYU	677	0	0	0	0	677	0		
4422000	IND SLS/EXCL IRRIG	301310	Industrial - Income Tax Deferral Adjs	CA	(24)	(24)	0	0	0	0	0		
4422000	IND SLS/EXCL IRRIG	301310	Industrial - Income Tax Deferral Adjs	WA	(379)	0	0	(379)	0	0	0		
4422000	IND SLS/EXCL IRRIG	301310	Industrial - Income Tax Deferral Adjs	WYP	(1,459)	0	0	0	(1,459)	0	0		
4422000	IND SLS/EXCL IRRIG	301311	Industrial-OR Corp Act Tax Rev Adj	OTHER	(29)	0	0	0	0	0	(29)		
4422000	IND SLS/EXCL IRRIG	301312	Industrial - Customer Bill Credits	IDU	1	0	0	0	0	0	1		



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Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other		
4422000	IND SLS/EXCL IRRIG	301312	Industrial - Customer Bill Credits	OR	3	0	3	0	0	0	0		
4422000	IND SLS/EXCL IRRIG	301312	Industrial - Customer Bill Credits	UT	11	0	0	0	11	0	0		
4422000	IND SLS/EXCL IRRIG	301312	Industrial - Customer Bill Credits	WA	1	0	0	1	0	0	0		
4422000	IND SLS/EXCL IRRIG	301365	Solar Feed-In Revenue - Industrial	OTHER	(416)	0	0	0	0	0	(416)		
4422000	IND SLS/EXCL IRRIG	301368	Community Solar Revenue-Industrial	OTHER	(89)	0	0	0	0	0	(89)		
4422000	IND SLS/EXCL IRRIG	301370	DSM Revenue - Industrial	OTHER	(21,791)	0	0	0	0	0	(21,791)		
4422000	IND SLS/EXCL IRRIG	301371	DSM Revenue - Small Industrial	OTHER	(779)	0	0	0	0	0	(779)		
4422000	IND SLS/EXCL IRRIG	301372	DSM Revenue - Large Industrial	OTHER	(2,818)	0	0	0	0	0	(2,818)		
4422000	IND SLS/EXCL IRRIG	301380	Blue Sky Revenue - Industrial	OTHER	(466)	0	0	0	0	0	(466)		
4422000	IND SLS/EXCL IRRIG	301390	Other Cust Retail Revenue-Industrial	OTHER	(1,405)	0	0	0	0	0	(1,405)		
4422000 Total					(1,205,784)	(6,860)	(122,961)	(49,856)	(390,953)	(502,449)	(104,912)	0	(27,793)
4423000	INDUST SALES-IRRIG	301450	INDUSTRIAL SALES - IRRIGATION	CA	(11,687)	(11,687)	0	0	0	0	0		
4423000	INDUST SALES-IRRIG	301450	INDUSTRIAL SALES - IRRIGATION	IDU	(53,869)	0	0	0	0	(53,869)	0		
4423000	INDUST SALES-IRRIG	301450	INDUSTRIAL SALES - IRRIGATION	OR	(25,032)	0	(25,032)	0	0	0	0		
4423000	INDUST SALES-IRRIG	301450	INDUSTRIAL SALES - IRRIGATION	UT	(15,730)	0	0	0	(15,730)	0	0		
4423000	INDUST SALES-IRRIG	301450	INDUSTRIAL SALES - IRRIGATION	WA	(16,148)	0	0	(16,148)	0	0	0		
4423000	INDUST SALES-IRRIG	301450	INDUSTRIAL SALES - IRRIGATION	WYP	(1,965)	0	0	0	(1,965)	0	0		
4423000	INDUST SALES-IRRIG	301450	INDUSTRIAL SALES - IRRIGATION	WYU	(561)	0	0	0	(561)	0	0		
4423000	INDUST SALES-IRRIG	301453	Irrigation - Customer Bill Credits	IDU	5	0	0	0	0	5	0		
4423000	INDUST SALES-IRRIG	301453	Irrigation - Customer Bill Credits	OR	12	0	12	0	0	0	0		
4423000	INDUST SALES-IRRIG	301453	Irrigation - Customer Bill Credits	UT	4	0	0	0	4	0	0		
4423000	INDUST SALES-IRRIG	301453	Irrigation - Customer Bill Credits	WA	16	0	0	16	0	0	0		
4423000	INDUST SALES-IRRIG	301454	Irrigation-OR Corp Act Tax Rev Adj	OTHER	0	0	0	0	0	0	0		
4423000	INDUST SALES-IRRIG	301455	Irrigation - Income Tax Deferral Adjs	CA	(39)	(39)	0	0	0	0	0		
4423000	INDUST SALES-IRRIG	301455	Irrigation - Income Tax Deferral Adjs	WA	(78)	0	0	(78)	0	0	0		
4423000	INDUST SALES-IRRIG	301455	Irrigation - Income Tax Deferral Adjs	WYP	(7)	0	0	0	(7)	0	0		
4423000	INDUST SALES-IRRIG	301456	Irrigation-Alt Revenue Program Adjs	WA	(12)	0	0	(12)	0	0	0		
4423000	INDUST SALES-IRRIG	301457	Irrigation Revenue Acctg Adjustments	CA	129	129	0	0	0	0	0		
4423000	INDUST SALES-IRRIG	301457	Irrigation Revenue Acctg Adjustments	IDU	(412)	0	0	0	0	(412)	0		
4423000	INDUST SALES-IRRIG	301457	Irrigation Revenue Acctg Adjustments	OR	14	0	14	0	0	0	0		
4423000	INDUST SALES-IRRIG	301457	Irrigation Revenue Acctg Adjustments	UT	(35)	0	0	0	(35)	0	0		
4423000	INDUST SALES-IRRIG	301457	Irrigation Revenue Acctg Adjustments	WA	(803)	0	0	(803)	0	0	0		
4423000	INDUST SALES-IRRIG	301457	Irrigation Revenue Acctg Adjustments	WYP	(1)	0	0	0	(1)	0	0		
4423000	INDUST SALES-IRRIG	301458	Irrigation Revenue Adj - Deferred NPC Me	CA	(25)	(25)	0	0	0	0	0		
4423000	INDUST SALES-IRRIG	301458	Irrigation Revenue Adj - Deferred NPC Me	UT	(1,205)	0	0	0	(1,205)	0	0		
4423000	INDUST SALES-IRRIG	301458	Irrigation Revenue Adj - Deferred NPC Me	WA	(100)	0	0	(100)	0	0	0		
4423000	INDUST SALES-IRRIG	301458	Irrigation Revenue Adj - Deferred NPC Me	WYP	12	0	0	0	12	0	0		
4423000	INDUST SALES-IRRIG	301459	UNBILLED REVENUE - IRRIGATION/FARM	CA	1	1	0	0	0	0	0		
4423000	INDUST SALES-IRRIG	301459	UNBILLED REVENUE - IRRIGATION/FARM	IDU	(1,171)	0	0	0	0	(1,171)	0		
4423000	INDUST SALES-IRRIG	301459	UNBILLED REVENUE - IRRIGATION/FARM	OR	(277)	0	(277)	0	0	0	0		
4423000	INDUST SALES-IRRIG	301459	UNBILLED REVENUE - IRRIGATION/FARM	UT	1	0	0	0	1	0	0		
4423000	INDUST SALES-IRRIG	301459	UNBILLED REVENUE - IRRIGATION/FARM	WA	100	0	0	100	0	0	0		
4423000	INDUST SALES-IRRIG	301459	UNBILLED REVENUE - IRRIGATION/FARM	WYP	(2)	0	0	0	(2)	0	0		
4423000	INDUST SALES-IRRIG	301459	UNBILLED REVENUE - IRRIGATION/FARM	WYU	(2)	0	0	0	(2)	0	0		
4423000	INDUST SALES-IRRIG	301465	Solar Feed-In Revenue - Irrigation	OTHER	(59)	0	0	0	0	0	(59)		
4423000	INDUST SALES-IRRIG	301468	Community Solar Revenue-Irrigation	OTHER	(17)	0	0	0	0	0	(17)		
4423000	INDUST SALES-IRRIG	301470	DSM Revenue - Irrigation	OTHER	(3,857)	0	0	0	0	0	(3,857)		
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	(55)	0	0	0	0	0	(55)		
4423000 Total					(132,861)	(11,621)	(25,283)	(17,026)	(2,527)	(16,965)	(55,448)	0	(3,992)
4441000	PUB ST/HWY LIGHT	301600	PUBLIC STREET AND HIGHWAY LIGHTING	CA	(416)	(416)	0	0	0	0	0		
4441000	PUB ST/HWY LIGHT	301600	PUBLIC STREET AND HIGHWAY LIGHTING	IDU	(469)	0	0	0	0	(469)	0		
4441000	PUB ST/HWY LIGHT	301600	PUBLIC STREET AND HIGHWAY LIGHTING	OR	(5,150)	0	(5,150)	0	0	0	0		
4441000	PUB ST/HWY LIGHT	301600	PUBLIC STREET AND HIGHWAY LIGHTING	UT	(5,974)	0	0	0	(5,974)	0	0		
4441000	PUB ST/HWY LIGHT	301600	PUBLIC STREET AND HIGHWAY LIGHTING	WA	(672)	0	0	(672)	0	0	0		
4441000	PUB ST/HWY LIGHT	301600	PUBLIC STREET AND HIGHWAY LIGHTING	WYP	(1,581)	0	0	0	(1,581)	0	0		
4441000	PUB ST/HWY LIGHT	301600	PUBLIC STREET AND HIGHWAY LIGHTING	WYU	(271)	0	0	0	(271)	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	(6)	0	0	0	0	(6)	0		



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4441000	PUB ST/HWY LIGHT	301607	Public St/Hwy Lights Rev Acctg Adjustmen	OR	(7)	0	(7)	0	0	0	0		
4441000	PUB ST/HWY LIGHT	301607	Public St/Hwy Lights Rev Acctg Adjustmen	UT	(8)	0	0	0	(8)	0	0		
4441000	PUB ST/HWY LIGHT	301607	Public St/Hwy Lights Rev Acctg Adjustmen	WA	32	0	0	32	0	0	0		
4441000	PUB ST/HWY LIGHT	301607	Public St/Hwy Lights Rev Acctg Adjustmen	WYU	(0)	0	0	(0)	0	0	0		
4441000	PUB ST/HWY LIGHT	301608	Public St/Hwy Lgt Rev Adj-Def NPC Mech	CA	(0)	(0)	0	0	0	0	0		
4441000	PUB ST/HWY LIGHT	301608	Public St/Hwy Lgt Rev Adj-Def NPC Mech	UT	(289)	0	0	0	(289)	0	0		
4441000	PUB ST/HWY LIGHT	301608	Public St/Hwy Lgt Rev Adj-Def NPC Mech	WA	(3)	0	(3)	0	0	0	0		
4441000	PUB ST/HWY LIGHT	301608	Public St/Hwy Lgt Rev Adj-Def NPC Mech	WYP	5	0	0	5	0	0	0		
4441000	PUB ST/HWY LIGHT	301609	UNBILLED REV - PUBLIC ST/HWY LIGHTING	CA	14	14	0	0	0	0	0		
4441000	PUB ST/HWY LIGHT	301609	UNBILLED REV - PUBLIC ST/HWY LIGHTING	IDU	2	0	0	0	0	2	0		
4441000	PUB ST/HWY LIGHT	301609	UNBILLED REV - PUBLIC ST/HWY LIGHTING	OR	17	0	17	0	0	0	0		
4441000	PUB ST/HWY LIGHT	301609	UNBILLED REV - PUBLIC ST/HWY LIGHTING	UT	(8)	0	0	0	(8)	0	0		
4441000	PUB ST/HWY LIGHT	301609	UNBILLED REV - PUBLIC ST/HWY LIGHTING	WA	(37)	0	(37)	0	0	0	0		
4441000	PUB ST/HWY LIGHT	301609	UNBILLED REV - PUBLIC ST/HWY LIGHTING	WYP	(31)	0	0	(31)	0	0	0		
4441000	PUB ST/HWY LIGHT	301609	UNBILLED REV - PUBLIC ST/HWY LIGHTING	WYU	3	0	0	3	0	0	0		
4441000	PUB ST/HWY LIGHT	301610	St&Hwy Light - Income Tax Deferral Adjs	CA	(1)	(1)	0	0	0	0	0		
4441000	PUB ST/HWY LIGHT	301610	St&Hwy Light - Income Tax Deferral Adjs	WA	(2)	0	(2)	0	0	0	0		
4441000	PUB ST/HWY LIGHT	301610	St&Hwy Light - Income Tax Deferral Adjs	WYP	(3)	0	0	(3)	0	0	0		
4441000	PUB ST/HWY LIGHT	301611	St&Hwy Light-OR Corp Act Tax Rev Adj	OTHER	(1)	0	0	0	0	0	(1)		
4441000	PUB ST/HWY LIGHT	301612	St&Hwy Light - Customer Bill Credits	IDU	0	0	0	0	0	0	0		
4441000	PUB ST/HWY LIGHT	301612	St&Hwy Light - Customer Bill Credits	OR	2	0	2	0	0	0	0		
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	301665	Solar Feed-In Revenue - St/Hwy Lighting	OTHER	(2)	0	0	0	0	0	(2)		
4441000	PUB ST/HWY LIGHT	301668	Community Solar Revenue-St/Hwy Lightg	OTHER	(1)	0	0	0	0	0	(1)		
4441000	PUB ST/HWY LIGHT	301670	DSM Revenue - Street/Hwy Lighting	OTHER	(355)	0	0	0	0	0	(355)		
4441000	PUB ST/HWY LIGHT	301690	Other Cust Retail Revenue-St/Hwy Lightg	OTHER	(11)	0	0	0	0	0	(11)		
4441000 Total					(15,218)	(398)	(5,138)	(681)	(1,879)	(6,278)	(473)	0	(370)
4471000	ON-SYS WHOLE-FIRM	301443	ON SYS FIRM-UTAH FERC CUSTOMERS	FERC	(15,983)	0	0	0	0	0	(15,983)	0	0
4471000	ON-SYS WHOLE-FIRM	301445	On Sys Firm-Utah W/S Customers-Deferral	UT	45	0	0	0	0	45	0	0	0
4471000 Total					(15,938)	0	0	0	0	45	0	(15,983)	0
4475000	OFF-SYS - NON FIRM	301408	OFF-SYSTEM WHOLESALE - NON FIRM	SE	522	7	132	38	83	231	31	0	0
4475000 Total					522	7	132	38	83	231	31	0	0
4479000	TRANS SRVC	301428	TRANS SERV-UTAH FERC CUSTOMERS	FERC	(70)	0	0	0	0	0	0	(70)	0
4479000 Total					(70)	0	0	0	0	0	0	(70)	0
4501000	FORF DISC/INT-RES	301820	FORFEITED DISCOUNT REVENUE-RESIDENTIAL	CA	(256)	(256)	0	0	0	0	0	0	0
4501000	FORF DISC/INT-RES	301820	FORFEITED DISCOUNT REVENUE-RESIDENTIAL	IDU	(315)	0	0	0	0	(315)	0	0	0
4501000	FORF DISC/INT-RES	301820	FORFEITED DISCOUNT REVENUE-RESIDENTIAL	OR	(5,662)	0	(5,662)	0	0	0	0	0	0
4501000	FORF DISC/INT-RES	301820	FORFEITED DISCOUNT REVENUE-RESIDENTIAL	UT	(3,873)	0	0	0	(3,873)	0	0	0	0
4501000	FORF DISC/INT-RES	301820	FORFEITED DISCOUNT REVENUE-RESIDENTIAL	WA	(21)	0	(21)	0	0	0	0	0	0
4501000	FORF DISC/INT-RES	301820	FORFEITED DISCOUNT REVENUE-RESIDENTIAL	WYP	(728)	0	0	(728)	0	0	0	0	0
4501000	FORF DISC/INT-RES	301820	FORFEITED DISCOUNT REVENUE-RESIDENTIAL	WYU	(83)	0	0	(83)	0	0	0	0	0
4501000 Total					(10,938)	(256)	(5,662)	(21)	(811)	(3,873)	(315)	0	0
4502000	FORF DISC/INT-COMM	301821	FORFEITED DISCOUNT REVENUE-COMMERCIAL	CA	(181)	(181)	0	0	0	0	0	0	0
4502000	FORF DISC/INT-COMM	301821	FORFEITED DISCOUNT REVENUE-COMMERCIAL	IDU	(39)	0	0	0	0	(39)	0	0	0
4502000	FORF DISC/INT-COMM	301821	FORFEITED DISCOUNT REVENUE-COMMERCIAL	OR	(2,005)	0	(2,005)	0	0	0	0	0	0
4502000	FORF DISC/INT-COMM	301821	FORFEITED DISCOUNT REVENUE-COMMERCIAL	UT	(1,469)	0	0	0	(1,469)	0	0	0	0
4502000	FORF DISC/INT-COMM	301821	FORFEITED DISCOUNT REVENUE-COMMERCIAL	WA	(2)	0	(2)	0	0	0	0	0	0
4502000	FORF DISC/INT-COMM	301821	FORFEITED DISCOUNT REVENUE-COMMERCIAL	WYP	(146)	0	0	(146)	0	0	0	0	0
4502000	FORF DISC/INT-COMM	301821	FORFEITED DISCOUNT REVENUE-COMMERCIAL	WYU	(50)	0	0	(50)	0	0	0	0	0
4502000 Total					(3,893)	(181)	(2,005)	(2)	(197)	(1,469)	(39)	0	0
4503000	FORF DISC/INT-IND	301822	FORFEITED DISCOUNT REVENUE-INDUSTRIAL	CA	(57)	(57)	0	0	0	0	0	0	0
4503000	FORF DISC/INT-IND	301822	FORFEITED DISCOUNT REVENUE-INDUSTRIAL	IDU	(64)	0	0	0	0	(64)	0	0	0
4503000	FORF DISC/INT-IND	301822	FORFEITED DISCOUNT REVENUE-INDUSTRIAL	OR	(389)	0	(389)	0	0	0	0	0	0
4503000	FORF DISC/INT-IND	301822	FORFEITED DISCOUNT REVENUE-INDUSTRIAL	UT	(311)	0	0	0	(311)	0	0	0	0
4503000	FORF DISC/INT-IND	301822	FORFEITED DISCOUNT REVENUE-INDUSTRIAL	WA	(8)	0	(8)	0	0	0	0	0	0
4503000	FORF DISC/INT-IND	301822	FORFEITED DISCOUNT REVENUE-INDUSTRIAL	WYP	(239)	0	0	(239)	0	0	0	0	0
4503000	FORF DISC/INT-IND	301822	FORFEITED DISCOUNT REVENUE-INDUSTRIAL	WYU	(24)	0	0	(24)	0	0	0	0	0
4503000 Total					(1,092)	(57)	(389)	(8)	(263)	(311)	(64)	0	0



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

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4504000	GOVT MUNI/ALL OTH	301823	FORFEITED DISCOUNT REVENUE-ALL OTHER	CA	(0)	(0)	0	0	0	0	0
4504000	GOVT MUNI/ALL OTH	301823	FORFEITED DISCOUNT REVENUE-ALL OTHER	IDU	8	0	0	0	0	8	0
4504000	GOVT MUNI/ALL OTH	301823	FORFEITED DISCOUNT REVENUE-ALL OTHER	OR	(19)	0	(19)	0	0	0	0
4504000	GOVT MUNI/ALL OTH	301823	FORFEITED DISCOUNT REVENUE-ALL OTHER	UT	53	0	0	0	53	0	0
4504000	GOVT MUNI/ALL OTH	301823	FORFEITED DISCOUNT REVENUE-ALL OTHER	WYP	(7)	0	0	(7)	0	0	0
4504000	GOVT MUNI/ALL OTH	301823	FORFEITED DISCOUNT REVENUE-ALL OTHER	WYU	(0)	0	0	(0)	0	0	0
4504000 Total					36	(0)	(19)	0	(7)	53	8
4511000	ACCOUNT SERV CHG	301825	MISC SERV REV-ACCT SERVICE CHARGE	CA	(364)	(364)	0	0	0	0	0
4511000	ACCOUNT SERV CHG	301825	MISC SERV REV-ACCT SERVICE CHARGE	IDU	(86)	0	0	0	0	(86)	0
4511000	ACCOUNT SERV CHG	301825	MISC SERV REV-ACCT SERVICE CHARGE	OR	(918)	0	(918)	0	0	0	0
4511000	ACCOUNT SERV CHG	301825	MISC SERV REV-ACCT SERVICE CHARGE	UT	(3,164)	0	0	0	(3,164)	0	0
4511000	ACCOUNT SERV CHG	301825	MISC SERV REV-ACCT SERVICE CHARGE	WA	(42)	0	0	(42)	0	0	0
4511000	ACCOUNT SERV CHG	301825	MISC SERV REV-ACCT SERVICE CHARGE	WYP	(56)	0	0	0	(56)	0	0
4511000	ACCOUNT SERV CHG	301825	MISC SERV REV-ACCT SERVICE CHARGE	WYU	(5)	0	0	0	(5)	0	0
4511000	ACCOUNT SERV CHG	301855	Misc Service Revenue - CSS (Non-FLT)	CA	(14)	(14)	0	0	0	0	0
4511000	ACCOUNT SERV CHG	301855	Misc Service Revenue - CSS (Non-FLT)	IDU	(39)	0	0	0	0	(39)	0
4511000	ACCOUNT SERV CHG	301855	Misc Service Revenue - CSS (Non-FLT)	OR	(289)	0	(289)	0	0	0	0
4511000	ACCOUNT SERV CHG	301855	Misc Service Revenue - CSS (Non-FLT)	UT	(546)	0	0	0	(546)	0	0
4511000	ACCOUNT SERV CHG	301855	Misc Service Revenue - CSS (Non-FLT)	WA	(64)	0	0	(64)	0	0	0
4511000	ACCOUNT SERV CHG	301855	Misc Service Revenue - CSS (Non-FLT)	WYP	(49)	0	0	0	(49)	0	0
4511000	ACCOUNT SERV CHG	301855	Misc Service Revenue - CSS (Non-FLT)	WYU	(5)	0	0	0	(5)	0	0
4511000 Total					(5,641)	(378)	(1,207)	(106)	(115)	(3,710)	(125)
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	(4)	0	(4)	0	0	0	0
4512000	TAMPER/RECONNECT	301826	TAMPERING/UNAUTHORIZED RECONNECTION CHGS	UT	(1)	0	0	0	(1)	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					(5)	(0)	(4)	(0)	(1)	(0)	0
4513000	OTHER	301828	OTHER	CA	(5)	(5)	0	0	0	0	0
4513000	OTHER	301828	OTHER	IDU	(5)	0	0	0	0	(5)	0
4513000	OTHER	301828	OTHER	OR	(382)	0	(382)	0	0	0	0
4513000	OTHER	301828	OTHER	UT	(660)	0	0	0	(660)	0	0
4513000	OTHER	301828	OTHER	WA	(20)	0	0	(20)	0	0	0
4513000	OTHER	301828	OTHER	WYP	(258)	0	0	0	(258)	0	0
4513000	OTHER	301828	OTHER	WYU	(5)	0	0	0	(5)	0	0
4513000	OTHER	301840	Miscellaneous Service Revenue	CA	(13)	(13)	0	0	0	0	0
4513000	OTHER	301840	Miscellaneous Service Revenue	IDU	(39)	0	0	0	0	(39)	0
4513000	OTHER	301840	Miscellaneous Service Revenue	OR	(11)	0	(11)	0	0	0	0
4513000	OTHER	301840	Miscellaneous Service Revenue	UT	(347)	0	0	0	(347)	0	0
4513000	OTHER	301840	Miscellaneous Service Revenue	WA	(81)	0	0	(81)	0	0	0
4513000 Total					(1,827)	(18)	(393)	(101)	(263)	(1,007)	(44)
4541000	RENTS - COMMON	301860	RENT FROM ELEC PROP	CA	(2)	(2)	0	0	0	0	0
4541000	RENTS - COMMON	301860	RENT FROM ELEC PROP	CAGE	(532)	0	0	0	(115)	(371)	(46)
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	(853)	0	(853)	0	0	0	0
4541000	RENTS - COMMON	301860	RENT FROM ELEC PROP	SG	(549)	(8)	(146)	(42)	(78)	(245)	(30)
4541000	RENTS - COMMON	301860	RENT FROM ELEC PROP	SO	(3,518)	(78)	(898)	(242)	(479)	(1,620)	(199)
4541000	RENTS - COMMON	301860	RENT FROM ELEC PROP	UT	(1,354)	0	0	0	0	(1,354)	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	301864	REVENUE - JOINT USE OF POLES	CA	(655)	(655)	0	0	0	0	0
4541000	RENTS - COMMON	301864	REVENUE - JOINT USE OF POLES	IDU	(148)	0	0	0	0	(148)	0
4541000	RENTS - COMMON	301864	REVENUE - JOINT USE OF POLES	OR	(4,393)	0	(4,393)	0	0	0	0
4541000	RENTS - COMMON	301864	REVENUE - JOINT USE OF POLES	UT	(2,459)	0	0	0	0	(2,459)	0
4541000	RENTS - COMMON	301864	REVENUE - JOINT USE OF POLES	WA	(770)	0	0	(770)	0	0	0
4541000	RENTS - COMMON	301864	REVENUE - JOINT USE OF POLES	WYP	(321)	0	0	0	(321)	0	0
4541000	RENTS - COMMON	301866	JOINT USE SANCTIONS & FINES REVENUE	OR	(53)	0	(53)	0	0	0	0



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

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	
4541000	RENTS - COMMON	301866	JOINT USE SANCTIONS & FINES REVENUE	SG	0	0	0	0	0	0	0	
4541000	RENTS - COMMON	301866	JOINT USE SANCTIONS & FINES REVENUE	UT	(9)	0	0	0	(9)	0	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	(2)	0	0	(2)	0	0	0	
4541000	RENTS - COMMON	301867	JOINT USE PROGRAM REIMBURSE REVENUE	CA	(4)	(4)	0	0	0	0	0	
4541000	RENTS - COMMON	301867	JOINT USE PROGRAM REIMBURSE REVENUE	IDU	(4)	0	0	0	(4)	0	0	
4541000	RENTS - COMMON	301867	JOINT USE PROGRAM REIMBURSE REVENUE	OR	(258)	0	(258)	0	0	0	0	
4541000	RENTS - COMMON	301867	JOINT USE PROGRAM REIMBURSE REVENUE	UT	(119)	0	0	0	(119)	0	0	
4541000	RENTS - COMMON	301867	JOINT USE PROGRAM REIMBURSE REVENUE	WA	(13)	0	0	(13)	0	0	0	
4541000	RENTS - COMMON	301869	UNCOLLECTIBLE REVENUE JOINT USE	CA	0	0	0	0	0	0	0	
4541000	RENTS - COMMON	301869	UNCOLLECTIBLE REVENUE JOINT USE	IDU	3	0	0	0	0	3	0	
4541000	RENTS - COMMON	301869	UNCOLLECTIBLE REVENUE JOINT USE	OR	4	0	4	0	0	0	0	
4541000	RENTS - COMMON	301869	UNCOLLECTIBLE REVENUE JOINT USE	UT	7	0	0	0	7	0	0	
4541000	RENTS - COMMON	301869	UNCOLLECTIBLE REVENUE JOINT USE	WA	(1)	0	0	(1)	0	0	0	
4541000	RENTS - COMMON	301869	UNCOLLECTIBLE REVENUE JOINT USE	WYP	(2)	0	0	(2)	0	0	0	
4541000	RENTS - COMMON	301870	RENT REV - STEAM	CAGE	(17)	0	0	(4)	(12)	(2)	(0)	
4541000	RENTS - COMMON	301872	RENT REV - TRANS	CAGE	(3)	0	0	(1)	(2)	(0)	(0)	
4541000	RENTS - COMMON	301872	RENT REV - TRANS	SG	(141)	(2)	(38)	(11)	(20)	(63)	(8)	
4541000	RENTS - COMMON	301873	RENT REV - DIST	SO	(15)	(0)	(4)	(1)	(2)	(7)	(1)	
4541000	RENTS - COMMON	301873	RENT REV - DIST	WA	0	0	0	0	0	0	0	
4541000	RENTS - COMMON	301874	RENT REV - GENERAL	SG	(4)	(0)	(1)	(0)	(1)	(2)	(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	(3)	0	(3)	0	0	0	0	
4541000	RENTS - COMMON	301879	Joint Use Contracted Program Reimburse	CA	(6)	(6)	0	0	0	0	0	
4541000	RENTS - COMMON	301879	Joint Use Contracted Program Reimburse	IDU	(15)	0	0	0	0	(15)	0	
4541000	RENTS - COMMON	301879	Joint Use Contracted Program Reimburse	OR	(460)	0	(460)	0	0	0	0	
4541000	RENTS - COMMON	301879	Joint Use Contracted Program Reimburse	UT	(1,012)	0	0	0	(1,012)	0	0	
4541000	RENTS - COMMON	301879	Joint Use Contracted Program Reimburse	WA	(424)	0	(424)	0	0	0	0	
4541000	RENTS - COMMON	301879	Joint Use Contracted Program Reimburse	WYP	(257)	0	0	(257)	0	0	0	
4541000 Total					(18,390)	(756)	(7,104)	(1,515)	(1,294)	(7,267)	(452)	(1)
4543000	MCI FOGWIRE REVENUES	301863	MCI FIBER OPTIC GROUND WIRE REVENUES	SG	(1,202)	(18)	(320)	(92)	(170)	(536)	(65)	
4543000 Total					(1,202)	(18)	(320)	(92)	(170)	(536)	(65)	(0)
4545000	VERT BRIDGE REVENUES	367222	Joint Use - Vertical Bridge Applic Fee	CAGE	(6)	0	0	0	(1)	(4)	(1)	
4545000 Total					(6)	0	0	0	(1)	(4)	(1)	(0)
4561100	Other Wheeling Rev	301953	Ancillary Rev Sch 6-Supp (C&T)	SG	(2,572)	(38)	(685)	(197)	(364)	(1,147)	(140)	
4561100	Other Wheeling Rev	301963	Ancil Revenue Sch 2-Reactive (C&T)	SG	(4,272)	(63)	(1,138)	(327)	(604)	(1,905)	(233)	
4561100	Other Wheeling Rev	301966	Primary Delivery and Distribution Sub Ch	SG	(419)	(6)	(111)	(32)	(59)	(187)	(23)	
4561100	Other Wheeling Rev	301967	Ancillary Revenue Sch 1 - Scheduling	SG	(2,949)	(44)	(785)	(226)	(417)	(1,315)	(161)	
4561100	Other Wheeling Rev	301969	Ancillary Revenue Sch 3 - Reg&Freq (C&T)	SG	(1,924)	(29)	(512)	(147)	(272)	(858)	(105)	
4561100	Other Wheeling Rev	301973	Ancillary Revenue Sch 5&6-Spin&Supp (C&T)	SG	(2,441)	(36)	(650)	(187)	(345)	(1,089)	(133)	
4561100	Other Wheeling Rev	301974	Ancil Revenue Sch 3a-Regulation (C&T)	SG	(4,940)	(73)	(1,316)	(379)	(699)	(2,203)	(269)	
4561100	Other Wheeling Rev	302082	I/C Anc Rev Sch 1-Scheduling-Nevada Pwr	SG	(6)	(0)	(2)	(0)	(1)	(3)	(0)	
4561100	Other Wheeling Rev	302831	I/C Other Wheeling Revenue-Sierra Pac	SG	(36)	(1)	(10)	(3)	(5)	(16)	(2)	
4561100	Other Wheeling Rev	302901	USE OF FACILITY REVENUE	SG	(749)	(11)	(199)	(57)	(106)	(334)	(41)	
4561100	Other Wheeling Rev	302981	Transmission Resales to Other Parties	SG	(2,372)	(35)	(632)	(182)	(335)	(1,058)	(129)	
4561100	Other Wheeling Rev	302982	Transmission Rev-Unreserved Use Charges	SG	(1,319)	(20)	(351)	(101)	(187)	(588)	(72)	
4561100	Other Wheeling Rev	302983	Transmission Revenue - Deferral Fees	SG	(67)	(1)	(18)	(5)	(10)	(30)	(4)	
4561100 Total					(24,066)	(357)	(6,410)	(1,845)	(3,403)	(10,734)	(1,311)	(6)
4561910	S/T FIRM WHEEL REV	301926	SHORT TERM FIRM WHEELING	SG	(7,132)	(106)	(1,899)	(547)	(1,009)	(3,181)	(389)	
4561910 Total					(7,132)	(106)	(1,899)	(547)	(1,009)	(3,181)	(389)	(2)
4561920	L/T FIRM WHEEL REV	301912	POST-MERGER FIRM WHEELING	SG	(18,934)	(281)	(5,043)	(1,451)	(2,678)	(8,445)	(1,032)	
4561920	L/T FIRM WHEEL REV	301916	PRE-MERGER FIRM WHEELING	SG	(7,843)	(116)	(2,089)	(601)	(1,109)	(3,498)	(427)	
4561920	L/T FIRM WHEEL REV	301917	PRE-MERGER FIRM WHEELING	SG	(28,592)	(424)	(7,615)	(2,192)	(4,044)	(12,753)	(1,558)	
4561920	L/T FIRM WHEEL REV	302961	TRANSM CAPACITY RE-ASSIGNMENT REVENUE	SG	(1,238)	(18)	(330)	(95)	(175)	(552)	(67)	
4561920	L/T FIRM WHEEL REV	302962	TRANSM CAPACITY RE-ASSIGNMENT CONTRA REV	SG	1,238	18	330	95	175	552	67	
4561920	L/T FIRM WHEEL REV	302980	Transmission Point-to-Point Revenue	SG	(58,509)	(868)	(15,583)	(4,485)	(8,274)	(26,096)	(3,188)	
4561920 Total					(113,878)	(1,690)	(30,330)	(8,730)	(16,105)	(50,792)	(6,204)	(28)
4561930	NON-FIRM WHEEL REV	301922	NON-FIRM WHEELING REVENUE	SE	(28,760)	(405)	(7,278)	(2,068)	(4,558)	(12,734)	(1,709)	



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Primary Account	Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4561930	NON-FIRM WHEEL REV	302822	I/C Non-Firm Wheeling Revenue-Nevada Pwr	SE	(314)	(4)	(80)	(23)	(50)	(139)	(19)	(0)
4561930 Total					(29,075)	(409)	(7,358)	(2,091)	(4,608)	(12,874)	(1,728)	(7)
4561990	TRANSMN REV REFUND	301913	Transmission Tariff True-up	SG	3,943	59	1,050	302	558	1,759	215	1
4561990 Total					3,943	59	1,050	302	558	1,759	215	1
4562100	USE OF FACIL REV	301911	"INCOME FROM FISH, WILDLIFE"	SG	(12)	(0)	(3)	(1)	(2)	(5)	(1)	(0)
4562100 Total					(12)	(0)	(3)	(1)	(2)	(5)	(1)	(0)
4562300	MISC OTHER REV	301868	Joint Use Customer Accommodation Revenue	OR	0	0	0	0	0	0	0	0
4562300	MISC OTHER REV	301900	ELECTRIC INCOME OTHER	UT	(24)	0	0	0	0	(24)	0	0
4562300	MISC OTHER REV	301900	ELECTRIC INCOME OTHER	WYU	(0)	0	0	0	(0)	0	0	0
4562300	MISC OTHER REV	301915	OTHER ELEC REV - MISC	SG	(2,298)	(34)	(612)	(176)	(325)	(1,025)	(125)	(1)
4562300	MISC OTHER REV	301939	Estimated Other Electric Revenue	SG	(294)	(4)	(78)	(23)	(42)	(131)	(16)	(0)
4562300	MISC OTHER REV	301940	FLYASH & BY-PRODUCT SALES	CAGE	(835)	0	0	0	(180)	(582)	(72)	(0)
4562300	MISC OTHER REV	301940	FLYASH & BY-PRODUCT SALES	JBG	(13,320)	(551)	(9,944)	(2,825)	0	0	0	0
4562300	MISC OTHER REV	301940	FLYASH & BY-PRODUCT SALES	OTHER	2,278	0	0	0	0	0	0	2,278
4562300	MISC OTHER REV	301949	THIRD PARTY TRN O&M REV	CAGW	(69)	(3)	(51)	(15)	0	0	0	0
4562300	MISC OTHER REV	301949	THIRD PARTY TRN O&M REV	SG	(194)	(3)	(52)	(15)	(27)	(87)	(11)	(0)
4562300	MISC OTHER REV	301951	NON-WHEELING SYS REV	SG	(3,047)	(45)	(811)	(234)	(431)	(1,359)	(166)	(1)
4562300	MISC OTHER REV	301955	OTHER REV WY REG KENNECOTT	WYP	(118)	0	0	0	(118)	0	0	0
4562300	MISC OTHER REV	301959	Wind-based Ancillary Services/Revenue	SG	(2)	(0)	(1)	(0)	(0)	(1)	(0)	(0)
4562300	MISC OTHER REV	302071	I/C Transmission O&M Revenue-Sierra Pac	SG	(8)	(0)	(2)	(1)	(1)	(3)	(0)	(0)
4562300	MISC OTHER REV	361000	STEAM SALES	CAGE	(119)	0	0	0	(26)	(83)	(10)	(0)
4562300	MISC OTHER REV	361000	STEAM SALES	CAGW	(1,360)	(56)	(1,016)	(288)	0	0	0	0
4562300	MISC OTHER REV	374400	Timber Sales - Utility Property	SG	(250)	(4)	(67)	(19)	(35)	(112)	(14)	(0)
4562300 Total					(19,660)	(701)	(12,634)	(3,595)	(1,185)	(3,407)	(415)	(2)
4562310	EIM - MISCELLANEOUS	308001	EIM Rev-Forecasting Fee: Pac to TC	SG	(17)	(0)	(5)	(1)	(2)	(8)	(1)	(0)
4562310 Total					(17)	(0)	(5)	(1)	(2)	(8)	(1)	(0)
4562400	M&S INVENTORY SALES	362950	M&S INVENTORY SALES	JBG	(7)	(0)	(5)	(1)	0	0	0	0
4562400	M&S INVENTORY SALES	362950	M&S INVENTORY SALES	SO	(1)	(0)	(0)	(0)	(0)	(0)	(0)	0
4562400	M&S INVENTORY SALES	362950	M&S INVENTORY SALES	UT	(14)	0	0	0	0	(14)	0	0
4562400	M&S INVENTORY SALES	362950	M&S INVENTORY SALES	WYP	(0)	0	0	0	(0)	0	0	0
4562400 Total					(22)	(0)	(5)	(2)	(0)	(14)	(0)	(0)
4562500	M&S INV COST OF SALE	514950	M&S INVENTORY COST OF SALES	UT	(43)	0	0	0	0	(43)	0	0
4562500 Total					(43)	0	0	0	0	(43)	0	0
4562700	RNW ENRGY CRDT SALES	301943	Renewable Energy Credit Sales-Deferral	OTHER	100	0	0	0	0	0	0	100
4562700	RNW ENRGY CRDT SALES	301944	Renewable Energy Credit Sales-Estimate	OTHER	(1,042)	0	0	0	0	0	0	(1,042)
4562700	RNW ENRGY CRDT SALES	301945	Renewable Energy Credit Sales	OTHER	(9,163)	0	0	0	0	0	0	(9,163)
4562700	RNW ENRGY CRDT SALES	352943	Renwbl En Cr Sls-Amrt	OTHER	(1,850)	0	0	0	0	0	0	(1,850)
4562700	RNW ENRGY CRDT SALES	352950	REC Sales - Wind Wake Loss Indemnity	OTHER	(14)	0	0	0	0	0	0	(14)
4562700	RNW ENRGY CRDT SALES	354943	REC Sales - Pryor Mtn - Deferral	OTHER	(692)	0	0	0	0	0	0	(692)
4562700	RNW ENRGY CRDT SALES	354945	REC Sales - Blue Sky Program - Actual	OTHER	(6,704)	0	0	0	0	0	0	(6,704)
4562700 Total					(19,365)	0	0	0	0	0	0	(19,365)
4562800	CA GHG Emission Allo	352001	CA GHG Allowance Revenues	OTHER	(17,849)	0	0	0	0	0	0	(17,849)
4562800	CA GHG Emission Allo	352002	CA GHG Allowance Revenues - Deferral	OTHER	17,849	0	0	0	0	0	0	17,849
4562800	CA GHG Emission Allo	352003	CA GHG Allowance Revenues - Amortz	OTHER	(24,007)	0	0	0	0	0	0	(24,007)
4562800	CA GHG Emission Allo	352004	CA GHG Allow Revenues - SOMAH Amortz	OTHER	(102)	0	0	0	0	0	0	(102)
4562800 Total					(24,110)	0	0	0	0	0	0	(24,110)
4563500	Oth Elec Rev-Def Trn	305991	FERC Transmission Refund-Amortz	OR	(4,075)	0	(4,075)	0	0	0	0	0
4563500 Total					(4,075)	0	(4,075)	0	0	0	0	0
Grand Total					(5,752,535)	(101,812)	(1,592,576)	(415,186)	(668,346)	(2,443,696)	(319,438)	(16,097)

B2. O&M EXPENSE



Operations & Maintenance Expense (Actuals)
 Sum of Range: 01/2023 - 12/2023
 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	921	0	0	0	199	643	80	0	0
5000000	OPER SUPV & ENG	STEX	Steam O&M Expense	CAGW	36	1	27	8	0	0	0	0	0
5000000	OPER SUPV & ENG	STEX	Steam O&M Expense	JBG	14,342	593	10,707	3,041	0	0	0	0	0
5000000	OPER SUPV & ENG	STEX	Steam O&M Expense	SG	18	0	5	1	3	8	1	0	0
5000000 Total					15,317	595	10,739	3,050	201	651	81	0	0
5001000	OPER SUPV & ENG	STEX	Steam O&M Expense	CAGE	98	0	0	0	21	68	8	0	0
5001000	OPER SUPV & ENG	STEX	Steam O&M Expense	JBG	591	24	442	125	0	0	0	0	0
5001000 Total					689	24	442	125	21	68	8	0	0
501NPC		NPCX	Net Power Cost Expense	WA	45,008	0	0	45,008	0	0	0	0	0
501NPC Total					45,008	0	0	45,008	0	0	0	0	0
5010000	FUEL CONSUMED	NPCX	Net Power Cost Expense	CAEE	101	0	0	0	24	67	9	0	0
5010000	FUEL CONSUMED	NPCX	Net Power Cost Expense	JBE	3,404	141	2,540	722	0	0	0	0	0
5010000 Total					3,504	141	2,540	722	24	67	9	0	0
5011500	FUEL REG CST DFRL AM	STEX	Steam O&M Expense	CAEE	684	0	0	0	164	458	62	0	0
5011500 Total					684	0	0	0	164	458	62	0	0
5012000	FUEL HAND-COAL	STEX	Steam O&M Expense	CAEE	8,635	0	0	0	2,071	5,785	777	3	0
5012000	FUEL HAND-COAL	STEX	Steam O&M Expense	CAGW	1,693	70	1,264	359	0	0	0	0	0
5012000	FUEL HAND-COAL	STEX	Steam O&M Expense	JBE	(1,026)	(43)	(766)	(218)	0	0	0	0	0
5012000	FUEL HAND-COAL	STEX	Steam O&M Expense	SE	(125)	(2)	(32)	(9)	(20)	(55)	(7)	(0)	0
5012000 Total					9,177	26	466	132	2,051	5,730	769	3	0
5013000	START UP FUEL - GAS	NPCX	Net Power Cost Expense	CAEE	663	0	0	0	159	444	60	0	0
5013000 Total					663	0	0	0	159	444	60	0	0
5014000	FUEL CONSUMED-DIESEL	NPCX	Net Power Cost Expense	CAEE	4	0	0	0	1	3	0	0	0
5014000 Total					4	0	0	0	1	3	0	0	0
5014500	START UP FUEL-DIESEL	NPCX	Net Power Cost Expense	CAEE	5,783	0	0	0	1,387	3,874	520	2	0
5014500	START UP FUEL-DIESEL	NPCX	Net Power Cost Expense	CAGW	255	11	191	54	0	0	0	0	0
5014500	START UP FUEL-DIESEL	NPCX	Net Power Cost Expense	JBE	1,654	69	1,234	351	0	0	0	0	0
5014500 Total					7,692	79	1,425	405	1,387	3,874	520	2	0
5015000	FUEL CONS-RES DISP	NPCX	Net Power Cost Expense	CAEE	20	0	0	0	5	13	2	0	0
5015000	FUEL CONS-RES DISP	NPCX	Net Power Cost Expense	JBE	73	3	55	16	0	0	0	0	0
5015000 Total					93	3	55	16	5	13	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					(0)	(0)	(0)	(0)	0	0	0	0	0
5020000	STEAM EXPENSES	STEX	Steam O&M Expense	CAGE	21,480	0	0	0	4,629	14,981	1,863	7	0
5020000	STEAM EXPENSES	STEX	Steam O&M Expense	CAGW	896	37	669	190	0	0	0	0	0
5020000	STEAM EXPENSES	STEX	Steam O&M Expense	JBG	18,795	778	14,032	3,986	0	0	0	0	0
5020000	STEAM EXPENSES	STEX	Steam O&M Expense	SG	(80)	(1)	(21)	(6)	(11)	(36)	(4)	(0)	0
5020000 Total					41,092	814	14,680	4,169	4,618	14,945	1,859	7	0
5022000	STM EXP - FLYASH	STEX	Steam O&M Expense	CAGE	3,676	0	0	0	792	2,564	319	1	0
5022000 Total					3,676	0	0	0	792	2,564	319	1	0
5023000	STM EXP BOTTOM ASH	STEX	Steam O&M Expense	CAGE	295	0	0	0	64	206	26	0	0
5023000 Total					295	0	0	0	64	206	26	0	0
5024000	STM EXP SCRUBBER	STEX	Steam O&M Expense	CAGE	9,744	0	0	0	2,100	6,795	845	3	0
5024000 Total					9,744	0	0	0	2,100	6,795	845	3	0
5029000	STM EXP - OTHER	STEX	Steam O&M Expense	CAGE	18,544	0	0	0	3,996	12,933	1,608	6	0
5029000	STM EXP - OTHER	STEX	Steam O&M Expense	JBG	619	26	462	131	0	0	0	0	0
5029000 Total					19,163	26	462	131	3,996	12,933	1,608	6	0
503NPC		NPCX	Net Power Cost Expense	WA	561	0	0	561	0	0	0	0	0
503NPC Total					561	0	0	561	0	0	0	0	0
5050000	ELECTRIC EXPENSES	STEX	Steam O&M Expense	CAGE	831	0	0	0	179	579	72	0	0
5050000	ELECTRIC EXPENSES	STEX	Steam O&M Expense	CAGW	(96)	(4)	(72)	(20)	0	0	0	0	0
5050000 Total					734	(4)	(72)	(20)	179	579	72	0	0



Operations & Maintenance Expense (Actuals)
 Sum of Range: 01/2023 - 12/2023
 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
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	8	0	6	2	0	0	0	0	0
5051000 Total					12	0	6	2	1	3	0	0	0
5060000	MISC STEAM PWR EXP	STEX	Steam O&M Expense	CAGE	46,659	0	0	0	10,055	32,541	4,047	16	0
5060000	MISC STEAM PWR EXP	STEX	Steam O&M Expense	CAGW	9,660	400	7,212	2,048	0	0	0	0	0
5060000	MISC STEAM PWR EXP	STEX	Steam O&M Expense	JBG	(525)	(22)	(392)	(111)	0	0	0	0	0
5060000	MISC STEAM PWR EXP	STEX	Steam O&M Expense	SG	(1,332)	(20)	(355)	(102)	(188)	(594)	(73)	(0)	0
5060000 Total					54,461	358	6,465	1,835	9,866	31,947	3,974	16	0
5061000	MISC STM EXP - CON	STEX	Steam O&M Expense	CAGE	790	0	0	0	170	551	69	0	0
5061000	MISC STM EXP - CON	STEX	Steam O&M Expense	JBG	194	8	145	41	0	0	0	0	0
5061000 Total					983	8	145	41	170	551	69	0	0
5061100	MISC STM EXP PLCLU	STEX	Steam O&M Expense	CAGE	63	0	0	0	14	44	5	0	0
5061100	MISC STM EXP PLCLU	STEX	Steam O&M Expense	JBG	1,386	57	1,035	294	0	0	0	0	0
5061100 Total					1,449	57	1,035	294	14	44	5	0	0
5061200	MISC STM EXP UNMTG	STEX	Steam O&M Expense	CAGE	12	0	0	0	3	8	1	0	0
5061200 Total					12	0	0	0	3	8	1	0	0
5061300	MISC STM EXP COMPT	STEX	Steam O&M Expense	CAGE	495	0	0	0	107	346	43	0	0
5061300	MISC STM EXP COMPT	STEX	Steam O&M Expense	JBG	7	0	5	1	0	0	0	0	0
5061300	MISC STM EXP COMPT	STEX	Steam O&M Expense	SG	7	0	2	1	1	3	0	0	0
5061300 Total					509	0	7	2	108	348	43	0	0
5061400	MISC STM EXP OFFIC	STEX	Steam O&M Expense	CAGE	671	0	0	0	145	468	58	0	0
5061400	MISC STM EXP OFFIC	STEX	Steam O&M Expense	JBG	653	27	488	139	0	0	0	0	0
5061400 Total					1,324	27	488	139	145	468	58	0	0
5061500	MISC STM EXP COMM	STEX	Steam O&M Expense	CAGE	166	0	0	0	36	116	14	0	0
5061500	MISC STM EXP COMM	STEX	Steam O&M Expense	SG	3	0	1	0	0	1	0	0	0
5061500 Total					169	0	1	0	36	117	15	0	0
5061600	MISC STM EXP FIRE	STEX	Steam O&M Expense	CAGE	24	0	0	0	5	17	2	0	0
5061600 Total					24	0	0	0	5	17	2	0	0
5062000	MISC STM - ENVRMNT	STEX	Steam O&M Expense	CAGE	4,935	0	0	0	1,063	3,442	428	2	0
5062000	MISC STM - ENVRMNT	STEX	Steam O&M Expense	JBG	16	1	12	3	0	0	0	0	0
5062000	MISC STM - ENVRMNT	STEX	Steam O&M Expense	SG	4	0	1	0	1	2	0	0	0
5062000 Total					4,954	1	13	4	1,064	3,443	428	2	0
5063000	MISC STEAM JVA CR	STEX	Steam O&M Expense	CAGE	(14,699)	0	0	0	(3,167)	(10,251)	(1,275)	(5)	0
5063000	MISC STEAM JVA CR	STEX	Steam O&M Expense	JBG	(26,260)	(1,087)	(19,605)	(5,569)	0	0	0	0	0
5063000 Total					(40,959)	(1,087)	(19,605)	(5,569)	(3,167)	(10,251)	(1,275)	(5)	0
5064000	MISC STM EXP RCRT	STEX	Steam O&M Expense	SG	25	0	7	2	4	11	1	0	0
5064000 Total					25	0	7	2	4	11	1	0	0
5065000	MISC STM EXP - SEC	STEX	Steam O&M Expense	CAGE	600	0	0	0	129	418	52	0	0
5065000	MISC STM EXP - SEC	STEX	Steam O&M Expense	JBG	110	5	82	23	0	0	0	0	0
5065000 Total					710	5	82	23	129	418	52	0	0
5066000	MISC STM EXP -SFTY	STEX	Steam O&M Expense	CAGE	1,641	0	0	0	354	1,145	142	1	0
5066000	MISC STM EXP -SFTY	STEX	Steam O&M Expense	JBG	82	3	61	17	0	0	0	0	0
5066000 Total					1,723	3	61	17	354	1,145	142	1	0
5067000	MISC STM EXP TRNNG	STEX	Steam O&M Expense	CAGE	1,723	0	0	0	371	1,202	149	1	0
5067000	MISC STM EXP TRNNG	STEX	Steam O&M Expense	JBG	2,149	89	1,605	456	0	0	0	0	0
5067000 Total					3,873	89	1,605	456	371	1,202	149	1	0
5069000	MISC STM EXP WTSY	STEX	Steam O&M Expense	CAGE	2,407	0	0	0	519	1,679	209	1	0
5069000 Total					2,407	0	0	0	519	1,679	209	1	0
5069900	MISC STM EXP MISC	STEX	Steam O&M Expense	CAGE	3,416	0	0	0	736	2,382	296	1	0
5069900	MISC STM EXP MISC	STEX	Steam O&M Expense	JBG	11	0	9	2	0	0	0	0	0
5069900	MISC STM EXP MISC	STEX	Steam O&M Expense	SG	411	6	109	32	58	183	22	0	0
5069900 Total					3,838	7	118	34	794	2,566	319	1	0



Operations & Maintenance Expense (Actuals)
 Sum of Range: 01/2023 - 12/2023
 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
5070000	RENTS (STEAM GEN)	STEX	Steam O&M Expense	CAGE	133	0	0	0	29	93	12	0	0
5070000	RENTS (STEAM GEN)	STEX	Steam O&M Expense	JBG	234	10	175	50	0	0	0	0	0
5070000	RENTS (STEAM GEN)	STEX	Steam O&M Expense	SG	6	0	2	0	1	3	0	0	0
5070000 Total					373	10	176	50	30	96	12	0	0
5100000	MNT SUPERV & ENG	STEX	Steam O&M Expense	CAGE	666	0	0	0	144	464	58	0	0
5100000	MNT SUPERV & ENG	STEX	Steam O&M Expense	CAGW	187	8	140	40	0	0	0	0	0
5100000	MNT SUPERV & ENG	STEX	Steam O&M Expense	JBG	518	21	387	110	0	0	0	0	0
5100000 Total					1,371	29	527	150	144	464	58	0	0
5101000	MNTNCE SUPVSN & ENG	STEX	Steam O&M Expense	CAGE	3,599	0	0	0	776	2,510	312	1	0
5101000 Total					3,599	0	0	0	776	2,510	312	1	0
5110000	MNT OF STRUCTURES	STEX	Steam O&M Expense	CAGE	1,187	0	0	0	256	828	103	0	0
5110000	MNT OF STRUCTURES	STEX	Steam O&M Expense	CAGW	497	21	371	105	0	0	0	0	0
5110000	MNT OF STRUCTURES	STEX	Steam O&M Expense	JBG	664	27	496	141	0	0	0	0	0
5110000 Total					2,349	48	867	246	256	828	103	0	0
5111000	MNT OF STRUCTURES	STEX	Steam O&M Expense	CAGE	3,612	0	0	0	778	2,519	313	1	0
5111000	MNT OF STRUCTURES	STEX	Steam O&M Expense	JBG	2,279	94	1,701	483	0	0	0	0	0
5111000	MNT OF STRUCTURES	STEX	Steam O&M Expense	SG	499	7	133	38	71	222	27	0	0
5111000 Total					6,389	102	1,834	521	849	2,742	340	1	0
5111100	MNT STRCT PMP PLNT	STEX	Steam O&M Expense	CAGE	511	0	0	0	110	357	44	0	0
5111100	MNT STRCT PMP PLNT	STEX	Steam O&M Expense	JBG	691	29	516	147	0	0	0	0	0
5111100 Total					1,203	29	516	147	110	357	44	0	0
5111200	MNT STRCT WASTE WT	STEX	Steam O&M Expense	CAGE	1,014	0	0	0	218	707	88	0	0
5111200	MNT STRCT WASTE WT	STEX	Steam O&M Expense	JBG	159	7	118	34	0	0	0	0	0
5111200 Total					1,172	7	118	34	218	707	88	0	0
5112000	STRUCTURAL SYSTEMS	STEX	Steam O&M Expense	CAGE	2,925	0	0	0	630	2,040	254	1	0
5112000	STRUCTURAL SYSTEMS	STEX	Steam O&M Expense	JBG	5,169	214	3,859	1,096	0	0	0	0	0
5112000	STRUCTURAL SYSTEMS	STEX	Steam O&M Expense	SG	174	3	46	13	25	78	9	0	0
5112000 Total					8,268	216	3,906	1,109	655	2,118	263	1	0
5114000	MNT OF STRCT CATH	STEX	Steam O&M Expense	CAGE	18	0	0	0	4	13	2	0	0
5114000 Total					18	0	0	0	4	13	2	0	0
5116000	MNT STRCT DAM RIVR	STEX	Steam O&M Expense	CAGE	88	0	0	0	19	61	8	0	0
5116000 Total					88	0	0	0	19	61	8	0	0
5117000	MNT STRCT FIRE PRT	STEX	Steam O&M Expense	CAGE	686	0	0	0	148	478	59	0	0
5117000	MNT STRCT FIRE PRT	STEX	Steam O&M Expense	JBG	584	24	436	124	0	0	0	0	0
5117000	MNT STRCT FIRE PRT	STEX	Steam O&M Expense	SG	40	1	11	3	6	18	2	0	0
5117000 Total					1,309	25	446	127	153	496	62	0	0
5118000	MNT STRCT-GROUNDS	STEX	Steam O&M Expense	CAGE	324	0	0	0	70	226	28	0	0
5118000	MNT STRCT-GROUNDS	STEX	Steam O&M Expense	JBG	429	18	320	91	0	0	0	0	0
5118000	MNT STRCT-GROUNDS	STEX	Steam O&M Expense	SG	9	0	2	1	1	4	1	0	0
5118000 Total					763	18	323	92	71	230	29	0	0
5119000	MNT OF STRCT-HVAC	STEX	Steam O&M Expense	CAGE	1,595	0	0	0	344	1,112	138	1	0
5119000	MNT OF STRCT-HVAC	STEX	Steam O&M Expense	JBG	488	20	365	104	0	0	0	0	0
5119000	MNT OF STRCT-HVAC	STEX	Steam O&M Expense	SG	48	1	13	4	7	22	3	0	0
5119000 Total					2,132	21	378	107	351	1,134	141	1	0
5119900	MNT OF STRCT-MISC	STEX	Steam O&M Expense	CAGE	952	0	0	0	205	664	83	0	0
5119900 Total					952	0	0	0	205	664	83	0	0
5120000	MANT OF BOILR PLNT	STEX	Steam O&M Expense	CAGE	6,845	0	0	0	1,475	4,774	594	2	0
5120000	MANT OF BOILR PLNT	STEX	Steam O&M Expense	CAGW	3,323	137	2,481	705	0	0	0	0	0
5120000	MANT OF BOILR PLNT	STEX	Steam O&M Expense	JBG	620	26	463	132	0	0	0	0	0
5120000 Total					10,788	163	2,944	836	1,475	4,774	594	2	0
5121000	MNT BOILR-AIR HTR	STEX	Steam O&M Expense	CAGE	5,329	0	0	0	1,148	3,717	462	2	0
5121000	MNT BOILR-AIR HTR	STEX	Steam O&M Expense	JBG	2,408	100	1,798	511	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
5121000	MNT BOILR-AIR HTR	STEX	Steam O&M Expense	SG	67	1	18	5	9	30	4	0	0
5121000 Total					7,804	101	1,816	516	1,158	3,746	466	2	0
5121100	MNT BOILR-CHEM FD	STEX	Steam O&M Expense	CAGE	130	0	0	0	28	91	11	0	0
5121100	MNT BOILR-CHEM FD	STEX	Steam O&M Expense	JBG	25	1	19	5	0	0	0	0	0
5121100 Total					155	1	19	5	28	91	11	0	0
5121200	MNT BOILR-CL HANDL	STEX	Steam O&M Expense	CAGE	2,633	0	0	0	567	1,837	228	1	0
5121200	MNT BOILR-CL HANDL	STEX	Steam O&M Expense	JBG	2,336	97	1,744	495	0	0	0	0	0
5121200 Total					4,970	97	1,744	495	567	1,837	228	1	0
5121400	MNT BOIL-DEMNERLZ	STEX	Steam O&M Expense	CAGE	357	0	0	0	77	249	31	0	0
5121400	MNT BOIL-DEMNERLZ	STEX	Steam O&M Expense	JBG	12	1	9	3	0	0	0	0	0
5121400 Total					369	1	9	3	77	249	31	0	0
5121500	MNT BOIL-EXTRC STM	STEX	Steam O&M Expense	CAGE	154	0	0	0	33	107	13	0	0
5121500	MNT BOIL-EXTRC STM	STEX	Steam O&M Expense	JBG	168	7	125	36	0	0	0	0	0
5121500 Total					321	7	125	36	33	107	13	0	0
5121600	MNT BOILR-FLYASH	STEX	Steam O&M Expense	CAGE	2,725	0	0	0	587	1,900	236	1	0
5121600	MNT BOILR-FLYASH	STEX	Steam O&M Expense	JBG	842	35	629	179	0	0	0	0	0
5121600 Total					3,567	35	629	179	587	1,900	236	1	0
5121700	MNT BOIL-FUEL OIL	STEX	Steam O&M Expense	CAGE	493	0	0	0	106	344	43	0	0
5121700	MNT BOIL-FUEL OIL	STEX	Steam O&M Expense	JBG	276	11	206	59	0	0	0	0	0
5121700 Total					769	11	206	59	106	344	43	0	0
5121800	MNT BOIL-FEEDWATR	STEX	Steam O&M Expense	CAGE	2,558	0	0	0	551	1,784	222	1	0
5121800	MNT BOIL-FEEDWATR	STEX	Steam O&M Expense	JBG	1,983	82	1,480	420	0	0	0	0	0
5121800 Total					4,541	82	1,480	420	551	1,784	222	1	0
5121900	MNT BOIL-FRZ PRTEC	STEX	Steam O&M Expense	CAGE	51	0	0	0	11	36	4	0	0
5121900 Total					51	0	0	0	11	36	4	0	0
5122000	MNT BOILR-AUX SYST	STEX	Steam O&M Expense	CAGE	573	0	0	0	124	400	50	0	0
5122000	MNT BOILR-AUX SYST	STEX	Steam O&M Expense	JBG	44	2	33	9	0	0	0	0	0
5122000 Total					617	2	33	9	124	400	50	0	0
5122100	MNT BOILR-MAIN STM	STEX	Steam O&M Expense	CAGE	2,688	0	0	0	579	1,875	233	1	0
5122100	MNT BOILR-MAIN STM	STEX	Steam O&M Expense	JBG	1,004	42	750	213	0	0	0	0	0
5122100	MNT BOILR-MAIN STM	STEX	Steam O&M Expense	SG	21	0	6	2	3	10	1	0	0
5122100 Total					3,714	42	755	215	582	1,884	234	1	0
5122200	MNT BOIL-PLVRZD CL	STEX	Steam O&M Expense	CAGE	6,364	0	0	0	1,371	4,438	552	2	0
5122200	MNT BOIL-PLVRZD CL	STEX	Steam O&M Expense	JBG	1,759	73	1,313	373	0	0	0	0	0
5122200 Total					8,123	73	1,313	373	1,371	4,438	552	2	0
5122300	MNT BOIL-PRECIP/BAG	STEX	Steam O&M Expense	CAGE	1,475	0	0	0	318	1,029	128	1	0
5122300	MNT BOIL-PRECIP/BAG	STEX	Steam O&M Expense	JBG	1,862	77	1,390	395	0	0	0	0	0
5122300 Total					3,337	77	1,390	395	318	1,029	128	1	0
5122400	MNT BOIL-PRTRT WTR	STEX	Steam O&M Expense	CAGE	522	0	0	0	112	364	45	0	0
5122400	MNT BOIL-PRTRT WTR	STEX	Steam O&M Expense	JBG	18	1	14	4	0	0	0	0	0
5122400 Total					540	1	14	4	112	364	45	0	0
5122500	MNT BOIL-RV OSMSIS	STEX	Steam O&M Expense	CAGE	99	0	0	0	21	69	9	0	0
5122500	MNT BOIL-RV OSMSIS	STEX	Steam O&M Expense	JBG	77	3	58	16	0	0	0	0	0
5122500 Total					177	3	58	16	21	69	9	0	0
5122600	MNT BOIL-RHEAT ST	STEX	Steam O&M Expense	CAGE	450	0	0	0	97	314	39	0	0
5122600	MNT BOIL-RHEAT ST	STEX	Steam O&M Expense	JBG	18	1	14	4	0	0	0	0	0
5122600 Total					468	1	14	4	97	314	39	0	0
5122800	MNT BOIL-SOOTBLWG	STEX	Steam O&M Expense	CAGE	1,060	0	0	0	228	739	92	0	0
5122800	MNT BOIL-SOOTBLWG	STEX	Steam O&M Expense	JBG	569	24	425	121	0	0	0	0	0
5122800 Total					1,629	24	425	121	228	739	92	0	0
5122900	MNT BOILR-SCRUBBER	STEX	Steam O&M Expense	CAGE	4,966	0	0	0	1,070	3,464	431	2	0
5122900	MNT BOILR-SCRUBBER	STEX	Steam O&M Expense	JBG	917	38	684	194	0	0	0	0	0



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5122900 Total					5,883	38	684	194	1,070	3,464	431	2	0
5123000	MNT BOILR-BOTM ASH	STEX	Steam O&M Expense	CAGE	1,973	0	0	0	425	1,376	171	1	0
5123000	MNT BOILR-BOTM ASH	STEX	Steam O&M Expense	JBG	830	34	619	176	0	0	0	0	0
5123000 Total					2,802	34	619	176	425	1,376	171	1	0
5123100	MNT BOIL-WTR TRTMT	STEX	Steam O&M Expense	CAGE	426	0	0	0	92	297	37	0	0
5123100 Total					426	0	0	0	92	297	37	0	0
5123200	MNT BOIL-CNTL SUPT	STEX	Steam O&M Expense	CAGE	28	0	0	0	6	20	2	0	0
5123200	MNT BOIL-CNTL SUPT	STEX	Steam O&M Expense	JBG	343	14	256	73	0	0	0	0	0
5123200 Total					371	14	256	73	6	20	2	0	0
5123300	MAINT GEO GATH SYS	STEX	Steam O&M Expense	SG	127	2	34	10	18	57	7	0	0
5123300 Total					127	2	34	10	18	57	7	0	0
5123400	MAINT OF BOILERS	STEX	Steam O&M Expense	CAGE	2,251	0	0	0	485	1,570	195	1	0
5123400	MAINT OF BOILERS	STEX	Steam O&M Expense	JBG	716	30	534	152	0	0	0	0	0
5123400 Total					2,966	30	534	152	485	1,570	195	1	0
5124000	MNT BOILR-CONTROLS	STEX	Steam O&M Expense	CAGE	846	0	0	0	182	590	73	0	0
5124000	MNT BOILR-CONTROLS	STEX	Steam O&M Expense	JBG	57	2	42	12	0	0	0	0	0
5124000 Total					903	2	42	12	182	590	73	0	0
5125000	MNT BOILER-DRAFT	STEX	Steam O&M Expense	CAGE	2,341	0	0	0	505	1,633	203	1	0
5125000	MNT BOILER-DRAFT	STEX	Steam O&M Expense	JBG	1,048	43	782	222	0	0	0	0	0
5125000 Total					3,389	43	782	222	505	1,633	203	1	0
5126000	MNT BOILR-FIRESIDE	STEX	Steam O&M Expense	CAGE	1,588	0	0	0	342	1,107	138	1	0
5126000	MNT BOILR-FIRESIDE	STEX	Steam O&M Expense	JBG	834	35	622	177	0	0	0	0	0
5126000 Total					2,421	35	622	177	342	1,107	138	1	0
5127000	MNT BLR-BEARNG WTR	STEX	Steam O&M Expense	CAGE	114	0	0	0	25	80	10	0	0
5127000	MNT BLR-BEARNG WTR	STEX	Steam O&M Expense	JBG	425	18	317	90	0	0	0	0	0
5127000 Total					540	18	317	90	25	80	10	0	0
5128000	MNT BOILR WTR/STMD	STEX	Steam O&M Expense	CAGE	7,246	0	0	0	1,561	5,054	628	2	0
5128000	MNT BOILR WTR/STMD	STEX	Steam O&M Expense	JBG	2,123	88	1,585	450	0	0	0	0	0
5128000 Total					9,369	88	1,585	450	1,561	5,054	628	2	0
5129000	MNT BOIL-COMP AIR	STEX	Steam O&M Expense	CAGE	1,269	0	0	0	274	885	110	0	0
5129000 Total					1,269	0	0	0	274	885	110	0	0
5129900	MAINT BOILER-MISC	STEX	Steam O&M Expense	CAGE	5,456	0	0	0	1,176	3,806	473	2	0
5129900	MAINT BOILER-MISC	STEX	Steam O&M Expense	JBG	7	0	5	1	0	0	0	0	0
5129900 Total					5,463	0	5	1	1,176	3,806	473	2	0
5130000	MAINT ELEC PLANT	STEX	Steam O&M Expense	CAGE	2,194	0	0	0	473	1,530	190	1	0
5130000	MAINT ELEC PLANT	STEX	Steam O&M Expense	CAGW	378	16	282	80	0	0	0	0	0
5130000	MAINT ELEC PLANT	STEX	Steam O&M Expense	JBG	344	14	257	73	0	0	0	0	0
5130000 Total					2,916	30	539	153	473	1,530	190	1	0
5131000	MAINT ELEC AC	STEX	Steam O&M Expense	CAGE	14,709	0	0	0	3,170	10,258	1,276	5	0
5131000	MAINT ELEC AC	STEX	Steam O&M Expense	JBG	3,897	161	2,910	826	0	0	0	0	0
5131000	MAINT ELEC AC	STEX	Steam O&M Expense	SG	327	5	87	25	46	146	18	0	0
5131000 Total					18,933	166	2,997	852	3,216	10,404	1,294	5	0
5131100	MAINT/LUBE-OIL SYS	STEX	Steam O&M Expense	CAGE	539	0	0	0	116	376	47	0	0
5131100	MAINT/LUBE-OIL SYS	STEX	Steam O&M Expense	JBG	589	24	440	125	0	0	0	0	0
5131100	MAINT/LUBE-OIL SYS	STEX	Steam O&M Expense	SG	9	0	2	1	1	4	1	0	0
5131100 Total					1,137	25	442	126	117	380	47	0	0
5131300	MAINT/PREVENT ROUT	STEX	Steam O&M Expense	CAGE	8	0	0	0	2	6	1	0	0
5131300 Total					8	0	0	0	2	6	1	0	0
5131400	MAINT/MAIN TURBINE	STEX	Steam O&M Expense	CAGE	2,938	0	0	0	633	2,049	255	1	0
5131400	MAINT/MAIN TURBINE	STEX	Steam O&M Expense	JBG	4,011	166	2,995	851	0	0	0	0	0
5131400	MAINT/MAIN TURBINE	STEX	Steam O&M Expense	SG	6	0	2	0	1	3	0	0	0
5131400 Total					6,955	166	2,996	851	634	2,052	255	1	0



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5132000	MAINT ALARMS/INFO	STEX	Steam O&M Expense	CAGE	2,351	0	0	0	507	1,639	204	1	0
5132000	MAINT ALARMS/INFO	STEX	Steam O&M Expense	JBG	35	1	26	7	0	0	0	0	0
5132000 Total					2,385	1	26	7	507	1,639	204	1	0
5133000	MAINT/AIR-COOL-CON	STEX	Steam O&M Expense	CAGE	159	0	0	0	34	111	14	0	0
5133000 Total					159	0	0	0	34	111	14	0	0
5134000	MAINT/COMPNT COOL	STEX	Steam O&M Expense	CAGE	160	0	0	0	35	112	14	0	0
5134000	MAINT/COMPNT COOL	STEX	Steam O&M Expense	JBG	20	1	15	4	0	0	0	0	0
5134000 Total					180	1	15	4	35	112	14	0	0
5135000	MAINT/COMPNT AUXIL	STEX	Steam O&M Expense	CAGE	822	0	0	0	177	573	71	0	0
5135000	MAINT/COMPNT AUXIL	STEX	Steam O&M Expense	JBG	282	12	210	60	0	0	0	0	0
5135000	MAINT/COMPNT AUXIL	STEX	Steam O&M Expense	SG	34	1	9	3	5	15	2	0	0
5135000 Total					1,139	12	220	62	182	589	73	0	0
5137000	MAINT-COOLING TOWR	STEX	Steam O&M Expense	CAGE	1,252	0	0	0	270	873	109	0	0
5137000	MAINT-COOLING TOWR	STEX	Steam O&M Expense	JBG	212	9	158	45	0	0	0	0	0
5137000	MAINT-COOLING TOWR	STEX	Steam O&M Expense	SG	24	0	6	2	3	11	1	0	0
5137000 Total					1,488	9	165	47	273	884	110	0	0
5138000	MAINT-CIRCUL WATER	STEX	Steam O&M Expense	CAGE	713	0	0	0	154	498	62	0	0
5138000	MAINT-CIRCUL WATER	STEX	Steam O&M Expense	JBG	807	33	602	171	0	0	0	0	0
5138000 Total					1,520	33	602	171	154	498	62	0	0
5139000	MAINT-ELECT - DC	STEX	Steam O&M Expense	CAGE	279	0	0	0	60	195	24	0	0
5139000	MAINT-ELECT - DC	STEX	Steam O&M Expense	JBG	95	4	71	20	0	0	0	0	0
5139000	MAINT-ELECT - DC	STEX	Steam O&M Expense	SG	6	0	2	0	1	3	0	0	0
5139000 Total					380	4	73	21	61	197	25	0	0
5139900	MNT ELEC PLT-MISC	STEX	Steam O&M Expense	CAGE	447	0	0	0	96	312	39	0	0
5139900	MNT ELEC PLT-MISC	STEX	Steam O&M Expense	SG	15	0	4	1	2	7	1	0	0
5139900 Total					462	0	4	1	98	319	40	0	0
5140000	MAINT MISC STM PLN	STEX	Steam O&M Expense	CAGE	1,043	0	0	0	225	727	90	0	0
5140000	MAINT MISC STM PLN	STEX	Steam O&M Expense	CAGW	325	13	242	69	0	0	0	0	0
5140000	MAINT MISC STM PLN	STEX	Steam O&M Expense	JBG	1,331	55	994	282	0	0	0	0	0
5140000	MAINT MISC STM PLN	STEX	Steam O&M Expense	SG	8	0	2	1	1	4	0	0	0
5140000 Total					2,707	69	1,238	352	226	731	91	0	0
5141000	MISC STM-COMP AIR	STEX	Steam O&M Expense	CAGE	862	0	0	0	186	601	75	0	0
5141000	MISC STM-COMP AIR	STEX	Steam O&M Expense	JBG	147	6	110	31	0	0	0	0	0
5141000	MISC STM-COMP AIR	STEX	Steam O&M Expense	SG	64	1	17	5	9	28	3	0	0
5141000 Total					1,073	7	127	36	195	629	78	0	0
5142000	MISC STM PLT-CONSU	STEX	Steam O&M Expense	CAGE	656	0	0	0	141	458	57	0	0
5142000 Total					656	0	0	0	141	458	57	0	0
5144000	MISC STM PLNT-LAB	STEX	Steam O&M Expense	CAGE	265	0	0	0	57	185	23	0	0
5144000	MISC STM PLNT-LAB	STEX	Steam O&M Expense	JBG	91	4	68	19	0	0	0	0	0
5144000 Total					356	4	68	19	57	185	23	0	0
5145000	MAINT MISC-SM TOOL	STEX	Steam O&M Expense	CAGE	1,325	0	0	0	285	924	115	0	0
5145000	MAINT MISC-SM TOOL	STEX	Steam O&M Expense	JBG	31	1	23	7	0	0	0	0	0
5145000 Total					1,355	1	23	7	285	924	115	0	0
5146000	MAINT/PAGING SYS	STEX	Steam O&M Expense	CAGE	172	0	0	0	37	120	15	0	0
5146000	MAINT/PAGING SYS	STEX	Steam O&M Expense	JBG	78	3	58	17	0	0	0	0	0
5146000 Total					250	3	58	17	37	120	15	0	0
5147000	MAINT/PLANT EQUIP	STEX	Steam O&M Expense	CAGE	934	0	0	0	201	651	81	0	0
5147000	MAINT/PLANT EQUIP	STEX	Steam O&M Expense	JBG	465	19	347	99	0	0	0	0	0
5147000	MAINT/PLANT EQUIP	STEX	Steam O&M Expense	SG	15	0	4	1	2	7	1	0	0
5147000 Total					1,414	19	351	100	203	658	82	0	0
5148000	MAINT/PLT-VEHICLES	STEX	Steam O&M Expense	CAGE	1,438	0	0	0	310	1,003	125	0	0
5148000	MAINT/PLT-VEHICLES	STEX	Steam O&M Expense	JBG	302	13	226	64	0	0	0	0	0



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5148000	MAINT/PLT-VEHICLES	STEX	Steam O&M Expense	SG	17	0	5		1	2	8	1	0
5148000 Total					1,757	13	230	65	312	1,010	126	0	0
5149000	MAINT MISC-OTHER	STEX	Steam O&M Expense	CAGE	848	0	0	0	183	591	74	0	0
5149000	MAINT MISC-OTHER	STEX	Steam O&M Expense	JBG	(34)	(1)	(25)	(7)	0	0	0	0	0
5149000 Total					813	(1)	(25)	(7)	183	591	74	0	0
5350000	OPER SUPERV & ENG	HYEX	Hydro O&M Expense	SG-P	8,981	133	2,392	688	1,270	4,006	489	2	0
5350000	OPER SUPERV & ENG	HYEX	Hydro O&M Expense	SG-U	3,868	57	1,030	297	547	1,725	211	1	0
5350000 Total					12,849	191	3,422	985	1,817	5,731	700	3	0
5360000	WATER FOR POWER	HYEX	Hydro O&M Expense	SG-P	332	5	88	25	47	148	18	0	0
5360000 Total					332	5	88	25	47	148	18	0	0
5370000	HYDRAULIC EXPENSES	HYEX	Hydro O&M Expense	SG-P	3,260	48	868	250	461	1,454	178	1	0
5370000 Total					3,260	48	868	250	461	1,454	178	1	0
5371000	HYDRO/FISH & WILD	HYEX	Hydro O&M Expense	SG-P	691	10	184	53	98	308	38	0	0
5371000	HYDRO/FISH & WILD	HYEX	Hydro O&M Expense	SG-U	151	2	40	12	21	67	8	0	0
5371000 Total					842	12	224	65	119	376	46	0	0
5372000	HYDRO/HATCHERY EXP	HYEX	Hydro O&M Expense	SG-P	236	3	63	18	33	105	13	0	0
5372000 Total					236	3	63	18	33	105	13	0	0
5374000	HYDRO/OTH REC FAC	HYEX	Hydro O&M Expense	SG-P	211	3	56	16	30	94	11	0	0
5374000	HYDRO/OTH REC FAC	HYEX	Hydro O&M Expense	SG-U	32	0	9	2	5	14	2	0	0
5374000 Total					243	4	65	19	34	108	13	0	0
5379000	HYDRO EXPENSE-OTH	HYEX	Hydro O&M Expense	SG-P	498	7	133	38	70	222	27	0	0
5379000	HYDRO EXPENSE-OTH	HYEX	Hydro O&M Expense	SG-U	184	3	49	14	26	82	10	0	0
5379000 Total					682	10	182	52	96	304	37	0	0
5390000	MSC HYD PWR GEN EX	HYEX	Hydro O&M Expense	SG-P	21,067	313	5,611	1,615	2,979	9,396	1,148	5	0
5390000	MSC HYD PWR GEN EX	HYEX	Hydro O&M Expense	SG-U	8,052	119	2,144	617	1,139	3,591	439	2	0
5390000 Total					29,119	432	7,755	2,232	4,118	12,988	1,586	7	0
5400000	RENTS (HYDRO GEN)	HYEX	Hydro O&M Expense	SG-P	1,984	29	529	152	281	885	108	0	0
5400000	RENTS (HYDRO GEN)	HYEX	Hydro O&M Expense	SG-U	209	3	56	16	30	93	11	0	0
5400000 Total					2,193	33	584	168	310	978	119	1	0
5410000	MNT SUPERV & ENG	HYEX	Hydro O&M Expense	SG-P	28	0	8	2	4	13	2	0	0
5410000 Total					28	0	8	2	4	13	2	0	0
5420000	MAINT OF STRUCTURE	HYEX	Hydro O&M Expense	SG-P	669	10	178	51	95	298	36	0	0
5420000	MAINT OF STRUCTURE	HYEX	Hydro O&M Expense	SG-U	39	1	10	3	6	18	2	0	0
5420000 Total					708	11	189	54	100	316	39	0	0
5430000	MNT DAMS & WTR SYS	HYEX	Hydro O&M Expense	SG-P	643	10	171	49	91	287	35	0	0
5430000	MNT DAMS & WTR SYS	HYEX	Hydro O&M Expense	SG-U	749	11	199	57	106	334	41	0	0
5430000 Total					1,392	21	371	107	197	621	76	0	0
5440000	MAINT OF ELEC PLNT	HYEX	Hydro O&M Expense	SG-U	81	1	22	6	11	36	4	0	0
5440000 Total					81	1	22	6	11	36	4	0	0
5441000	PRIME MOVERS & GEN	HYEX	Hydro O&M Expense	SG-P	418	6	111	32	59	187	23	0	0
5441000	PRIME MOVERS & GEN	HYEX	Hydro O&M Expense	SG-U	181	3	48	14	26	81	10	0	0
5441000 Total					600	9	160	46	85	268	33	0	0
5442000	ACCESS ELEC EQUIP	HYEX	Hydro O&M Expense	SG-P	372	6	99	29	53	166	20	0	0
5442000	ACCESS ELEC EQUIP	HYEX	Hydro O&M Expense	SG-U	93	1	25	7	13	41	5	0	0
5442000 Total					465	7	124	36	66	207	25	0	0
5450000	MNT MISC HYDRO PLT	HYEX	Hydro O&M Expense	SG-P	14	0	4	1	2	6	1	0	0
5450000 Total					14	0	4	1	2	6	1	0	0
5451000	MNT-FISH/WILDLIFE	HYEX	Hydro O&M Expense	SG-P	1,073	16	286	82	152	479	58	0	0
5451000 Total					1,073	16	286	82	152	479	58	0	0
5455000	MAINT-RDS/TRAIL/BR	HYEX	Hydro O&M Expense	SG-P	540	8	144	41	76	241	29	0	0
5455000	MAINT-RDS/TRAIL/BR	HYEX	Hydro O&M Expense	SG-U	419	6	112	32	59	187	23	0	0



Operations & Maintenance Expense (Actuals)

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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
5455000 Total					960	14	256	74	136	428	52	0	0
5459000	MAINT HYDRO-OTHER	HYEX	Hydro O&M Expense	SG-P	1,864	28	496	143	264	831	102	0	0
5459000	MAINT HYDRO-OTHER	HYEX	Hydro O&M Expense	SG-U	560	8	149	43	79	250	31	0	0
5459000 Total					2,424	36	646	186	343	1,081	132	1	0
5460000	OPER SUPERV & ENG	OPEX	Other Production O&M Expense	CAGE	324	0	0	0	70	226	28	0	0
5460000	OPER SUPERV & ENG	OPEX	Other Production O&M Expense	CAGW	253	10	189	54	0	0	0	0	0
5460000 Total					577	10	189	54	70	226	28	0	0
547NPC		NPCX	Net Power Cost Expense	WA	33,723	0	0	33,723	0	0	0	0	0
547NPC Total					33,723	0	0	33,723	0	0	0	0	0
5471000	NATURAL GAS	NPCX	Net Power Cost Expense	CAEE	327,683	0	0	0	78,579	219,523	29,467	115	0
5471000	NATURAL GAS	NPCX	Net Power Cost Expense	CAEW	158,822	6,591	118,541	33,689	0	0	0	0	0
5471000 Total					486,505	6,591	118,541	33,689	78,579	219,523	29,467	115	0
5480000	GENERATION EXP	OPEX	Other Production O&M Expense	CAGE	11,064	0	0	0	2,384	7,716	960	4	0
5480000	GENERATION EXP	OPEX	Other Production O&M Expense	CAGW	9,353	387	6,983	1,983	0	0	0	0	0
5480000	GENERATION EXP	OPEX	Other Production O&M Expense	SG	9,468	140	2,522	726	1,339	4,223	516	2	0
5480000 Total					29,885	528	9,504	2,709	3,723	11,939	1,475	6	0
5490000	MIS OTH PWR GEN EX	OPEX	Other Production O&M Expense	CAGE	1,619	0	0	0	349	1,129	140	1	0
5490000	MIS OTH PWR GEN EX	OPEX	Other Production O&M Expense	CAGW	813	34	607	172	0	0	0	0	0
5490000	MIS OTH PWR GEN EX	OPEX	Other Production O&M Expense	OR	49	0	49	0	0	0	0	0	0
5490000	MIS OTH PWR GEN EX	OPEX	Other Production O&M Expense	SG	7,687	114	2,047	589	1,087	3,429	419	2	0
5490000 Total					10,169	148	2,704	762	1,436	4,558	559	2	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	372	0	372	0	0	0	0	0	0
5500000	RENTS (OTHER GEN)	OPEX	Other Production O&M Expense	SG	10,847	161	2,889	832	1,534	4,838	591	3	0
5500000 Total					11,220	161	3,261	832	1,534	4,839	591	3	0
5520000	MAINT OF STRUCTURE	OPEX	Other Production O&M Expense	CAGE	4,682	0	0	0	1,009	3,265	406	2	0
5520000	MAINT OF STRUCTURE	OPEX	Other Production O&M Expense	CAGW	37	2	27	8	0	0	0	0	0
5520000 Total					4,719	2	27	8	1,009	3,265	406	2	0
5530000	MNT GEN & ELEC PLT	OPEX	Other Production O&M Expense	CAGE	7,163	0	0	0	1,544	4,996	621	2	0
5530000	MNT GEN & ELEC PLT	OPEX	Other Production O&M Expense	CAGW	4,417	183	3,297	937	0	0	0	0	0
5530000	MNT GEN & ELEC PLT	OPEX	Other Production O&M Expense	SG	17,725	263	4,721	1,359	2,507	7,906	966	4	0
5530000 Total					29,305	446	8,018	2,295	4,050	12,902	1,587	7	0
5540000	MNT MSC OTH PWR GN	OPEX	Other Production O&M Expense	CAGE	241	0	0	0	52	168	21	0	0
5540000	MNT MSC OTH PWR GN	OPEX	Other Production O&M Expense	SG	2,328	35	620	178	329	1,038	127	1	0
5540000 Total					2,569	35	620	178	381	1,206	148	1	0
5546000	MISC PLANT EQUIP	OPEX	Other Production O&M Expense	CAGE	17	0	0	0	4	12	1	0	0
5546000 Total					17	0	0	0	4	12	1	0	0
555NPC		NPCX	Net Power Cost Expense	WA	137,715	0	0	137,715	0	0	0	0	0
555NPC Total					137,715	0	0	137,715	0	0	0	0	0
5552400	RENEW ENRGY CR PURCH	NPCX	Net Power Cost Expense	OTHER	8,194	0	0	0	0	0	0	0	8,194
5552400 Total					8,194	0	0	0	0	0	0	0	8,194
5555700	NPC Deferral Mchism	NPCX	Net Power Cost Expense	OTHER	(521,199)	0	0	0	0	0	0	0	(521,199)
5555700 Total					(521,199)	0	0	0	0	0	0	0	(521,199)
5560000	SYS CTRL & LD DISP	PSEX	Power Supply Expense	SG	3,500	52	932	268	495	1,561	191	1	0
5560000 Total					3,500	52	932	268	495	1,561	191	1	0
5570000	OTHER EXPENSES	PSEX	Power Supply Expense	CAGE	5,830	0	0	0	1,256	4,066	506	2	0
5570000	OTHER EXPENSES	PSEX	Power Supply Expense	CAGW	260	11	194	55	0	0	0	0	0
5570000	OTHER EXPENSES	PSEX	Power Supply Expense	JBE	7	0	5	1	0	0	0	0	0
5570000	OTHER EXPENSES	PSEX	Power Supply Expense	JBG	1,387	57	1,035	294	0	0	0	0	0
5570000	OTHER EXPENSES	PSEX	Power Supply Expense	SG	29,803	442	7,938	2,285	4,215	13,293	1,624	7	0
5570000 Total					37,286	511	9,172	2,635	5,471	17,359	2,129	9	0
5579000	OTH EXP-ST SITUS ACT	PSEX	Power Supply Expense	IDU	2,556	0	0	0	0	0	2,556	0	0



Operations & Maintenance Expense (Actuals)
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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
5579000	OTH EXP-ST SITUS ACT	PSEX	Power Supply Expense	OR	9,790	0	9,790	0	0	0	0	0	0
5579000 Total					12,347	0	9,790	0	0	0	2,556	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	62	0	0	0	62	0	0	0	0
5579100 Total					97	0	0	0	62	35	0	0	0
5600000	OPER SUPERV & ENG	TNEX	Transmission O&M Expense	SG	11,540	171	3,074	885	1,632	5,147	629	3	0
5600000 Total					11,540	171	3,074	885	1,632	5,147	629	3	0
5612000	LD - MONITOR & OPER	TNEX	Transmission O&M Expense	SG	7,195	107	1,916	552	1,018	3,209	392	2	0
5612000 Total					7,195	107	1,916	552	1,018	3,209	392	2	0
5614000	SCHED, SYS CTR & DSP	TNEX	Transmission O&M Expense	SG	219	3	58	17	31	98	12	0	0
5614000 Total					219	3	58	17	31	98	12	0	0
5614010	EIM - SCHEDULING,SYS	TNEX	Transmission O&M Expense	SG	691	10	184	53	98	308	38	0	0
5614010 Total					691	10	184	53	98	308	38	0	0
5615000	REL PLAN & STDS DEV	TNEX	Transmission O&M Expense	SG	3,000	45	799	230	424	1,338	163	1	0
5615000 Total					3,000	45	799	230	424	1,338	163	1	0
5616000	TRANS SVC STUDIES	TNEX	Transmission O&M Expense	SG	159	2	42	12	23	71	9	0	0
5616000 Total					159	2	42	12	23	71	9	0	0
5617000	GEN INTERCNCT STUD	TNEX	Transmission O&M Expense	SG	2,372	35	632	182	336	1,058	129	1	0
5617000 Total					2,372	35	632	182	336	1,058	129	1	0
5618000	REL PLN & STAND SVCS	TNEX	Transmission O&M Expense	SG	5,572	83	1,484	427	788	2,485	304	1	0
5618000 Total					5,572	83	1,484	427	788	2,485	304	1	0
5620000	STATION EXP(TRANS)	TNEX	Transmission O&M Expense	SG	4,572	68	1,218	350	647	2,039	249	1	0
5620000 Total					4,572	68	1,218	350	647	2,039	249	1	0
5630000	OVERHEAD LINE EXP	TNEX	Transmission O&M Expense	SG	1,947	29	519	149	275	869	106	0	0
5630000 Total					1,947	29	519	149	275	869	106	0	0
565NPC		NPCX	Net Power Cost Expense	WA	12,601	0	0	12,601	0	0	0	0	0
565NPC Total					12,601	0	0	12,601	0	0	0	0	0
5660000	MISC TRANS EXPENSE	TNEX	Transmission O&M Expense	SG	3,562	53	949	273	504	1,589	194	1	0
5660000 Total					3,562	53	949	273	504	1,589	194	1	0
5660010	MISC TRANS EXPENSE	TNEX	Transmission O&M Expense	SG	14	0	4	1	2	6	1	0	0
5660010 Total					14	0	4	1	2	6	1	0	0
5670000	RENTS-TRANSMISSION	TNEX	Transmission O&M Expense	SG	1,826	27	486	140	258	815	100	0	0
5670000 Total					1,826	27	486	140	258	815	100	0	0
5680000	MNT SUPERV & ENG	TNEX	Transmission O&M Expense	SG	1,398	21	372	107	198	624	76	0	0
5680000 Total					1,398	21	372	107	198	624	76	0	0
5690000	MAINT OF STRUCTURE	TNEX	Transmission O&M Expense	SG	360	5	96	28	51	161	20	0	0
5690000 Total					360	5	96	28	51	161	20	0	0
5692000	MAINT-COMP SW TRANS	TNEX	Transmission O&M Expense	SG	93	1	25	7	13	41	5	0	0
5692000 Total					93	1	25	7	13	41	5	0	0
5693000	MAINT-COM EQP TRANS	TNEX	Transmission O&M Expense	SG	5,771	86	1,537	442	816	2,574	314	1	0
5693000 Total					5,771	86	1,537	442	816	2,574	314	1	0
5700000	MAINT STATION EQIP	TNEX	Transmission O&M Expense	SG	13,779	204	3,670	1,056	1,949	6,146	751	3	0
5700000 Total					13,779	204	3,670	1,056	1,949	6,146	751	3	0
5710000	MAINT OVHD LINES	TNEX	Transmission O&M Expense	SG	28,947	430	7,710	2,219	4,094	12,911	1,577	7	0
5710000 Total					28,947	430	7,710	2,219	4,094	12,911	1,577	7	0
5720000	MNT UNDERGRD LINES	TNEX	Transmission O&M Expense	SG	207	3	55	16	29	92	11	0	0
5720000 Total					207	3	55	16	29	92	11	0	0
5730000	MNT MSC TRANS PLNT	TNEX	Transmission O&M Expense	SG	225	3	60	17	32	100	12	0	0
5730000 Total					225	3	60	17	32	100	12	0	0
5800000	OPER SUPERV & ENG	DNEX	Distribution O&M Expense	CA	2,045	2,045	0	0	0	0	0	0	0
5800000	OPER SUPERV & ENG	DNEX	Distribution O&M Expense	IDU	253	0	0	0	0	0	253	0	0



Operations & Maintenance Expense (Actuals)
 Sum of Range: 01/2023 - 12/2023
 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
5800000	OPER SUPERV & ENG	DNEX	Distribution O&M Expense	OR	2,558	0	2,558	0	0	0	0	0	0
5800000	OPER SUPERV & ENG	DNEX	Distribution O&M Expense	SNPD	15,538	683	4,189	962	1,477	7,439	788	0	0
5800000	OPER SUPERV & ENG	DNEX	Distribution O&M Expense	UT	807	0	0	0	0	807	0	0	0
5800000	OPER SUPERV & ENG	DNEX	Distribution O&M Expense	WA	178	0	0	178	0	0	0	0	0
5800000	OPER SUPERV & ENG	DNEX	Distribution O&M Expense	WYP	113	0	0	0	113	0	0	0	0
5800000	OPER SUPERV & ENG	DNEX	Distribution O&M Expense	WYU	100	0	0	0	100	0	0	0	0
5800000 Total					21,593	2,728	6,747	1,140	1,690	8,246	1,042	0	0
5810000	LOAD DISPATCHING	DNEX	Distribution O&M Expense	SNPD	16,872	742	4,548	1,044	1,604	8,078	856	0	0
5810000 Total					16,872	742	4,548	1,044	1,604	8,078	856	0	0
5820000	STATION EXP(DIST)	DNEX	Distribution O&M Expense	CA	87	87	0	0	0	0	0	0	0
5820000	STATION EXP(DIST)	DNEX	Distribution O&M Expense	IDU	452	0	0	0	0	0	452	0	0
5820000	STATION EXP(DIST)	DNEX	Distribution O&M Expense	OR	1,247	0	1,247	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	2,521	0	0	0	0	2,521	0	0	0
5820000	STATION EXP(DIST)	DNEX	Distribution O&M Expense	WA	245	0	0	245	0	0	0	0	0
5820000	STATION EXP(DIST)	DNEX	Distribution O&M Expense	WYP	1,425	0	0	0	1,425	0	0	0	0
5820000 Total					5,976	87	1,247	245	1,424	2,520	452	0	0
5830000	OVHD LINE EXPENSES	DNEX	Distribution O&M Expense	CA	303	303	0	0	0	0	0	0	0
5830000	OVHD LINE EXPENSES	DNEX	Distribution O&M Expense	IDU	732	0	0	0	0	0	732	0	0
5830000	OVHD LINE EXPENSES	DNEX	Distribution O&M Expense	OR	1,914	0	1,914	0	0	0	0	0	0
5830000	OVHD LINE EXPENSES	DNEX	Distribution O&M Expense	UT	6,778	0	0	0	0	6,778	0	0	0
5830000	OVHD LINE EXPENSES	DNEX	Distribution O&M Expense	WA	594	0	0	594	0	0	0	0	0
5830000	OVHD LINE EXPENSES	DNEX	Distribution O&M Expense	WYP	1,119	0	0	0	1,119	0	0	0	0
5830000	OVHD LINE EXPENSES	DNEX	Distribution O&M Expense	WYU	119	0	0	0	119	0	0	0	0
5830000 Total					11,559	303	1,914	594	1,237	6,778	732	0	0
5850000	STRT LGHT-SGNL SYS	DNEX	Distribution O&M Expense	SNPD	268	12	72	17	25	128	14	0	0
5850000 Total					268	12	72	17	25	128	14	0	0
5860000	METER EXPENSES	DNEX	Distribution O&M Expense	CA	125	125	0	0	0	0	0	0	0
5860000	METER EXPENSES	DNEX	Distribution O&M Expense	IDU	132	0	0	0	0	0	132	0	0
5860000	METER EXPENSES	DNEX	Distribution O&M Expense	OR	1,151	0	1,151	0	0	0	0	0	0
5860000	METER EXPENSES	DNEX	Distribution O&M Expense	UT	731	0	0	0	0	731	0	0	0
5860000	METER EXPENSES	DNEX	Distribution O&M Expense	WA	246	0	0	246	0	0	0	0	0
5860000	METER EXPENSES	DNEX	Distribution O&M Expense	WYP	305	0	0	0	305	0	0	0	0
5860000	METER EXPENSES	DNEX	Distribution O&M Expense	WYU	60	0	0	0	60	0	0	0	0
5860000 Total					2,750	125	1,151	246	364	731	132	0	0
5870000	CUST INSTL EXPENSE	DNEX	Distribution O&M Expense	CA	578	578	0	0	0	0	0	0	0
5870000	CUST INSTL EXPENSE	DNEX	Distribution O&M Expense	IDU	1,101	0	0	0	0	0	1,101	0	0
5870000	CUST INSTL EXPENSE	DNEX	Distribution O&M Expense	OR	6,809	0	6,809	0	0	0	0	0	0
5870000	CUST INSTL EXPENSE	DNEX	Distribution O&M Expense	UT	9,280	0	0	0	0	9,280	0	0	0
5870000	CUST INSTL EXPENSE	DNEX	Distribution O&M Expense	WA	1,601	0	0	1,601	0	0	0	0	0
5870000	CUST INSTL EXPENSE	DNEX	Distribution O&M Expense	WYP	1,653	0	0	0	1,653	0	0	0	0
5870000	CUST INSTL EXPENSE	DNEX	Distribution O&M Expense	WYU	155	0	0	0	155	0	0	0	0
5870000 Total					21,176	578	6,809	1,601	1,808	9,280	1,101	0	0
5880000	MSC DISTR EXPENSES	DNEX	Distribution O&M Expense	CA	(46)	(46)	0	0	0	0	0	0	0
5880000	MSC DISTR EXPENSES	DNEX	Distribution O&M Expense	IDU	231	0	0	0	0	0	231	0	0
5880000	MSC DISTR EXPENSES	DNEX	Distribution O&M Expense	OR	(242)	0	(242)	0	0	0	0	0	0
5880000	MSC DISTR EXPENSES	DNEX	Distribution O&M Expense	SNPD	1,192	52	321	74	113	571	60	0	0
5880000	MSC DISTR EXPENSES	DNEX	Distribution O&M Expense	UT	2,053	0	0	0	0	2,053	0	0	0
5880000	MSC DISTR EXPENSES	DNEX	Distribution O&M Expense	WA	(31)	0	0	(31)	0	0	0	0	0
5880000	MSC DISTR EXPENSES	DNEX	Distribution O&M Expense	WYP	543	0	0	0	543	0	0	0	0
5880000	MSC DISTR EXPENSES	DNEX	Distribution O&M Expense	WYU	(1)	0	0	0	(1)	0	0	0	0
5880000 Total					3,700	6	80	43	656	2,624	291	0	0



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 (Allocated in Thousands)

Primary Account	Primary Account Name	Secondary Group Code	Secondary Group Code Name	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
5890000	RENTS-DISTRIBUTION	DNEX	Distribution O&M Expense	CA	(54)	(54)	0	0	0	0	0	0	0
5890000	RENTS-DISTRIBUTION	DNEX	Distribution O&M Expense	IDU	42	0	0	0	0	0	42	0	0
5890000	RENTS-DISTRIBUTION	DNEX	Distribution O&M Expense	OR	1,673	0	1,673	0	0	0	0	0	0
5890000	RENTS-DISTRIBUTION	DNEX	Distribution O&M Expense	SNPD	738	32	199	46	70	353	37	0	0
5890000	RENTS-DISTRIBUTION	DNEX	Distribution O&M Expense	UT	838	0	0	0	0	838	0	0	0
5890000	RENTS-DISTRIBUTION	DNEX	Distribution O&M Expense	WA	147	0	0	147	0	0	0	0	0
5890000	RENTS-DISTRIBUTION	DNEX	Distribution O&M Expense	WYP	321	0	0	0	321	0	0	0	0
5890000	RENTS-DISTRIBUTION	DNEX	Distribution O&M Expense	WYU	15	0	0	0	15	0	0	0	0
5890000 Total					3,721	(22)	1,872	193	406	1,192	79	0	0
5900000	MAINT SUPERV & ENG	DNEX	Distribution O&M Expense	CA	108	108	0	0	0	0	0	0	0
5900000	MAINT SUPERV & ENG	DNEX	Distribution O&M Expense	IDU	22	0	0	0	0	0	22	0	0
5900000	MAINT SUPERV & ENG	DNEX	Distribution O&M Expense	OR	1,054	0	1,054	0	0	0	0	0	0
5900000	MAINT SUPERV & ENG	DNEX	Distribution O&M Expense	SNPD	3,596	158	969	223	342	1,722	182	0	0
5900000	MAINT SUPERV & ENG	DNEX	Distribution O&M Expense	UT	8,125	0	0	0	0	8,125	0	0	0
5900000	MAINT SUPERV & ENG	DNEX	Distribution O&M Expense	WA	198	0	0	198	0	0	0	0	0
5900000	MAINT SUPERV & ENG	DNEX	Distribution O&M Expense	WYP	215	0	0	0	215	0	0	0	0
5900000 Total					13,317	267	2,023	420	557	9,847	204	0	0
5910000	MAINT OF STRUCTURE	DNEX	Distribution O&M Expense	CA	92	92	0	0	0	0	0	0	0
5910000	MAINT OF STRUCTURE	DNEX	Distribution O&M Expense	IDU	166	0	0	0	0	0	166	0	0
5910000	MAINT OF STRUCTURE	DNEX	Distribution O&M Expense	OR	793	0	793	0	0	0	0	0	0
5910000	MAINT OF STRUCTURE	DNEX	Distribution O&M Expense	SNPD	105	5	28	6	10	50	5	0	0
5910000	MAINT OF STRUCTURE	DNEX	Distribution O&M Expense	UT	883	0	0	0	0	883	0	0	0
5910000	MAINT OF STRUCTURE	DNEX	Distribution O&M Expense	WA	148	0	0	148	0	0	0	0	0
5910000	MAINT OF STRUCTURE	DNEX	Distribution O&M Expense	WYP	368	0	0	0	368	0	0	0	0
5910000	MAINT OF STRUCTURE	DNEX	Distribution O&M Expense	WYU	62	0	0	0	62	0	0	0	0
5910000 Total					2,618	97	821	155	440	934	172	0	0
5920000	MAINT STAT EQUIP	DNEX	Distribution O&M Expense	CA	334	334	0	0	0	0	0	0	0
5920000	MAINT STAT EQUIP	DNEX	Distribution O&M Expense	IDU	506	0	0	0	0	0	506	0	0
5920000	MAINT STAT EQUIP	DNEX	Distribution O&M Expense	OR	3,717	0	3,717	0	0	0	0	0	0
5920000	MAINT STAT EQUIP	DNEX	Distribution O&M Expense	SNPD	1,104	49	298	68	105	529	56	0	0
5920000	MAINT STAT EQUIP	DNEX	Distribution O&M Expense	UT	2,678	0	0	0	0	2,678	0	0	0
5920000	MAINT STAT EQUIP	DNEX	Distribution O&M Expense	WA	1,286	0	0	1,286	0	0	0	0	0
5920000	MAINT STAT EQUIP	DNEX	Distribution O&M Expense	WYP	1,385	0	0	0	1,385	0	0	0	0
5920000	MAINT STAT EQUIP	DNEX	Distribution O&M Expense	WYU	25	0	0	0	25	0	0	0	0
5920000 Total					11,035	382	4,014	1,354	1,516	3,206	562	0	0
5930000	MAINT OVHD LINES	DNEX	Distribution O&M Expense	CA	22,655	22,655	0	0	0	0	0	0	0
5930000	MAINT OVHD LINES	DNEX	Distribution O&M Expense	IDU	4,996	0	0	0	0	0	4,996	0	0
5930000	MAINT OVHD LINES	DNEX	Distribution O&M Expense	OR	102,982	0	102,982	0	0	0	0	0	0
5930000	MAINT OVHD LINES	DNEX	Distribution O&M Expense	SNPD	3,473	153	936	215	330	1,663	176	0	0
5930000	MAINT OVHD LINES	DNEX	Distribution O&M Expense	UT	38,604	0	0	0	0	38,604	0	0	0
5930000	MAINT OVHD LINES	DNEX	Distribution O&M Expense	WA	8,509	0	0	8,509	0	0	0	0	0
5930000	MAINT OVHD LINES	DNEX	Distribution O&M Expense	WYP	7,646	0	0	0	7,646	0	0	0	0
5930000	MAINT OVHD LINES	DNEX	Distribution O&M Expense	WYU	1,606	0	0	0	1,606	0	0	0	0
5930000 Total					190,471	22,808	103,918	8,724	9,582	40,267	5,172	0	0
5931000	MAINT O/H LINES-LB P	DNEX	Distribution O&M Expense	CA	(314)	(314)	0	0	0	0	0	0	0
5931000	MAINT O/H LINES-LB P	DNEX	Distribution O&M Expense	IDU	238	0	0	0	0	0	238	0	0
5931000	MAINT O/H LINES-LB P	DNEX	Distribution O&M Expense	OR	(2,377)	0	(2,377)	0	0	0	0	0	0
5931000	MAINT O/H LINES-LB P	DNEX	Distribution O&M Expense	UT	1,215	0	0	0	0	1,215	0	0	0
5931000	MAINT O/H LINES-LB P	DNEX	Distribution O&M Expense	WA	(544)	0	0	(544)	0	0	0	0	0
5931000	MAINT O/H LINES-LB P	DNEX	Distribution O&M Expense	WYP	224	0	0	0	224	0	0	0	0
5931000 Total					(1,558)	(314)	(2,377)	(544)	224	1,215	238	0	0
5940000	MAINT UDGRND LINES	DNEX	Distribution O&M Expense	CA	980	980	0	0	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
5940000	MAINT UDGRND LINES	DNEX	Distribution O&M Expense	IDU	1,431	0	0	0	0	0	1,431	0	0
5940000	MAINT UDGRND LINES	DNEX	Distribution O&M Expense	OR	9,418	0	9,418	0	0	0	0	0	0
5940000	MAINT UDGRND LINES	DNEX	Distribution O&M Expense	SNPD	14	1	4	1	1	6	1	0	0
5940000	MAINT UDGRND LINES	DNEX	Distribution O&M Expense	UT	26,566	0	0	0	0	26,566	0	0	0
5940000	MAINT UDGRND LINES	DNEX	Distribution O&M Expense	WA	2,025	0	0	2,025	0	0	0	0	0
5940000	MAINT UDGRND LINES	DNEX	Distribution O&M Expense	WYP	2,150	0	0	0	2,150	0	0	0	0
5940000	MAINT UDGRND LINES	DNEX	Distribution O&M Expense	WYU	398	0	0	0	398	0	0	0	0
5940000 Total					42,982	981	9,422	2,026	2,549	26,572	1,431	0	0
5950000	MAINT LINE TRNSFRM	DNEX	Distribution O&M Expense	SNPD	1,173	52	316	73	112	562	60	0	0
5950000 Total					1,173	52	316	73	112	562	60	0	0
5960000	MNT STR LGHT-SIG S	DNEX	Distribution O&M Expense	CA	73	73	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	867	0	867	0	0	0	0	0	0
5960000	MNT STR LGHT-SIG S	DNEX	Distribution O&M Expense	UT	738	0	0	0	0	738	0	0	0
5960000	MNT STR LGHT-SIG S	DNEX	Distribution O&M Expense	WA	127	0	0	127	0	0	0	0	0
5960000	MNT STR LGHT-SIG S	DNEX	Distribution O&M Expense	WYP	422	0	0	0	422	0	0	0	0
5960000	MNT STR LGHT-SIG S	DNEX	Distribution O&M Expense	WYU	130	0	0	0	130	0	0	0	0
5960000 Total					2,420	73	867	127	552	738	64	0	0
5970000	MNT OF METERS	DNEX	Distribution O&M Expense	CA	14	14	0	0	0	0	0	0	0
5970000	MNT OF METERS	DNEX	Distribution O&M Expense	IDU	32	0	0	0	0	0	32	0	0
5970000	MNT OF METERS	DNEX	Distribution O&M Expense	OR	178	0	178	0	0	0	0	0	0
5970000	MNT OF METERS	DNEX	Distribution O&M Expense	SNPD	(38)	(2)	(10)	(2)	(4)	(18)	(2)	0	0
5970000	MNT OF METERS	DNEX	Distribution O&M Expense	UT	353	0	0	0	0	353	0	0	0
5970000	MNT OF METERS	DNEX	Distribution O&M Expense	WA	32	0	0	32	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	12	0	0	0	12	0	0	0	0
5970000 Total					613	12	168	30	38	335	30	0	0
5980000	MNT MISC DIST PLNT	DNEX	Distribution O&M Expense	CA	91	91	0	0	0	0	0	0	0
5980000	MNT MISC DIST PLNT	DNEX	Distribution O&M Expense	IDU	106	0	0	0	0	0	106	0	0
5980000	MNT MISC DIST PLNT	DNEX	Distribution O&M Expense	OR	1,640	0	1,640	0	0	0	0	0	0
5980000	MNT MISC DIST PLNT	DNEX	Distribution O&M Expense	SNPD	3,839	169	1,035	238	365	1,838	195	0	0
5980000	MNT MISC DIST PLNT	DNEX	Distribution O&M Expense	UT	1,361	0	0	0	0	1,361	0	0	0
5980000	MNT MISC DIST PLNT	DNEX	Distribution O&M Expense	WA	146	0	0	146	0	0	0	0	0
5980000	MNT MISC DIST PLNT	DNEX	Distribution O&M Expense	WYP	361	0	0	0	361	0	0	0	0
5980000 Total					7,546	260	2,675	383	726	3,199	301	0	0
9010000	SUPRV (CUST ACCT)	CAEX	Customer Accounting Expense	CN	2,407	54	734	161	170	1,185	103	0	0
9010000 Total					2,407	54	734	161	170	1,185	103	0	0
9020000	METER READING EXP	CAEX	Customer Accounting Expense	CA	461	461	0	0	0	0	0	0	0
9020000	METER READING EXP	CAEX	Customer Accounting Expense	CN	968	22	295	65	68	477	41	0	0
9020000	METER READING EXP	CAEX	Customer Accounting Expense	IDU	489	0	0	0	0	0	489	0	0
9020000	METER READING EXP	CAEX	Customer Accounting Expense	OR	2,168	0	2,168	0	0	0	0	0	0
9020000	METER READING EXP	CAEX	Customer Accounting Expense	UT	4,459	0	0	0	0	4,459	0	0	0
9020000	METER READING EXP	CAEX	Customer Accounting Expense	WA	1,020	0	0	1,020	0	0	0	0	0
9020000	METER READING EXP	CAEX	Customer Accounting Expense	WYP	1,175	0	0	0	1,175	0	0	0	0
9020000	METER READING EXP	CAEX	Customer Accounting Expense	WYU	237	0	0	0	237	0	0	0	0
9020000 Total					10,977	483	2,463	1,085	1,480	4,936	530	0	0
9030000	CUST RCRD/COLL EXP	CAEX	Customer Accounting Expense	CN	1,183	27	361	79	84	583	51	0	0
9030000 Total					1,183	27	361	79	84	583	51	0	0
9031000	CUST RCRD/CUST SYS	CAEX	Customer Accounting Expense	CN	1,503	34	458	100	106	741	64	0	0
9031000 Total					1,503	34	458	100	106	741	64	0	0
9032000	CUST ACCTG/BILL	CAEX	Customer Accounting Expense	CN	9,328	210	2,843	622	660	4,594	398	0	0
9032000	CUST ACCTG/BILL	CAEX	Customer Accounting Expense	OR	0	0	0	0	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
9032000	CUST ACCTG/BILL	CAEX	Customer Accounting Expense	UT	0	0	0	0	0	0	0	0	0
9032000 Total					9,328	210	2,843	622	660	4,594	398	0	0
9033000	CUST ACCTG/COLL	CAEX	Customer Accounting Expense	CA	16	16	0	0	0	0	0	0	0
9033000	CUST ACCTG/COLL	CAEX	Customer Accounting Expense	CN	18,139	408	5,529	1,210	1,283	8,934	775	0	0
9033000	CUST ACCTG/COLL	CAEX	Customer Accounting Expense	IDU	128	0	0	0	0	0	128	0	0
9033000	CUST ACCTG/COLL	CAEX	Customer Accounting Expense	OR	803	0	803	0	0	0	0	0	0
9033000	CUST ACCTG/COLL	CAEX	Customer Accounting Expense	UT	1,805	0	0	0	0	1,805	0	0	0
9033000	CUST ACCTG/COLL	CAEX	Customer Accounting Expense	WA	355	0	0	355	0	0	0	0	0
9033000	CUST ACCTG/COLL	CAEX	Customer Accounting Expense	WYP	276	0	0	0	276	0	0	0	0
9033000	CUST ACCTG/COLL	CAEX	Customer Accounting Expense	WYU	38	0	0	0	0	38	0	0	0
9033000 Total					21,559	424	6,332	1,565	1,596	10,739	902	0	0
9035000	CUST ACCTG/REQ	CAEX	Customer Accounting Expense	CA	17	17	0	0	0	0	0	0	0
9035000	CUST ACCTG/REQ	CAEX	Customer Accounting Expense	IDU	24	0	0	0	0	0	24	0	0
9035000	CUST ACCTG/REQ	CAEX	Customer Accounting Expense	OR	95	0	95	0	0	0	0	0	0
9035000	CUST ACCTG/REQ	CAEX	Customer Accounting Expense	UT	100	0	0	0	0	100	0	0	0
9035000	CUST ACCTG/REQ	CAEX	Customer Accounting Expense	WA	31	0	0	31	0	0	0	0	0
9035000	CUST ACCTG/REQ	CAEX	Customer Accounting Expense	WYP	13	0	0	0	13	0	0	0	0
9035000	CUST ACCTG/REQ	CAEX	Customer Accounting Expense	WYU	4	0	0	0	4	0	0	0	0
9035000 Total					284	17	95	31	17	100	24	0	0
9036000	CUST ACCTG/COMMON	CAEX	Customer Accounting Expense	CN	8,912	201	2,717	595	630	4,390	381	0	0
9036000	CUST ACCTG/COMMON	CAEX	Customer Accounting Expense	OR	5	0	5	0	0	0	0	0	0
9036000	CUST ACCTG/COMMON	CAEX	Customer Accounting Expense	WA	542	0	0	542	0	0	0	0	0
9036000 Total					9,459	201	2,722	1,137	630	4,390	381	0	0
9040000	UNCOLLECT ACCOUNTS	CAEX	Customer Accounting Expense	CA	1,941	1,941	0	0	0	0	0	0	0
9040000	UNCOLLECT ACCOUNTS	CAEX	Customer Accounting Expense	CN	(37)	(1)	(11)	(2)	(3)	(18)	(2)	0	0
9040000	UNCOLLECT ACCOUNTS	CAEX	Customer Accounting Expense	IDU	508	0	0	0	0	0	508	0	0
9040000	UNCOLLECT ACCOUNTS	CAEX	Customer Accounting Expense	OR	15,368	0	15,368	0	0	0	0	0	0
9040000	UNCOLLECT ACCOUNTS	CAEX	Customer Accounting Expense	UT	8,520	0	0	0	0	8,520	0	0	0
9040000	UNCOLLECT ACCOUNTS	CAEX	Customer Accounting Expense	WA	6,244	0	0	6,244	0	0	0	0	0
9040000	UNCOLLECT ACCOUNTS	CAEX	Customer Accounting Expense	WYP	1,667	0	0	0	1,667	0	0	0	0
9040000 Total					34,212	1,941	15,357	6,242	1,665	8,501	506	0	0
9042000	UNCOLL ACCTS-JOINT U	CAEX	Customer Accounting Expense	CA	22	22	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	25	0	25	0	0	0	0	0	0
9042000	UNCOLL ACCTS-JOINT U	CAEX	Customer Accounting Expense	UT	70	0	0	0	0	70	0	0	0
9042000	UNCOLL ACCTS-JOINT U	CAEX	Customer Accounting Expense	WA	(1)	0	0	(1)	0	0	0	0	0
9042000	UNCOLL ACCTS-JOINT U	CAEX	Customer Accounting Expense	WYP	(4)	0	0	0	(4)	0	0	0	0
9042000 Total					113	22	25	(1)	(4)	70	(0)	0	0
9050000	MISC CUST ACCT EXP	CAEX	Customer Accounting Expense	OR	(0)	0	(0)	0	0	0	0	0	0
9050000 Total					(0)	0	(0)	0	0	0	0	0	0
9080000	CUST ASSIST EXP	CSEX	Customer Service Expense	CN	5	0	2	0	0	3	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	0	0	0	0	0	0	0	0	0
9080000 Total					6	0	2	0	0	3	0	0	0
9081000	CUST ASST EXP-GENL	CSEX	Customer Service Expense	CN	579	13	176	39	41	285	25	0	0
9081000	CUST ASST EXP-GENL	CSEX	Customer Service Expense	OTHER	8,932	0	0	0	0	0	0	0	8,932
9081000	CUST ASST EXP-GENL	CSEX	Customer Service Expense	UT	2,174	0	0	0	0	2,174	0	0	0
9081000 Total					11,685	13	176	39	41	2,459	25	0	8,932
9084000	DSM DIRECT	CSEX	Customer Service Expense	CA	(9)	(9)	0	0	0	0	0	0	0
9084000	DSM DIRECT	CSEX	Customer Service Expense	CN	2,151	48	656	143	152	1,059	92	0	0
9084000	DSM DIRECT	CSEX	Customer Service Expense	IDU	1	0	0	0	0	0	1	0	0
9084000	DSM DIRECT	CSEX	Customer Service Expense	OTHER	189	0	0	0	0	0	0	0	189



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9084000	DSM DIRECT	CSEX	Customer Service Expense	UT	0	0	0	0	0	0	0	0	0
9084000	DSM DIRECT	CSEX	Customer Service Expense	WA	74	0	0	74	0	0	0	0	0
9084000	DSM DIRECT	CSEX	Customer Service Expense	WYP	1	0	0	0	1	0	0	0	0
9084000 Total					2,406	40	656	217	153	1,060	93	0	189
9085100	DSM AMORT-SBC/ECC	CSEX	Customer Service Expense	OTHER	138,710	0	0	0	0	0	0	0	138,710
9085100 Total					138,710	0	0	0	0	0	0	0	138,710
9086000	CUST SERV	CSEX	Customer Service Expense	CN	147	3	45	10	10	72	6	0	0
9086000	CUST SERV	CSEX	Customer Service Expense	IDU	18	0	0	0	0	0	18	0	0
9086000	CUST SERV	CSEX	Customer Service Expense	OR	2,455	0	2,455	0	0	0	0	0	0
9086000	CUST SERV	CSEX	Customer Service Expense	UT	3,147	0	0	0	0	3,147	0	0	0
9086000	CUST SERV	CSEX	Customer Service Expense	WA	178	0	0	178	0	0	0	0	0
9086000	CUST SERV	CSEX	Customer Service Expense	WYP	979	0	0	0	979	0	0	0	0
9086000 Total					6,924	3	2,500	188	990	3,220	24	0	0
9089300	ENERGY STORAGE	CSEX	Customer Service Expense	OTHER	10	0	0	0	0	0	0	0	10
9089300 Total					10	0	0	0	0	0	0	0	10
9089500	BLUE SKY EXPENSE	CSEX	Customer Service Expense	OTHER	4,941	0	0	0	0	0	0	0	4,941
9089500 Total					4,941	0	0	0	0	0	0	0	4,941
9089600	SOLAR FEED-IN EXP	CSEX	Customer Service Expense	OTHER	4,085	0	0	0	0	0	0	0	4,085
9089600 Total					4,085	0	0	0	0	0	0	0	4,085
9089700	SUBSCRIBER SOLAR	CSEX	Customer Service Expense	UT	182	0	0	0	0	182	0	0	0
9089700 Total					182	0	0	0	0	182	0	0	0
9089800	COMMUNITY SOLAR	CSEX	Customer Service Expense	OTHER	887	0	0	0	0	0	0	0	887
9089800 Total					887	0	0	0	0	0	0	0	887
9090000	INFOR/INSTRCT ADV	CSEX	Customer Service Expense	CA	98	98	0	0	0	0	0	0	0
9090000	INFOR/INSTRCT ADV	CSEX	Customer Service Expense	CN	3,723	84	1,135	248	263	1,834	159	0	0
9090000	INFOR/INSTRCT ADV	CSEX	Customer Service Expense	IDU	203	0	0	0	0	0	203	0	0
9090000	INFOR/INSTRCT ADV	CSEX	Customer Service Expense	OR	401	0	401	0	0	0	0	0	0
9090000	INFOR/INSTRCT ADV	CSEX	Customer Service Expense	UT	749	0	0	0	0	749	0	0	0
9090000	INFOR/INSTRCT ADV	CSEX	Customer Service Expense	WA	224	0	0	224	0	0	0	0	0
9090000	INFOR/INSTRCT ADV	CSEX	Customer Service Expense	WYP	305	0	0	0	305	0	0	0	0
9090000 Total					5,703	182	1,536	472	568	2,583	362	0	0
9100000	MISC CUST SERV/INF	CSEX	Customer Service Expense	CN	7	0	2	0	1	4	0	0	0
9100000 Total					7	0	2	0	1	4	0	0	0
9200000	ADMIN & GEN SALARY	AGEX	Administrative & General Expense	OR	(548)	0	(548)	0	0	0	0	0	0
9200000	ADMIN & GEN SALARY	AGEX	Administrative & General Expense	SO	84,633	1,882	21,602	5,829	11,532	38,979	4,794	15	0
9200000	ADMIN & GEN SALARY	AGEX	Administrative & General Expense	UT	(158)	0	0	0	0	(158)	0	0	0
9200000	ADMIN & GEN SALARY	AGEX	Administrative & General Expense	WYP	(395)	0	0	0	(395)	0	0	0	0
9200000 Total					83,531	1,882	21,054	5,829	11,138	38,821	4,794	15	0
9210000	OFFICE SUPPL & EXP	AGEX	Administrative & General Expense	CA	3	3	0	0	0	0	0	0	0
9210000	OFFICE SUPPL & EXP	AGEX	Administrative & General Expense	CN	161	4	49	11	11	79	7	0	0
9210000	OFFICE SUPPL & EXP	AGEX	Administrative & General Expense	IDU	2	0	0	0	0	0	2	0	0
9210000	OFFICE SUPPL & EXP	AGEX	Administrative & General Expense	OR	(23)	0	(23)	0	0	0	0	0	0
9210000	OFFICE SUPPL & EXP	AGEX	Administrative & General Expense	SO	14,800	329	3,778	1,019	2,017	6,816	838	3	0
9210000	OFFICE SUPPL & EXP	AGEX	Administrative & General Expense	UT	115	0	0	0	0	115	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	10	0	0	0	10	0	0	0	0
9210000	OFFICE SUPPL & EXP	AGEX	Administrative & General Expense	WYU	3	0	0	0	3	0	0	0	0
9210000 Total					15,077	336	3,803	1,038	2,041	7,010	847	3	0
9220000	A&G EXP TRANSF-CR	AGEX	Administrative & General Expense	SO	(51,621)	(1,148)	(13,176)	(3,555)	(7,034)	(23,775)	(2,924)	(9)	0
9220000 Total					(51,621)	(1,148)	(13,176)	(3,555)	(7,034)	(23,775)	(2,924)	(9)	0
9230000	OUTSIDE SERVICES	AGEX	Administrative & General Expense	CA	85	85	0	0	0	0	0	0	0
9230000	OUTSIDE SERVICES	AGEX	Administrative & General Expense	IDU	0	0	0	0	0	0	0	0	0



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

Primary Account	Primary Account Name	Secondary Group Code	Secondary Group Code Name	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
9230000	OUTSIDE SERVICES	AGEX	Administrative & General Expense	OR	(945)	0	(945)	0	0	0	0	0	0
9230000	OUTSIDE SERVICES	AGEX	Administrative & General Expense	SO	25,948	577	6,623	1,787	3,536	11,951	1,470	4	0
9230000	OUTSIDE SERVICES	AGEX	Administrative & General Expense	UT	521	0	0	0	0	521	0	0	0
9230000	OUTSIDE SERVICES	AGEX	Administrative & General Expense	WA	0	0	0	0	0	0	0	0	0
9230000	OUTSIDE SERVICES	AGEX	Administrative & General Expense	WYP	762	0	0	0	762	0	0	0	0
9230000	OUTSIDE SERVICES	AGEX	Administrative & General Expense	WYU	190	0	0	0	190	0	0	0	0
9230000 Total					26,562	662	5,678	1,787	4,488	12,472	1,470	4	0
9239990	AFFL SERV EMPLOYED	AGEX	Administrative & General Expense	CA	(1)	(1)	0	0	0	0	0	0	0
9239990	AFFL SERV EMPLOYED	AGEX	Administrative & General Expense	IDU	0	0	0	0	0	0	0	0	0
9239990	AFFL SERV EMPLOYED	AGEX	Administrative & General Expense	OR	9	0	9	0	0	0	0	0	0
9239990	AFFL SERV EMPLOYED	AGEX	Administrative & General Expense	SO	22,622	503	5,774	1,558	3,083	10,419	1,281	4	0
9239990	AFFL SERV EMPLOYED	AGEX	Administrative & General Expense	UT	6	0	0	0	0	6	0	0	0
9239990	AFFL SERV EMPLOYED	AGEX	Administrative & General Expense	WYP	6	0	0	0	6	0	0	0	0
9239990 Total					22,641	502	5,783	1,558	3,088	10,425	1,281	4	0
9241000	PROP INS-ACCRL SITUS	AGEX	Administrative & General Expense	CA	1,800	1,800	0	0	0	0	0	0	0
9241000	PROP INS-ACCRL SITUS	AGEX	Administrative & General Expense	OR	13,001	0	13,001	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	13	0	0	0	13	0	0	0	0
9241000 Total					16,432	1,800	13,001	1,145	13	474	0	0	0
9242000	PROP INS-CLAIM SITUS	AGEX	Administrative & General Expense	CA	2,752	2,752	0	0	0	0	0	0	0
9242000	PROP INS-CLAIM SITUS	AGEX	Administrative & General Expense	IDU	(222)	0	0	0	0	0	(222)	0	0
9242000	PROP INS-CLAIM SITUS	AGEX	Administrative & General Expense	OR	(1,565)	0	(1,565)	0	0	0	0	0	0
9242000	PROP INS-CLAIM SITUS	AGEX	Administrative & General Expense	UT	(1,740)	0	0	0	0	(1,740)	0	0	0
9242000	PROP INS-CLAIM SITUS	AGEX	Administrative & General Expense	WA	(461)	0	0	(461)	0	0	0	0	0
9242000	PROP INS-CLAIM SITUS	AGEX	Administrative & General Expense	WYP	(546)	0	0	0	(546)	0	0	0	0
9242000 Total					(1,783)	2,752	(1,565)	(461)	(546)	(1,740)	(222)	0	0
9243000	PROP INS - PREMIUMS	AGEX	Administrative & General Expense	SO	5,369	119	1,370	370	732	2,473	304	1	0
9243000 Total					5,369	119	1,370	370	732	2,473	304	1	0
9250000	INJURIES & DAMAGES	AGEX	Administrative & General Expense	SO	1,785,095	39,685	455,632	122,950	243,246	822,163	101,111	308	0
9250000 Total					1,785,095	39,685	455,632	122,950	243,246	822,163	101,111	308	0
9251000	INJURIES & DAMAGES	AGEX	Administrative & General Expense	OR	(1,062)	0	(1,062)	0	0	0	0	0	0
9251000	INJURIES & DAMAGES	AGEX	Administrative & General Expense	SO	1,062	24	271	73	145	489	60	0	0
9251000 Total					0	24	(791)	73	145	489	60	0	0
9261200	PEN EXP-OTH NBC	AGEX	Administrative & General Expense	SO	(7,653)	(170)	(1,953)	(527)	(1,043)	(3,525)	(433)	(1)	0
9261200 Total					(7,653)	(170)	(1,953)	(527)	(1,043)	(3,525)	(433)	(1)	0
9261500	PEN EXP-STATE SITUS	AGEX	Administrative & General Expense	CA	80	80	0	0	0	0	0	0	0
9261500	PEN EXP-STATE SITUS	AGEX	Administrative & General Expense	OR	654	0	654	0	0	0	0	0	0
9261500	PEN EXP-STATE SITUS	AGEX	Administrative & General Expense	SO	(81)	(2)	(21)	(6)	(11)	(38)	(5)	(0)	0
9261500	PEN EXP-STATE SITUS	AGEX	Administrative & General Expense	UT	5,292	0	0	0	0	5,292	0	0	0
9261500	PEN EXP-STATE SITUS	AGEX	Administrative & General Expense	WA	255	0	0	255	0	0	0	0	0
9261500	PEN EXP-STATE SITUS	AGEX	Administrative & General Expense	WYP	302	0	0	0	302	0	0	0	0
9261500 Total					6,501	78	633	249	291	5,254	(5)	(0)	0
9262200	POSTRET EXP-OTH NBC	AGEX	Administrative & General Expense	SO	(5,228)	(116)	(1,334)	(360)	(712)	(2,408)	(296)	(1)	0
9262200 Total					(5,228)	(116)	(1,334)	(360)	(712)	(2,408)	(296)	(1)	0
9262500	POSTRET EXP-ST SITUS	AGEX	Administrative & General Expense	IDU	174	0	0	0	0	0	174	0	0
9262500	POSTRET EXP-ST SITUS	AGEX	Administrative & General Expense	OR	829	0	829	0	0	0	0	0	0
9262500 Total					1,003	0	829	0	0	0	174	0	0
9263200	SERP EXP-OTH NBC	AGEX	Administrative & General Expense	SO	2,797	62	714	193	381	1,288	158	0	0
9263200 Total					2,797	62	714	193	381	1,288	158	0	0
9269100	GROSS-UP - PENSION	AGEX	Administrative & General Expense	SO	6,155	137	1,571	424	839	2,835	349	1	0
9269100 Total					6,155	137	1,571	424	839	2,835	349	1	0



Operations & Maintenance Expense (Actuals)
 Sum of Range: 01/2023 - 12/2023
 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
9269200	GROSS-UP - POST-RETR	AGEX	Administrative & General Expense	SO	1,631	36	416	112	222	751	92	0	0
9269200 Total					1,631	36	416	112	222	751	92	0	0
9269400	GROSS-UP - MD/DN/V/L	AGEX	Administrative & General Expense	SO	60,689	1,349	15,490	4,180	8,270	27,952	3,438	10	0
9269400 Total					60,689	1,349	15,490	4,180	8,270	27,952	3,438	10	0
9269500	GROSS-UP - 401(K) EX	AGEX	Administrative & General Expense	SO	46,808	1,041	11,947	3,224	6,378	21,558	2,651	8	0
9269500 Total					46,808	1,041	11,947	3,224	6,378	21,558	2,651	8	0
9269600	GROSS-UP - POST-EMPL	AGEX	Administrative & General Expense	SO	5,226	116	1,334	360	712	2,407	296	1	0
9269600 Total					5,226	116	1,334	360	712	2,407	296	1	0
9269700	GROSS-UP - OTH BEN E	AGEX	Administrative & General Expense	SO	5,109	114	1,304	352	696	2,353	289	1	0
9269700 Total					5,109	114	1,304	352	696	2,353	289	1	0
9280000	REGULATORY COM EXP	AGEX	Administrative & General Expense	CA	850	850	0	0	0	0	0	0	0
9280000	REGULATORY COM EXP	AGEX	Administrative & General Expense	IDU	25	0	0	0	0	0	25	0	0
9280000	REGULATORY COM EXP	AGEX	Administrative & General Expense	OR	1,390	0	1,390	0	0	0	0	0	0
9280000	REGULATORY COM EXP	AGEX	Administrative & General Expense	SO	1,672	37	427	115	228	770	95	0	0
9280000	REGULATORY COM EXP	AGEX	Administrative & General Expense	UT	165	0	0	0	0	165	0	0	0
9280000	REGULATORY COM EXP	AGEX	Administrative & General Expense	WA	737	0	0	737	0	0	0	0	0
9280000	REGULATORY COM EXP	AGEX	Administrative & General Expense	WYP	1,020	0	0	0	1,020	0	0	0	0
9280000 Total					5,859	887	1,817	852	1,248	935	120	0	0
9282000	REG COMM EXPENSE	AGEX	Administrative & General Expense	CA	186	186	0	0	0	0	0	0	0
9282000	REG COMM EXPENSE	AGEX	Administrative & General Expense	IDU	606	0	0	0	0	0	606	0	0
9282000	REG COMM EXPENSE	AGEX	Administrative & General Expense	OR	8,070	0	8,070	0	0	0	0	0	0
9282000	REG COMM EXPENSE	AGEX	Administrative & General Expense	UT	6,841	0	0	0	0	6,841	0	0	0
9282000	REG COMM EXPENSE	AGEX	Administrative & General Expense	WA	1,334	0	0	1,334	0	0	0	0	0
9282000	REG COMM EXPENSE	AGEX	Administrative & General Expense	WYP	1,809	0	0	0	1,809	0	0	0	0
9282000 Total					18,847	186	8,070	1,334	1,809	6,841	606	0	0
9283000	FERC FILING FEE	AGEX	Administrative & General Expense	SG	7,443	110	1,982	571	1,053	3,320	405	2	0
9283000 Total					7,443	110	1,982	571	1,053	3,320	405	2	0
9290000	DUPLICATE CHRGS-CR	AGEX	Administrative & General Expense	SO	(10,106)	(225)	(2,579)	(696)	(1,377)	(4,655)	(572)	(2)	0
9290000 Total					(10,106)	(225)	(2,579)	(696)	(1,377)	(4,655)	(572)	(2)	0
9299100	DUP CHG CR - PENSION	AGEX	Administrative & General Expense	SO	(6,155)	(137)	(1,571)	(424)	(839)	(2,835)	(349)	(1)	0
9299100 Total					(6,155)	(137)	(1,571)	(424)	(839)	(2,835)	(349)	(1)	0
9299200	DUP CHG CR - POST-RT	AGEX	Administrative & General Expense	SO	(1,631)	(36)	(416)	(112)	(222)	(751)	(92)	(0)	0
9299200 Total					(1,631)	(36)	(416)	(112)	(222)	(751)	(92)	(0)	0
9299400	DUP CHG CR - M/D/V/L	AGEX	Administrative & General Expense	SO	(60,689)	(1,349)	(15,490)	(4,180)	(8,270)	(27,952)	(3,438)	(10)	0
9299400 Total					(60,689)	(1,349)	(15,490)	(4,180)	(8,270)	(27,952)	(3,438)	(10)	0
9299500	DUP CHRG CR - 401(K)	AGEX	Administrative & General Expense	SO	(46,808)	(1,041)	(11,947)	(3,224)	(6,378)	(21,558)	(2,651)	(8)	0
9299500 Total					(46,808)	(1,041)	(11,947)	(3,224)	(6,378)	(21,558)	(2,651)	(8)	0
9299600	DUP CHG CR - POST-EM	AGEX	Administrative & General Expense	SO	(5,226)	(116)	(1,334)	(360)	(712)	(2,407)	(296)	(1)	0
9299600 Total					(5,226)	(116)	(1,334)	(360)	(712)	(2,407)	(296)	(1)	0
9299700	DUP CHG CR - OTH BEN	AGEX	Administrative & General Expense	SO	(5,109)	(114)	(1,304)	(352)	(696)	(2,353)	(289)	(1)	0
9299700 Total					(5,109)	(114)	(1,304)	(352)	(696)	(2,353)	(289)	(1)	0
9301000	GEN ADVERTISING EXP	AGEX	Administrative & General Expense	SO	49	1	12	3	7	23	3	0	0
9301000 Total					49	1	12	3	7	23	3	0	0
9302000	MISC GEN EXP-OTHER	AGEX	Administrative & General Expense	SO	2,712	60	692	187	370	1,249	154	0	0
9302000	MISC GEN EXP-OTHER	AGEX	Administrative & General Expense	UT	51	0	0	0	0	51	0	0	0
9302000	MISC GEN EXP-OTHER	AGEX	Administrative & General Expense	WYP	43	0	0	0	43	0	0	0	0
9302000 Total					2,806	60	692	187	412	1,300	154	0	0
9310000	RENTS (A&G)	AGEX	Administrative & General Expense	CA	67	67	0	0	0	0	0	0	0
9310000	RENTS (A&G)	AGEX	Administrative & General Expense	IDU	0	0	0	0	0	0	0	0	0
9310000	RENTS (A&G)	AGEX	Administrative & General Expense	OR	262	0	262	0	0	0	0	0	0
9310000	RENTS (A&G)	AGEX	Administrative & General Expense	SO	(7,492)	(167)	(1,912)	(516)	(1,021)	(3,451)	(424)	(1)	0
9310000	RENTS (A&G)	AGEX	Administrative & General Expense	UT	1	0	0	0	0	1	0	0	0



Operations & Maintenance Expense (Actuals)

Sum of Range: 01/2023 - 12/2023

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
9310000	RENTS (A&G)	AGEX	Administrative & General Expense	WA	16	0	0	16	0	0	0	0	0
9310000	RENTS (A&G)	AGEX	Administrative & General Expense	WYP	(4)	0	0	0	(4)	0	0	0	0
9310000	Total				(7,149)	(99)	(1,650)	(500)	(1,025)	(3,449)	(424)	(1)	0
9350000	MAINT GENERAL PLNT	AGEX	Administrative & General Expense	CA	166	166	0	0	0	0	0	0	0
9350000	MAINT GENERAL PLNT	AGEX	Administrative & General Expense	CN	38	1	11	3	3	18	2	0	0
9350000	MAINT GENERAL PLNT	AGEX	Administrative & General Expense	IDU	1	0	0	0	0	0	1	0	0
9350000	MAINT GENERAL PLNT	AGEX	Administrative & General Expense	OR	275	0	275	0	0	0	0	0	0
9350000	MAINT GENERAL PLNT	AGEX	Administrative & General Expense	SO	36,132	803	9,222	2,489	4,924	16,641	2,047	6	0
9350000	MAINT GENERAL PLNT	AGEX	Administrative & General Expense	UT	57	0	0	0	0	57	0	0	0
9350000	MAINT GENERAL PLNT	AGEX	Administrative & General Expense	WA	188	0	0	188	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	2	0	0	0	2	0	0	0	0
9350000	Total				36,870	970	9,509	2,679	4,940	16,717	2,049	6	0
Grand Total					3,387,842	95,171	951,903	465,855	466,170	1,570,541	192,860	593	(355,251)

B3. DEPRECIATION EXPENSE



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

Primary Account	Primary Account Name	Secondary Account	Secondary Account Name	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4030000	DEPN EXPENSE-ELECT	3102000	LAND RIGHTS	CAGE	12	0	0	0	3	8	1	0	0
4030000	DEPN EXPENSE-ELECT	3102000	LAND RIGHTS	JBG	6	0	4	1	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3102000	LAND RIGHTS	SG	693	10	184	53	98	309	38	0	0
4030000	DEPN EXPENSE-ELECT	3110000	STRUCTURES AND IMPROVEMENTS	CAGE	33,397	0	0	0	7,197	23,292	2,897	11	0
4030000	DEPN EXPENSE-ELECT	3110000	STRUCTURES AND IMPROVEMENTS	CAGW	5,090	211	3,800	1,079	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3110000	STRUCTURES AND IMPROVEMENTS	JBG	5,039	209	3,762	1,069	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3110000	STRUCTURES AND IMPROVEMENTS	SG	271	4	72	21	38	121	15	0	0
4030000	DEPN EXPENSE-ELECT	3120000	BOILER PLANT EQUIPMENT	CAGE	174,984	0	0	0	37,708	122,038	15,178	60	0
4030000	DEPN EXPENSE-ELECT	3120000	BOILER PLANT EQUIPMENT	CAGW	10,733	444	8,013	2,276	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3120000	BOILER PLANT EQUIPMENT	JBG	50,102	2,073	37,405	10,624	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3120000	BOILER PLANT EQUIPMENT	SG	2,627	39	700	201	372	1,172	143	1	0
4030000	DEPN EXPENSE-ELECT	3140000	TURBOGENERATOR UNITS	CAGE	34,587	0	0	0	7,453	24,122	3,000	12	0
4030000	DEPN EXPENSE-ELECT	3140000	TURBOGENERATOR UNITS	CAGW	3,674	152	2,743	779	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3140000	TURBOGENERATOR UNITS	JBG	10,594	438	7,909	2,246	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3140000	TURBOGENERATOR UNITS	SG	1,474	22	393	113	208	658	80	0	0
4030000	DEPN EXPENSE-ELECT	3150000	ACCESSORY ELECTRIC EQUIPMENT	CAGE	15,059	0	0	0	3,245	10,503	1,306	5	0
4030000	DEPN EXPENSE-ELECT	3150000	ACCESSORY ELECTRIC EQUIPMENT	CAGW	675	28	504	143	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3150000	ACCESSORY ELECTRIC EQUIPMENT	JBG	2,095	87	1,564	444	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3150000	ACCESSORY ELECTRIC EQUIPMENT	SG	295	4	79	23	42	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	1,368	0	0	0	295	954	119	0	0
4030000	DEPN EXPENSE-ELECT	3160000	MISCELLANEOUS POWER PLANT EQUIPMENT	CAGW	46	2	34	10	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3160000	MISCELLANEOUS POWER PLANT EQUIPMENT	JBG	283	12	212	60	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3160000	MISCELLANEOUS POWER PLANT EQUIPMENT	SG	61	1	16	5	9	27	3	0	0
4030000	DEPN EXPENSE-ELECT	3302000	LAND RIGHTS	SG-P	70	1	19	5	10	31	4	0	0
4030000	DEPN EXPENSE-ELECT	3302000	LAND RIGHTS	SG-U	40	1	11	3	6	18	2	0	0
4030000	DEPN EXPENSE-ELECT	3303000	WATER RIGHTS	SG-P	0	0	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3303000	WATER RIGHTS	SG-U	2	0	0	0	0	1	0	0	0
4030000	DEPN EXPENSE-ELECT	3304000	FLOOD RIGHTS	SG-P	4	0	1	0	1	2	0	0	0
4030000	DEPN EXPENSE-ELECT	3304000	FLOOD RIGHTS	SG-U	3	0	1	0	0	1	0	0	0
4030000	DEPN EXPENSE-ELECT	3305000	LAND RIGHTS - FISH/WILDLIFE	SG-P	2	0	1	0	0	1	0	0	0
4030000	DEPN EXPENSE-ELECT	3310000	STRUCTURES AND IMPROVE	SG-U	318	5	85	24	45	142	17	0	0
4030000	DEPN EXPENSE-ELECT	3311000	STRUCTURES AND IMPROVE-PRODUCTION	SG-P	1,940	29	517	149	274	865	106	0	0
4030000	DEPN EXPENSE-ELECT	3311000	STRUCTURES AND IMPROVE-PRODUCTION	SG-U	432	6	115	33	61	193	24	0	0
4030000	DEPN EXPENSE-ELECT	3312000	STRUCTURES AND IMPROVE-FISH/WILDLIFE	SG-P	3,691	55	983	283	522	1,646	201	1	0
4030000	DEPN EXPENSE-ELECT	3312000	STRUCTURES AND IMPROVE-FISH/WILDLIFE	SG-U	32	0	8	2	5	14	2	0	0
4030000	DEPN EXPENSE-ELECT	3313000	STRUCTURES AND IMPROVE-RECREATION	SG-P	515	8	137	39	73	230	28	0	0
4030000	DEPN EXPENSE-ELECT	3313000	STRUCTURES AND IMPROVE-RECREATION	SG-U	17	0	5	1	2	8	1	0	0
4030000	DEPN EXPENSE-ELECT	3320000	"RESERVOIRS, DAMS & WATERWAYS"	SG-P	152	2	40	12	21	68	8	0	0
4030000	DEPN EXPENSE-ELECT	3320000	"RESERVOIRS, DAMS & WATERWAYS"	SG-U	1,167	17	311	89	165	520	64	0	0
4030000	DEPN EXPENSE-ELECT	3321000	"RESERVOIRS, DAMS, & WTRWYS-PRODUCTION"	SG-P	10,892	162	2,901	835	1,540	4,858	593	3	0
4030000	DEPN EXPENSE-ELECT	3321000	"RESERVOIRS, DAMS, & WTRWYS-PRODUCTION"	SG-U	4,143	61	1,103	318	586	1,848	226	1	0
4030000	DEPN EXPENSE-ELECT	3322000	"RESERVOIRS, DAMS, & WTRWYS-FISH/WILDLIF	SG-P	522	8	139	40	74	233	28	0	0
4030000	DEPN EXPENSE-ELECT	3322000	"RESERVOIRS, DAMS, & WTRWYS-FISH/WILDLIF	SG-U	17	0	4	1	2	8	1	0	0
4030000	DEPN EXPENSE-ELECT	3323000	"RESERVOIRS, DAMS, & WTRWYS-RECREATION"	SG-P	4	0	1	0	1	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	2,041	30	543	156	289	910	111	0	0
4030000	DEPN EXPENSE-ELECT	3330000	"WATER WHEELS, TURB & GENERATORS"	SG-U	1,967	29	524	151	278	877	107	0	0
4030000	DEPN EXPENSE-ELECT	3340000	ACCESSORY ELECTRIC EQUIPMENT	SG-P	1,868	28	497	143	264	833	102	0	0
4030000	DEPN EXPENSE-ELECT	3340000	ACCESSORY ELECTRIC EQUIPMENT	SG-U	594	9	158	46	84	265	32	0	0



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4030000	DEPN EXPENSE-ELECT	3347000	ACCESSORY ELECT EQUIP - SUPV & ALARM	SG-P	34	1	9	3	5	15	2	0	0
4030000	DEPN EXPENSE-ELECT	3347000	ACCESSORY ELECT EQUIP - SUPV & ALARM	SG-U	5	0	1	0	1	2	0	0	0
4030000	DEPN EXPENSE-ELECT	3350000	MISC POWER PLANT EQUIP	SG-U	6	0	2	0	1	3	0	0	0
4030000	DEPN EXPENSE-ELECT	3351000	MISC POWER PLANT EQUIP - PRODUCTION	SG-P	53	1	14	4	7	24	3	0	0
4030000	DEPN EXPENSE-ELECT	3360000	"ROADS, RAILROADS & BRIDGES"	SG-P	629	9	168	48	89	281	34	0	0
4030000	DEPN EXPENSE-ELECT	3360000	"ROADS, RAILROADS & BRIDGES"	SG-U	188	3	50	14	27	84	10	0	0
4030000	DEPN EXPENSE-ELECT	3402000	LAND RIGHTS	SG-W	190	3	51	15	27	85	10	0	0
4030000	DEPN EXPENSE-ELECT	3410000	STRUCTURES & IMPROVEMENTS	CAGE	3,761	0	0	0	810	2,623	326	1	0
4030000	DEPN EXPENSE-ELECT	3410000	STRUCTURES & IMPROVEMENTS	CAGW	1,089	45	813	231	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	2,833	42	754	217	401	1,264	154	1	0
4030000	DEPN EXPENSE-ELECT	3410000	STRUCTURES & IMPROVEMENTS	UT	3	0	0	0	0	3	0	0	0
4030000	DEPN EXPENSE-ELECT	3420000	"FUEL HOLDERS,PRODUCERS, ACCES"	CAGE	485	0	0	0	104	338	42	0	0
4030000	DEPN EXPENSE-ELECT	3420000	"FUEL HOLDERS,PRODUCERS, ACCES"	CAGW	56	2	42	12	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3430000	PRIME MOVERS	CAGE	33,138	0	0	0	7,141	23,111	2,874	11	0
4030000	DEPN EXPENSE-ELECT	3430000	PRIME MOVERS	CAGW	13,998	579	10,451	2,968	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3430000	PRIME MOVERS	SG-W	123,789	1,837	32,969	9,489	17,506	55,213	6,744	30	0
4030000	DEPN EXPENSE-ELECT	3440000	GENERATORS	CAGE	9,723	0	0	0	2,095	6,781	843	3	0
4030000	DEPN EXPENSE-ELECT	3440000	GENERATORS	CAGW	3,658	151	2,731	776	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3440000	GENERATORS	SG	(20)	(0)	(5)	(2)	(3)	(9)	(1)	(0)	0
4030000	DEPN EXPENSE-ELECT	3440000	GENERATORS	SG-W	9,130	135	2,432	700	1,291	4,072	497	2	0
4030000	DEPN EXPENSE-ELECT	3440000	GENERATORS	UT	13	0	0	0	0	13	0	0	0
4030000	DEPN EXPENSE-ELECT	3450000	ACCESSORY ELECTRIC EQUIPMENT	CAGE	4,785	0	0	0	1,031	3,337	415	2	0
4030000	DEPN EXPENSE-ELECT	3450000	ACCESSORY ELECTRIC EQUIPMENT	CAGW	1,388	57	1,037	294	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3450000	ACCESSORY ELECTRIC EQUIPMENT	SG-W	7,779	115	2,072	596	1,100	3,470	424	2	0
4030000	DEPN EXPENSE-ELECT	3450000	ACCESSORY ELECTRIC EQUIPMENT	UT	4	0	0	0	0	4	0	0	0
4030000	DEPN EXPENSE-ELECT	3460000	MISCELLANEOUS PWR PLANT EQUIP	CAGE	270	0	0	0	58	188	23	0	0
4030000	DEPN EXPENSE-ELECT	3460000	MISCELLANEOUS PWR PLANT EQUIP	CAGW	107	4	80	23	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3460000	MISCELLANEOUS PWR PLANT EQUIP	SG-W	382	6	102	29	54	171	21	0	0
4030000	DEPN EXPENSE-ELECT	3502000	LAND RIGHTS	SG	2,993	44	797	229	423	1,335	163	1	0
4030000	DEPN EXPENSE-ELECT	3520000	STRUCTURES & IMPROVEMENTS	SG	5,227	78	1,392	401	739	2,331	285	1	0
4030000	DEPN EXPENSE-ELECT	3530000	STATION EQUIPMENT	SG	44,758	664	11,921	3,431	6,330	19,963	2,438	11	0
4030000	DEPN EXPENSE-ELECT	3534000	STATION EQUIPMENT, STEP-UP TRANSFORMERS	CAGW	43	2	32	9	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3534000	STATION EQUIPMENT, STEP-UP TRANSFORMERS	SG	3,184	47	848	244	450	1,420	173	1	0
4030000	DEPN EXPENSE-ELECT	3537000	STATION EQUIPMENT-SUPERVISORY & ALARM	SG	467	7	124	36	66	208	25	0	0
4030000	DEPN EXPENSE-ELECT	3540000	TOWERS AND FIXTURES	SG	21,992	326	5,857	1,686	3,110	9,809	1,198	5	0
4030000	DEPN EXPENSE-ELECT	3550000	POLES AND FIXTURES	SG	27,578	409	7,345	2,114	3,900	12,300	1,502	7	0
4030000	DEPN EXPENSE-ELECT	3560000	OVERHEAD CONDUCTORS & DEVICES	SG	30,382	451	8,092	2,329	4,297	13,551	1,655	7	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	11	21	65	8	0	0
4030000	DEPN EXPENSE-ELECT	3590000	ROADS AND TRAILS	SG	147	2	39	11	21	66	8	0	0
4030000	DEPN EXPENSE-ELECT	3602000	LAND RIGHTS	CA	13	13	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3602000	LAND RIGHTS	IDU	28	0	0	0	0	0	28	0	0
4030000	DEPN EXPENSE-ELECT	3602000	LAND RIGHTS	OR	74	0	74	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3602000	LAND RIGHTS	UT	194	0	0	0	0	194	0	0	0
4030000	DEPN EXPENSE-ELECT	3602000	LAND RIGHTS	WA	10	0	0	10	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3602000	LAND RIGHTS	WYP	86	0	0	0	86	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3602000	LAND RIGHTS	WYU	125	0	0	0	125	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3610000	STRUCTURES & IMPROVEMENTS	CA	160	160	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3610000	STRUCTURES & IMPROVEMENTS	IDU	66	0	0	0	0	0	66	0	0



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4030000	DEPN EXPENSE-ELECT	3610000	STRUCTURES & IMPROVEMENTS	OR	540	0	540	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3610000	STRUCTURES & IMPROVEMENTS	UT	1,260	0	0	0	0	1,260	0	0	0
4030000	DEPN EXPENSE-ELECT	3610000	STRUCTURES & IMPROVEMENTS	WA	137	0	0	137	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3610000	STRUCTURES & IMPROVEMENTS	WYP	323	0	0	0	323	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	1,025	1,025	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3620000	STATION EQUIPMENT	IDU	950	0	0	0	0	0	950	0	0
4030000	DEPN EXPENSE-ELECT	3620000	STATION EQUIPMENT	OR	6,102	0	6,102	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3620000	STATION EQUIPMENT	UT	13,490	0	0	0	0	13,490	0	0	0
4030000	DEPN EXPENSE-ELECT	3620000	STATION EQUIPMENT	WA	1,979	0	0	1,979	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3620000	STATION EQUIPMENT	WYP	2,634	0	0	0	2,634	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3620000	STATION EQUIPMENT	WYU	373	0	0	0	373	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	CA	21	21	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	IDU	12	0	0	0	0	0	12	0	0
4030000	DEPN EXPENSE-ELECT	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	OR	98	0	98	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	UT	180	0	0	0	0	180	0	0	0
4030000	DEPN EXPENSE-ELECT	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WA	37	0	0	37	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WYP	42	0	0	0	42	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WYU	6	0	0	0	6	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3640000	"POLES, TOWERS AND FIXTURES"	CA	3,964	3,964	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3640000	"POLES, TOWERS AND FIXTURES"	IDU	3,791	0	0	0	0	0	3,791	0	0
4030000	DEPN EXPENSE-ELECT	3640000	"POLES, TOWERS AND FIXTURES"	OR	16,242	0	16,242	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3640000	"POLES, TOWERS AND FIXTURES"	UT	17,428	0	0	0	0	17,428	0	0	0
4030000	DEPN EXPENSE-ELECT	3640000	"POLES, TOWERS AND FIXTURES"	WA	4,342	0	0	4,342	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3640000	"POLES, TOWERS AND FIXTURES"	WYP	5,344	0	0	0	5,344	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3640000	"POLES, TOWERS AND FIXTURES"	WYU	1,068	0	0	0	1,068	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3650000	OVERHEAD CONDUCTORS & DEVICES	CA	1,776	1,776	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3650000	OVERHEAD CONDUCTORS & DEVICES	IDU	1,094	0	0	0	0	0	1,094	0	0
4030000	DEPN EXPENSE-ELECT	3650000	OVERHEAD CONDUCTORS & DEVICES	OR	6,860	0	6,860	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3650000	OVERHEAD CONDUCTORS & DEVICES	UT	7,706	0	0	0	0	7,706	0	0	0
4030000	DEPN EXPENSE-ELECT	3650000	OVERHEAD CONDUCTORS & DEVICES	WA	2,226	0	0	2,226	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3650000	OVERHEAD CONDUCTORS & DEVICES	WYP	2,854	0	0	0	2,854	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3650000	OVERHEAD CONDUCTORS & DEVICES	WYU	373	0	0	0	373	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3660000	UNDERGROUND CONDUIT	CA	489	489	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3660000	UNDERGROUND CONDUIT	IDU	315	0	0	0	0	0	315	0	0
4030000	DEPN EXPENSE-ELECT	3660000	UNDERGROUND CONDUIT	OR	2,116	0	2,116	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3660000	UNDERGROUND CONDUIT	UT	6,377	0	0	0	0	6,377	0	0	0
4030000	DEPN EXPENSE-ELECT	3660000	UNDERGROUND CONDUIT	WA	572	0	0	572	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3660000	UNDERGROUND CONDUIT	WYP	875	0	0	0	875	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3660000	UNDERGROUND CONDUIT	WYU	156	0	0	0	156	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3670000	UNDERGROUND CONDUCTORS & DEVICES	CA	558	558	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3670000	UNDERGROUND CONDUCTORS & DEVICES	IDU	640	0	0	0	0	0	640	0	0
4030000	DEPN EXPENSE-ELECT	3670000	UNDERGROUND CONDUCTORS & DEVICES	OR	4,704	0	4,704	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3670000	UNDERGROUND CONDUCTORS & DEVICES	UT	13,420	0	0	0	0	13,420	0	0	0
4030000	DEPN EXPENSE-ELECT	3670000	UNDERGROUND CONDUCTORS & DEVICES	WA	784	0	0	784	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3670000	UNDERGROUND CONDUCTORS & DEVICES	WYP	1,351	0	0	0	1,351	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3670000	UNDERGROUND CONDUCTORS & DEVICES	WYU	498	0	0	0	498	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3680000	LINE TRANSFORMERS	CA	1,376	1,376	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3680000	LINE TRANSFORMERS	IDU	2,080	0	0	0	0	0	2,080	0	0
4030000	DEPN EXPENSE-ELECT	3680000	LINE TRANSFORMERS	OR	12,211	0	12,211	0	0	0	0	0	0



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4030000	DEPN EXPENSE-ELECT	3680000	LINE TRANSFORMERS	UT	15,735	0	0	0	0	15,735	0	0	0
4030000	DEPN EXPENSE-ELECT	3680000	LINE TRANSFORMERS	WA	3,067	0	0	3,067	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3680000	LINE TRANSFORMERS	WYP	3,517	0	0	0	3,517	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3680000	LINE TRANSFORMERS	WYU	492	0	0	0	492	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3691000	SERVICES - OVERHEAD	CA	275	275	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3691000	SERVICES - OVERHEAD	IDU	235	0	0	0	0	0	235	0	0
4030000	DEPN EXPENSE-ELECT	3691000	SERVICES - OVERHEAD	OR	2,322	0	2,322	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3691000	SERVICES - OVERHEAD	UT	2,512	0	0	0	0	2,512	0	0	0
4030000	DEPN EXPENSE-ELECT	3691000	SERVICES - OVERHEAD	WA	607	0	0	607	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3691000	SERVICES - OVERHEAD	WYP	452	0	0	0	452	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3691000	SERVICES - OVERHEAD	WYU	102	0	0	0	102	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3692000	SERVICES - UNDERGROUND	CA	410	410	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3692000	SERVICES - UNDERGROUND	IDU	989	0	0	0	0	0	989	0	0
4030000	DEPN EXPENSE-ELECT	3692000	SERVICES - UNDERGROUND	OR	5,061	0	5,061	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3692000	SERVICES - UNDERGROUND	UT	7,394	0	0	0	0	7,394	0	0	0
4030000	DEPN EXPENSE-ELECT	3692000	SERVICES - UNDERGROUND	WA	1,275	0	0	1,275	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3692000	SERVICES - UNDERGROUND	WYP	1,219	0	0	0	1,219	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3692000	SERVICES - UNDERGROUND	WYU	416	0	0	0	416	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3700000	METERS	CA	319	319	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3700000	METERS	IDU	791	0	0	0	0	0	791	0	0
4030000	DEPN EXPENSE-ELECT	3700000	METERS	OR	1,817	0	1,817	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3700000	METERS	UT	7,589	0	0	0	0	7,589	0	0	0
4030000	DEPN EXPENSE-ELECT	3700000	METERS	WA	801	0	0	801	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3700000	METERS	WYP	778	0	0	0	778	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3700000	METERS	WYU	154	0	0	0	154	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3710000	INSTALL ON CUSTOMERS PREMISES	CA	15	15	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3710000	INSTALL ON CUSTOMERS PREMISES	IDU	8	0	0	0	0	0	8	0	0
4030000	DEPN EXPENSE-ELECT	3710000	INSTALL ON CUSTOMERS PREMISES	OR	116	0	116	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3710000	INSTALL ON CUSTOMERS PREMISES	UT	265	0	0	0	0	265	0	0	0
4030000	DEPN EXPENSE-ELECT	3710000	INSTALL ON CUSTOMERS PREMISES	WA	21	0	0	21	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3710000	INSTALL ON CUSTOMERS PREMISES	WYP	31	0	0	0	31	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3710000	INSTALL ON CUSTOMERS PREMISES	WYU	5	0	0	0	5	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3730000	STREET LIGHTING & SIGNAL SYSTEMS	CA	28	28	0	0	0	0	0	0	0
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	618	0	618	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3730000	STREET LIGHTING & SIGNAL SYSTEMS	UT	1,165	0	0	0	0	1,165	0	0	0
4030000	DEPN EXPENSE-ELECT	3730000	STREET LIGHTING & SIGNAL SYSTEMS	WA	113	0	0	113	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3730000	STREET LIGHTING & SIGNAL SYSTEMS	WYP	241	0	0	0	241	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	77	77	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	CAEE	24	0	0	0	6	16	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



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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	3900000	STRUCTURES AND IMPROVEMENTS	CN	210	5	64	14	15	103	9	0	0
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	IDU	247	0	0	0	0	0	247	0	0
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	OR	798	0	798	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	SG	266	4	71	20	38	118	14	0	0
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	SO	2,487	55	635	171	339	1,146	141	0	0
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	UT	1,232	0	0	0	0	1,232	0	0	0
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	WA	245	0	0	245	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	WYP	352	0	0	0	352	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	WYU	122	0	0	0	122	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	67	0	0	0	14	47	6	0	0
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	CAGW	2	0	2	1	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	CN	32	1	10	2	2	16	1	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	9	0	6	2	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	OR	67	0	67	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	SG	23	0	6	2	3	10	1	0	0
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	SO	764	17	195	53	104	352	43	0	0
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	UT	53	0	0	0	0	53	0	0	0
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	WA	3	0	0	3	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	WYP	27	0	0	0	27	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	WYU	2	0	0	0	2	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CA	10	10	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CAEE	5	0	0	0	1	3	0	0	0
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CAGE	276	0	0	0	59	192	24	0	0
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CAGW	23	1	17	5	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CN	404	9	123	27	29	199	17	0	0
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	IDU	82	0	0	0	0	0	82	0	0
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	JBG	35	1	26	7	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	OR	197	0	197	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SG	152	2	40	12	21	68	8	0	0
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SO	11,966	266	3,054	824	1,631	5,511	678	2	0
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	UT	172	0	0	0	0	172	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	250	0	0	0	250	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WYU	14	0	0	0	14	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3913000	OFFICE EQUIPMENT	CAGE	3	0	0	0	1	2	0	0	0
4030000	DEPN EXPENSE-ELECT	3913000	OFFICE EQUIPMENT	CAGW	1	0	1	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3913000	OFFICE EQUIPMENT	CN	0	0	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3913000	OFFICE EQUIPMENT	OR	0	0	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3913000	OFFICE EQUIPMENT	SO	91	2	23	6	12	42	5	0	0
4030000	DEPN EXPENSE-ELECT	3913000	OFFICE EQUIPMENT	UT	1	0	0	0	0	1	0	0	0
4030000	DEPN EXPENSE-ELECT	3913000	OFFICE EQUIPMENT	WYU	1	0	0	0	1	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3930000	STORES EQUIPMENT	CA	4	4	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3930000	STORES EQUIPMENT	CAGE	136	0	0	0	29	95	12	0	0
4030000	DEPN EXPENSE-ELECT	3930000	STORES EQUIPMENT	CAGW	7	0	5	2	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3930000	STORES EQUIPMENT	IDU	34	0	0	0	0	0	34	0	0
4030000	DEPN EXPENSE-ELECT	3930000	STORES EQUIPMENT	JBG	39	2	29	8	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3930000	STORES EQUIPMENT	OR	124	0	124	0	0	0	0	0	0



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4030000	DEPN EXPENSE-ELECT	3930000	STORES EQUIPMENT	SG	101	1	27	8	14	45	5	0	0
4030000	DEPN EXPENSE-ELECT	3930000	STORES EQUIPMENT	SO	10	0	2	1	1	4	1	0	0
4030000	DEPN EXPENSE-ELECT	3930000	STORES EQUIPMENT	UT	167	0	0	0	0	167	0	0	0
4030000	DEPN EXPENSE-ELECT	3930000	STORES EQUIPMENT	WA	29	0	0	29	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3930000	STORES EQUIPMENT	WYP	59	0	0	0	59	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	47	47	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	641	0	0	0	138	447	56	0	0
4030000	DEPN EXPENSE-ELECT	3940000	"TLS, SHOP, GAR EQUIPMENT"	CAGW	31	1	23	6	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3940000	"TLS, SHOP, GAR EQUIPMENT"	IDU	98	0	0	0	0	0	98	0	0
4030000	DEPN EXPENSE-ELECT	3940000	"TLS, SHOP, GAR EQUIPMENT"	JBG	111	5	83	24	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3940000	"TLS, SHOP, GAR EQUIPMENT"	OR	453	0	453	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3940000	"TLS, SHOP, GAR EQUIPMENT"	SG	169	3	45	13	24	75	9	0	0
4030000	DEPN EXPENSE-ELECT	3940000	"TLS, SHOP, GAR EQUIPMENT"	SO	76	2	19	5	10	35	4	0	0
4030000	DEPN EXPENSE-ELECT	3940000	"TLS, SHOP, GAR EQUIPMENT"	UT	704	0	0	0	0	704	0	0	0
4030000	DEPN EXPENSE-ELECT	3940000	"TLS, SHOP, GAR EQUIPMENT"	WA	125	0	0	125	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3940000	"TLS, SHOP, GAR EQUIPMENT"	WYP	175	0	0	0	175	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3940000	"TLS, SHOP, GAR EQUIPMENT"	WYU	12	0	0	0	12	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3950000	LABORATORY EQUIPMENT	CA	39	39	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3950000	LABORATORY EQUIPMENT	CAEE	60	0	0	0	14	40	5	0	0
4030000	DEPN EXPENSE-ELECT	3950000	LABORATORY EQUIPMENT	CAGE	188	0	0	0	41	131	16	0	0
4030000	DEPN EXPENSE-ELECT	3950000	LABORATORY EQUIPMENT	CAGW	11	0	8	2	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3950000	LABORATORY EQUIPMENT	IDU	74	0	0	0	0	0	74	0	0
4030000	DEPN EXPENSE-ELECT	3950000	LABORATORY EQUIPMENT	JBG	29	1	22	6	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3950000	LABORATORY EQUIPMENT	OR	547	0	547	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3950000	LABORATORY EQUIPMENT	SG	148	2	39	11	21	66	8	0	0
4030000	DEPN EXPENSE-ELECT	3950000	LABORATORY EQUIPMENT	SO	250	6	64	17	34	115	14	0	0
4030000	DEPN EXPENSE-ELECT	3950000	LABORATORY EQUIPMENT	UT	508	0	0	0	0	508	0	0	0
4030000	DEPN EXPENSE-ELECT	3950000	LABORATORY EQUIPMENT	WA	73	0	0	73	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3950000	LABORATORY EQUIPMENT	WYP	174	0	0	0	174	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3950000	LABORATORY EQUIPMENT	WYU	6	0	0	0	6	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	CA	245	245	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	1,126	0	0	0	243	785	98	0	0
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	CAGW	86	4	64	18	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	CN	149	3	45	10	11	73	6	0	0
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	IDU	613	0	0	0	0	0	613	0	0
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	JBG	164	7	123	35	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	OR	2,715	0	2,715	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	SG	7,343	109	1,956	563	1,038	3,275	400	2	0
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	SO	4,115	91	1,050	283	561	1,895	233	1	0
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	UT	3,161	0	0	0	0	3,161	0	0	0
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	WA	542	0	0	542	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	WYP	1,136	0	0	0	1,136	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	WYU	290	0	0	0	290	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3972000	MOBILE RADIO EQUIPMENT	CA	25	25	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3972000	MOBILE RADIO EQUIPMENT	CAEE	4	0	0	0	1	2	0	0	0
4030000	DEPN EXPENSE-ELECT	3972000	MOBILE RADIO EQUIPMENT	CAGE	121	0	0	0	26	85	11	0	0
4030000	DEPN EXPENSE-ELECT	3972000	MOBILE RADIO EQUIPMENT	CAGW	1	0	1	0	0	0	0	0	0



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4030000	DEPN EXPENSE-ELECT	3972000	MOBILE RADIO EQUIPMENT	IDU	14	0	0	0	0	0	14	0	0
4030000	DEPN EXPENSE-ELECT	3972000	MOBILE RADIO EQUIPMENT	JBG	43	2	32	9	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3972000	MOBILE RADIO EQUIPMENT	OR	100	0	100	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3972000	MOBILE RADIO EQUIPMENT	SG	75	1	20	6	11	33	4	0	0
4030000	DEPN EXPENSE-ELECT	3972000	MOBILE RADIO EQUIPMENT	SO	11	0	3	1	1	5	1	0	0
4030000	DEPN EXPENSE-ELECT	3972000	MOBILE RADIO EQUIPMENT	UT	81	0	0	0	0	81	0	0	0
4030000	DEPN EXPENSE-ELECT	3972000	MOBILE RADIO EQUIPMENT	WA	6	0	0	6	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3972000	MOBILE RADIO EQUIPMENT	WYP	20	0	0	0	20	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3972000	MOBILE RADIO EQUIPMENT	WYU	5	0	0	0	5	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	20	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	16	1	12	3	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3980000	MISCELLANEOUS EQUIPMENT	OR	68	0	68	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3980000	MISCELLANEOUS EQUIPMENT	SG	48	1	13	4	7	21	3	0	0
4030000	DEPN EXPENSE-ELECT	3980000	MISCELLANEOUS EQUIPMENT	SO	80	2	21	6	11	37	5	0	0
4030000	DEPN EXPENSE-ELECT	3980000	MISCELLANEOUS EQUIPMENT	UT	87	0	0	0	0	87	0	0	0
4030000	DEPN EXPENSE-ELECT	3980000	MISCELLANEOUS EQUIPMENT	WA	10	0	0	10	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3980000	MISCELLANEOUS EQUIPMENT	WYP	14	0	0	0	14	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3980000	MISCELLANEOUS EQUIPMENT	WYU	1	0	0	0	1	0	0	0	0
4030000 Total					1,001,716	20,709	237,703	66,660	142,941	475,119	58,393	191	0
4032000	DEPR - STEAM	565131	DEPR - PROD STEAM NOT CLASSIFIED	CAGE	902	0	0	0	194	629	78	0	0
4032000	DEPR - STEAM	565131	DEPR - PROD STEAM NOT CLASSIFIED	CAGW	9	0	7	2	0	0	0	0	0
4032000	DEPR - STEAM	565131	DEPR - PROD STEAM NOT CLASSIFIED	JBG	579	24	432	123	0	0	0	0	0
4032000	DEPR - STEAM	565131	DEPR - PROD STEAM NOT CLASSIFIED	SG	9	0	3	1	1	4	1	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					(5,249)	24	442	126	196	633	79	0	(6,749)
4033000	DEPR - HYDRO	565133	DEPR - PROD HYDRO NOT CLASSIFIED	SG-P	(598)	(9)	(159)	(46)	(85)	(267)	(33)	(0)	0
4033000	DEPR - HYDRO	565133	DEPR - PROD HYDRO NOT CLASSIFIED	SG-U	303	4	81	23	43	135	17	0	0
4033000 Total					(295)	(4)	(79)	(23)	(42)	(132)	(16)	(0)	0
4034000	DEPR - OTHER	565134	DEPR - PROD OTHER NOT CLASSIFIED	CAGE	120	0	0	0	26	84	10	0	0
4034000	DEPR - OTHER	565134	DEPR - PROD OTHER NOT CLASSIFIED	CAGW	38	2	28	8	0	0	0	0	0
4034000	DEPR - OTHER	565134	DEPR - PROD OTHER NOT CLASSIFIED	SG	425	6	113	33	60	189	23	0	0
4034000	DEPR - OTHER	565134	DEPR - PROD OTHER NOT CLASSIFIED	SG-W	2	0	1	0	0	1	0	0	0
4034000 Total					585	8	142	41	86	274	34	0	0
4035000	DEPR-TRANSMISSION	565141	DEPR - TRANS ASSETS NOT CLASSIFIED	SG	2,412	36	642	185	341	1,076	131	1	0
4035000 Total					2,412	36	642	185	341	1,076	131	1	0
4036000	DEPR-DISTRIBUTION	565161	DEPR - DIST ASSETS NOT CLASSIFIED	CA	376	376	0	0	0	0	0	0	0
4036000	DEPR-DISTRIBUTION	565161	DEPR - DIST ASSETS NOT CLASSIFIED	IDU	77	0	0	0	0	0	77	0	0
4036000	DEPR-DISTRIBUTION	565161	DEPR - DIST ASSETS NOT CLASSIFIED	OR	604	0	604	0	0	0	0	0	0
4036000	DEPR-DISTRIBUTION	565161	DEPR - DIST ASSETS NOT CLASSIFIED	UT	727	0	0	0	0	727	0	0	0
4036000	DEPR-DISTRIBUTION	565161	DEPR - DIST ASSETS NOT CLASSIFIED	WA	290	0	0	290	0	0	0	0	0
4036000	DEPR-DISTRIBUTION	565161	DEPR - DIST ASSETS NOT CLASSIFIED	WYP	151	0	0	0	151	0	0	0	0
4036000 Total					2,226	376	604	290	151	727	77	0	0
4037000	DEPR - GENERAL	565201	DEPR - GEN ASSETS NOT CLASSIFIED	CAGE	1,879	0	0	0	405	1,310	163	1	0
4037000	DEPR - GENERAL	565201	DEPR - GEN ASSETS NOT CLASSIFIED	CAGW	1,093	45	816	232	0	0	0	0	0
4037000 Total					2,972	45	816	232	405	1,310	163	1	0



Depreciation Expense (Actuals)
 Sum of Range: 01/2023 - 12/2023
 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
4039999	DEPR EXP-ELEC, OTH	565140	Depreciation - Transmission Assets	SG	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	0
4039999	DEPR EXP-ELEC, OTH	565160	Depreciation - Distribution Assets	OR	(0)	0	(0)	0	0	0	0	0	0
4039999	DEPR EXP-ELEC, OTH	565160	Depreciation - Distribution Assets	UT	1	0	0	0	0	1	0	0	0
4039999	DEPR EXP-ELEC, OTH	565970	DEPRECIATION-JOINT OWNER BILLED-CREDIT	CAGE	(267)	0	0	0	(58)	(186)	(23)	(0)	0
4039999 Total					(266)	(0)	(0)	(0)	(58)	(186)	(23)	(0)	0
Grand Total					1,004,100	21,195	240,270	67,510	144,020	478,823	58,838	192	(6,749)

B4. AMORTIZATION EXPENSE



Amortization Expense (Actuals)
 Twelve Months Ending - December 2023
 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	3.36	0	0	0	0	0	3	0	0
4040000	AMOR LTD TRM PLNT	3020000	FRANCHISES AND CONSENTS	SG	642.83	10	171	49	91	287	35	0	0
4040000	AMOR LTD TRM PLNT	3020000	FRANCHISES AND CONSENTS	SG-P	2,682.71	40	714	206	379	1,197	146	1	0
4040000	AMOR LTD TRM PLNT	3020000	FRANCHISES AND CONSENTS	SG-U	335.76	5	89	26	47	150	18	0	0
4040000	AMOR LTD TRM PLNT	3031040	INTANGIBLE PLANT	CAGE	0.45	0	0	0	0	0	0	0	0
4040000	AMOR LTD TRM PLNT	3031040	INTANGIBLE PLANT	CAGW	1.92	0	1	0	0	0	0	0	0
4040000	AMOR LTD TRM PLNT	3031040	INTANGIBLE PLANT	OR	8.85	0	9	0	0	0	0	0	0
4040000	AMOR LTD TRM PLNT	3031040	INTANGIBLE PLANT	SG	1,045.21	16	278	80	148	466	57	0	0
4040000	AMOR LTD TRM PLNT	3031040	INTANGIBLE PLANT	UT	97.40	0	0	0	0	97	0	0	0
4040000	AMOR LTD TRM PLNT	3031040	INTANGIBLE PLANT	WYP	58.85	0	0	0	59	0	0	0	0
4040000	AMOR LTD TRM PLNT	3031050	RWT - RCMS WORK TRACKING	SO	85.11	2	22	6	12	39	5	0	0
4040000	AMOR LTD TRM PLNT	3031680	CADOPS - COMPUTER-ASSISTED DISTRIBUTION	SO	925.11	21	236	64	126	426	52	0	0
4040000	AMOR LTD TRM PLNT	3031830	CUSTOMER SERVICE SYSTEM	CN	6,853.05	154	2,089	457	485	3,375	293	0	0
4040000	AMOR LTD TRM PLNT	3032040	SAP	SO	5,407.40	120	1,380	372	737	2,490	306	1	0
4040000	AMOR LTD TRM PLNT	3032130	NODAL PRICING SOFTWARE	SG	661.60	10	176	51	94	295	36	0	0
4040000	AMOR LTD TRM PLNT	3032140	ESM-IRP	SO	830.10	18	212	57	113	382	47	0	0
4040000	AMOR LTD TRM PLNT	3032150	CELONIS	SO	845.18	19	216	58	115	389	48	0	0
4040000	AMOR LTD TRM PLNT	3032160	ARCOS	SO	622.65	14	159	43	85	287	35	0	0
4040000	AMOR LTD TRM PLNT	3032170	AZURE B2C - IDENTITY MGT	SO	285.87	6	73	20	39	132	16	0	0
4040000	AMOR LTD TRM PLNT	3032180	IAM - SCHEDULING/TAGGING SYSTEM	SO	273.05	6	70	19	37	126	15	0	0
4040000	AMOR LTD TRM PLNT	3032190	4040000/3032190	SO	292.90	7	75	20	40	135	17	0	0
4040000	AMOR LTD TRM PLNT	3032200	ITOA	SO	876.98	19	224	60	120	404	50	0	0
4040000	AMOR LTD TRM PLNT	3032210	FACILITY INSPECTION REPORTING SYS	SO	319.89	7	82	22	44	147	18	0	0
4040000	AMOR LTD TRM PLNT	3032450	MID OFFICE IMPROVEMENT PROJECT	SO	4.49	0	1	0	1	2	0	0	0
4040000	AMOR LTD TRM PLNT	3032530	POLE ATTACHMENT MGMT SYSTEM	SO	5.69	0	1	0	1	3	0	0	0
4040000	AMOR LTD TRM PLNT	3032600	SINGLE PERSON SCHEDULING	SO	184.46	4	47	13	25	85	10	0	0
4040000	AMOR LTD TRM PLNT	3032640	TIBCO SOFTWARE	SO	632.37	14	161	44	86	291	36	0	0
4040000	AMOR LTD TRM PLNT	3032690	UTILITY INTERNATIONAL FORECASTING MODEL	SO	1,792.44	40	458	123	244	826	102	0	0
4040000	AMOR LTD TRM PLNT	3032710	ROUGE RIVER HYDRO INTANGIBLES	SG	6.59	0	2	1	1	3	0	0	0
4040000	AMOR LTD TRM PLNT	3032740	GADSBY INTANGIBLE ASSETS	CAGE	3.56	0	0	0	1	2	0	0	0
4040000	AMOR LTD TRM PLNT	3032760	SWIFT 2 IMPROVEMENTS	SG	431.80	6	115	33	61	193	24	0	0
4040000	AMOR LTD TRM PLNT	3032770	NORTH UMPQUA - SETTLEMENT AGREEMENT	SG	24.12	0	6	2	3	11	1	0	0
4040000	AMOR LTD TRM PLNT	3032780	BEAR RIVER-SETTLEMENT AGREEMENT	SG	2.37	0	1	0	0	1	0	0	0
4040000	AMOR LTD TRM PLNT	3032780	BEAR RIVER-SETTLEMENT AGREEMENT	SG-U	1.04	0	0	0	0	0	0	0	0
4040000	AMOR LTD TRM PLNT	3032860	WEB SOFTWARE	SO	1,869.59	42	477	129	255	861	106	0	0
4040000	AMOR LTD TRM PLNT	3032900	IDAHO TRANSMISSION CUSTOMER-OWNED ASSETS	CAGE	25.69	0	0	0	6	18	2	0	0
4040000	AMOR LTD TRM PLNT	3032900	IDAHO TRANSMISSION CUSTOMER-OWNED ASSETS	SG	334.24	5	89	26	47	149	18	0	0
4040000	AMOR LTD TRM PLNT	3032990	P8DM - FILENET P8 DOCUMENT MANAGEMENT (E	SO	462.84	10	118	32	63	213	26	0	0
4040000	AMOR LTD TRM PLNT	3033090	STEAM PLANT INTANGIBLE ASSETS	CAGE	1,749.58	0	0	0	377	1,220	152	1	0
4040000	AMOR LTD TRM PLNT	3033090	STEAM PLANT INTANGIBLE ASSETS	CAGW	369.75	15	276	78	0	0	0	0	0
4040000	AMOR LTD TRM PLNT	3033090	STEAM PLANT INTANGIBLE ASSETS	JBG	98.05	4	73	21	0	0	0	0	0
4040000	AMOR LTD TRM PLNT	3033090	STEAM PLANT INTANGIBLE ASSETS	SG	199.56	3	53	15	28	89	11	0	0
4040000	AMOR LTD TRM PLNT	3033220	MONARCH EMS/SCADA	SO	4,516.41	100	1,153	311	615	2,080	256	1	0
4040000	AMOR LTD TRM PLNT	3033240	IEE - Itron Enterprise Addition	CN	486.58	11	148	32	34	240	21	0	0
4040000	AMOR LTD TRM PLNT	3033250	AMI Metering Software	CN	5,033.94	113	1,534	336	356	2,479	215	0	0
4040000	AMOR LTD TRM PLNT	3033260	Big Data & Analytics	SO	946.06	21	241	65	129	436	54	0	0
4040000	AMOR LTD TRM PLNT	3033270	CES - Customer Experience System	CN	2,128.86	48	649	142	151	1,049	91	0	0
4040000	AMOR LTD TRM PLNT	3033280	MAPAPPS - Mapping Systems Application	SO	1,803.11	40	460	124	246	830	102	0	0
4040000	AMOR LTD TRM PLNT	3033290	CUSTOMER CONTACTS	CN	781.17	18	238	52	55	385	33	0	0
4040000	AMOR LTD TRM PLNT	3033310	C&T - ENERGY TRADING SYSTEM	SO	330.73	7	84	23	45	152	19	0	0



Amortization Expense (Actuals)
 Twelve Months Ending - December 2023
 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	3033320	CAS - CONTROL AREA SCHEDULING (TRANSM)	SO	57.99	1	15	4	8	27	3	0	0
4040000	AMOR LTD TRM PLNT	3033410	M365	SO	742.43	17	189	51	101	342	42	0	0
4040000	AMOR LTD TRM PLNT	3033420	SUBSTATION RELIABILITY SOFTWARE	SO	164.96	4	42	11	22	76	9	0	0
4040000	AMOR LTD TRM PLNT	3033430	DEPLOY DISTRIBUTION MGMT SYSTEM	SO	360.53	8	92	25	49	166	20	0	0
4040000	AMOR LTD TRM PLNT	3033440	DISTRIBUTION ENGINEERING COSTS	SO	233.76	5	60	16	32	108	13	0	0
4040000	AMOR LTD TRM PLNT	3033450	MAXIMO	SO	2,035.41	45	520	140	277	937	115	0	0
4040000	AMOR LTD TRM PLNT	3033460	AURORA	SO	380.78	8	97	26	52	175	22	0	0
4040000	AMOR LTD TRM PLNT	3033470	AUGMENTED REALITY	SO	755.17	17	193	52	103	348	43	0	0
4040000	AMOR LTD TRM PLNT	3033480	CXP	CN	474.38	11	145	32	34	234	20	0	0
4040000	AMOR LTD TRM PLNT	3033490	VMWARE	SO	1,442.66	32	368	99	197	664	82	0	0
4040000	AMOR LTD TRM PLNT	3033510	APIM	SO	248.77	6	63	17	34	115	14	0	0
4040000	AMOR LTD TRM PLNT	3033520	EGIS	SO	67.70	2	17	5	9	31	4	0	0
4040000	AMOR LTD TRM PLNT	3033530	2000 OREGON CORP SMALL SOFTWARE PACKAGES	SO	26.47	1	7	2	4	12	1	0	0
4040000	AMOR LTD TRM PLNT	3033540	2000 UTAH CORP SMALL SOFTWARE PACKAGES	SO	47.48	1	12	3	6	22	3	0	0
4040000	AMOR LTD TRM PLNT	3034900	MISC - MISCELLANEOUS	CA	0.00	0	0	0	0	0	0	0	0
4040000	AMOR LTD TRM PLNT	3034900	MISC - MISCELLANEOUS	CAEE	1.82	0	0	0	0	1	0	0	0
4040000	AMOR LTD TRM PLNT	3034900	MISC - MISCELLANEOUS	CAGE	10.90	0	0	0	2	8	1	0	0
4040000	AMOR LTD TRM PLNT	3034900	MISC - MISCELLANEOUS	CAGW	11.83	0	9	3	0	0	0	0	0
4040000	AMOR LTD TRM PLNT	3034900	MISC - MISCELLANEOUS	JBG	0.46	0	0	0	0	0	0	0	0
4040000	AMOR LTD TRM PLNT	3034900	MISC - MISCELLANEOUS	OR	2.39	0	2	0	0	0	0	0	0
4040000	AMOR LTD TRM PLNT	3034900	MISC - MISCELLANEOUS	SG	6,959.61	103	1,854	534	984	3,104	379	2	0
4040000	AMOR LTD TRM PLNT	3034900	MISC - MISCELLANEOUS	SO	441.84	10	113	30	60	203	25	0	0
4040000	AMOR LTD TRM PLNT	3034900	MISC - MISCELLANEOUS	UT	1.06	0	0	0	0	1	0	0	0
4040000	AMOR LTD TRM PLNT	3034900	MISC - MISCELLANEOUS	WA	0.12	0	0	0	0	0	0	0	0
4040000	AMOR LTD TRM PLNT	3034900	MISC - MISCELLANEOUS	WYP	20.67	0	0	0	21	0	0	0	0
4040000	AMOR LTD TRM PLNT	3035320	HYDRO PLANT INTANGIBLES	SG	134.11	2	36	10	19	60	7	0	0
4040000	AMOR LTD TRM PLNT	3035320	HYDRO PLANT INTANGIBLES	SG-P	14.74	0	4	1	2	7	1	0	0
4040000	AMOR LTD TRM PLNT	3035330	OATI-OASIS INTERFACE	SO	69.10	2	18	5	9	32	4	0	0
4040000	AMOR LTD TRM PLNT	3316000	STRUCTURES - LEASE IMPROVEMENTS	SG-P	313.88	5	84	24	44	140	17	0	0
4040000	AMOR LTD TRM PLNT	3456000	Electric Equipment - Leasehold Improve	OR	75.82	0	76	0	0	0	0	0	0
4040000	AMOR LTD TRM PLNT	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	CA	1.29	1	0	0	0	0	0	0	0
4040000	AMOR LTD TRM PLNT	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	OR	148.81	0	149	0	0	0	0	0	0
4040000	AMOR LTD TRM PLNT	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	SO	244.62	5	62	17	33	113	14	0	0
4040000	AMOR LTD TRM PLNT	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	WA	103.07	0	0	103	0	0	0	0	0
4040000	AMOR LTD TRM PLNT	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	WYP	176.25	0	0	0	176	0	0	0	0
4040000 Total					63,152	1,262	16,891	4,424	7,881	29,369	3,318	9	0
4049000	AMR LTD TRM PLNT-OTH	566140	AMORTIZATION SOFTWARE INTANGIBLE	SO	(10.10)	(0)	(3)	(1)	(1)	(5)	(1)	(0)	0
4049000	AMR LTD TRM PLNT-OTH	566205	Amort Exp - Non-Rec	SG	(48.60)	(1)	(13)	(4)	(7)	(22)	(3)	(0)	0
4049000	AMR LTD TRM PLNT-OTH	566970	AMORTIZATION JO BILL CREDIT	CAGE	(443.69)	0	0	0	(96)	(309)	(38)	(0)	0
4049000 Total					(502)	(1)	(16)	(4)	(104)	(336)	(42)	(0)	0
4061000	EL PLNT ACQ ADJ-CM	566920	AMORT ELEC PLANT ACQ ADJ	CAGE	44.62	0	0	0	10	31	4	0	0
4061000	EL PLNT ACQ ADJ-CM	566920	AMORT ELEC PLANT ACQ ADJ	UT	301.64	0	0	0	0	302	0	0	0
4061000 Total					346	0	0	0	10	333	4	0	0
4073000	REGULATORY DEBITS	566940	AMORT OF REG ASSETS - DEBITS	CAGW	32.51	1	24	7	0	0	0	0	0
4073000	REGULATORY DEBITS	566940	AMORT OF REG ASSETS - DEBITS	SG	1,218.15	18	324	93	172	543	66	0	0
4073000	REGULATORY DEBITS	566982	Amortz Reg A-Unrcvrd Plt/Decom Csts-ID	IDU	65.78	0	0	0	0	0	66	0	0
4073000	REGULATORY DEBITS	566983	Amortz Reg A-Unrcvrd Plt/Decom Csts-OR	OR	179.49	0	179	0	0	0	0	0	0
4073000	REGULATORY DEBITS	566984	Amortz Reg A-Unrcvrd Plt/Decom Csts-UT	UT	2,663.83	0	0	0	0	2,664	0	0	0
4073000	REGULATORY DEBITS	566986	Amortz Reg A-Unrcvrd Plt/Decom Csts-WY	WYP	4,974.03	0	0	0	4,974	0	0	0	0



Amortization Expense (Actuals)
 Twelve Months Ending - December 2023
 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	566992	OR Meters Replaced by AMI Amortization	OTHER	3,964.51	0	0	0	0	0	0	0	3,965
4073000	REGULATORY DEBITS	586902	Preferred Stock Repurchase Loss Amort	OTHER	124.29	0	0	0	0	0	0	0	124
4073000 Total					13,223	19	528	100	5,146	3,207	132	0	4,089
4074000	REGULATORY CREDITS	566908	Regulatory Credits O&M - 407.4	CA	(8,919.13)	(8,919)	0	0	0	0	0	0	0
4074000	REGULATORY CREDITS	566990	UT Wildland Fire Mitigation - Deferral	OTHER	(628.63)	0	0	0	0	0	0	0	(629)
4074000 Total					(9,548)	(8,919)	0	0	0	0	0	0	(629)
4074100	Reg Credits-BPA Exch	301101	BPA Reg Bill Bal Acct - Residential	IDU	7,449.11	0	0	0	0	0	7,449	0	0
4074100	Reg Credits-BPA Exch	301101	BPA Reg Bill Bal Acct - Residential	OR	54,544.37	0	54,544	0	0	0	0	0	0
4074100	Reg Credits-BPA Exch	301101	BPA Reg Bill Bal Acct - Residential	WA	15,294.56	0	0	15,295	0	0	0	0	0
4074100	Reg Credits-BPA Exch	301201	BPA Reg Bill Bal Acct - Commercial	IDU	449.19	0	0	0	0	0	449	0	0
4074100	Reg Credits-BPA Exch	301201	BPA Reg Bill Bal Acct - Commercial	OR	1,312.92	0	1,313	0	0	0	0	0	0
4074100	Reg Credits-BPA Exch	301201	BPA Reg Bill Bal Acct - Commercial	WA	629.32	0	0	629	0	0	0	0	0
4074100	Reg Credits-BPA Exch	301301	BPA Reg Bill Bal Acct - Industrial	IDU	31.79	0	0	0	0	0	32	0	0
4074100	Reg Credits-BPA Exch	301301	BPA Reg Bill Bal Acct - Industrial	OR	1.61	0	2	0	0	0	0	0	0
4074100	Reg Credits-BPA Exch	301301	BPA Reg Bill Bal Acct - Industrial	WA	16.83	0	0	17	0	0	0	0	0
4074100	Reg Credits-BPA Exch	301451	BPA Reg Bill Bal Acct - Irrigation	IDU	1,924.33	0	0	0	0	0	1,924	0	0
4074100	Reg Credits-BPA Exch	301451	BPA Reg Bill Bal Acct - Irrigation	OR	845.99	0	846	0	0	0	0	0	0
4074100	Reg Credits-BPA Exch	301451	BPA Reg Bill Bal Acct - Irrigation	WA	693.06	0	0	693	0	0	0	0	0
4074100 Total					83,193	0	56,705	16,634	0	0	9,854	0	0
4074200	Reg Credits-BPA Exch	505201	Regional Bill Intchg Rec/Del-OR (PP)	OR	(56,704.90)	0	(56,705)	0	0	0	0	0	0
4074200	Reg Credits-BPA Exch	505202	Regional Bill Intchg Rec/Del-WA (PP)	WA	(16,633.77)	0	0	(16,634)	0	0	0	0	0
4074200	Reg Credits-BPA Exch	505204	Regional Bill Intchg Rec/Del-ID (RMP)	IDU	(9,854)	0	0	0	0	0	(9,854)	0	0
4074200 Total					(83,193)	0	(56,705)	(16,634)	0	0	(9,854)	0	0
Grand Total					66,671	(7,639)	17,403	4,519	12,933	32,573	3,412	9	3,460

B5. TAXES OTHER THAN INCOME



Taxes Other Than Income (Actuals)

Twelve Months Ending - December 2023

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	(505)	(11)	(129)	(35)	(69)	(233)	(29)	(0)	0
4081000 Total					(505)	(11)	(129)	(35)	(69)	(233)	(29)	(0)	0
4081500	PROPERTY TAXES	579000	PROPERTY TAX	GPS	153,146	3,405	39,089	10,548	20,868	70,534	8,674	26	0
4081500	PROPERTY TAXES	579012	Property Tax Exp - Reg Deferral/Amortz	OR	155	0	155	0	0	0	0	0	0
4081500 Total					153,300	3,405	39,244	10,548	20,868	70,534	8,674	26	0
4081800	FRANCHISE TAXES	578000	FRANCHISE & OCCUPATION TAXES	CA	1,341	1,341	0	0	0	0	0	0	0
4081800	FRANCHISE TAXES	578000	FRANCHISE & OCCUPATION TAXES	OR	34,511	0	34,511	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	1,968	0	0	0	1,968	0	0	0	0
4081800 Total					37,828	1,341	34,511	0	1,968	8	0	0	0
4081990	MISC TAXES - OTHER	583252	Federal Excise Tax	SO	4,054	90	1,035	279	552	1,867	230	1	0
4081990	MISC TAXES - OTHER	583260	PUBLIC UTILITY TAX	WA	15,635	0	0	15,635	0	0	0	0	0
4081990	MISC TAXES - OTHER	583261	OREGON ENERGY RESOURCE SUPPLIER TAX	OR	1,439	0	1,439	0	0	0	0	0	0
4081990	MISC TAXES - OTHER	583263	MONTANA ENERGY TAX	SE	374	5	95	27	59	166	22	0	0
4081990	MISC TAXES - OTHER	583265	WASHINGTON GROSS REVENUE TAX - SERVICES	WA	27	0	0	27	0	0	0	0	0
4081990	MISC TAXES - OTHER	583266	IDAHO KILOWATT HOUR TAX	SE	59	1	15	4	9	26	4	0	0
4081990	MISC TAXES - OTHER	583267	WYOMING ANNUAL CORPORATION FEE (TAX)	WYP	126	0	0	0	126	0	0	0	0
4081990	MISC TAXES - OTHER	583269	MONTANA WHOLESALE ENERGY TAX	SE	268	4	68	19	42	119	16	0	0
4081990	MISC TAXES - OTHER	583273	Wyoming Wind Generation Tax	CAGE	2,092	0	0	0	451	1,459	181	1	0
4081990	MISC TAXES - OTHER	583274	Nevada Commerce Tax	SO	25	1	6	2	3	12	1	0	0
4081990	MISC TAXES - OTHER	584100	GOVERNMENT ROYALTIES	SE	510	7	129	37	81	226	30	0	0
4081990 Total					24,609	108	2,787	16,030	1,325	3,874	485	2	0
Grand Total					215,233	4,842	76,413	26,543	24,092	74,184	9,130	28	0

B6. FEDERAL INCOME TAXES



Interest Expense & Renewable Energy Tax Credits

Twelve Months Ending - December 2023

Allocation Method - Factor WIJAM

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other		
4091000	INC TX UTIL OP INC	310310	Renewable Electricity Production Tax Cre	SG	(179,653)	(2,666)	(47,848)	(13,772)	(25,407)	(80,129)	(9,787)	(44)	0
4091000	INC TX UTIL OP INC	600600	Fuel Tax Credit	JBE	(14)	(1)	(10)	(3)	0	0	0	0	0
4091000	INC TX UTIL OP INC	900900	Foreign Tax Credit	SO	(44)	(1)	(11)	(3)	(6)	(20)	(3)	(0)	0
4091000 Total					(179,711)	(2,668)	(47,870)	(13,778)	(25,413)	(80,150)	(9,790)	(44)	0
4191000	AFUDC - OTHER	0	AFUDC - EQUITY	SNP	(144,059)	(3,142)	(35,970)	(9,625)	(19,399)	(67,751)	(8,147)	(26)	0
4191000 Total					(144,059)	(3,142)	(35,970)	(9,625)	(19,399)	(67,751)	(8,147)	(26)	0
4270000	INT ON LNG-TRM DBT	585001	INTEREST EXPENSE - LONG-TERM DEBT - FMBS	SNP	464,879	10,139	116,074	31,061	62,600	218,632	26,290	83	0
4270000	INT ON LNG-TRM DBT	585002	INTEREST EXPENSE - LONG-TERM DEBT - MTNS	SNP	13,399	292	3,345	895	1,804	6,301	758	2	0
4270000	INT ON LNG-TRM DBT	585004	INTEREST EXPENSE - LT DEBT - PCRBS VARIA	SNP	7,782	170	1,943	520	1,048	3,660	440	1	0
4270000	INT ON LNG-TRM DBT	585005	INTEREST EXPENSE - LT DEBT - PCRB FEES &	SNP	743	16	186	50	100	350	42	0	0
4270000 Total					486,803	10,617	121,549	32,526	65,553	228,943	27,530	87	0
4280000	AMT DBT DISC & EXP	586160	AMORTIZATION - DEBT DISCOUNT	SNP	1,349	29	337	90	182	634	76	0	0
4280000	AMT DBT DISC & EXP	586170	AMORTIZATION - DEBT ISSUANCE EXP	SNP	3,520	77	879	235	474	1,656	199	1	0
4280000 Total					4,869	106	1,216	325	656	2,290	275	1	0
4281000	AMORTZN OF LOSS	586190	AMORTIZATION - LOSS ON REQACQUIRED DEBT	SNP	395	9	99	26	53	186	22	0	0
4281000 Total					395	9	99	26	53	186	22	0	0
4290000	AMT PREM ON DEBT	586180	AMORTIZATION - DEBT PREMIUM/GAIN	SNP	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	0
4290000 Total					(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	0
4310000	OTHER INTEREST EXP	0	4310000/0	SNP	44,978	981	11,230	3,005	6,057	21,153	2,544	8	0
4310000	OTHER INTEREST EXP	570019	Federal uncertain tax position int incom	SNP	(18)	(0)	(4)	(1)	(2)	(8)	(1)	(0)	0
4310000	OTHER INTEREST EXP	575039	State uncertain tax position int income	SNP	(2)	(0)	(0)	(0)	(0)	(1)	(0)	(0)	0
4310000	OTHER INTEREST EXP	575059	Current state tax interest income	SNP	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	0
4310000 Total					44,958	981	11,225	3,004	6,054	21,144	2,542	8	0
4313000	INT EXP ON REG LIAB	0	INTEREST EXPENSE ON REG LIABILITIES	SNP	7,562	165	1,888	505	1,018	3,556	428	1	0
4313000 Total					7,562	165	1,888	505	1,018	3,556	428	1	0
4320000	AFUDC - BORROWED	585800	INTEREST CAPITALIZED (SEE OTH INCOME)	SNP	(71,032)	(1,549)	(17,736)	(4,746)	(9,565)	(33,406)	(4,017)	(13)	0
4320000	AFUDC - BORROWED	585860	INTEREST EXPENSE - AFUDC MANUAL ADJ	SNP	798	17	199	53	107	375	45	0	0
4320000 Total					(70,234)	(1,532)	(17,536)	(4,693)	(9,458)	(33,031)	(3,972)	(13)	0
Grand Total					150,583	4,536	34,601	8,291	19,064	75,187	8,889	15	0



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

FERC Account	FERC Secondary Acct	Alloc	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	152	3	36	10	22	73	9	0	(1)
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	1,685	37	430	116	230	776	95	0	0
4098200	130400	PMINon deductible Exp	3	0	2	1	0	0	0	0	0
4098200	130505	Executive Compensation 162(m)	255	6	65	18	35	117	14	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	Non deductible Fringe Benefits	72	2	18	5	10	33	4	0	0
4098200	130755	Non deductible Parking Costs	595	13	152	41	81	274	34	0	0
4098200	130900	Non - Deductible Executive Comp	0	0	0	0	0	0	0	0	0
4098200	505505	Income Tax Interest	0	0	0	0	0	0	0	0	0
4098200	610106	PMIFuel Tax Cr	14	1	10	3	0	0	0	0	0
4098200	610107	PMI Dividend Gross Up for Foreign Tax Cr	44	1	11	3	6	20	3	0	0
4098200	7201051	Contra Medicare Subsidy	0	0	0	0	0	0	0	0	0
4098200	920145	PMI Mining Rescue Training Credit Addbac	0	0	0	0	0	0	0	0	0
4098200 Total			2,821	63	726	196	383	1,294	159	0	(1)
4098300	105100	Capitalized Labor Costs	778	17	199	54	106	358	44	0	0
4098300	105120	Book Depreciation	1,088,233	22,970	260,403	73,167	156,088	518,943	63,768	208	(7,314)
4098300	105121	PMIBook Depreciation	5,778	240	4,312	1,226	0	0	0	0	0
4098300	105123	Sec. 481a Adj - Repair Deduction	0	0	0	0	0	0	0	0	0
4098300	105130	CIAC	179,952	7,909	48,508	11,136	17,110	86,157	9,132	0	0
4098300	105137	Auto Depreciation	0	0	0	0	0	0	0	0	0
4098300	105140	Highway relocation	3,050	134	822	189	290	1,460	155	0	0
4098300	105142	Avoided Costs	147,231	3,211	36,762	9,837	19,826	69,242	8,326	26	0
4098300	105145	Acquisition Adjustment Amort	0	0	0	0	0	0	0	0	0
4098300	105146	Capitalization of Test Energy	522	8	139	40	74	233	28	0	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	(2,599)	(58)	(663)	(179)	(354)	(1,197)	(147)	(0)	0
4098300	220100	Bad Debts Allowance - Cash Basis	11,860	678	5,315	2,156	574	2,962	175	0	0
4098300	320110	Transition Team Costs-UT	0	0	0	0	0	0	0	0	0
4098300	320115	Misc - Reg Assets/Reg Liab-Total	0	0	0	0	0	0	0	0	0
4098300	320140	May 2000 Transition Plan Costs-OR	0	0	0	0	0	0	0	0	0
4098300	320210	Research & Exper. Sec. 174 Amort.	0	0	0	0	0	0	0	0	0
4098300	320220	Glenrock Excluding Reclamation-UT rate o	0	0	0	0	0	0	0	0	0
4098300	320230	FAS 87/88 Writeoff-UT rate order	0	0	0	0	0	0	0	0	0
4098300	320282	Reg Asset - Post-Retirement Settlement L	0	0	0	0	0	0	0	0	0
4098300	320283	Reg Asset - Post-Retirement Settlement L	0	0	0	0	0	0	0	0	0



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

FERC Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4098300	330100	Amort. Pollution Control Facility	0	0	0	0	0	0	0	0	0
4098300	415110	Def Reg Asset-Transmission Srvc Deposit	0	0	0	0	0	0	0	0	0
4098300	415115	Reg Asset - UT STEP Pilot Programs Balan	(12,041)	0	0	0	0	0	0	0	(12,041)
4098300	415120	Def Reg Asset-Foote Creek Contract	0	0	0	0	0	0	0	0	0
4098300	415251	Reg Asset - Low Carbon Energy Standards	1,518	0	0	0	0	0	0	0	1,518
4098300	415252	Reg Asset - Distribution System Plan - O	(1,214)	0	0	0	0	0	0	0	(1,214)
4098300	415261	Reg Asset-UT Wildland Fire Protection	1,502	0	0	0	0	0	0	0	1,502
4098300	415262	Reg Asset -Wildfire Mitigation Account -	35	0	0	0	0	0	0	0	35
4098300	415263	Reg Asset - Wildfire Damaged Asset - OR	68	0	68	0	0	0	0	0	0
4098300	415264	Reg Asset - TB Flats - OR	2,159	0	0	0	0	0	0	0	2,159
4098300	415270	Reg Asset - Electric Vehicle Charging In	(1,164)	0	0	0	0	0	0	0	(1,164)
4098300	415300	Environmental Cleanup Accrual	0	0	0	0	0	0	0	0	0
4098300	415305	Reg Asset - Cedar Springs II - OR	153	0	0	0	0	0	0	0	153
4098300	415406	Reg Asset Utah ECAM	0	0	0	0	0	0	0	0	0
4098300	415423	Contra PP&E Deer Creek	0	0	0	0	0	0	0	0	0
4098300	415424	Contra Reg Asset - Deer Creek Abandonmen	5,926	0	0	0	1,421	3,970	533	2	0
4098300	415425	Contra Reg Asset - UMWA Pension	0	0	0	0	0	0	0	0	0
4098300	415426	Reg Asset - 2020 GRC - Meters Replaced b	3,558	0	0	0	0	0	0	0	3,558
4098300	415430	Reg Asset - CA - Transportation Electri	13	0	0	0	0	0	0	0	13
4098300	415500	Cholla Pit Transact Costs-APS Amort	0	0	0	0	0	0	0	0	0
4098300	415510	WA Disallowed Colstrip #3 Write-off	0	0	0	0	0	0	0	0	0
4098300	415555	WY PCAM Def Net Power Costs	0	0	0	0	0	0	0	0	0
4098300	415640	IDAI Costs-Direct Access-CA	0	0	0	0	0	0	0	0	0
4098300	415650	SB 1149-Related Reg Assets-OR	0	0	0	0	0	0	0	0	0
4098300	415680	OR Deferred Intevenor Funding Grants	0	0	0	0	0	0	0	0	0
4098300	415700	Reg Liability BPA balancing accounts-OR	0	0	0	0	0	0	0	0	0
4098300	415701	CA Deferred Intevenor Funding	0	0	0	0	0	0	0	0	0
4098300	415702	Reg Asset - Lake Side Liq.	27	0	0	0	27	0	0	0	0
4098300	415703	Goodnoe Hills Liquidation Damages - WY	21	0	0	0	21	0	0	0	0
4098300	415704	Reg Liability - Tax Revenue Adjustment -	0	0	0	0	0	0	0	0	0
4098300	415705	Reg Liability - Tax Revenue Adjustment -	0	0	0	0	0	0	0	0	0
4098300	415710	Reg Liability - WA - Accelerated Depreci	(17,418)	0	0	(17,418)	0	0	0	0	0
4098300	415723	Reg Asset - Cholla U4 - O&M Depreciation	0	0	0	0	0	0	0	0	0
4098300	415728	Contra Reg Asset - Cholla U4 Closure - O	(608)	0	0	0	0	0	0	0	(608)
4098300	415729	Contra Reg Asset - Cholla U4 Closure - U	(158)	0	0	0	0	(158)	0	0	0
4098300	415730	Contra Reg Asset - Cholla U4 Closure - W	(411)	0	0	0	(411)	0	0	0	0
4098300	415734	Reg Asset - Cholla Unrecovered Plant - C	674	674	0	0	0	0	0	0	0
4098300	415736	Reg Asset - Cholla Unrecovered Plant - W	3,810	0	0	0	3,810	0	0	0	0
4098300	415801	Contra RTO Grid West N/R Allowance	0	0	0	0	0	0	0	0	0
4098300	415802	Contra RTO Grid West N/R w/o-WA	0	0	0	0	0	0	0	0	0
4098300	415803	WA RTO Grid West N/R w/o	0	0	0	0	0	0	0	0	0
4098300	415804	RTO Grid West Notes Receivable-OR	0	0	0	0	0	0	0	0	0
4098300	415805	RTO Grid West Notes Receivable-WY	0	0	0	0	0	0	0	0	0
4098300	415806	ID RTO Grid West N/R	0	0	0	0	0	0	0	0	0
4098300	415822	Reg Asset - Pension MMT -UT	0	0	0	0	0	0	0	0	0
4098300	415828	Regulatory Asset - Post -Ret MMT -WY	0	0	0	0	0	0	0	0	0
4098300	415829	Reg Asset - Post - Ret MMT -UT	0	0	0	0	0	0	0	0	0
4098300	415840	Reg Asset-Deferred OR Independent Evalua	(86)	0	0	0	0	0	0	0	(86)
4098300	415841	Reg Asset - Emergency Service Programs -	(10)	0	0	0	0	0	0	0	(10)
4098300	415842	Reg Asset-Arrearage Payment Program(CAPP	227	0	0	0	0	0	0	0	227
4098300	415843	Reg Asset-Arrearage Payment Program(CAPP	(234)	0	0	0	0	0	0	0	(234)
4098300	415850	UNRECOVERED PLANT-POWERDALE	0	0	0	0	0	0	0	0	0
4098300	415852	Powerdale Decommissioning Reg Asset - ID	0	0	0	0	0	0	0	0	0
4098300	415853	Powerdale Decommissioning Reg Asset - OR	0	0	0	0	0	0	0	0	0



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

FERC Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4098300	415854	Powerdale Decommissioning Reg Asset - WA	WA	0	0	0	0	0	0	0	0
4098300	415855	CA - January 2010 Storm Costs	OTHER	(20,735)	0	0	0	0	0	0	(20,735)
4098300	415856	Powerdale Decommissioning Reg Asset - WY	WYP	0	0	0	0	0	0	0	0
4098300	415857	ID - Deferred Overburden Costs	OTHER	61	0	0	0	0	0	0	61
4098300	415858	WY - Deferred Overburden Costs	WYP	154	0	0	0	154	0	0	0
4098300	415859	WY - Deferred Advertising Costs	WYP	0	0	0	0	0	0	0	0
4098300	415865	Reg Asset - UT MPA	OTHER	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
4098300	415868	Reg Asset - UT - Solar Incentive Program	OTHER	11,255	0	0	0	0	0	0	11,255
4098300	415870	Deferred Excess Net Power Costs-CA	OTHER	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
4098300	415872	Deferred Excess Net Power Costs - WY 08	OTHER	0	0	0	0	0	0	0	0
4098300	415876	Deferred Excess Net PowerCosts - OR	OTHER	(146,342)	0	0	0	0	0	0	(146,342)
4098300	415881	Deferral of Renewable Energy Credit - UT	OTHER	(1,484)	0	0	0	0	0	0	(1,484)
4098300	415883	Deferral of Renewable Energy Credit - WY	OTHER	(891)	0	0	0	0	0	0	(891)
4098300	415890	ID MEHC 2006 Transition Costs	IDU	0	0	0	0	0	0	0	0
4098300	415891	WY - 2006 Transition Severance Costs	WYP	0	0	0	0	0	0	0	0
4098300	415893	OR - MEHC Transition Service Costs	OTHER	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
4098300	415896	WA - Chehalis Plant Revenue Requirement	WA	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
4098300	415898	Deferred Coal Costs - Naughton Contract	CAEE	0	0	0	0	0	0	0	0
4098300	415900	OR SB 408 Recovery	OTHER	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
4098300	415911	Contra Reg Asset - Naughton Unit #3 - CA	CA	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
4098300	415913	Contra Reg Asset - Naughton Unit #3 - WA	OTHER	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
4098300	415915	Reg Asset - WY - Naughton U3 Costs	WYP	0	0	0	0	0	0	0	0
4098300	415926	Reg Liability - Depreciation Decrease -	OTHER	(2,791)	0	0	0	0	0	0	(2,791)
4098300	415927	Reg Liability - Depreciation Decrease De	WA	0	0	0	0	0	0	0	0
4098300	415938	Reg Asset - Carbon Plant Decommissioning	CA	(52)	(52)	0	0	0	0	0	0
4098300	415939	Reg Asset - Carbon Plant Decommissioning	WYP	0	0	0	0	0	0	0	0
4098300	415940	Reg Liability - Steam Decommissioning -	CA	743	743	0	0	0	0	0	0
4098300	415942	Reg Liability - Steam Decommissioning -	CAGE	3,570	0	0	0	769	2,490	310	1
4098300	425100	Deferred Regulatory Expense	IDU	0	0	0	0	0	0	0	0
4098300	425105	Reg Asset - OR Asset Sale Gain Giveback	OTHER	995	0	0	0	0	0	0	995
4098300	425125	Deferred Coal Cost - Arch	CAEE	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
4098300	425215	Unearned Joint Use Pole Contact Revenu	SNPD	0	0	0	0	0	0	0	0
4098300	425250	TGS Buyout-SG	CAGE	0	0	0	0	0	0	0	0
4098300	425260	Lakeview Buyout-SG	CAGW	0	0	0	0	0	0	0	0
4098300	425280	Joseph Settlement-SG	OTHER	0	0	0	0	0	0	0	0
4098300	425295	BPA Conservation Rate Credit	CAGW	0	0	0	0	0	0	0	0
4098300	425360	Hermiston Swap	CAGW	172	7	128	36	0	0	0	0
4098300	425380	Idaho Customer Balancing Account	OTHER	(334)	0	0	0	0	0	0	(334)
4098300	430100	Customer Service / Weatherization	OTHER	(24,862)	0	0	0	0	0	0	(24,862)
4098300	430111	Reg Asset - SB 1149 Balance Reclass	OTHER	0	0	0	0	0	0	0	0
4098300	430112	Reg Asset - Other - Balance Reclass	OTHER	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
4098300	430117	Reg Asset - Current DSM	OTHER	0	0	0	0	0	0	0	0
4098300	505115	Sales & Use Tax Accrual	SO	(1,056)	(23)	(270)	(73)	(144)	(486)	(60)	(0)
4098300	505125	ACCRUED ROYALTIES	CAEE	655	0	0	0	157	439	59	0
4098300	505140	Purchase Card Trans Provision	SO	0	0	0	0	0	0	0	0



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

FERC Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4098300	505160	CA PUC Fee	0	0	0	0	0	0	0	0	0
4098300	505170	West Valley Contract Termination Fee Acc	0	0	0	0	0	0	0	0	0
4098300	505200	Extraction Tax Paid / Accrued	0	0	0	0	0	0	0	0	0
4098300	505400	Bonus Liability	(353)	(8)	(90)	(24)	(48)	(163)	(20)	(0)	0
4098300	505450	Accrued Payroll Taxes	0	0	0	0	0	0	0	0	0
4098300	5054501	Accrued Payroll Taxes - PMI	0	0	0	0	0	0	0	0	0
4098300	505500	Federal Income Tax Interest	0	0	0	0	0	0	0	0	0
4098300	505510	PMIVacationBonus Adjustment	0	0	0	0	0	0	0	0	0
4098300	505520	Bonus Accrual - PMI	(28)	(1)	(21)	(6)	0	0	0	0	0
4098300	505525	Accrued Severance -PMI	0	0	0	0	0	0	0	0	0
4098300	505600	Sick Leave Vacation & Personal Time	4,218	94	1,077	291	575	1,943	239	1	0
4098300	505601	Sick Leave Accrual - PMI	1	0	0	0	0	0	0	0	0
4098300	505700	Accrued Retention Bonus	(27)	(1)	(7)	(2)	(4)	(12)	(2)	(0)	0
4098300	605710	Reverse Accrued Final Reclamation	(143)	0	0	0	0	0	0	0	(143)
4098300	605715	Trapper Mine Contract Obligation	(922)	0	0	0	(221)	(617)	(83)	(0)	0
4098300	610000	Coal Mine Development-PMI	0	0	0	0	0	0	0	0	0
4098300	610005	Sec 174 94-98 7 99-00 RAR	0	0	0	0	0	0	0	0	0
4098300	610100	PMIDevt Cost Amort	0	0	0	0	0	0	0	0	0
4098300	610111	PMIBCC Gain/Loss on Assets Disposed	0	0	0	0	0	0	0	0	0
4098300	610114	PMI EITF Pre-Stripping Costs	0	0	0	0	0	0	0	0	0
4098300	610115	PMIOverbuden Removal	0	0	0	0	0	0	0	0	0
4098300	610130	781 Shopping Incentive_OR	0	0	0	0	0	0	0	0	0
4098300	610135	SB1149 Costs_OR OTHER	0	0	0	0	0	0	0	0	0
4098300	610140	Oregon Rate Refund	0	0	0	0	0	0	0	0	0
4098300	610141	WA Rate Refunds	(702)	0	0	0	0	0	0	0	(702)
4098300	610144	Reg Liability - CA California Alternativ	0	0	0	0	0	0	0	0	0
4098300	610145	REG LIAB-DSM	(3,774)	0	0	0	0	0	0	0	(3,774)
4098300	610146	OR Reg Asset/Liability Consolidation	0	0	0	0	0	0	0	0	0
4098300	610148	Reg Liability - Def NPC Balance Reclass	0	0	0	0	0	0	0	0	0
4098300	610149	Reg Liability - SB 1149 Balance Reclass	0	0	0	0	0	0	0	0	0
4098300	610150	REG LIABILITY - BRIDGER MINE ACCELERATED	3,635	0	3,635	0	0	0	0	0	0
4098300	610155	Reg Liability - Plant Closure Cost - WA	1,356	0	0	1,356	0	0	0	0	0
4098300	705210	Property Insurance	0	0	0	0	0	0	0	0	0
4098300	705230	West Valley Lease Reduction - WA	0	0	0	0	0	0	0	0	0
4098300	705231	West Valley Lease Reduction - OR	0	0	0	0	0	0	0	0	0
4098300	705232	West Valley Lease Reduction - CA	0	0	0	0	0	0	0	0	0
4098300	705233	West Valley Lease Reduction - ID	0	0	0	0	0	0	0	0	0
4098300	705234	West Valley Lease Reduction - WY	0	0	0	0	0	0	0	0	0
4098300	705235	West Valley Lease Reduction - UT	0	0	0	0	0	0	0	0	0
4098300	705240	CA Alternative Rate for Energy Program(C	(617)	0	0	0	0	0	0	0	(617)
4098300	705241	Reg Liability - CA California Alternativ	(32)	0	0	0	0	0	0	0	(32)
4098300	705245	REG LIABILITY - OR DIRECT ACCESS 5 YEAR	(1,637)	0	0	0	0	0	0	0	(1,637)
4098300	705250	A&G Credit-WA	0	0	0	0	0	0	0	0	0
4098300	705251	A&G Credit-OR	0	0	0	0	0	0	0	0	0
4098300	705252	A&G Credit-CA	0	0	0	0	0	0	0	0	0
4098300	705253	A&G Credit-ID	0	0	0	0	0	0	0	0	0
4098300	705254	A&G Credit-WY	0	0	0	0	0	0	0	0	0
4098300	705260	March 2006 Transition Plan costs-WA	0	0	0	0	0	0	0	0	0
4098300	705261	Reg Liability - Sale of renewable Energy	0	0	0	0	0	0	0	0	0
4098300	705262	Reg Liability - Sale of REC's-ID	0	0	0	0	0	0	0	0	0
4098300	705263	Reg Liability - Sale of REC's-WA	73	0	0	0	0	0	0	0	73
4098300	705265	Reg Liab - OR Energy Conservation Charge	0	0	0	0	0	0	0	0	0
4098300	705266	Reg Liability - Energy Savings Assistanc	320	0	0	0	0	0	0	0	320
4098300	705267	Reg Liability - WA Decoupling Mechanism	4,814	0	0	0	0	0	0	0	4,814



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FERC Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4098300	705301	Reg Liability - OR 2010 Protocol Def	0	0	0	0	0	0	0	0	0
4098300	705305	Reg Liability-CA Gain on Sale of Asset	0	0	0	0	0	0	0	0	0
4098300	705336	Reg Liability - Sale of Renewable Energy	1,081	0	0	0	0	0	0	0	1,081
4098300	705337	Regulatory Liability - Sale of Renewable	0	0	0	0	0	0	0	0	0
4098300	705340	Reg Liability - Excess Income Tax Deferr	(306)	0	0	0	0	0	0	0	(306)
4098300	705341	Reg Liability - Excess Income Tax Deferr	0	0	0	0	0	0	0	0	0
4098300	705342	Reg Liability - Excess Income Tax Deferr	0	0	0	0	0	0	0	0	0
4098300	705343	Reg Liability - Excess Income Tax Deferr	0	0	0	0	0	0	0	0	0
4098300	705344	Reg Liability - Excess Income Tax Deferr	(1,625)	0	0	0	0	0	0	0	(1,625)
4098300	705345	Reg Liability - Excess Income Tax Deferr	(651)	0	0	0	0	0	0	0	(651)
4098300	705352	Reg Liability - CA Klamath River Dams Re	1	1	0	0	0	0	0	0	0
4098300	705400	Reg Liability - OR Injuries & Damages Re	(1,062)	0	(1,062)	0	0	0	0	0	0
4098300	705410	Reg Liability - Cholla Decommissioning -	56	56	0	0	0	0	0	0	0
4098300	705411	Reg Liability - Cholla Decommissioning -	(254)	0	0	0	0	0	(254)	0	0
4098300	705412	Reg Liability - Cholla Decommissioning -	(1,120)	0	(1,120)	0	0	0	0	0	0
4098300	705413	Reg Liability - Cholla Decommissioning -	(1,893)	0	0	0	0	(1,893)	0	0	0
4098300	705414	Reg Liability - Cholla Decommissioning -	(12)	0	0	0	(12)	0	0	0	0
4098300	705420	Reg Liability - CA GHG Allowance Revenue	2,159	0	0	0	0	0	0	0	2,159
4098300	705425	Reg Liability - Bridger Mine Accelerated	2,549	0	0	2,549	0	0	0	0	0
4098300	705450	Reg Liability - Property Insurance Reser	(1,261)	(1,261)	0	0	0	0	0	0	0
4098300	705451	Reg Liability - OR Property Insurance Re	4,046	0	4,046	0	0	0	0	0	0
4098300	705452	Reg Liability - Property Insurance Reser	116	0	0	116	0	0	0	0	0
4098300	705453	Reg Liability - ID Property Insurance Re	(222)	0	0	0	0	0	(222)	0	0
4098300	705455	Reg Liability - WY Property Insurance Re	(944)	0	0	0	(944)	0	0	0	0
4098300	705500	Reg Liability - Powerdale Decommissionin	0	0	0	0	0	0	0	0	0
4098300	705511	Regulatory Liability - CA Deferred Exces	(1,991)	0	0	0	0	0	0	0	(1,991)
4098300	705514	Regulatory Liability - OR Deferred Exces	0	0	0	0	0	0	0	0	0
4098300	705515	Regulatory Liability - OR Deferred Exces	(4,022)	0	0	0	0	0	0	0	(4,022)
4098300	705517	Regulatory Liability - UT Deferred Exces	0	0	0	0	0	0	0	0	0
4098300	705518	Regulatory Liability - WA Deferred Exces	0	0	0	0	0	0	0	0	0
4098300	705519	Regulatory Liability - WA Deferred Exces	0	0	0	0	0	0	0	0	0
4098300	705521	Regulatory Liability - WY Deferred Exces	0	0	0	0	0	0	0	0	0
4098300	705522	Regulatory Liability - UT REC's in Rates	0	0	0	0	0	0	0	0	0
4098300	705523	Regulatory Liability - WA RECS in Rates	0	0	0	0	0	0	0	0	0
4098300	705525	Regulatory Liability - OR RECS in Rates	0	0	0	0	0	0	0	0	0
4098300	705526	Regulatory Liability - CA Solar Feed-in	0	0	0	0	0	0	0	0	0
4098300	705527	Regulatory Liability - CA Solar Feed-in	0	0	0	0	0	0	0	0	0
4098300	705530	Regulatory Liability - UT Solar Feed-in	0	0	0	0	0	0	0	0	0
4098300	705531	Regulatory Liability - UT Solar Feed-in	(12,258)	0	0	0	0	0	0	0	(12,258)
4098300	705536	Regulatory Liability - CA GreenHouse Gas	0	0	0	0	0	0	0	0	0
4098300	705600	RegLiability - OR 2012 GRC Giveback	0	0	0	0	0	0	0	0	0
4098300	705700	Reg Liability - Current Reclass - Other	0	0	0	0	0	0	0	0	0
4098300	715050	Microsoft Software License Liability	0	0	0	0	0	0	0	0	0
4098300	715100	MCI FOG Wire Lease	0	0	0	0	0	0	0	0	0
4098300	715105	MCI FOG Wire Lease	(431)	(6)	(115)	(33)	(61)	(192)	(23)	(0)	0
4098300	715350	Misc. Deferred Credits	0	0	0	0	0	0	0	0	0
4098300	715720	NW Power Act-WA	0	0	0	0	0	0	0	0	0
4098300	715810	Chehalis WA EFSEC CO2 Mitigation Obligat	0	0	0	0	0	0	0	0	0
4098300	720200	Deferred Comp Plan Benefits-PPL	0	0	0	0	0	0	0	0	0
4098300	720300	Pension / Retirement (Accrued / Prepaid)	(425)	(9)	(108)	(29)	(58)	(196)	(24)	(0)	0
4098300	720400	Suppl. Exec. Retirement Plan (SERP)	0	0	0	0	0	0	0	0	0
4098300	720550	Accrued CIC Severence	0	0	0	0	0	0	0	0	0
4098300	720560	Pension Liability - UMWA Withdrawal Obli	0	0	0	0	0	0	0	0	0
4098300	740100	Post Merger Loss-Reacquired Debt	395	9	99	26	53	186	22	0	0



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4098300	910241	PMI Legal Reserve	JBE	13,432	557	10,025	2,849	0	0	0	0
4098300	910245	Contra Receivable from Joint Owners	SO	21	0	5	1	3	10	1	0
4098300	910530	Injuries and Damages Reserve	SO	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
4098300	910905	Bridger Coal Company Underground Mine Co	JBE	44	2	33	9	0	0	0	0
4098300	910910	PMIBridger Section 471 Adj	JBE	0	0	0	0	0	0	0	0
4098300	920110	PMIWIY Extraction Tax	JBE	(3,054)	(127)	(2,279)	(648)	0	0	0	0
4098300 Total				1,238,755	35,764	369,840	86,627	198,801	683,476	81,957	238 (217,948)
4099200	105127	Book Depreciation Allocated to Medicare	SCHMDEXP	0	0	0	0	0	0	0	0
4099200	110200	Tax Depletion - Deer Creek	CAEE	0	0	0	0	0	0	0	0
4099200	1102051	TAX PERCENTAGE DEPLETION - DEDUCTION	OTHER	5	0	0	0	0	0	0	5
4099200	120100	Preferred Dividend - PPL	SNP	108	2	27	7	15	51	6	0
4099200	120200	Trapper Mine Dividend Deduction	CAEE	0	0	0	0	0	0	0	0
4099200	130560	MEHC Insurance Services-Receiveable	SO	0	0	0	0	0	0	0	0
4099200	130600	Tax Exempt Interest (No AMT)	SO	0	0	0	0	0	0	0	0
4099200	130605	Tax Exempt Interest - CA IOU	CA	0	0	0	0	0	0	0	0
4099200	130910	SPI 404(K) Contribution	SO	0	0	0	0	0	0	0	0
4099200	305100	Amort of Projects-Klamath Engineering	CAGW	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
4099200	620101	PMI 2004 JCA-Qualified Prod Activities D	JBE	0	0	0	0	0	0	0	0
4099200	720105	MEDICARE SUBSIDY	SO	0	0	0	0	0	0	0	0
4099200	910900	PMIDepletion	JBE	0	0	0	0	0	0	0	0
4099200	910918	PMI Overriding Royalty	JBE	0	0	0	0	0	0	0	0
4099200	920105	PMI Tax Exempt Interest Income	JBE	0	0	0	0	0	0	0	0
4099200 Total				112	2	27	7	15	51	6	0 5
4099300	105101	Capitalized Labor Cost for Powertax Inpu	SO	0	0	0	0	0	0	0	0
4099300	105122	Repair Deduction	SG	207,622	3,081	55,297	15,916	29,362	92,604	11,311	50
4099300	105125	Tax Depreciation	TAXDEPR	1,173,688	24,997	311,627	85,569	153,036	529,959	66,761	292
4099300	105126	PMITax Depreciation	JBE	13,811	573	10,308	2,930	0	0	0	0
4099300	105137	Capitalized Depreciation	SO	11,229	250	2,866	773	1,530	5,172	636	2
4099300	1051411	AFUDC - DEBT	SNP	70,096	1,529	17,502	4,684	9,439	32,966	3,964	12
4099300	1051412	AFUDC - Equity	SNP	143,776	3,136	35,899	9,606	19,361	67,617	8,131	26
4099300	105143	Basis Intangible Difference	SNP	421	9	105	28	57	198	24	0
4099300	105147	Sec 1031 Like Kind Exchange	SO	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
4099300	105149	Mine Safety Sec. 179E Election - PMI	JBE	0	0	0	0	0	0	0	0
4099300	105150	CWIP Adjustment ~ PMI	JBE	0	0	0	0	0	0	0	0
4099300	105152	Gain/(Loss) on Prop Dispositions	GPS	25,374	564	6,477	1,748	3,458	11,687	1,437	4
4099300	105153	Contract Liability Basis Adjustment -Che	CAGW	0	0	0	0	0	0	0	0
4099300	105165	Coal Mine Development	SE	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
4099300	105175	Removal Cost (net of salvage)	GPS	72,871	1,620	18,600	5,019	9,930	33,562	4,128	13
4099300	105181	Stm Rts Blundell Geothermal Tax Depr	SG	0	0	0	0	0	0	0	0
4099300	105185	Repair Allowance 3115	DGP	0	0	0	0	0	0	0	0
4099300	105220	Cholla GE Safe Harbor Lease	CAGE	0	0	0	0	0	0	0	0
4099300	1052203	Cholla SHL-NOPA (Lease Amortization)	CAGE	0	0	0	0	0	0	0	0
4099300	105470	Book Gain/Loss on Land Sales	GPS	1,936	43	494	133	264	892	110	0
4099300	110200	Depletion - Tax Percentage Deduction	CAEE	0	0	0	0	0	0	0	0
4099300	1102051	Tax Percentage Depletion - Deduction	OTHER	15	0	0	0	0	0	0	15
4099300	120105	Willow Wind Account Receivable	WA	0	0	0	0	0	0	0	0
4099300	205025	PMI - Fuel Cost Adjustment	JBE	(6,213)	(258)	(4,637)	(1,318)	0	0	0	0
4099300	205200	Coal M&S Inventory Write-Off	SNPD	(89)	(4)	(24)	(5)	(8)	(42)	(4)	0
4099300	205205	Inventory Reserve - PMI	JBE	0	0	0	0	0	0	0	0



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4099300	205411	PMISEC 263A Adjustment	JBE	(471)	(20)	(352)	(100)	0	0	0	0
4099300	210000	PREPAID IBEW 57 MEDICAL	SO	0	0	0	0	0	0	0	0
4099300	210100	Prepaid Taxes-OR PUC	OR	46	0	46	0	0	0	0	0
4099300	210105	Self Insured Health Benefit	SO	0	0	0	0	0	0	0	0
4099300	210110	Prepaid Taxes-WA UTC	WA	0	0	0	0	0	0	0	0
4099300	210120	Prepaid Taxes-UT PUC	UT	67	0	0	0	0	67	0	0
4099300	210130	Prepaid Taxes-ID PUC	IDU	19	0	0	0	0	0	19	0
4099300	210140	Prepaid Taxes-WY PSC	WYP	0	0	0	0	0	0	0	0
4099300	210150	Prepaid Taxes-CA Property Taxes-GPS allo	GPS	0	0	0	0	0	0	0	0
4099300	210160	Prepaid Taxes-OR Property Taxes-GPS allo	GPS	0	0	0	0	0	0	0	0
4099300	210170	Prepaid Lease-Gadsby Gas Turbine	SG	0	0	0	0	0	0	0	0
4099300	210175	Prepaid - FSA O&M - East	SG	(1,100)	(16)	(293)	(84)	(156)	(491)	(60)	(0)
4099300	210180	OTHER PREPAIDS	SO	1,520	34	388	105	207	700	86	0
4099300	210185	Prepaid Aircraft Maintenance Costs	SG	84	1	22	6	12	37	5	0
4099300	210190	Prepaid Water Rights	CAGE	0	0	0	0	0	0	0	0
4099300	210195	Prepaid Surety Bond Costs	SO	0	0	0	0	0	0	0	0
4099300	210200	Prepaid Taxes-property taxes	GPS	0	0	0	0	0	0	0	0
4099300	287396	Regulatory Liabilities - Interim Provisi	OTHER	0	0	0	0	0	0	0	0
4099300	287616	Regulatory Assets - Interim Provisions	OTHER	0	0	0	0	0	0	0	0
4099300	305100	Amort of Projects-Klamath Engineering	CAGW	0	0	0	0	0	0	0	0
4099300	310102	Fixed Asset-Book/Tax - IGC	CAEE	0	0	0	0	0	0	0	0
4099300	320210	Research & Exper. Sec. 174 Amort.	SO	0	0	0	0	0	0	0	0
4099300	320286	Reg Asset - Pension Settlement - OR	OTHER	(654)	0	0	0	0	0	0	(654)
4099300	320287	Reg Asset - Pension Settlement - UT	OTHER	(5,229)	0	0	0	0	0	0	(5,229)
4099300	320288	Reg Asset - Pension Settlement - WY	WYU	(302)	0	0	0	(302)	0	0	0
4099300	320290	LT Prepaid IBEW 57 Pension Contribution	OTHER	0	0	0	0	0	0	0	0
4099300	320291	Prepaid IBEW 57 Pension Contribution - C	OTHER	0	0	0	0	0	0	0	0
4099300	415100	Reg Asset -WA Equity Advisory Group (CET	OTHER	346	0	0	0	0	0	0	346
4099300	415110	Def Reg Asset-Transmission Srvc Deposit	SG	(726)	(11)	(193)	(56)	(103)	(324)	(40)	(0)
4099300	415120	DEFERRED REG ASSET - FOOTE CREEK CONTRAC	SG	0	0	0	0	0	0	0	0
4099300	415200	REG ASSET - OR TRANSPORTATION ELECTRIFIC	OTHER	(2,035)	0	0	0	0	0	0	(2,035)
4099300	415255	Reg Asset-WY Wind Test Energy Deferral	WYU	(8)	0	0	0	(8)	0	0	0
4099300	415260	Reg Asset - Fire Risk Mitigation - CA	OTHER	4,431	0	0	0	0	0	0	4,431
4099300	415300	Hazardous Waste Clean-up Costs	SO	29,375	653	7,498	2,023	4,003	13,529	1,664	5
4099300	415305	Reg Asset - Cedar Springs II - OR	OTHER	0	0	0	0	0	0	0	0
4099300	415410	Reg Asset - Energy West Mining	CAEE	713	0	0	0	171	478	64	0
4099300	415411	ContraRA DeerCreekAband CA	CA	(12)	(12)	0	0	0	0	0	0
4099300	415412	ContraRA DeerCreekAband ID	IDU	955	0	0	0	0	0	955	0
4099300	415413	ContraRA DeerCreekAband OR	OR	3,991	0	3,991	0	0	0	0	0
4099300	415414	ContraRA DeerCreekAband UT	UT	0	0	0	0	0	0	0	0
4099300	415416	ContraRA DeerCreekAband WY	WYU	(347)	0	0	0	(347)	0	0	0
4099300	415417	Contra RA UMWA Pension CA	OTHER	0	0	0	0	0	0	0	0
4099300	415418	Contra RA UMWA Pension ID	OTHER	0	0	0	0	0	0	0	0
4099300	415419	Contra RA UMWA Pension OR	OTHER	0	0	0	0	0	0	0	0
4099300	415420	Contra RA UMWA Pension UT	OTHER	0	0	0	0	0	0	0	0
4099300	415422	Contra RA UMWA Pension WY	OTHER	0	0	0	0	0	0	0	0
4099300	415431	Reg Asset - WA Transportation Electric	OTHER	217	0	0	0	0	0	0	217
4099300	415440	Reg Asset - Low Income Bill Discount - O	OTHER	7,068	0	0	0	0	0	0	7,068
4099300	415441	Reg Asset - Utility Community Advisory G	OTHER	(21)	0	0	0	0	0	0	(21)
4099300	415445	Reg Asset - Klamath Unrecovered Plant &	SG	(1,101)	(16)	(293)	(84)	(156)	(491)	(60)	(0)
4099300	415501	Cholla Plt Transact Costs- APS Amort - I	IDU	0	0	0	0	0	0	0	0
4099300	415502	Cholla Plt Transact Costs- APS Amort - O	OR	0	0	0	0	0	0	0	0
4099300	415520	Reg Asset - WA Decoupling Mechanism	OTHER	(7,019)	0	0	0	0	0	0	(7,019)
4099300	415530	Reg Asset - ID 2017 Protocol - MSP Defer	IDU	0	0	0	0	0	0	0	0



Schedule M (Actuals)
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FERC Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4099300	415531	Reg Asset - UT 2017 Protocol - MSP Defer	UT	0	0	0	0	0	0	0	0
4099300	415532	Reg Asset - WY 2017 Protocol - MSP Defer	WYP	0	0	0	0	0	0	0	0
4099300	415533	Reg Asset - GRC Memo Account - CA	CA	16,512	16,512	0	0	0	0	0	0
4099300	415545	Reg Asset - WA Merwin Project	OTHER	0	0	0	0	0	0	0	0
4099300	415585	Reg Asset - OR Sch 203 - Black Cap	OTHER	0	0	0	0	0	0	0	0
4099300	415655	CA GHG Allowance	OTHER	788	0	0	0	0	0	0	788
4099300	415675	Reg Asset - UT - Deferred Stock Redempti	OTHER	(83)	0	0	0	0	0	0	(83)
4099300	415676	Reg Asset - WY - Deferred Stock Redempti	OTHER	(28)	0	0	0	0	0	0	(28)
4099300	415677	Reg Asset - Pref Stock Redemp Loss WA	OTHER	(13)	0	0	0	0	0	0	(13)
4099300	415680	Deferred Intervenor Funding Grants-OR	OTHER	(340)	0	0	0	0	0	0	(340)
4099300	415681	Reg Asset-Defer Intervenor Funding Gran	OTHER	300	0	0	0	0	0	0	300
4099300	415700	Reg Liability BPA balancing accounts-OR	OTHER	0	0	0	0	0	0	0	0
4099300	415701	CA Deferred Intervenor Funding	OTHER	16	0	0	0	0	0	0	16
4099300	415703	Goodnoe Hills Liquidation Damages - WY	WYP	0	0	0	0	0	0	0	0
4099300	415705	Reg Liability - Tax Revenue Adjustment -	WYP	0	0	0	0	0	0	0	0
4099300	415720	Reg Asset - Community Solar - OR	OTHER	178	0	0	0	0	0	0	178
4099300	415750	Reg Assets BPA balancing accounts-IDU	OTHER	0	0	0	0	0	0	0	0
4099300	415755	Reg Asset - Major Mtc Exp - Colstrip U4	WA	0	0	0	0	0	0	0	0
4099300	415801	RTO Grid West N/R Allowance	SG	0	0	0	0	0	0	0	0
4099300	415803	RTO Grid West N/R Allowance w/o WA	WA	0	0	0	0	0	0	0	0
4099300	415804	OR RTO Grid West N/R	OR	0	0	0	0	0	0	0	0
4099300	415815	Insurance Reserve	SO	120,287	2,674	30,702	8,285	16,391	55,401	6,813	21
4099300	415821	Contra Pension Reg Asset MMT & CTG_WY	WYP	0	0	0	0	0	0	0	0
4099300	415833	Reg Asset - Pension Settlement - CA	OTHER	(15)	0	0	0	0	0	0	(15)
4099300	415845	Reg Asset - OR Sch 94 Distribution Safet	OTHER	0	0	0	0	0	0	0	0
4099300	415850	Unrecovered Plant Powerdale	SG	0	0	0	0	0	0	0	0
4099300	415851	Powerdale Hydro Decom Reg Asset - CA	CA	0	0	0	0	0	0	0	0
4099300	415852	Powerdale Decommissioning Reg Asset - ID	IDU	0	0	0	0	0	0	0	0
4099300	415853	Powerdale Decommissioning Reg Asset - OR	OR	0	0	0	0	0	0	0	0
4099300	415854	Powerdale Decommissioning Reg Asset - WA	WA	0	0	0	0	0	0	0	0
4099300	415855	Ca - January 2010 Storm Costs	OTHER	0	0	0	0	0	0	0	0
4099300	415856	Powerdale Decommissioning Reg Asset - WY	WYP	0	0	0	0	0	0	0	0
4099300	415857	ID - Deferred Overburden Costs	OTHER	0	0	0	0	0	0	0	0
4099300	415858	WY - Deferred Overburden Costs	WYP	0	0	0	0	0	0	0	0
4099300	415859	WY - Deferred Advertising Costs	OTHER	0	0	0	0	0	0	0	0
4099300	415862	Reg Asset - CA Mobile Home Park Conversi	OTHER	(17)	0	0	0	0	0	0	(17)
4099300	415863	Reg Asset - UT Subscriber Solar Program	UT	(22)	0	0	0	0	(22)	0	0
4099300	415865	Reg Asset - Utah MPA	OTHER	0	0	0	0	0	0	0	0
4099300	415866	Reg Asset - OR Solar Feed-in Tariff	OTHER	(1,002)	0	0	0	0	0	0	(1,002)
4099300	415869	Reg Asset - CA Deferred Net Power Costs	OTHER	0	0	0	0	0	0	0	0
4099300	415870	CA Def Excess NPC	OTHER	10,766	0	0	0	0	0	0	10,766
4099300	415874	Deferred Excess Net Power Costs - WY 08	OTHER	66,356	0	0	0	0	0	0	66,356
4099300	415875	Deferred Excess Net Power Costs - UT	OTHER	252,436	0	0	0	0	0	0	252,436
4099300	415876	Deferred Excess Net Power Costs - OR	OTHER	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
4099300	415879	Reg Asset - WY Liquidation Damages N2	WYP	(6)	0	0	0	(6)	0	0	0
4099300	415882	Deferral of Renewable Energy Credit - WA	OTHER	(460)	0	0	0	0	0	0	(460)
4099300	415884	Reg Asset - Current ReClass - Other	OTHER	0	0	0	0	0	0	0	0
4099300	415885	Reg Asset - Noncurrent ReClass - Other	OTHER	73	0	0	0	0	0	0	73
4099300	415886	Reg Asset - ID Deferred Excess Net Power	OTHER	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
4099300	415892	Deferred Excess Net Power Costs - ID 09	OTHER	26,907	0	0	0	0	0	0	26,907
4099300	415893	OR - MEHC Transition Service Costs	OTHER	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



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FERC Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4099300	415896	WA - Chehalis Plant Revenue Requirement	0	0	0	0	0	0	0	0	0
4099300	415897	Reg Asset MEHC Transition Service Costs	0	0	0	0	0	0	0	0	0
4099300	415898	Deferred Coal Costs - Naughton Contract	0	0	0	0	0	0	0	0	0
4099300	415900	OR SB 408 Recovery	0	0	0	0	0	0	0	0	0
4099300	415901	Reg Asset - WY Deferred Excess Net Power	0	0	0	0	0	0	0	0	0
4099300	415903	Reg Asset - REC Sales Deferral - WA	0	0	0	0	0	0	0	0	0
4099300	415904	Reg Asset - WY REC's in Rates - Current	0	0	0	0	0	0	0	0	0
4099300	415905	Reg Asset - OR REC's in Rates - Current	0	0	0	0	0	0	0	0	0
4099300	415906	Reg Asset - REC Sales Deferral - OR - No	145	0	0	0	0	0	0	0	145
4099300	415907	Reg Asset - CA Solar Feed-in Tariff - Cu	0	0	0	0	0	0	0	0	0
4099300	415908	Reg Asset - OR Solar Feed-In Tariff - Cu	0	0	0	0	0	0	0	0	0
4099300	415910	Reg Asset - Naughton Unit #3 Costs	0	0	0	0	0	0	0	0	0
4099300	415917	Reg Asset - Naughton Unit #3 Costs - CA	0	0	0	0	0	0	0	0	0
4099300	415918	Reg Asset - RPS Compliance Purchases	0	0	0	0	0	0	0	0	0
4099300	415920	Reg Asset - Depreciation Increase - ID	(3,485)	0	0	0	0	0	(3,485)	0	0
4099300	415921	Reg Asset - Depreciation Increase - UT	(128)	0	0	0	0	(128)	0	0	0
4099300	415922	Reg Asset - Depreciation Increase - WY	(442)	0	0	0	(442)	0	0	0	0
4099300	415923	Reg Asset - Carbon Unrecovered Plant - I	0	0	0	0	0	0	0	0	0
4099300	415924	Reg Asset - Carbon Unrecovered Plant - U	5,001	0	0	0	0	5,001	0	0	0
4099300	415925	Reg Asset - Carbon Unrecovered Plant - W	0	0	0	0	0	0	0	0	0
4099300	415929	Reg Asset - Carbon Decommissioning - CA	(29)	(29)	0	0	0	0	0	0	0
4099300	415930	Reg Asset - Carbon Decommissioning - ID	0	0	0	0	0	0	0	0	0
4099300	415931	Reg Asset - Carbon Decommissioning - UT	0	0	0	0	0	0	0	0	0
4099300	415932	Reg Asset - Carbon Decommissioning - WY	0	0	0	0	0	0	0	0	0
4099300	415933	Reg Liability - Contra - Carbon Decommis	(2,775)	0	0	0	0	0	(2,775)	0	0
4099300	415934	Reg Liability - Contra - Carbon Decommis	(17,054)	0	0	0	0	(17,054)	0	0	0
4099300	415935	Reg Liability - Contra - Carbon Decommis	(5,669)	0	0	0	(5,669)	0	0	0	0
4099300	415936	REG ASSET - CARBON PLANT DECOMMISSIONING	(746)	0	0	0	(161)	(520)	(65)	(0)	0
4099300	415943	Reg Asset - Covid-19 Bill Assistance Pro	(2,720)	0	0	0	0	0	0	0	(2,720)
4099300	415944	Reg Asset - Covid-19 Bill Assistance Pro	0	0	0	0	0	0	0	0	0
4099300	425100	Deferred Regulatory Expense-IDU	0	0	0	0	0	0	0	0	0
4099300	425102	Reg Asset - CA GreenHouse Gas Allowance	0	0	0	0	0	0	0	0	0
4099300	425103	Reg Asset - Other Regulatory Assets - Cu	0	0	0	0	0	0	0	0	0
4099300	425104	Reg Asset - OR Asset Sale Gain Giveback	0	0	0	0	0	0	0	0	0
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	(783)	(34)	(211)	(48)	(74)	(375)	(40)	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	0	0	0	0	0	0	0	0	0
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	(3,774)	0	0	0	0	0	0	0	(3,774)
4099300	430111	Reg Asset - SB 1149 Balance Reclass	0	0	0	0	0	0	0	0	0
4099300	430112	Reg Asset - Other - Balance Reclass	5,573	0	0	0	0	0	0	0	5,573
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	(1)	(0)	(1)	(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
4099300	505520	PMI Bonus Accrual	JBE	0	0	0	0	0	0	0	0
4099300	505600	IGC Vacation Accrual	SO	0	0	0	0	0	0	0	0
4099300	605101	Trojan Decommissioning Costs - WA	WA	0	0	0	0	0	0	0	0
4099300	605102	Trojan Decommissioning Costs - OR	OR	0	0	0	0	0	0	0	0
4099300	605710	Reverse Accrued Final Reclamation	OTHER	0	0	0	0	0	0	0	0
4099300	610000	PMI Coal Mine Development	JBE	0	0	0	0	0	0	0	0
4099300	610100	PMIDEVT COST AMORT	JBE	(330)	(14)	(246)	(70)	0	0	0	0
4099300	6101001	AMORT NOPAS 99-00 RAR	SO	12	0	3	1	2	5	1	0
4099300	610110	Ptax NOPAs	SO	0	0	0	0	0	0	0	0
4099300	610111	Bridger Coal Company Gain/Loss on Assets	JBE	258	11	192	55	0	0	0	0
4099300	610114	PMI EITF Pre Stripping Costs	JBE	(242)	(10)	(181)	(51)	0	0	0	0
4099300	610130	781 Shopping Incentive_OR	OTHER	0	0	0	0	0	0	0	0
4099300	610135	SB1149 Costs_OR OTHER	OTHER	0	0	0	0	0	0	0	0
4099300	610140	OR Rate Refunds	OTHER	0	0	0	0	0	0	0	0
4099300	610141	WA Rate Refunds	OTHER	0	0	0	0	0	0	0	0
4099300	610145	REG LIAB-DSM	OTHER	0	0	0	0	0	0	0	0
4099300	610146	OR Reg Asset/Liability Consolidation	OR	22	0	22	0	0	0	0	0
4099300	610148	Reg Liability - Def NPC Balance Reclass	OTHER	0	0	0	0	0	0	0	0
4099300	610149	Reg Liability - SB 1149 Balance Reclass	OTHER	0	0	0	0	0	0	0	0
4099300	705200	Oregon Gain on Sale of Halsey-OR	OTHER	0	0	0	0	0	0	0	0
4099300	705210	Property Insurance(Injuries & Damages)	SO	0	0	0	0	0	0	0	0
4099300	705232	CA West Valley Lease Reduction	CA	0	0	0	0	0	0	0	0
4099300	705233	West Valley Lease Reduction - ID	IDU	0	0	0	0	0	0	0	0
4099300	705234	West Valley Lease Reduction - WY	WYP	0	0	0	0	0	0	0	0
4099300	705235	UT West Valley Lease Reduction	UT	0	0	0	0	0	0	0	0
4099300	705250	A&G Credit - WA	WA	0	0	0	0	0	0	0	0
4099300	705251	A&G Credit-OR	OR	0	0	0	0	0	0	0	0
4099300	705252	A&G Credit-CA	CA	0	0	0	0	0	0	0	0
4099300	705253	A&G Credit - ID	IDU	0	0	0	0	0	0	0	0
4099300	705254	A&G Credit - WY	WYP	0	0	0	0	0	0	0	0
4099300	705261	Reg Liability - Sale of Renewable Energy	OTHER	224	0	0	0	0	0	0	224
4099300	705265	Reg Liab - OR Energy Conservation Charge	OTHER	1,154	0	0	0	0	0	0	1,154
4099300	705300	Reg. Liability - Deferred Benefit Arch S	CAEE	0	0	0	0	0	0	0	0
4099300	705305	Reg Liability-CA Gain on Sale of Asset	CA	0	0	0	0	0	0	0	0
4099300	705310	Reg Liability-UT Gain on Sale of Asset	UT	0	0	0	0	0	0	0	0
4099300	705320	Reg Liability-ID Gain on Sale of Asset	IDU	0	0	0	0	0	0	0	0
4099300	705330	Reg Liability-WY Gain on Sale of Asset	WYP	0	0	0	0	0	0	0	0
4099300	705337	Reg Liability - Sale of Renewable Energy	OTHER	122	0	0	0	0	0	0	122
4099300	705454	Reg Liability - UT Property Insurance Re	UT	2,860	0	0	0	0	2,860	0	0
4099300	705534	Regulatory Liability - OR Asset Sale Gai	OTHER	0	0	0	0	0	0	0	0
4099300	705537	Regulatory Liability - Other Reg Liabili	OTHER	0	0	0	0	0	0	0	0
4099300	705700	Reg Liability - Current Reclass - Other	OTHER	0	0	0	0	0	0	0	0
4099300	705755	Reg Liability - Non current Reclass - Ot	OTHER	(73)	0	0	0	0	0	0	(73)
4099300	715050	Microsoft Software License Liability	SO	0	0	0	0	0	0	0	0
4099300	715100	University of WY Contract Amort.	WYP	0	0	0	0	0	0	0	0
4099300	715295	Reg Liability - Fly Ash - OR	OTHER	1,054	0	0	0	0	0	0	1,054
4099300	715296	Reg Liability - Fly Ash - WA	OTHER	(3,400)	0	0	0	0	0	0	(3,400)
4099300	715350	Misc Deferred Credits	SO	0	0	0	0	0	0	0	0
4099300	715800	Redding Renegotiated Contract	CAGW	0	0	0	0	0	0	0	0
4099300	720100	FAS 106 Accruals	SO	0	0	0	0	0	0	0	0
4099300	720200	Deferred Comp Plan Benefits-PPL	SO	(145)	(3)	(37)	(10)	(20)	(67)	(8)	(0)
4099300	720300	PENSION / RETIREMENT ACCRUAL - CASH BASI	SO	0	0	0	0	0	0	0	0
4099300	720400	SUPPL. EXEC. RETIREMENT PLAN (SERP)	SO	0	0	0	0	0	0	0	0
4099300	720500	Severance Accrual	SO	544	12	139	37	74	251	31	0



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FERC Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4099300	720550	Accrued CIC Severance	SO	0	0	0	0	0	0	0	0
4099300	740100	Post Merger Loss-Reacquired Debt	SNP	0	0	0	0	0	0	0	0
4099300	910240	190LEGAL RESERVE	SO	0	0	0	0	0	0	0	0
4099300	910530	Injuries and Damages Reserve	SO	(1,311,945)	(29,166)	(334,864)	(90,361)	(178,772)	(604,244)	(74,311)	(226)
4099300	910560	283SMUD REVENUE IMPUTATION-UT REG LIAB	OTHER	0	0	0	0	0	0	0	0
4099300	910905	PMI Underground Mine Cost Depletion	JBE	0	0	0	0	0	0	0	0
4099300	910925	CA Refund	OTHER	0	0	0	0	0	0	0	0
4099300	920110	PMI WY Extraction Tax	JBE	0	0	0	0	0	0	0	0
4099300 Total				900,169	26,105	160,847	44,730	61,074	229,195	25,291	199
Grand Total				2,141,858	61,934	531,440	131,561	260,273	914,016	107,413	437

Total Schedule M Additions			1,241,577	35,827	370,566	86,824	199,184	684,770	82,116	238	-217,949
Total Schedule M Deductions			900,282	26,107	160,874	44,737	61,088	229,246	25,297	199	351,288
Total Schedule M			341,295	9,719	209,692	42,087	138,096	455,524	56,819	40	-569,236

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



Deferred Income Tax Expense (Actuals)
 Twelve Months Ending - December 2023
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 (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	0	0	0	0	0	0	0	0	0
4101000	105101	Capitalized Labor Cost for Powertax Inpu	0	0	0	0	0	0	0	0	0
4101000	105121	282PMI Book Depreciation	0	0	0	0	0	0	0	0	0
4101000	105122	Repair Deduction	51,047	758	13,596	3,913	7,219	22,768	2,781	12	0
4101000	105125	Tax Depreciation	288,570	6,146	76,619	21,039	37,626	130,299	16,414	72	0
4101000	105126	282DIT PMIDepreciation-Tax	3,396	141	2,534	720	0	0	0	0	0
4101000	105137	Capitalized Depreciation	2,761	61	705	190	376	1,272	156	0	0
4101000	105141	AFUDC Debt	17,234	376	4,303	1,152	2,321	8,105	975	3	0
4101000	1051411	AFUDC Equity	35,350	771	8,826	2,362	4,760	16,625	1,999	6	0
4101000	105143	282Basis Intangible Difference	104	2	26	7	14	49	6	0	0
4101000	105147	Sec 1031 Like Kind Exchange	0	0	0	0	0	0	0	0	0
4101000	105148	Mine Safety Sec. 179E Election - PPW	0	0	0	0	0	0	0	0	0
4101000	105149	Mine Safety Sec. 179E Election - PMI	0	0	0	0	0	0	0	0	0
4101000	105150	CWIP Adjustment ~ PMI	0	0	0	0	0	0	0	0	0
4101000	105152	Gain / (Loss) on Prop. Disposition	6,239	139	1,592	430	850	2,873	353	1	0
4101000	105153	Contract Liability Basis Adjustment -Che	0	0	0	0	0	0	0	0	0
4101000	105165	Coal Mine Development	0	0	0	0	0	0	0	0	0
4101000	105170	Coal Mine Extension	0	0	0	0	0	0	0	0	0
4101000	105171	PMI Coal Mine Extension Costs	0	0	0	0	0	0	0	0	0
4101000	105175	Cost of Removal	17,917	398	4,573	1,234	2,441	8,252	1,015	3	0
4101000	1052203	Cholla SHL NOPA (Lease Amortization)	0	0	0	0	0	0	0	0	0
4101000	105470	282Book Gain/Loss on Land Sales	476	11	122	33	65	219	27	0	0
4101000	110200	IGC Tax Percentage Depletion Deduct	0	0	0	0	0	0	0	0	0
4101000	110205	SRC Tax Percentage Depletion Deduct	0	0	0	0	0	0	0	0	0
4101000	1102051	Tax Percentage Depletion - Deduction (BI	4	0	0	0	0	0	0	0	4
4101000	120105	Willow Wind Account Receivable	0	0	0	0	0	0	0	0	0
4101000	205025	PMI-Fuel Cost Adjustment	(1,528)	(63)	(1,140)	(324)	0	0	0	0	0
4101000	205200	M&S INVENTORY WRITE-OFF	(22)	(1)	(6)	(1)	(2)	(10)	(1)	0	0
4101000	205205	Inventory Reserve - PMI	0	0	0	0	0	0	0	0	0
4101000	205411	190PMISec263A	(116)	(5)	(86)	(25)	0	0	0	0	0
4101000	210100	283OR PUC Prepaid Taxes	11	0	11	0	0	0	0	0	0
4101000	210120	283UT PUC Prepaid Taxes	16	0	0	0	0	16	0	0	0
4101000	210130	283ID PUC Prepaid Taxes	5	0	0	0	0	0	5	0	0
4101000	210140	283WY PSC Prepaid Taxes	0	0	0	0	0	0	0	0	0
4101000	210170	Prepaid - FSA O&M - West	0	0	0	0	0	0	0	0	0
4101000	210175	Prepaid - FSA O&M - East	(270)	(4)	(72)	(21)	(38)	(121)	(15)	(0)	0
4101000	210180	283Prepaid Membership Fees-EEI WSCC	374	8	95	26	51	172	21	0	0
4101000	210185	Prepaid Aircraft Maintenance Costs	21	0	5	2	3	9	1	0	0
4101000	210190	Prepaid Water Rights	0	0	0	0	0	0	0	0	0
4101000	210195	Prepaid Surety Bond Costs	0	0	0	0	0	0	0	0	0
4101000	287396	Regulatory Liabilities - Interim Provisi	0	0	0	0	0	0	0	0	0
4101000	287616	Regulatory Assets - Interim Provisions	0	0	0	0	0	0	0	0	0
4101000	320210	190R&E Expense Sec174 Deduction	0	0	0	0	0	0	0	0	0
4101000	320286	Reg Asset - Pension Settlement - OR	(161)	0	0	0	0	0	0	0	(161)
4101000	320287	Reg Asset - Pension Settlement - UT	(1,286)	0	0	0	0	0	0	0	(1,286)
4101000	320288	Reg Asset - Pension Settlement - WY	(74)	0	0	0	(74)	0	0	0	0
4101000	320290	LT Prepaid IBEW 57 Pension Contribution	0	0	0	0	0	0	0	0	0
4101000	320291	Prepaid IBEW 57 Pension Contribution - C	0	0	0	0	0	0	0	0	0
4101000	415100	Reg Asset -WA Equity Advisory Group (CET	85	0	0	0	0	0	0	0	85
4101000	415110	190DEF REG ASSET-TRANSM SVC DEPOSIT	(179)	(3)	(48)	(14)	(25)	(80)	(10)	(0)	0
4101000	415120	190DEF REG ASSET-FOOTE CREEK CONTRACT	0	0	0	0	0	0	0	0	0
4101000	415200	REG ASSET - OR TRANSPORTATION ELECTRIFIC	(500)	0	0	0	0	0	0	0	(500)
4101000	415255	Reg Asset-WY Wind Test Energy Deferral	(2)	0	0	0	(2)	0	0	0	0
4101000	415260	Reg Asset - Fire Risk Mitigation - CA	1,089	0	0	0	0	0	0	0	1,089



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FERC Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4101000	415300	283Hazardous Waste/Environmental Cleanup	7,222	161	1,843	497	984	3,326	409	1	0
4101000	415406	Reg Asset Utah ECAM	0	0	0	0	0	0	0	0	0
4101000	415410	Reg Asset - Energy West Mining	175	0	0	0	42	118	16	0	0
4101000	415411	ContraRA DeerCreekAband CA	(3)	(3)	0	0	0	0	0	0	0
4101000	415412	ContraRA DeerCreekAband ID	235	0	0	0	0	0	235	0	0
4101000	415413	ContraRA DeerCreekAband OR	981	0	981	0	0	0	0	0	0
4101000	415414	ContraRA DeerCreekAband UT	0	0	0	0	0	0	0	0	0
4101000	415416	ContraRA DeerCreekAband WY	(85)	0	0	0	(85)	0	0	0	0
4101000	415417	Contra RA UMWA Pension CA	0	0	0	0	0	0	0	0	0
4101000	415418	Contra RA UMWA Pension ID	0	0	0	0	0	0	0	0	0
4101000	415419	Contra RA UMWA Pension OR	0	0	0	0	0	0	0	0	0
4101000	415420	Contra RA UMWA Pension UT	0	0	0	0	0	0	0	0	0
4101000	415422	Contra RA UMWA Pension WY	0	0	0	0	0	0	0	0	0
4101000	415431	Reg Asset - WA Transportation Electric	53	0	0	0	0	0	0	0	53
4101000	415440	Reg Asset - Low Income Bill Discount - O	1,738	0	0	0	0	0	0	0	1,738
4101000	415441	Reg Asset - Utility Community Advisory G	(5)	0	0	0	0	0	0	0	(5)
4101000	415445	Reg Asset - Klamath Unrecovered Plant &	(271)	(4)	(72)	(21)	(38)	(121)	(15)	(0)	0
4101000	415501	Cholla Plt Transact Costs- APS Amort - I	0	0	0	0	0	0	0	0	0
4101000	415502	Cholla Plt Transact Costs- APS Amort - O	0	0	0	0	0	0	0	0	0
4101000	415520	Reg Asset - WA Decoupling Mechanism	(1,726)	0	0	0	0	0	0	0	(1,726)
4101000	415530	Reg Asset - ID 2017 Protocol - MSP Defer	0	0	0	0	0	0	0	0	0
4101000	415531	Reg Asset - UT 2017 Protocol - MSP Defer	0	0	0	0	0	0	0	0	0
4101000	415532	Reg Asset - WY 2017 Protocol - MSP Defer	0	0	0	0	0	0	0	0	0
4101000	415533	Reg Asset - GRC Memo Account - CA	4,060	4,060	0	0	0	0	0	0	0
4101000	415545	Reg Asset - WA Merwin Project	0	0	0	0	0	0	0	0	0
4101000	415585	Reg Asset - OR Sch 203 - Black Cap	0	0	0	0	0	0	0	0	0
4101000	415655	CA GHG Allowance	194	0	0	0	0	0	0	0	194
4101000	415675	Reg Asset - UT - Deferred Stock Redempti	(20)	0	0	0	0	0	0	0	(20)
4101000	415676	Reg Asset - WY - Deferred Stock Redempti	(7)	0	0	0	0	0	0	0	(7)
4101000	415677	Reg Asset - Pref Stock Redemp Loss WA	(3)	0	0	0	0	0	0	0	(3)
4101000	415680	190Def Intervenor Funding Grants-OR	(84)	0	0	0	0	0	0	0	(84)
4101000	415681	Reg Asset-Defer Intervenor Funding Gran	74	0	0	0	0	0	0	0	74
4101000	415700	190Reg Liabs BPA balancing accounts-OR	0	0	0	0	0	0	0	0	0
4101000	415701	CA Deferred Intervenor Funding	4	0	0	0	0	0	0	0	4
4101000	415720	Reg Asset - Community Solar - OR	44	0	0	0	0	0	0	0	44
4101000	415755	Reg Asset - Major Mtc Exp - Colstrip U4	0	0	0	0	0	0	0	0	0
4101000	415815	Insurance Reserve	29,575	657	7,549	2,037	4,030	13,621	1,675	5	0
4101000	415821	Contra Pension Reg Asset MMT & CTG WY	0	0	0	0	0	0	0	0	0
4101000	415833	Reg Asset - Pension Settlement - CA	(4)	0	0	0	0	0	0	0	(4)
4101000	415845	Reg Asset - OR Sch 94 Distribution Safet	0	0	0	0	0	0	0	0	0
4101000	415850	Unrecovered Plant Powerdale	0	0	0	0	0	0	0	0	0
4101000	415851	Powerdale Hydro Decom Reg Asset - CA	0	0	0	0	0	0	0	0	0
4101000	415862	Reg Asset - CA Mobile Home Park Conversi	(4)	0	0	0	0	0	0	0	(4)
4101000	415863	Reg Asset - UT Subscriber Solar Program	(6)	0	0	0	0	(6)	0	0	0
4101000	415866	Reg Asset - OR Solar Feed-in Tariff	(246)	0	0	0	0	0	0	0	(246)
4101000	415869	Reg Asset - CA Deferred Net Power Costs	0	0	0	0	0	0	0	0	0
4101000	415870	Deferred Excess Net Power Costs CA	2,647	0	0	0	0	0	0	0	2,647
4101000	415874	Deferred Excess Net Power Costs - WY 09	16,315	0	0	0	0	0	0	0	16,315
4101000	415875	Deferred Excess Net Power Costs - UT	62,065	0	0	0	0	0	0	0	62,065
4101000	415878	REG ASSET - UT LIQUIDATED DAMAGES NAUGHT	(9)	0	0	0	0	(9)	0	0	0
4101000	415879	Reg Asset - WY Liquidation Damages N2	(1)	0	0	0	(1)	0	0	0	0
4101000	415882	Deferral of Renewable Energy Credit - WA	(113)	0	0	0	0	0	0	0	(113)
4101000	415884	Reg Asset - Current Reclass - Other	0	0	0	0	0	0	0	0	0
4101000	415885	Reg Asset - Noncurrent Reclass - Other	18	0	0	0	0	0	0	0	18



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FERC Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4101000	415886	Reg Asset - ID Deferred Excess Net Power	OTHER	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
4101000	415892	Deferred Excess Net Power Costs - ID 09	OTHER	6,616	0	0	0	0	0	0	6,616
4101000	415894	Reg Asset - REC Sales Deferral - CA - No	OTHER	0	0	0	0	0	0	0	0
4101000	415900	OR SB 408 Recovery	OTHER	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
4101000	415903	Reg Asset - REC Sales Deferral - WA	OTHER	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
4101000	415905	Reg Asset - OR REC's in Rates - Current	OTHER	0	0	0	0	0	0	0	0
4101000	415906	Reg Asset - REC Sales Deferral - OR - No	OTHER	36	0	0	0	0	0	0	36
4101000	415907	Reg Asset - CA Solar Feed-in Tariff - Cu	OTHER	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
4101000	415910	Reg Asset - Naughton Unit #3 Costs	OTHER	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
4101000	415918	Reg Asset - RPS Compliance Purchases	OTHER	0	0	0	0	0	0	0	0
4101000	415920	Reg Asset - Depreciation Increase - ID	IDU	(857)	0	0	0	0	(857)	0	0
4101000	415921	Reg Asset - Depreciation Increase - UT	UT	(31)	0	0	0	(31)	0	0	0
4101000	415922	Reg Asset - Depreciation Increase - WY	WYP	(109)	0	0	(109)	0	0	0	0
4101000	415923	Reg Asset - Carbon Unrecovered Plant - I	IDU	0	0	0	0	0	0	0	0
4101000	415924	Reg Asset - Carbon Unrecovered Plant - U	UT	1,230	0	0	0	1,230	0	0	0
4101000	415925	Reg Asset - Carbon Unrecovered Plant - W	WYP	0	0	0	0	0	0	0	0
4101000	415929	Reg Asset - Carbon Decommissioning - CA	CA	(7)	(7)	0	0	0	0	0	0
4101000	415930	Reg Asset - Carbon Decommissioning - ID	IDU	0	0	0	0	0	0	0	0
4101000	415931	Reg Asset - Carbon Decommissioning - UT	UT	0	0	0	0	0	0	0	0
4101000	415932	Reg Asset - Carbon Decommissioning - WY	WYP	0	0	0	0	0	0	0	0
4101000	415933	Reg Liability - Contra - Carbon Decommis	IDU	(682)	0	0	0	0	(682)	0	0
4101000	415934	Reg Liability - Contra - Carbon Decommis	UT	(4,193)	0	0	0	(4,193)	0	0	0
4101000	415935	Reg Liability - Contra - Carbon Decommis	WYP	(1,394)	0	0	(1,394)	0	0	0	0
4101000	415936	REG ASSET - CARBON PLANT DECOMMISSIONING	CAGE	(183)	0	0	(40)	(128)	(16)	(0)	0
4101000	415943	Reg Asset - Covid-19 Bill Assistance Pro	OTHER	(669)	0	0	0	0	0	0	(669)
4101000	415944	Reg Asset - Covid-19 Bill Assistance Pro	OTHER	0	0	0	0	0	0	0	0
4101000	425100	190Deferred Regulatory Expense-IDU	IDU	0	0	0	0	0	0	0	0
4101000	425102	Reg Asset - CA GreenHouse Gas Allowance	OTHER	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
4101000	425104	Reg Asset - OR Asset Sale Gain Giveback	OTHER	0	0	0	0	0	0	0	0
4101000	425215	283Unearned Joint Use Pole Contact Revnu	SNPD	(192)	(8)	(52)	(12)	(18)	(92)	(10)	0
4101000	425225	Duke/Hermiston Contract Renegotiation	CAGW	0	0	0	0	0	0	0	0
4101000	425295	BPA Conservation Rate Credit	CAGW	0	0	0	0	0	0	0	0
4101000	425400	UT Kalamath Relicensing Costs	OTHER	0	0	0	0	0	0	0	0
4101000	430110	Reg Asset Balance Reclass	OTHER	(928)	0	0	0	0	0	0	(928)
4101000	430111	Reg Assets - SB 1149 Balance Reclass	OTHER	0	0	0	0	0	0	0	0
4101000	430112	Reg Asset - Other - Balance Reclass	OTHER	1,370	0	0	0	0	0	0	1,370
4101000	430113	Reg Asset - Def NPC Balance Reclass	OTHER	0	0	0	0	0	0	0	0
4101000	505510	190PMI Vacation/Bonus	JBE	(0)	(0)	(0)	(0)	0	0	0	0
4101000	505600	190Vacation Sickleave & PT Accrual	SO	0	0	0	0	0	0	0	0
4101000	605101	Trojan Decommissioning Costs - WA	WA	0	0	0	0	0	0	0	0
4101000	605102	Trojan Decommissioning Costs - OR	OR	0	0	0	0	0	0	0	0
4101000	610100	283PMI AMORT DEVELOPMENT	JBE	(81)	(3)	(61)	(17)	0	0	0	0
4101000	6101001	190NOPA 103-99-00 RAR	SO	3	0	1	0	0	1	0	0
4101000	610111	283PMI SALE OF ASSETS	JBE	63	3	47	13	0	0	0	0
4101000	610114	PMI EITF Pre stripping Cost	JBE	(60)	(2)	(44)	(13)	0	0	0	0
4101000	610146	190OR Reg Asset/Liability Consol	OR	5	0	5	0	0	0	0	0
4101000	705200	190OR Gain on Sale of Halsey-OR	OTHER	0	0	0	0	0	0	0	0
4101000	705210	190Property Insurance	SO	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	55	0	0	0	0	0	0	0	55
4101000	705265	Reg Liab - OR Energy Conservation Charge	OTHER	284	0	0	0	0	0	0	0	284
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	30	0	0	0	0	0	0	0	30
4101000	705454	Reg Liability - UT Property Insurance Re	UT	703	0	0	0	0	703	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	(18)	0	0	0	0	0	0	0	(18)
4101000	715295	Reg Liability - Fly Ash - OR	OTHER	259	0	0	0	0	0	0	0	259
4101000	715296	Reg Liability - Fly Ash - WA	OTHER	(836)	0	0	0	0	0	0	0	(836)
4101000	715800	190Redding Contract	CAGW	0	0	0	0	0	0	0	0	0
4101000	720200	190Deferred Compensation Payout	SO	(36)	(1)	(9)	(2)	(5)	(16)	(2)	(0)	0
4101000	720300	190Pension/Retirement (Accrued/Prepaid)	SO	0	0	0	0	0	0	0	0	0
4101000	720500	190Severance	SO	134	3	34	9	18	62	8	0	0
4101000	910530	190Injuries & Damages	SO	(322,563)	(7,171)	(82,332)	(22,217)	(43,954)	(148,563)	(18,271)	(56)	0
4101000	910560	283SMUD Revenue Imputation-UT Reg Liab	OTHER	0	0	0	0	0	0	0	0	0
4101000 Total				221,321	6,418	39,547	10,998	15,016	56,351	6,218	49	86,369
4111000	100105	283FAS 109 Def Tax Liab WA-NUTIL	OTHER	0	0	0	0	0	0	0	0	0
4111000	105100	190CAPITALIZED LABOR COSTS	SO	(191)	(4)	(49)	(13)	(26)	(88)	(11)	(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	(633)	(633)	0	0	0	0	0	0	0
4111000	10511510	Def In Tax Exp~Effects Ratemaking-Assets	SG	(9,522)	(141)	(2,536)	(730)	(1,347)	(4,247)	(519)	(2)	0
4111000	10511511	Def In Tax Exp~Effects Ratemaking-Assets	CAGE	966	0	0	0	208	674	84	0	0
4111000	10511512	Def In Tax Exp~Effects Ratemaking-Assets	CAGW	388	16	290	82	0	0	0	0	0
4111000	10511513	Def In Tax Exp~Effects Ratemaking-Assets	SO	(627)	(14)	(160)	(43)	(85)	(289)	(35)	(0)	0
4111000	1051152	Depreciation Flow-Through - FERC	FERC	0	0	0	0	0	0	0	0	0
4111000	1051153	Depreciation Flow-Through - ID	IDU	(1,090)	0	0	0	0	0	(1,090)	0	0
4111000	1051154	Depreciation Flow-Through - OR	OR	(5,302)	0	(5,302)	0	0	0	0	0	0
4111000	1051155	Depreciation Flow-Through - OTHER	OTHER	(5)	0	0	0	0	0	0	0	(5)
4111000	1051156	Depreciation Flow-Through - UT	UT	(9,619)	0	0	0	0	(9,619)	0	0	0
4111000	1051157	Depreciation Flow-Through - WA	WA	(1,128)	0	0	(1,128)	0	0	0	0	0
4111000	1051158	Depreciation Flow-Through - WYP	WYP	(2,402)	0	0	0	(2,402)	0	0	0	0
4111000	1051159	Depreciation Flow-Through - WYU	WYU	0	0	0	0	0	0	0	0	0
4111000	1051171	Protected PP&E EDIT - PMI - CA - Fed Onl	CA	(5)	(5)	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	(20)	0	0	0	0	0	(20)	0	0
4111000	1051174	Protected PP&E EDIT - PMI - OR - Fed Onl	OR	(78)	0	(78)	0	0	0	0	0	0
4111000	1051175	Protected PP&E EDIT - PMI - UT - Fed Onl	UT	(133)	0	0	0	0	(133)	0	0	0
4111000	1051176	Protected PP&E EDIT - PMI - WA - Fed Onl	WA	(71)	0	0	(71)	0	0	0	0	0
4111000	1051177	Protected PP&E EDIT - PMI - WYP - Fed On	WYP	(52)	0	0	0	(52)	0	0	0	0
4111000	105120	Book Depreciation	SCHMDEXP	(267,560)	(5,648)	(64,024)	(17,989)	(38,377)	(127,590)	(15,678)	(51)	1,798
4111000	105121	282DIT PMIDepreciation-Book	JBE	(1,421)	(59)	(1,060)	(301)	0	0	0	0	0
4111000	105123	Sec 481a Adj- Repair Deduction	SG	0	0	0	0	0	0	0	0	0
4111000	105130	CIAC	CIAC	(44,244)	(1,945)	(11,927)	(2,738)	(4,207)	(21,183)	(2,245)	0	0
4111000	105140	Highway Relocation	SNPD	(750)	(33)	(202)	(46)	(71)	(359)	(38)	0	0
4111000	105142	Avoided Costs	SNP	(36,199)	(789)	(9,038)	(2,419)	(4,875)	(17,024)	(2,047)	(6)	0
4111000	105146	Capitalization of Test Energy	SG	(128)	(2)	(34)	(10)	(18)	(57)	(7)	(0)	0
4111000	105220	282CHOLLA TAX LEASE	CAGE	0	0	0	0	0	0	0	0	0
4111000	105271	Def In Tax Exp - Other Property Flowthro	CA	(398)	(398)	0	0	0	0	0	0	0
4111000	105272	Def In Tax Exp - Other Property Flowthro	IDU	(229)	0	0	0	0	0	(229)	0	0
4111000	105273	Def In Tax Exp - Other Property Flowthro	OR	940	0	940	0	0	0	0	0	0
4111000	105274	Def In Tax Exp - Other Property Flowthro	UT	1,990	0	0	0	0	1,990	0	0	0



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FERC Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4111000	105275	Def In Tax Exp - Other Property Flowthro	WA	(1,110)	0	0	(1,110)	0	0	0	0
4111000	105276	Def In Tax Exp - Other Property Flowthro	WYP	(1,249)	0	0	0	(1,249)	0	0	0
4111000	105471	UT Kalamath Relicensing Costs	OTHER	0	0	0	0	0	0	0	0
4111000	110100	283BOOK COST DEPLETION ADDBACK	CAEE	0	0	0	0	0	0	0	0
4111000	205100	190COAL PILE INVENTORY	CAEE	0	0	0	0	0	0	0	0
4111000	205210	ERC (Emission Reduction Credit) Impairme	CAEE	0	0	0	0	0	0	0	0
4111000	210200	283Prepaid Taxes-Property Taxes	GPS	639	14	163	44	87	294	36	0
4111000	220100	190Bad Debt Allowance	BADDEBT	(2,916)	(167)	(1,307)	(530)	(141)	(728)	(43)	0
4111000	2874941	190Idaho ITC Credits	SO	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
4111000	320283	Reg Asset - Post-Retirement Settlement L	WYU	0	0	0	0	0	0	0	0
4111000	415115	Reg Asset - UT STEP Pilot Programs Balan	OTHER	2,961	0	0	0	0	0	0	2,961
4111000	415251	Reg Asset - Low Carbon Energy Standards	OTHER	(373)	0	0	0	0	0	0	(373)
4111000	415252	Reg Asset - Distribution System Plan - O	OTHER	298	0	0	0	0	0	0	298
4111000	415261	Reg Asset-UT Wildland Fire Protection	OTHER	(369)	0	0	0	0	0	0	(369)
4111000	415262	Reg Asset -Wildfire Mitigation Account -	OTHER	(9)	0	0	0	0	0	0	(9)
4111000	415263	Reg Asset - Wildfire Damaged Asset - OR	OR	(17)	0	(17)	0	0	0	0	0
4111000	415264	Reg Asset - TB Flats - OR	OTHER	(531)	0	0	0	0	0	0	(531)
4111000	415270	Reg Asset - Electric Vehicle Charging In	OTHER	286	0	0	0	0	0	0	286
4111000	415305	Reg Asset - Cedar Springs II - OR	OTHER	(38)	0	0	0	0	0	0	(38)
4111000	415406	Reg Asset Utah ECAM	OTHER	0	0	0	0	0	0	0	0
4111000	415423	Contra PP&E Deer Creek	CAEE	0	0	0	0	0	0	0	0
4111000	415424	Contra Reg Asset - Deer Creek Abandonmen	CAEE	(1,457)	0	0	0	(349)	(976)	(131)	(1)
4111000	415425	Contra Reg Asset - UMWA Pension	OTHER	0	0	0	0	0	0	0	0
4111000	415426	Reg Asset - 2020 GRC - Meters Replaced b	OTHER	(875)	0	0	0	0	0	0	(875)
4111000	415430	Reg Asset - CA - Transportation Electri	OTHER	(3)	0	0	0	0	0	0	(3)
4111000	415500	283Cholla Plt Trans-APS Amort	CAGE	0	0	0	0	0	0	0	0
4111000	415510	283WA DISALLOWED COLSTRIP #3 WRITE-OFF	WA	0	0	0	0	0	0	0	0
4111000	415645	RA - OR OCAT Expense Deferral	OTHER	(82)	0	0	0	0	0	0	(82)
4111000	415702	REG ASSET - LAKE SIDE LIQ - WY	WYP	(7)	0	0	0	(7)	0	0	0
4111000	415703	Goodnoe Hills Liquidation Damages - WY	WYP	(5)	0	0	0	(5)	0	0	0
4111000	415704	Reg Liability - Tax Revenue Adjustment -	UT	0	0	0	0	0	0	0	0
4111000	415705	Reg Liability - Tax Revenue Adjustment -	WYP	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
4111000	415723	Reg Asset - Cholla U4 - O&M Depreciation	IDU	0	0	0	0	0	0	0	0
4111000	415724	Deferred Income Tax Expense ~ Cholla U4	CAGE	0	0	0	0	0	0	0	0
4111000	415728	Contra Reg Asset - Cholla U4 Closure - O	OTHER	149	0	0	0	0	0	0	149
4111000	415729	Contra Reg Asset - Cholla U4 Closure - U	UT	39	0	0	0	0	39	0	0
4111000	415730	Contra Reg Asset - Cholla U4 Closure - W	WYP	101	0	0	0	101	0	0	0
4111000	415734	Reg Asset - Cholla Unrecovered Plant - C	CA	(166)	(166)	0	0	0	0	0	0
4111000	415736	Reg Asset - Cholla Unrecovered Plant - W	WYP	(937)	0	0	0	(937)	0	0	0
4111000	415803	RTO Grid West N/R Writeoff WA	WA	0	0	0	0	0	0	0	0
4111000	415804	RTO Grid West Notes Receivable-OR	OR	0	0	0	0	0	0	0	0
4111000	415806	RTO Grid West N/R Writeoff ID	IDU	0	0	0	0	0	0	0	0
4111000	415822	Reg Asset - Pension MMT -UT	UT	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
4111000	415829	Reg Asset - Post - Ret MMT -UT	UT	0	0	0	0	0	0	0	0
4111000	415840	Reg Asset-Deferred OR Independent Evalua	OTHER	21	0	0	0	0	0	0	21
4111000	415841	Reg Asset - Emergency Service Programs -	OTHER	2	0	0	0	0	0	0	2
4111000	415842	Reg Asset-Arrearage Payment Program(CAPP	OTHER	(56)	0	0	0	0	0	0	(56)
4111000	415843	Reg Asset-Arrearage Payment Program(CAPP	OTHER	58	0	0	0	0	0	0	58
4111000	415852	Powerdale Decommissioning Reg Asset - ID	IDU	0	0	0	0	0	0	0	0
4111000	415853	Powerdale Decommissioning Reg Asset - OR	OR	0	0	0	0	0	0	0	0
4111000	415854	Powerdale Decommissioning Reg Asset - WA	WA	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	415855	CA - January 2010 Storm Costs	OTHER	5,098	0	0	0	0	0	0	5,098
4111000	415856	Powerdale Decommissioning Reg Asset - WY	WYP	0	0	0	0	0	0	0	0
4111000	415857	ID - Deferred Overburden Costs	OTHER	(15)	0	0	0	0	0	0	(15)
4111000	415858	WY - Deferred Overburden Costs	WYP	(38)	0	0	0	(38)	0	0	0
4111000	415859	WY - Deferred Advertising Costs	WYP	0	0	0	0	0	0	0	0
4111000	415865	Reg Asset - UT MPA	OTHER	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
4111000	415868	Reg Asset - UT - Solar Incentive Program	OTHER	(2,767)	0	0	0	0	0	0	(2,767)
4111000	415876	Deferred Excess Net PowerCosts - OR	OTHER	35,980	0	0	0	0	0	0	35,980
4111000	415881	Deferral of Renewable Energy Credit - UT	OTHER	365	0	0	0	0	0	0	365
4111000	415883	Deferral of Renewable Energy Credit - WY	OTHER	219	0	0	0	0	0	0	219
4111000	415890	ID MEHC 2006 Transition Costs	IDU	0	0	0	0	0	0	0	0
4111000	415891	WY - 2006 Transition Severance Costs	WYP	0	0	0	0	0	0	0	0
4111000	415893	OR - MEHC Transition Service Costs	OTHER	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
4111000	415896	WA - Chehalis Plant Revenue Requirement	WA	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
4111000	415898	Deferred Coal Costs - Naughton Contract	CAEE	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
4111000	415911	Contra Reg Asset - Naughton Unit #3 - CA	CA	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
4111000	415913	Contra Reg Asset - Naughton Unit #3 - WA	OTHER	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
4111000	415915	Reg Asset - WY - Naughton U3 Costs	WYP	0	0	0	0	0	0	0	0
4111000	415926	Reg Liability - Depreciation Decrease -	OTHER	686	0	0	0	0	0	0	686
4111000	415927	Reg Liability - Depreciation Decrease De	WA	0	0	0	0	0	0	0	0
4111000	415938	Reg Asset - Carbon Plant Decommissioning	CA	13	13	0	0	0	0	0	0
4111000	415939	Reg Asset - Carbon Plant Decommissioning	WYP	0	0	0	0	0	0	0	0
4111000	415940	Reg Liability - Steam Decommissioning -	CA	(183)	(183)	0	0	0	0	0	0
4111000	415942	Reg Liability - Steam Decommissioning -	CAGE	(878)	0	0	0	(189)	(612)	(76)	(0)
4111000	425105	Reg Asset - OR Asset Sale Gain Giveback	OTHER	(245)	0	0	0	0	0	0	(245)
4111000	425125	Deferred Coal Cost - Arch	CAEE	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
4111000	425250	283TGS BUYOUT-SG	CAGE	0	0	0	0	0	0	0	0
4111000	425280	283JOSEPH SETTLEMENT-SG	OTHER	0	0	0	0	0	0	0	0
4111000	425360	190Hermiston Swap	CAGW	(42)	(2)	(32)	(9)	0	0	0	0
4111000	425380	190Idaho Customer Bal Acct	OTHER	82	0	0	0	0	0	0	82
4111000	430100	283Weatherization	OTHER	6,113	0	0	0	0	0	0	6,113
4111000	430117	Reg Asset - Current DSM	OTHER	0	0	0	0	0	0	0	0
4111000	505115	283Sales & Use Tax Audit	SO	260	6	66	18	35	120	15	0
4111000	505125	190Accrued Royalties	CAEE	(161)	0	0	0	(39)	(108)	(14)	(0)
4111000	505400	190Bonus Liability	SO	87	2	22	6	12	40	5	0
4111000	505450	Accrued Payroll Taxes	SO	0	0	0	0	0	0	0	0
4111000	5054501	Accrued Payroll Taxes - PMI	JBE	0	0	0	0	0	0	0	0
4111000	505520	Bonus Accrual - PMI	JBE	7	0	5	1	0	0	0	0
4111000	505525	Accrued Severance -PMI	JBE	0	0	0	0	0	0	0	0
4111000	505600	190Vacation Sickleave & PT Accrual	SO	(1,037)	(23)	(265)	(71)	(141)	(478)	(59)	(0)
4111000	505601	Sick Leave Accrual - PMI	JBE	(0)	(0)	(0)	(0)	0	0	0	0
4111000	505700	190Accrued Retention Bonus	SO	7	0	2	0	1	3	0	0
4111000	605710	REVERSE ACCRUED FINAL RECLAMATION	OTHER	35	0	0	0	0	0	0	35
4111000	605715	Trapper Mine Contract Obligation	CAEE	227	0	0	0	54	152	20	0
4111000	610000	283PMI Development Costs	JBE	0	0	0	0	0	0	0	0
4111000	610141	190WA Rate Refunds	OTHER	173	0	0	0	0	0	0	173
4111000	610144	Reg Liability - CA California Alternativ	OTHER	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	610145	190REG LIAB_DSM	928	0	0	0	0	0	0	0	928
4111000	610148	Reg Liability - Def NPC Balance Reclass	0	0	0	0	0	0	0	0	0
4111000	610150	REG LIABILITY - BRIDGER MINE ACCELERATED	(894)	0	(894)	0	0	0	0	0	0
4111000	610155	Reg Liability - Plant Closure Cost - WA	(333)	0	0	(333)	0	0	0	0	0
4111000	705240	283CA Alternative Rate for Energy Progra	152	0	0	0	0	0	0	0	152
4111000	705241	Reg Liability - CA California Alternativ	8	0	0	0	0	0	0	0	8
4111000	705245	REG LIABILITY - OR DIRECT ACCESS 5 YEAR	403	0	0	0	0	0	0	0	403
4111000	705262	Reg Liability - Sale of REC's-ID	0	0	0	0	0	0	0	0	0
4111000	705263	Reg Liability - Sale of REC's-WA	(18)	0	0	0	0	0	0	0	(18)
4111000	705266	Reg Liability - Energy Savings Assistanc	(79)	0	0	0	0	0	0	0	(79)
4111000	705267	Reg Liability - WA Decoupling Mechanism	(1,184)	0	0	0	0	0	0	0	(1,184)
4111000	705280	Non-Property EDIT - CA	(27)	(27)	0	0	0	0	0	0	0
4111000	705281	Non-Property EDIT - ID	0	0	0	0	0	0	0	0	0
4111000	705283	Non-Property EDIT - UT	0	0	0	0	0	0	0	0	0
4111000	705284	Non-Property EDIT - WA	(200)	0	0	(200)	0	0	0	0	0
4111000	705285	Non-Property EDIT - WY	0	0	0	0	0	0	0	0	0
4111000	705286	Non-Property EDIT - FERC	0	0	0	0	0	0	0	0	0
4111000	705287	Protected PP&E EDIT - CA - Fed Only	(1,095)	(1,095)	0	0	0	0	0	0	0
4111000	705288	Protected PP&E EDIT - ID - Fed Only	(2,786)	0	0	0	0	0	(2,786)	0	0
4111000	705289	Protected PP&E EDIT - OR - Fed Only	(13,124)	0	(13,124)	0	0	0	0	0	0
4111000	705290	Protected PP&E EDIT - WA - Fed Only	(6,259)	0	0	(6,259)	0	0	0	0	0
4111000	705291	Protected PP&E EDIT - WYP - Fed Only	(7,379)	0	0	0	(7,379)	0	0	0	0
4111000	7052911	Protected PP&E EDIT - WYU - Fed Only	0	0	0	0	0	0	0	0	0
4111000	705292	Protected PP&E EDIT - UT - Fed Only	(20,941)	0	0	0	0	(20,941)	0	0	0
4111000	705293	Protected PP&E EDIT - UFERC - Fed Only	0	0	0	0	0	0	0	0	0
4111000	705294	Non-Protected PP&E EDIT - CA	(104)	(104)	0	0	0	0	0	0	0
4111000	705295	Non-Protected PP&E EDIT - ID	0	0	0	0	0	0	0	0	0
4111000	705296	Non-Protected PP&E EDIT - WA	(3,953)	0	0	(3,953)	0	0	0	0	0
4111000	705297	Non-Protected PP&E EDIT - WY Buydown - C	(10,580)	0	0	0	(10,580)	0	0	0	0
4111000	705298	Non-Protected PP&E EDIT - Utah Buydown -	0	0	0	0	0	0	0	0	0
4111000	705299	Non-Protected PP&E EDIT - FERC	0	0	0	0	0	0	0	0	0
4111000	705301	Reg Liability - OR 2010 Protocol Def	0	0	0	0	0	0	0	0	0
4111000	705336	Reg Liability - Sale of Renewable Energy	(266)	0	0	0	0	0	0	0	(266)
4111000	705340	Reg Liability - Excess Income Tax Deferr	75	0	0	0	0	0	0	0	75
4111000	705341	Reg Liability - Excess Income Tax Deferr	0	0	0	0	0	0	0	0	0
4111000	705342	Reg Liability - Excess Income Tax Deferr	0	0	0	0	0	0	0	0	0
4111000	705343	Reg Liability - Excess Income Tax Deferr	0	0	0	0	0	0	0	0	0
4111000	705344	Reg Liability - Excess Income Tax Deferr	400	0	0	0	0	0	0	0	400
4111000	705345	Reg Liability - Excess Income Tax Deferr	160	0	0	0	0	0	0	0	160
4111000	705346	Deferral of Protected PP&E ARAM - CA	(86)	(86)	0	0	0	0	0	0	0
4111000	705347	Deferral of Protected PP&E ARAM - ID	(3,195)	0	0	0	0	0	(3,195)	0	0
4111000	705348	Deferral of Protected PP&E ARAM - OR	0	0	0	0	0	0	0	0	0
4111000	705349	Deferral of Protected PP&E ARAM - UT	0	0	0	0	0	0	0	0	0
4111000	705350	Deferral of Protected PP&E ARAM - WA	(2,408)	0	0	(2,408)	0	0	0	0	0
4111000	705351	Deferral of Protected PP&E ARAM - WY	(10,390)	0	0	0	(10,390)	0	0	0	0
4111000	705352	Reg Liability - CA Klamath River Dams Re	(0)	(0)	0	0	0	0	0	0	0
4111000	705400	Reg Liability - OR Injuries & Damages Re	261	0	261	0	0	0	0	0	0
4111000	705410	Reg Liability - Cholla Decommissioning -	(14)	(14)	0	0	0	0	0	0	0
4111000	705411	Reg Liability - Cholla Decommissioning -	63	0	0	0	0	0	63	0	0
4111000	705412	Reg Liability - Cholla Decommissioning -	275	0	275	0	0	0	0	0	0
4111000	705413	Reg Liability - Cholla Decommissioning -	466	0	0	0	0	466	0	0	0
4111000	705414	Reg Liability - Cholla Decommissioning -	3	0	0	0	3	0	0	0	0
4111000	705420	Reg Liability - CA GHG Allowance Revenue	(531)	0	0	0	0	0	0	0	(531)
4111000	705425	Reg Liability - Bridger Mine Accelerated	(627)	0	0	(627)	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	705450	Reg Liability - Property Insurance Reser	310	310	0	0	0	0	0	0	0
4111000	705451	Reg Liability - OR Property Insurance Re	(995)	0	(995)	0	0	0	0	0	0
4111000	705452	Reg Liability - Property Insurance Reser	(29)	0	0	(29)	0	0	0	0	0
4111000	705453	Reg Liability - ID Property Insurance Re	55	0	0	0	0	0	55	0	0
4111000	705455	Reg Liability - WY Property Insurance Re	232	0	0	0	232	0	0	0	0
4111000	705500	Reg Liability - Powerdale Decommissionin	0	0	0	0	0	0	0	0	0
4111000	705511	Regulatory Liability - CA Deferred Exces	489	0	0	0	0	0	0	0	489
4111000	705514	Regulatory Liability - OR Deferred Exces	0	0	0	0	0	0	0	0	0
4111000	705515	Regulatory Liability - OR Deferred Exces	989	0	0	0	0	0	0	0	989
4111000	705517	Regulatory Liability - UT Deferred Exces	0	0	0	0	0	0	0	0	0
4111000	705518	Regulatory Liability - WA Deferred Exces	0	0	0	0	0	0	0	0	0
4111000	705519	Regulatory Liability - WA Deferred Exces	0	0	0	0	0	0	0	0	0
4111000	705521	Regulatory Liability - WY Deferred Exces	0	0	0	0	0	0	0	0	0
4111000	705522	Regulatory Liability - UT RECS in Rates	0	0	0	0	0	0	0	0	0
4111000	705523	Regulatory Liability - WA RECS in Rates	0	0	0	0	0	0	0	0	0
4111000	705525	REGULATORY LIABILITY - SALE OF REC - OR	0	0	0	0	0	0	0	0	0
4111000	705526	Regulatory Liability - CA Solar Feed-in	0	0	0	0	0	0	0	0	0
4111000	705527	Regulatory Liability - CA Solar Feed-in	0	0	0	0	0	0	0	0	0
4111000	705530	Regulatory Liability - UT Solar Feed-in	0	0	0	0	0	0	0	0	0
4111000	705531	Regulatory Liability - UT Solar Feed-in	3,014	0	0	0	0	0	0	0	3,014
4111000	705536	Regulatory Liability - CA GreenHouse Gas	0	0	0	0	0	0	0	0	0
4111000	705600	RegLiability - OR 2012 GRC Giveback	0	0	0	0	0	0	0	0	0
4111000	705700	Reg Liability - Current Reclass - Other	0	0	0	0	0	0	0	0	0
4111000	715105	MCI FOG Wire Lease	106	2	28	8	15	47	6	0	0
4111000	715720	190NW Power Act(BPA Regional Crs)-WA	0	0	0	0	0	0	0	0	0
4111000	715810	Chehalis WA EFSEC C02 Mitigation Obligat	0	0	0	0	0	0	0	0	0
4111000	720300	190Pension/Retirement (Accrued/Prepaid)	105	2	27	7	14	48	6	0	0
4111000	720560	Pension Liability - UMWA Withdrawal Obli	0	0	0	0	0	0	0	0	0
4111000	740100	283Post Merger Debt Loss	(97)	(2)	(24)	(6)	(13)	(46)	(5)	(0)	0
4111000	910241	PMI Legal Reserve	(3,302)	(137)	(2,465)	(701)	0	0	0	0	0
4111000	910245	Contra Receivable from Joint Owners	(5)	(0)	(1)	(0)	(1)	(2)	(0)	(0)	0
4111000	910905	283PMI BCC Underground Mine Cost Deplet	(11)	(0)	(8)	(2)	0	0	0	0	0
4111000	920110	190PMIWyExtractionTax	751	31	560	159	0	0	0	0	0
4111000	9301001	190OR BETC Credit	0	0	0	0	0	0	0	0	0
4111000	999998	Deferred Income Tax Expense ~ Solar ITC	19	0	5	1	3	8	1	0	0
4111000 Total			(416,546)	(11,280)	(110,897)	(37,117)	(82,151)	(200,600)	(27,940)	(61)	53,499
Grand Total			(195,225)	(4,862)	(71,350)	(26,119)	(67,135)	(144,249)	(21,721)	(12)	139,868



Investment Tax Credit Amortization (Actuals)

Sum of Range: 01/2023 - 12/2023

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	(765)	0	0	0	(26)	(658)	(80)	(0)	0
4114000 Total					(765)	0	0	0	(26)	(658)	(80)	(0)	0
Grand Total					(765)	0	0	0	(26)	(658)	(80)	(0)	0

B8. PLANT IN SERVICE



Electric Plant in Service with Unclassified Plant

Sum of Monthly Average: 12/2023

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	13,132	195	3,498	1,007	1,857	5,857	715	3
1010000	ELEC PLANT IN SERV 3020000	FRANCHISES AND CONSENTS	SG-P	103,455	1,535	27,554	7,931	14,631	46,143	5,636	25
1010000	ELEC PLANT IN SERV 3020000	FRANCHISES AND CONSENTS	SG-U	10,502	156	2,797	805	1,485	4,684	572	3
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	3,268	135	2,440	693	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	50,325	747	13,403	3,858	7,117	22,446	2,742	12
1010000	ELEC PLANT IN SERV 3031040	TRANSMISSION INTANGIBLE ASSETS	UT	3,231	0	0	0	3,231	0	0	0
1010000	ELEC PLANT IN SERV 3031040	TRANSMISSION INTANGIBLE ASSETS	WYP	4,229	0	0	0	4,229	0	0	0
1010000	ELEC PLANT IN SERV 3031050	RCMS - REGION CONSTRUCTION MGMT SYSTEM	RCMS	11,249	250	2,871	775	1,533	5,181	637	2
1010000	ELEC PLANT IN SERV 3031080	FUEL MANAGEMENT SYSTEM	SO	3,293	73	840	227	449	1,516	186	1
1010000	ELEC PLANT IN SERV 3031230	AFPR - AUTOMATED FACILITY POINT RECORDS	SO	4,410	98	1,126	304	601	2,031	250	1
1010000	ELEC PLANT IN SERV 3031680	CADOPS - COMPUTER-ASSISTED DISTRIBUTION	SO	16,796	373	4,287	1,157	2,289	7,736	951	3
1010000	ELEC PLANT IN SERV 3031830	CUSTOMER SERVICE SYSTEM (CSS)	CN	148,194	3,337	45,173	9,886	10,479	72,991	6,328	0
1010000	ELEC PLANT IN SERV 3032040	S A P	SO	183,240	4,074	46,771	12,621	24,969	84,395	10,379	32
1010000	ELEC PLANT IN SERV 3032130	NODAL PRICING SOFTWARE	SG	3,281	49	874	252	464	1,463	179	1
1010000	ELEC PLANT IN SERV 3032140	ESM-IRP	SO	3,649	81	931	251	497	1,681	207	1
1010000	ELEC PLANT IN SERV 3032150	CELONIS	SO	4,359	97	1,113	300	594	2,008	247	1
1010000	ELEC PLANT IN SERV 3032160	ARCOS	SO	3,083	69	787	212	420	1,420	175	1
1010000	ELEC PLANT IN SERV 3032170	AZURE B2C - IDENTITY MGT	SO	1,429	32	365	98	195	658	81	0
1010000	ELEC PLANT IN SERV 3032180	IAM - SCHEDULING/TAGGING SYSTEM	SO	1,342	30	343	92	183	618	76	0
1010000	ELEC PLANT IN SERV 3032190	PCI GenTrader	SO	1,782	40	455	123	243	821	101	0
1010000	ELEC PLANT IN SERV 3032200	ITOA	SO	4,360	97	1,113	300	594	2,008	247	1
1010000	ELEC PLANT IN SERV 3032210	TSSA - TrueSight Server Automation	SO	1,390	31	355	96	189	640	79	0
1010000	ELEC PLANT IN SERV 3032270	ENTERPRISE DATA WAREHOUSE	SO	5,877	131	1,500	405	801	2,707	333	1
1010000	ELEC PLANT IN SERV 3032330	FIELDNET PRO METER READING SYST -HRP REP	SO	2,908	65	742	200	396	1,339	165	1
1010000	ELEC PLANT IN SERV 3032340	FACILITY INSPECTION REPORTING SYSTEM	SO	2,020	45	516	139	275	930	114	0
1010000	ELEC PLANT IN SERV 3032360	2002 GRID NET POWER COST MODELING	SO	8,999	200	2,297	620	1,226	4,145	510	2
1010000	ELEC PLANT IN SERV 3032450	MID OFFICE IMPROVEMENT PROJECT	SO	10,577	235	2,700	729	1,441	4,871	599	2
1010000	ELEC PLANT IN SERV 3032510	OPERATIONS MAPPING SYSTEM	SO	10,386	231	2,651	715	1,415	4,784	588	2
1010000	ELEC PLANT IN SERV 3032530	POLE ATTACHMENT MGMT SYSTEM	SO	1,915	43	489	132	261	882	108	0
1010000	ELEC PLANT IN SERV 3032590	SUBSTATION/CIRCUIT HISTORY OF OPERATIONS	SO	2,416	54	617	166	329	1,113	137	0
1010000	ELEC PLANT IN SERV 3032600	SINGLE PERSON SCHEDULING	SO	13,486	300	3,442	929	1,838	6,211	764	2
1010000	ELEC PLANT IN SERV 3032640	TIBCO SOFTWARE	SO	7,830	174	1,998	539	1,067	3,606	443	1
1010000	ELEC PLANT IN SERV 3032680	TRANSMISSION WHOLESALE BILLING SYSTEM	SG	1,600	24	426	123	226	713	87	0
1010000	ELEC PLANT IN SERV 3032690	UTILITY INTERNATIONAL FORECASTING MODEL	SO	8,549	190	2,182	589	1,165	3,937	484	1
1010000	ELEC PLANT IN SERV 3032710	ROUGE RIVER HYDRO INTANGIBLES	SG	207	3	55	16	29	92	11	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	344	6,179	1,778	3,281	10,348	1,264	6
1010000	ELEC PLANT IN SERV 3032770	NORTH UMPQUA - SETTLEMENT AGREEMENT	SG	652	10	174	50	92	291	36	0
1010000	ELEC PLANT IN SERV 3032780	BEAR RIVER-SETTLEMENT AGREEMENT	SG	117	2	31	9	17	52	6	0
1010000	ELEC PLANT IN SERV 3032830	VCPRO - XEROX CUST STMT FRMTR ENHANCE -	SO	2,629	58	671	181	358	1,211	149	0
1010000	ELEC PLANT IN SERV 3032860	WEB SOFTWARE	SO	12,006	267	3,065	827	1,636	5,530	680	2
1010000	ELEC PLANT IN SERV 3032900	IDAHO TRANSMISSION CUSTOMER-OWNED ASSETS	CAGE	617	0	0	0	133	430	53	0
1010000	ELEC PLANT IN SERV 3032900	IDAHO TRANSMISSION CUSTOMER-OWNED ASSETS	SG	8,157	121	2,172	625	1,154	3,638	444	2
1010000	ELEC PLANT IN SERV 3032910	WYOMING VHF (VPC) SPECTRUM	WYP	1,039	0	0	0	1,039	0	0	0
1010000	ELEC PLANT IN SERV 3032920	IDAHO VHF (VPC) SPECTRUM	IDU	3,357	0	0	0	0	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
1010000	ELEC PLANT IN SERV 3032990	P8DM - FILENET P8	SO	7,015	156	1,790	483	956	3,231	397	1



Electric Plant in Service with Unclassified Plant

Sum of Monthly Average: 12/2023

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	3033090	STEAM PLANT INTANGIBLE ASSETS	CAGE	62,163	0	0	0	13,396	43,354	5,392	21	0
1010000	ELEC PLANT IN SERV	3033090	STEAM PLANT INTANGIBLE ASSETS	CAGW	15,262	632	11,394	3,236	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3033090	STEAM PLANT INTANGIBLE ASSETS	JBG	1,544	64	1,153	327	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3033090	STEAM PLANT INTANGIBLE ASSETS	SG	10,703	159	2,851	820	1,514	4,774	583	3	0
1010000	ELEC PLANT IN SERV	3033190	ITRON METER READING SOFTWARE	CN	5,868	132	1,789	391	415	2,890	251	0	0
1010000	ELEC PLANT IN SERV	3033210	ArcFM Software	SO	3,978	88	1,015	274	542	1,832	225	1	0
1010000	ELEC PLANT IN SERV	3033220	MONARCH EMS/SCADA	SO	35,089	780	8,956	2,417	4,781	16,161	1,987	6	0
1010000	ELEC PLANT IN SERV	3033240	IEE - Itron Enterprise Addition	CN	4,934	111	1,504	329	349	2,430	211	0	0
1010000	ELEC PLANT IN SERV	3033250	AMI Metering Software	CN	48,606	1,094	14,817	3,243	3,437	23,940	2,076	0	0
1010000	ELEC PLANT IN SERV	3033260	Big Data & Analytics	SO	6,015	134	1,535	414	820	2,770	341	1	0
1010000	ELEC PLANT IN SERV	3033270	CES - Customer Experience System	CN	10,516	237	3,205	701	744	5,179	449	0	0
1010000	ELEC PLANT IN SERV	3033280	MAPAPPS - Mapping Systems Application	SO	7,595	169	1,939	523	1,035	3,498	430	1	0
1010000	ELEC PLANT IN SERV	3033290	CUSTOMER CONTACTS	CN	3,903	88	1,190	260	276	1,922	167	0	0
1010000	ELEC PLANT IN SERV	3033300	SECID - CUST SECURE WEB LOGIN	CN	1,085	24	331	72	77	535	46	0	0
1010000	ELEC PLANT IN SERV	3033310	C&T - Energy Trading System	SO	19,936	443	5,089	1,373	2,717	9,182	1,129	3	0
1010000	ELEC PLANT IN SERV	3033320	CAS - CONTROL AREA SCHEDULING (TRANSM)	CAGW	10,134	419	7,566	2,149	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	3033380	GAS PLANT INTANGIBLES	CAGE	1,601	0	0	0	345	1,117	139	1	0
1010000	ELEC PLANT IN SERV	3033390	CYME GATEWAY	SO	923	21	236	64	126	425	52	0	0
1010000	ELEC PLANT IN SERV	3033410	M365	SO	3,712	83	947	256	506	1,710	210	1	0
1010000	ELEC PLANT IN SERV	3033420	SUBSTATION RELIABILITY SOFTWARE	SO	825	18	211	57	112	380	47	0	0
1010000	ELEC PLANT IN SERV	3033430	DEPLOY DISTRIBUTION MGMT SYSTEM	SO	1,803	40	460	124	246	830	102	0	0
1010000	ELEC PLANT IN SERV	3033440	DISTRIBUTION ENGINEERING COSTS	SO	1,169	26	298	81	159	538	66	0	0
1010000	ELEC PLANT IN SERV	3033450	MAXIMO	SO	20,304	451	5,182	1,398	2,767	9,351	1,150	4	0
1010000	ELEC PLANT IN SERV	3033460	AURORA	SO	1,904	42	486	131	259	877	108	0	0
1010000	ELEC PLANT IN SERV	3033470	AUGMENTED REALITY	SO	3,461	77	883	238	472	1,594	196	1	0
1010000	ELEC PLANT IN SERV	3033480	CXP	CN	4,637	104	1,413	309	328	2,284	198	0	0
1010000	ELEC PLANT IN SERV	3033490	VMWARE	SO	7,003	156	1,788	482	954	3,225	397	1	0
1010000	ELEC PLANT IN SERV	3033510	APIM	SO	1,244	28	317	86	169	573	70	0	0
1010000	ELEC PLANT IN SERV	3033520	EGIS	SO	333	7	85	23	45	153	19	0	0
1010000	ELEC PLANT IN SERV	3033530	2000 OREGON CORP SMALL SOFTWARE PACKAGES	SG	130	2	35	10	18	58	7	0	0
1010000	ELEC PLANT IN SERV	3033540	2000 UTAH CORP SMALL SOFTWARE PACKAGES	SO	237	5	61	16	32	109	13	0	0
1010000	ELEC PLANT IN SERV	3034900	MISC - MISCELLANEOUS	CA	1	1	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	319	0	0	0	69	223	28	0	0
1010000	ELEC PLANT IN SERV	3034900	MISC - MISCELLANEOUS	CAGW	77	3	58	16	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3034900	MISC - MISCELLANEOUS	IDU	1	0	0	0	0	0	1	0	0
1010000	ELEC PLANT IN SERV	3034900	MISC - MISCELLANEOUS	JBG	48	2	36	10	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3034900	MISC - MISCELLANEOUS	OR	12	0	12	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3034900	MISC - MISCELLANEOUS	SG	100	1	27	8	14	45	5	0	0
1010000	ELEC PLANT IN SERV	3034900	MISC - MISCELLANEOUS	SO	37,331	830	9,528	2,571	5,087	17,193	2,114	6	0
1010000	ELEC PLANT IN SERV	3034900	MISC - MISCELLANEOUS	UT	6	0	0	0	0	6	0	0	0
1010000	ELEC PLANT IN SERV	3034900	MISC - MISCELLANEOUS	WA	1	0	0	1	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3034900	MISC - MISCELLANEOUS	WYP	124	0	0	0	124	0	0	0	0
1010000	ELEC PLANT IN SERV	3035320	HYDRO PLANT INTANGIBLES	SG	3,383	50	901	259	478	1,509	184	1	0
1010000	ELEC PLANT IN SERV	3035322	ACD-Call Center Automated Call Distribut	CN	4,132	93	1,260	276	292	2,035	176	0	0
1010000	ELEC PLANT IN SERV	3035330	OATI-OASIS INTERFACE	SO	1,447	32	369	100	197	666	82	0	0
1010000	ELEC PLANT IN SERV	3100000	LAND & LAND RIGHTS	CAGE	1,306	0	0	0	282	911	113	0	0



Electric Plant in Service with Unclassified Plant

Sum of Monthly Average: 12/2023

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	3101000	LAND OWNED IN FEE	CAGE	10,238	0	0	0	2,206	7,140	888	4	0
1010000	ELEC PLANT IN SERV	3101000	LAND OWNED IN FEE	CAGW	1,789	74	1,335	379	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3101000	LAND OWNED IN FEE	JBG	741	31	553	157	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	526	0	0	0	113	367	46	0	0
1010000	ELEC PLANT IN SERV	3102000	LAND RIGHTS	JBG	281	12	210	60	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3102000	LAND RIGHTS	SG	40,982	608	10,915	3,142	5,796	18,279	2,233	10	0
1010000	ELEC PLANT IN SERV	3103000	WATER RIGHTS	CAGE	35,467	0	0	0	7,643	24,735	3,076	12	0
1010000	ELEC PLANT IN SERV	3103000	WATER RIGHTS	JBG	171	7	128	36	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	776,613	0	0	0	167,354	541,630	67,361	267	0
1010000	ELEC PLANT IN SERV	3110000	STRUCTURES AND IMPROVEMENTS	CAGW	70,301	2,909	52,485	14,908	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3110000	STRUCTURES AND IMPROVEMENTS	JBG	156,845	6,490	117,095	33,259	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3110000	STRUCTURES AND IMPROVEMENTS	SG	8,575	127	2,284	657	1,213	3,825	467	2	0
1010000	ELEC PLANT IN SERV	3120000	BOILER PLANT EQUIPMENT	CAGE	3,221,076	0	0	0	694,116	2,246,464	279,388	1,107	0
1010000	ELEC PLANT IN SERV	3120000	BOILER PLANT EQUIPMENT	CAGW	129,934	5,377	97,005	27,553	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3120000	BOILER PLANT EQUIPMENT	JBG	1,029,337	42,595	768,468	218,274	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3120000	BOILER PLANT EQUIPMENT	SG	61,150	907	16,286	4,688	8,648	27,274	3,331	15	0
1010000	ELEC PLANT IN SERV	3140000	TURBOGENERATOR UNITS	CAGE	700,500	0	0	0	150,952	488,547	60,760	241	0
1010000	ELEC PLANT IN SERV	3140000	TURBOGENERATOR UNITS	CAGW	40,456	1,674	30,203	8,579	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3140000	TURBOGENERATOR UNITS	JBG	210,034	8,692	156,804	44,538	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3140000	TURBOGENERATOR UNITS	SG	35,919	533	9,567	2,754	5,080	16,021	1,957	9	0
1010000	ELEC PLANT IN SERV	3150000	ACCESSORY ELECTRIC EQUIPMENT	CAGE	346,404	0	0	0	74,647	241,591	30,046	119	0
1010000	ELEC PLANT IN SERV	3150000	ACCESSORY ELECTRIC EQUIPMENT	CAGW	9,916	410	7,403	2,103	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3150000	ACCESSORY ELECTRIC EQUIPMENT	JBG	62,906	2,603	46,964	13,339	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3150000	ACCESSORY ELECTRIC EQUIPMENT	SG	8,555	127	2,279	656	1,210	3,816	466	2	0
1010000	ELEC PLANT IN SERV	3157000	ACCESSORY ELECTRIC EQUIP-SUPV & ALARM	JBG	49	2	37	10	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3160000	MISCELLANEOUS POWER PLANT EQUIPMENT	CAGE	25,457	0	0	0	5,486	17,754	2,208	9	0
1010000	ELEC PLANT IN SERV	3160000	MISCELLANEOUS POWER PLANT EQUIPMENT	CAGW	479	20	357	102	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3160000	MISCELLANEOUS POWER PLANT EQUIPMENT	JBG	6,258	259	4,672	1,327	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3160000	MISCELLANEOUS POWER PLANT EQUIPMENT	SG	1,426	21	380	109	202	636	78	0	0
1010000	ELEC PLANT IN SERV	3300000	LAND AND LAND RIGHTS	SG-U	172	3	46	13	24	77	9	0	0
1010000	ELEC PLANT IN SERV	3301000	LAND OWNED IN FEE	SG-P	23,142	343	6,164	1,774	3,273	10,322	1,261	6	0
1010000	ELEC PLANT IN SERV	3301000	LAND OWNED IN FEE	SG-U	5,777	86	1,539	443	817	2,576	315	1	0
1010000	ELEC PLANT IN SERV	3302000	LAND RIGHTS	SG-P	7,994	119	2,129	613	1,131	3,566	436	2	0
1010000	ELEC PLANT IN SERV	3302000	LAND RIGHTS	SG-U	381	6	102	29	54	170	21	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	20	62	8	0	0
1010000	ELEC PLANT IN SERV	3304000	FLOOD RIGHTS	SG-P	406	6	108	31	57	181	22	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	24	44	138	17	0	0
1010000	ELEC PLANT IN SERV	3310000	STRUCTURES AND IMPROVE	SG-P	7	0	2	1	1	3	0	0	0
1010000	ELEC PLANT IN SERV	3310000	STRUCTURES AND IMPROVE	SG-U	9,352	139	2,491	717	1,323	4,171	510	2	0
1010000	ELEC PLANT IN SERV	3311000	STRUCTURES AND IMPROVE-PRODUCTION	SG-P	67,211	997	17,901	5,152	9,505	29,978	3,662	16	0
1010000	ELEC PLANT IN SERV	3311000	STRUCTURES AND IMPROVE-PRODUCTION	SG-U	10,358	154	2,759	794	1,465	4,620	564	3	0
1010000	ELEC PLANT IN SERV	3312000	STRUCTURES AND IMPROVE-FISH/WILDLIFE	SG-P	155,695	2,310	41,467	11,935	22,019	69,443	8,482	38	0
1010000	ELEC PLANT IN SERV	3312000	STRUCTURES AND IMPROVE-FISH/WILDLIFE	SG-U	364	5	97	28	51	162	20	0	0
1010000	ELEC PLANT IN SERV	3313000	STRUCTURES AND IMPROVE-RECREATION	SG-P	23,087	343	6,149	1,770	3,265	10,297	1,258	6	0
1010000	ELEC PLANT IN SERV	3313000	STRUCTURES AND IMPROVE-RECREATION	SG-U	2,056	31	548	158	291	917	112	0	0
1010000	ELEC PLANT IN SERV	3316000	STRUCTURES - LEASE IMPROVEMENTS	SG-P	14,768	219	3,933	1,132	2,089	6,587	805	4	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	3320000	"RESERVOIRS, DAMS & WATERWAYS"	SG-P	8,903	132	2,371	682	1,259	3,971	485	2	0
1010000	ELEC PLANT IN SERV	3320000	"RESERVOIRS, DAMS & WATERWAYS"	SG-U	30,838	458	8,213	2,364	4,361	13,755	1,680	7	0
1010000	ELEC PLANT IN SERV	3321000	"RESERVOIRS, DAMS, & WTRWYS-PRODUCTION"	SG-P	379,619	5,633	101,106	29,101	53,687	169,319	20,681	92	0
1010000	ELEC PLANT IN SERV	3321000	"RESERVOIRS, DAMS, & WTRWYS-PRODUCTION"	SG-U	74,862	1,111	19,938	5,739	10,587	33,390	4,078	18	0
1010000	ELEC PLANT IN SERV	3322000	"RESERVOIRS, DAMS, & WTRWYS-FISH/WILDLIF	SG-P	19,400	288	5,167	1,487	2,744	8,653	1,057	5	0
1010000	ELEC PLANT IN SERV	3322000	"RESERVOIRS, DAMS, & WTRWYS-FISH/WILDLIF	SG-U	411	6	109	31	58	183	22	0	0
1010000	ELEC PLANT IN SERV	3323000	"RESERVOIRS, DAMS, & WTRWYS-RECREATION"	SG-P	188	3	50	14	27	84	10	0	0
1010000	ELEC PLANT IN SERV	3323000	"RESERVOIRS, DAMS, & WTRWYS-RECREATION"	SG-U	63	1	17	5	9	28	3	0	0
1010000	ELEC PLANT IN SERV	3330000	"WATER WHEELS, TURB & GENERATORS"	SG-P	79,260	1,176	21,110	6,076	11,209	35,352	4,318	19	0
1010000	ELEC PLANT IN SERV	3330000	"WATER WHEELS, TURB & GENERATORS"	SG-U	51,294	761	13,661	3,932	7,254	22,878	2,794	12	0
1010000	ELEC PLANT IN SERV	3340000	ACCESSORY ELECTRIC EQUIPMENT	SG-P	56,727	842	15,108	4,349	8,023	25,302	3,090	14	0
1010000	ELEC PLANT IN SERV	3340000	ACCESSORY ELECTRIC EQUIPMENT	SG-U	14,656	217	3,904	1,124	2,073	6,537	798	4	0
1010000	ELEC PLANT IN SERV	3347000	ACCESSORY ELECT EQUIP - SUPV & ALARM	SG-P	1,623	24	432	124	230	724	88	0	0
1010000	ELEC PLANT IN SERV	3347000	ACCESSORY ELECT EQUIP - SUPV & ALARM	SG-U	64	1	17	5	9	28	3	0	0
1010000	ELEC PLANT IN SERV	3350000	MISC POWER PLANT EQUIP	SG-U	195	3	52	15	28	87	11	0	0
1010000	ELEC PLANT IN SERV	3351000	MISC POWER PLANT EQUIP - PRODUCTION	SG-P	2,474	37	659	190	350	1,103	135	1	0
1010000	ELEC PLANT IN SERV	3360000	"ROADS, RAILROADS & BRIDGES"	SG-P	21,786	323	5,802	1,670	3,081	9,717	1,187	5	0
1010000	ELEC PLANT IN SERV	3360000	"ROADS, RAILROADS & BRIDGES"	SG-U	4,149	62	1,105	318	587	1,851	226	1	0
1010000	ELEC PLANT IN SERV	3401000	LAND OWNED IN FEE	CAGE	3,778	0	0	0	814	2,635	328	1	0
1010000	ELEC PLANT IN SERV	3401000	LAND OWNED IN FEE	CAGW	2,771	115	2,069	588	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	7,775	115	2,071	596	1,099	3,468	424	2	0
1010000	ELEC PLANT IN SERV	3402000	LAND RIGHTS	SG-W	5,927	88	1,579	454	838	2,644	323	1	0
1010000	ELEC PLANT IN SERV	3403000	WATER RIGHTS - OTHER PRODUCTION	CAGE	30,953	0	0	0	6,670	21,587	2,685	11	0
1010000	ELEC PLANT IN SERV	3403000	WATER RIGHTS - OTHER PRODUCTION	CAGW	1,757	73	1,312	373	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3403000	WATER RIGHTS - OTHER PRODUCTION	SG-W	0	0	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3410000	STRUCTURES & IMPROVEMENTS	CAGE	137,943	0	0	0	29,726	96,205	11,965	47	0
1010000	ELEC PLANT IN SERV	3410000	STRUCTURES & IMPROVEMENTS	CAGW	37,594	1,556	28,066	7,972	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3410000	STRUCTURES & IMPROVEMENTS	OR	4	0	4	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3410000	STRUCTURES & IMPROVEMENTS	SG-W	100,806	1,496	26,848	7,728	14,256	44,962	5,492	24	0
1010000	ELEC PLANT IN SERV	3410000	STRUCTURES & IMPROVEMENTS	UT	69	0	0	0	0	69	0	0	0
1010000	ELEC PLANT IN SERV	3420000	"FUEL HOLDERS,PRODUCERS, ACCES"	CAGE	14,617	0	0	0	3,150	10,194	1,268	5	0
1010000	ELEC PLANT IN SERV	3420000	"FUEL HOLDERS,PRODUCERS, ACCES"	CAGW	1,817	75	1,356	385	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3430000	PRIME MOVERS	CAGE	808,699	0	0	0	174,268	564,008	70,145	278	0
1010000	ELEC PLANT IN SERV	3430000	PRIME MOVERS	CAGW	337,769	13,977	252,167	71,625	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3430000	PRIME MOVERS	SG-W	2,885,426	42,819	768,489	221,192	408,064	1,286,967	157,196	700	0
1010000	ELEC PLANT IN SERV	3440000	GENERATORS	CAGE	311,544	0	0	0	67,135	217,279	27,023	107	0
1010000	ELEC PLANT IN SERV	3440000	GENERATORS	CAGW	117,328	4,855	87,593	24,880	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3440000	GENERATORS	SG	99	1	26	8	14	44	5	0	0
1010000	ELEC PLANT IN SERV	3440000	GENERATORS	SG-W	165,377	2,454	44,046	12,678	23,388	73,762	9,010	40	0
1010000	ELEC PLANT IN SERV	3440000	GENERATORS	UT	285	0	0	0	0	285	0	0	0
1010000	ELEC PLANT IN SERV	3450000	ACCESSORY ELECTRIC EQUIPMENT	CAGE	166,399	0	0	0	35,858	116,051	14,433	57	0
1010000	ELEC PLANT IN SERV	3450000	ACCESSORY ELECTRIC EQUIPMENT	CAGW	48,345	2,001	36,093	10,252	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3450000	ACCESSORY ELECTRIC EQUIPMENT	SG-W	247,796	3,677	65,997	18,996	35,044	110,523	13,500	60	0
1010000	ELEC PLANT IN SERV	3450000	ACCESSORY ELECTRIC EQUIPMENT	UT	81	0	0	0	0	81	0	0	0
1010000	ELEC PLANT IN SERV	3456000	Electric Equipment - Leasehold Improveme	OR	512	0	512	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3460000	MISCELLANEOUS PWR PLANT EQUIP	CAGE	9,420	0	0	0	2,030	6,570	817	3	0
1010000	ELEC PLANT IN SERV	3460000	MISCELLANEOUS PWR PLANT EQUIP	CAGW	3,558	147	2,656	754	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3460000	MISCELLANEOUS PWR PLANT EQUIP	SG-W	11,907	177	3,171	913	1,684	5,311	649	3	0
1010000	ELEC PLANT IN SERV	3500000	LAND AND LAND RIGHTS	SG	841	12	224	64	119	375	46	0	0



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Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1010000	ELEC PLANT IN SERV	3501000	LAND OWNED IN FEE	SG	63,318	940	16,864	4,854	8,955	28,241	3,450	15	0
1010000	ELEC PLANT IN SERV	3502000	LAND RIGHTS	SG	282,396	4,191	75,212	21,648	39,937	125,955	15,385	69	0
1010000	ELEC PLANT IN SERV	3520000	STRUCTURES & IMPROVEMENTS	SG	385,284	5,718	102,615	29,535	54,488	171,846	20,990	93	0
1010000	ELEC PLANT IN SERV	3530000	STATION EQUIPMENT	SG	2,514,784	37,319	669,774	192,779	355,647	1,121,652	137,004	610	0
1010000	ELEC PLANT IN SERV	3534000	STATION EQUIPMENT, STEP-UP TRANSFORMERS	CAGW	2,390	99	1,784	507	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3534000	STATION EQUIPMENT, STEP-UP TRANSFORMERS	SG	178,853	2,654	47,635	13,711	25,294	79,773	9,744	43	0
1010000	ELEC PLANT IN SERV	3537000	STATION EQUIPMENT-SUPERVISORY & ALARM	SG	26,233	389	6,987	2,011	3,710	11,701	1,429	6	0
1010000	ELEC PLANT IN SERV	3540000	TOWERS AND FIXTURES	SG	1,526,274	22,649	406,500	117,002	215,849	680,754	83,150	370	0
1010000	ELEC PLANT IN SERV	3550000	POLES AND FIXTURES	SG	1,281,404	19,016	341,282	98,230	181,219	571,536	69,810	311	0
1010000	ELEC PLANT IN SERV	3560000	OVERHEAD CONDUCTORS & DEVICES	SG	1,675,913	24,870	446,354	128,473	237,011	747,496	91,303	407	0
1010000	ELEC PLANT IN SERV	3570000	UNDERGROUND CONDUIT	SG	3,869	57	1,031	297	547	1,726	211	1	0
1010000	ELEC PLANT IN SERV	3580000	UNDERGROUND CONDUCTORS & DEVICES	SG	9,081	135	2,419	696	1,284	4,050	495	2	0
1010000	ELEC PLANT IN SERV	3590000	ROADS AND TRAILS	SG	12,141	180	3,234	931	1,717	5,415	661	3	0
1010000	ELEC PLANT IN SERV	3600000	LAND AND LAND RIGHTS	IDU	1	0	0	0	0	0	1	0	0
1010000	ELEC PLANT IN SERV	3600000	LAND AND LAND RIGHTS	OR	8	0	8	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3600000	LAND AND LAND RIGHTS	UT	168	0	0	0	0	168	0	0	0
1010000	ELEC PLANT IN SERV	3600000	LAND AND LAND RIGHTS	WYP	4	0	0	0	4	0	0	0	0
1010000	ELEC PLANT IN SERV	3600000	LAND AND LAND RIGHTS	WYU	2	0	0	0	2	0	0	0	0
1010000	ELEC PLANT IN SERV	3601000	LAND OWNED IN FEE	CA	1,606	1,606	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3601000	LAND OWNED IN FEE	IDU	502	0	0	0	0	0	502	0	0
1010000	ELEC PLANT IN SERV	3601000	LAND OWNED IN FEE	OR	9,025	0	9,025	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3601000	LAND OWNED IN FEE	UT	28,116	0	0	0	0	28,116	0	0	0
1010000	ELEC PLANT IN SERV	3601000	LAND OWNED IN FEE	WA	2,137	0	0	2,137	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3601000	LAND OWNED IN FEE	WYP	847	0	0	0	847	0	0	0	0
1010000	ELEC PLANT IN SERV	3601000	LAND OWNED IN FEE	WYU	638	0	0	0	638	0	0	0	0
1010000	ELEC PLANT IN SERV	3602000	LAND RIGHTS	CA	1,198	1,198	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3602000	LAND RIGHTS	IDU	1,809	0	0	0	0	0	1,809	0	0
1010000	ELEC PLANT IN SERV	3602000	LAND RIGHTS	OR	6,435	0	6,435	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3602000	LAND RIGHTS	UT	12,514	0	0	0	0	12,514	0	0	0
1010000	ELEC PLANT IN SERV	3602000	LAND RIGHTS	WA	625	0	0	625	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3602000	LAND RIGHTS	WYP	4,807	0	0	0	4,807	0	0	0	0
1010000	ELEC PLANT IN SERV	3602000	LAND RIGHTS	WYU	6,999	0	0	0	6,999	0	0	0	0
1010000	ELEC PLANT IN SERV	3610000	STRUCTURES & IMPROVEMENTS	CA	8,534	8,534	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3610000	STRUCTURES & IMPROVEMENTS	IDU	4,317	0	0	0	0	0	4,317	0	0
1010000	ELEC PLANT IN SERV	3610000	STRUCTURES & IMPROVEMENTS	OR	35,050	0	35,050	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3610000	STRUCTURES & IMPROVEMENTS	UT	67,756	0	0	0	0	67,756	0	0	0
1010000	ELEC PLANT IN SERV	3610000	STRUCTURES & IMPROVEMENTS	WA	8,996	0	0	8,996	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3610000	STRUCTURES & IMPROVEMENTS	WYP	19,515	0	0	0	19,515	0	0	0	0
1010000	ELEC PLANT IN SERV	3610000	STRUCTURES & IMPROVEMENTS	WYU	5,027	0	0	0	5,027	0	0	0	0
1010000	ELEC PLANT IN SERV	3620000	STATION EQUIPMENT	CA	41,995	41,995	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3620000	STATION EQUIPMENT	IDU	49,214	0	0	0	0	0	49,214	0	0
1010000	ELEC PLANT IN SERV	3620000	STATION EQUIPMENT	OR	299,052	0	299,052	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3620000	STATION EQUIPMENT	UT	584,093	0	0	0	0	584,093	0	0	0
1010000	ELEC PLANT IN SERV	3620000	STATION EQUIPMENT	WA	89,158	0	0	89,158	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3620000	STATION EQUIPMENT	WYP	143,902	0	0	0	143,902	0	0	0	0
1010000	ELEC PLANT IN SERV	3620000	STATION EQUIPMENT	WYU	20,376	0	0	0	20,376	0	0	0	0
1010000	ELEC PLANT IN SERV	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	CA	871	871	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	IDU	602	0	0	0	0	0	602	0	0
1010000	ELEC PLANT IN SERV	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	OR	4,806	0	4,806	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	UT	7,780	0	0	0	0	7,780	0	0	0



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Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1010000	ELEC PLANT IN SERV 3627000	STATION EQUIPMENT-SUPERVISORY & ALARM WA	1,665	0	0	1,665	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3627000	STATION EQUIPMENT-SUPERVISORY & ALARM WYP	2,301	0	0	0	2,301	0	0	0	0
1010000	ELEC PLANT IN SERV 3627000	STATION EQUIPMENT-SUPERVISORY & ALARM WYU	339	0	0	0	339	0	0	0	0
1010000	ELEC PLANT IN SERV 3640000	"POLES, TOWERS AND FIXTURES" CA	110,492	110,492	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3640000	"POLES, TOWERS AND FIXTURES" IDU	109,823	0	0	0	0	0	109,823	0	0
1010000	ELEC PLANT IN SERV 3640000	"POLES, TOWERS AND FIXTURES" OR	517,148	0	517,148	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3640000	"POLES, TOWERS AND FIXTURES" UT	480,495	0	0	0	0	480,495	0	0	0
1010000	ELEC PLANT IN SERV 3640000	"POLES, TOWERS AND FIXTURES" WA	129,790	0	0	129,790	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3640000	"POLES, TOWERS AND FIXTURES" WYP	160,026	0	0	0	160,026	0	0	0	0
1010000	ELEC PLANT IN SERV 3640000	"POLES, TOWERS AND FIXTURES" WYU	31,929	0	0	0	31,929	0	0	0	0
1010000	ELEC PLANT IN SERV 3650000	OVERHEAD CONDUCTORS & DEVICES CA	68,435	68,435	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3650000	OVERHEAD CONDUCTORS & DEVICES IDU	48,076	0	0	0	0	0	48,076	0	0
1010000	ELEC PLANT IN SERV 3650000	OVERHEAD CONDUCTORS & DEVICES OR	328,824	0	328,824	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3650000	OVERHEAD CONDUCTORS & DEVICES UT	297,432	0	0	0	0	297,432	0	0	0
1010000	ELEC PLANT IN SERV 3650000	OVERHEAD CONDUCTORS & DEVICES WA	92,559	0	0	92,559	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3650000	OVERHEAD CONDUCTORS & DEVICES WYP	119,367	0	0	0	119,367	0	0	0	0
1010000	ELEC PLANT IN SERV 3650000	OVERHEAD CONDUCTORS & DEVICES WYU	15,607	0	0	0	15,607	0	0	0	0
1010000	ELEC PLANT IN SERV 3660000	UNDERGROUND CONDUIT CA	19,939	19,939	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3660000	UNDERGROUND CONDUIT IDU	14,111	0	0	0	0	0	14,111	0	0
1010000	ELEC PLANT IN SERV 3660000	UNDERGROUND CONDUIT OR	120,764	0	120,764	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3660000	UNDERGROUND CONDUIT UT	271,934	0	0	0	0	271,934	0	0	0
1010000	ELEC PLANT IN SERV 3660000	UNDERGROUND CONDUIT WA	24,735	0	0	24,735	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3660000	UNDERGROUND CONDUIT WYP	31,134	0	0	0	31,134	0	0	0	0
1010000	ELEC PLANT IN SERV 3660000	UNDERGROUND CONDUIT WYU	5,562	0	0	0	5,562	0	0	0	0
1010000	ELEC PLANT IN SERV 3670000	UNDERGROUND CONDUCTORS & DEVICES CA	22,236	22,236	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3670000	UNDERGROUND CONDUCTORS & DEVICES IDU	36,339	0	0	0	0	0	36,339	0	0
1010000	ELEC PLANT IN SERV 3670000	UNDERGROUND CONDUCTORS & DEVICES OR	235,758	0	235,758	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3670000	UNDERGROUND CONDUCTORS & DEVICES UT	708,691	0	0	0	0	708,691	0	0	0
1010000	ELEC PLANT IN SERV 3670000	UNDERGROUND CONDUCTORS & DEVICES WA	37,280	0	0	37,280	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3670000	UNDERGROUND CONDUCTORS & DEVICES WYP	53,566	0	0	0	53,566	0	0	0	0
1010000	ELEC PLANT IN SERV 3670000	UNDERGROUND CONDUCTORS & DEVICES WYU	19,776	0	0	0	19,776	0	0	0	0
1010000	ELEC PLANT IN SERV 3680000	LINE TRANSFORMERS CA	60,547	60,547	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3680000	LINE TRANSFORMERS IDU	94,811	0	0	0	0	0	94,811	0	0
1010000	ELEC PLANT IN SERV 3680000	LINE TRANSFORMERS OR	532,299	0	532,299	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3680000	LINE TRANSFORMERS UT	665,557	0	0	0	0	665,557	0	0	0
1010000	ELEC PLANT IN SERV 3680000	LINE TRANSFORMERS WA	130,886	0	0	130,886	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3680000	LINE TRANSFORMERS WYP	120,865	0	0	0	120,865	0	0	0	0
1010000	ELEC PLANT IN SERV 3680000	LINE TRANSFORMERS WYU	16,896	0	0	0	16,896	0	0	0	0
1010000	ELEC PLANT IN SERV 3691000	SERVICES - OVERHEAD CA	12,016	12,016	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3691000	SERVICES - OVERHEAD IDU	10,409	0	0	0	0	0	10,409	0	0
1010000	ELEC PLANT IN SERV 3691000	SERVICES - OVERHEAD OR	117,211	0	117,211	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3691000	SERVICES - OVERHEAD UT	109,235	0	0	0	0	109,235	0	0	0
1010000	ELEC PLANT IN SERV 3691000	SERVICES - OVERHEAD WA	28,356	0	0	28,356	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3691000	SERVICES - OVERHEAD WYP	20,910	0	0	0	20,910	0	0	0	0
1010000	ELEC PLANT IN SERV 3691000	SERVICES - OVERHEAD WYU	4,728	0	0	0	4,728	0	0	0	0
1010000	ELEC PLANT IN SERV 3692000	SERVICES - UNDERGROUND CA	18,280	18,280	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3692000	SERVICES - UNDERGROUND IDU	43,731	0	0	0	0	0	43,731	0	0
1010000	ELEC PLANT IN SERV 3692000	SERVICES - UNDERGROUND OR	241,901	0	241,901	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3692000	SERVICES - UNDERGROUND UT	321,277	0	0	0	0	321,277	0	0	0
1010000	ELEC PLANT IN SERV 3692000	SERVICES - UNDERGROUND WA	51,783	0	0	51,783	0	0	0	0	0



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1010000	ELEC PLANT IN SERV	3692000	SERVICES - UNDERGROUND	WYP	40,895	0	0	0	40,895	0	0	0	
1010000	ELEC PLANT IN SERV	3692000	SERVICES - UNDERGROUND	WYU	13,955	0	0	0	13,955	0	0	0	
1010000	ELEC PLANT IN SERV	3700000	METERS	CA	9,215	9,215	0	0	0	0	0	0	
1010000	ELEC PLANT IN SERV	3700000	METERS	IDU	17,907	0	0	0	0	17,907	0	0	
1010000	ELEC PLANT IN SERV	3700000	METERS	OR	105,271	0	105,271	0	0	0	0	0	
1010000	ELEC PLANT IN SERV	3700000	METERS	UT	127,739	0	0	0	127,739	0	0	0	
1010000	ELEC PLANT IN SERV	3700000	METERS	WA	15,765	0	0	15,765	0	0	0	0	
1010000	ELEC PLANT IN SERV	3700000	METERS	WYP	15,142	0	0	0	15,142	0	0	0	
1010000	ELEC PLANT IN SERV	3700000	METERS	WYU	3,002	0	0	0	3,002	0	0	0	
1010000	ELEC PLANT IN SERV	3710000	INSTALL ON CUSTOMERS PREMISES	CA	287	287	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	
1010000	ELEC PLANT IN SERV	3710000	INSTALL ON CUSTOMERS PREMISES	OR	2,683	0	2,683	0	0	0	0	0	
1010000	ELEC PLANT IN SERV	3710000	INSTALL ON CUSTOMERS PREMISES	UT	4,184	0	0	0	4,184	0	0	0	
1010000	ELEC PLANT IN SERV	3710000	INSTALL ON CUSTOMERS PREMISES	WA	531	0	0	531	0	0	0	0	
1010000	ELEC PLANT IN SERV	3710000	INSTALL ON CUSTOMERS PREMISES	WYP	864	0	0	0	864	0	0	0	
1010000	ELEC PLANT IN SERV	3710000	INSTALL ON CUSTOMERS PREMISES	WYU	150	0	0	0	150	0	0	0	
1010000	ELEC PLANT IN SERV	3730000	STREET LIGHTING & SIGNAL SYSTEMS	CA	793	793	0	0	0	0	0	0	
1010000	ELEC PLANT IN SERV	3730000	STREET LIGHTING & SIGNAL SYSTEMS	IDU	843	0	0	0	0	843	0	0	
1010000	ELEC PLANT IN SERV	3730000	STREET LIGHTING & SIGNAL SYSTEMS	OR	25,098	0	25,098	0	0	0	0	0	
1010000	ELEC PLANT IN SERV	3730000	STREET LIGHTING & SIGNAL SYSTEMS	UT	21,681	0	0	0	0	21,681	0	0	
1010000	ELEC PLANT IN SERV	3730000	STREET LIGHTING & SIGNAL SYSTEMS	WA	3,844	0	0	3,844	0	0	0	0	
1010000	ELEC PLANT IN SERV	3730000	STREET LIGHTING & SIGNAL SYSTEMS	WYP	8,823	0	0	0	8,823	0	0	0	
1010000	ELEC PLANT IN SERV	3730000	STREET LIGHTING & SIGNAL SYSTEMS	WYU	2,266	0	0	0	2,266	0	0	0	
1010000	ELEC PLANT IN SERV	3890000	LAND AND LAND RIGHTS	IDU	89	0	0	0	0	89	0	0	
1010000	ELEC PLANT IN SERV	3890000	LAND AND LAND RIGHTS	OR	228	0	228	0	0	0	0	0	
1010000	ELEC PLANT IN SERV	3890000	LAND AND LAND RIGHTS	UT	1,327	0	0	0	0	1,327	0	0	
1010000	ELEC PLANT IN SERV	3890000	LAND AND LAND RIGHTS	WYU	434	0	0	0	434	0	0	0	
1010000	ELEC PLANT IN SERV	3891000	LAND OWNED IN FEE	CA	997	997	0	0	0	0	0	0	
1010000	ELEC PLANT IN SERV	3891000	LAND OWNED IN FEE	CAGE	0	0	0	0	0	0	0	0	
1010000	ELEC PLANT IN SERV	3891000	LAND OWNED IN FEE	CN	1,129	25	344	75	80	556	48	0	0
1010000	ELEC PLANT IN SERV	3891000	LAND OWNED IN FEE	IDU	100	0	0	0	0	100	0	0	
1010000	ELEC PLANT IN SERV	3891000	LAND OWNED IN FEE	OR	5,887	0	5,887	0	0	0	0	0	
1010000	ELEC PLANT IN SERV	3891000	LAND OWNED IN FEE	SO	7,516	167	1,918	518	1,024	3,462	426	1	0
1010000	ELEC PLANT IN SERV	3891000	LAND OWNED IN FEE	UT	2,677	0	0	0	0	2,677	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	3,095	0	0	0	3,095	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	5	0	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	5	0	0
1010000	ELEC PLANT IN SERV	3892000	LAND RIGHTS	UT	96	0	0	0	0	96	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	3,891	3,891	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3900000	STRUCTURES AND IMPROVEMENTS	CAEE	941	0	0	0	226	630	85	0	0
1010000	ELEC PLANT IN SERV	3900000	STRUCTURES AND IMPROVEMENTS	CAGE	498	0	0	0	107	347	43	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	8,219	185	2,505	548	581	4,048	351	0	0
1010000	ELEC PLANT IN SERV	3900000	STRUCTURES AND IMPROVEMENTS	IDU	13,408	0	0	0	0	0	13,408	0	0



Electric Plant in Service with Unclassified Plant

Sum of Monthly Average: 12/2023

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	3900000	STRUCTURES AND IMPROVEMENTS	OR	38,536	0	38,536	0	0	0	0
1010000	ELEC PLANT IN SERV	3900000	STRUCTURES AND IMPROVEMENTS	SG	11,514	171	3,067	883	1,628	5,135	627
1010000	ELEC PLANT IN SERV	3900000	STRUCTURES AND IMPROVEMENTS	SO	110,869	2,465	28,298	7,636	15,107	51,063	6,280
1010000	ELEC PLANT IN SERV	3900000	STRUCTURES AND IMPROVEMENTS	UT	48,204	0	0	0	48,204	0	0
1010000	ELEC PLANT IN SERV	3900000	STRUCTURES AND IMPROVEMENTS	WA	11,911	0	0	11,911	0	0	0
1010000	ELEC PLANT IN SERV	3900000	STRUCTURES AND IMPROVEMENTS	WYP	16,271	0	0	0	16,271	0	0
1010000	ELEC PLANT IN SERV	3900000	STRUCTURES AND IMPROVEMENTS	WYU	4,409	0	0	0	4,409	0	0
1010000	ELEC PLANT IN SERV	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	CA	509	509	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	IDU	334	0	0	0	0	334	0
1010000	ELEC PLANT IN SERV	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	OR	5,676	0	5,676	0	0	0	0
1010000	ELEC PLANT IN SERV	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	SO	2,117	47	540	146	289	975	120
1010000	ELEC PLANT IN SERV	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	UT	33	0	0	0	0	33	0
1010000	ELEC PLANT IN SERV	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	WA	2,558	0	0	2,558	0	0	0
1010000	ELEC PLANT IN SERV	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	WYP	4,755	0	0	0	4,755	0	0
1010000	ELEC PLANT IN SERV	3910000	OFFICE FURNITURE	CA	110	110	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3910000	OFFICE FURNITURE	CAEE	4	0	0	0	1	3	0
1010000	ELEC PLANT IN SERV	3910000	OFFICE FURNITURE	CAGE	1,330	0	0	0	287	927	115
1010000	ELEC PLANT IN SERV	3910000	OFFICE FURNITURE	CAGW	49	2	37	10	0	0	0
1010000	ELEC PLANT IN SERV	3910000	OFFICE FURNITURE	CN	821	18	250	55	58	404	35
1010000	ELEC PLANT IN SERV	3910000	OFFICE FURNITURE	IDU	80	0	0	0	0	0	80
1010000	ELEC PLANT IN SERV	3910000	OFFICE FURNITURE	JBG	171	7	128	36	0	0	0
1010000	ELEC PLANT IN SERV	3910000	OFFICE FURNITURE	OR	1,363	0	1,363	0	0	0	0
1010000	ELEC PLANT IN SERV	3910000	OFFICE FURNITURE	SG	450	7	120	34	64	201	24
1010000	ELEC PLANT IN SERV	3910000	OFFICE FURNITURE	SO	16,023	356	4,090	1,104	2,183	7,380	908
1010000	ELEC PLANT IN SERV	3910000	OFFICE FURNITURE	UT	1,076	0	0	0	0	1,076	0
1010000	ELEC PLANT IN SERV	3910000	OFFICE FURNITURE	WA	58	0	0	58	0	0	0
1010000	ELEC PLANT IN SERV	3910000	OFFICE FURNITURE	WYP	549	0	0	0	549	0	0
1010000	ELEC PLANT IN SERV	3910000	OFFICE FURNITURE	WYU	46	0	0	0	46	0	0
1010000	ELEC PLANT IN SERV	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CA	49	49	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CAEE	23	0	0	0	5	15	2
1010000	ELEC PLANT IN SERV	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CAGE	1,438	0	0	0	310	1,003	125
1010000	ELEC PLANT IN SERV	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CAGW	118	5	88	25	0	0	0
1010000	ELEC PLANT IN SERV	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CN	2,097	47	639	140	148	1,033	90
1010000	ELEC PLANT IN SERV	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	IDU	411	0	0	0	0	0	411
1010000	ELEC PLANT IN SERV	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	JBG	174	7	130	37	0	0	0
1010000	ELEC PLANT IN SERV	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	OR	983	0	983	0	0	0	0
1010000	ELEC PLANT IN SERV	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SG	842	12	224	65	119	376	46
1010000	ELEC PLANT IN SERV	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SO	60,906	1,354	15,546	4,195	8,299	28,052	3,450
1010000	ELEC PLANT IN SERV	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	UT	802	0	0	0	0	802	0
1010000	ELEC PLANT IN SERV	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WA	320	0	0	320	0	0	0
1010000	ELEC PLANT IN SERV	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WYP	1,286	0	0	0	1,286	0	0
1010000	ELEC PLANT IN SERV	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WYU	72	0	0	0	72	0	0
1010000	ELEC PLANT IN SERV	3913000	OFFICE EQUIPMENT	CAGE	25	0	0	0	5	18	2
1010000	ELEC PLANT IN SERV	3913000	OFFICE EQUIPMENT	CAGW	8	0	6	2	0	0	0
1010000	ELEC PLANT IN SERV	3913000	OFFICE EQUIPMENT	CN	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3913000	OFFICE EQUIPMENT	OR	2	0	2	0	0	0	0
1010000	ELEC PLANT IN SERV	3913000	OFFICE EQUIPMENT	SO	731	16	187	50	100	337	41
1010000	ELEC PLANT IN SERV	3913000	OFFICE EQUIPMENT	UT	9	0	0	0	0	9	0
1010000	ELEC PLANT IN SERV	3913000	OFFICE EQUIPMENT	WYU	8	0	0	0	8	0	0
1010000	ELEC PLANT IN SERV	3920100	1/4 TON MINI-PICKUPS AND VANS	CA	41	41	0	0	0	0	0



Electric Plant in Service with Unclassified Plant

Sum of Monthly Average: 12/2023

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	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	260	0	0	0	56	182	23	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	326	0	0	0	0	0	326	0	0
1010000	ELEC PLANT IN SERV	3920100	1/4 TON MINI-PICKUPS AND VANS	JBG	41	2	31	9	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3920100	1/4 TON MINI-PICKUPS AND VANS	OR	1,856	0	1,856	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3920100	1/4 TON MINI-PICKUPS AND VANS	SG	240	4	64	18	34	107	13	0	0
1010000	ELEC PLANT IN SERV	3920100	1/4 TON MINI-PICKUPS AND VANS	SO	651	14	166	45	89	300	37	0	0
1010000	ELEC PLANT IN SERV	3920100	1/4 TON MINI-PICKUPS AND VANS	UT	3,483	0	0	0	0	3,483	0	0	0
1010000	ELEC PLANT IN SERV	3920100	1/4 TON MINI-PICKUPS AND VANS	WA	240	0	0	240	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3920100	1/4 TON MINI-PICKUPS AND VANS	WYP	730	0	0	0	730	0	0	0	0
1010000	ELEC PLANT IN SERV	3920200	MID AND FULL SIZE AUTOMOBILES	OR	293	0	293	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3920200	MID AND FULL SIZE AUTOMOBILES	SO	240	5	61	17	33	110	14	0	0
1010000	ELEC PLANT IN SERV	3920200	MID AND FULL SIZE AUTOMOBILES	UT	679	0	0	0	0	679	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	442	442	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	CAEE	71	0	0	0	17	47	6	0	0
1010000	ELEC PLANT IN SERV	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	CAGE	3,769	0	0	0	812	2,629	327	1	0
1010000	ELEC PLANT IN SERV	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	CAGW	156	6	116	33	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	IDU	1,882	0	0	0	0	0	1,882	0	0
1010000	ELEC PLANT IN SERV	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	JBG	793	33	592	168	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	OR	6,075	0	6,075	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	SG	4,047	60	1,078	310	572	1,805	220	1	0
1010000	ELEC PLANT IN SERV	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	SO	1,225	27	313	84	167	564	69	0	0
1010000	ELEC PLANT IN SERV	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	UT	9,283	0	0	0	0	9,283	0	0	0
1010000	ELEC PLANT IN SERV	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	WA	1,376	0	0	1,376	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	WYP	2,495	0	0	0	2,495	0	0	0	0
1010000	ELEC PLANT IN SERV	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	WYU	373	0	0	0	373	0	0	0	0
1010000	ELEC PLANT IN SERV	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	CA	1,371	1,371	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	CAEE	178	0	0	0	43	119	16	0	0
1010000	ELEC PLANT IN SERV	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	CAGE	1,937	0	0	0	417	1,351	168	1	0
1010000	ELEC PLANT IN SERV	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	CAGW	11	0	9	2	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	IDU	4,491	0	0	0	0	0	4,491	0	0
1010000	ELEC PLANT IN SERV	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	JBG	637	26	475	135	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	OR	14,775	0	14,775	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	SG	4,968	74	1,323	381	703	2,216	271	1	0
1010000	ELEC PLANT IN SERV	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	SO	328	7	84	23	45	151	19	0	0
1010000	ELEC PLANT IN SERV	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	UT	24,521	0	0	0	0	24,521	0	0	0
1010000	ELEC PLANT IN SERV	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	WA	3,387	0	0	3,387	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	WYP	6,159	0	0	0	6,159	0	0	0	0
1010000	ELEC PLANT IN SERV	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	WYU	1,301	0	0	0	1,301	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	1,585	0	0	0	341	1,105	137	1	0
1010000	ELEC PLANT IN SERV	3920600	DUMP TRUCKS	CAGW	10	0	8	2	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3920600	DUMP TRUCKS	JBG	1,108	46	827	235	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3920600	DUMP TRUCKS	OR	312	0	312	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3920600	DUMP TRUCKS	SG	1,439	21	383	110	204	642	78	0	0
1010000	ELEC PLANT IN SERV	3920600	DUMP TRUCKS	UT	149	0	0	0	0	149	0	0	0
1010000	ELEC PLANT IN SERV	3920600	DUMP TRUCKS	WA	47	0	0	47	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3920900	TRAILERS	CA	642	642	0	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	3920900	TRAILERS	CAEE	41	0	0	0	10	28	4	0	0
1010000	ELEC PLANT IN SERV	3920900	TRAILERS	CAGE	679	0	0	0	146	474	59	0	0
1010000	ELEC PLANT IN SERV	3920900	TRAILERS	CAGW	8	0	6	2	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3920900	TRAILERS	IDU	2,487	0	0	0	0	0	2,487	0	0
1010000	ELEC PLANT IN SERV	3920900	TRAILERS	JBG	105	4	79	22	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3920900	TRAILERS	OR	5,897	0	5,897	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3920900	TRAILERS	SG	1,208	18	322	93	171	539	66	0	0
1010000	ELEC PLANT IN SERV	3920900	TRAILERS	SO	1,175	26	300	81	160	541	67	0	0
1010000	ELEC PLANT IN SERV	3920900	TRAILERS	UT	12,963	0	0	0	0	12,963	0	0	0
1010000	ELEC PLANT IN SERV	3920900	TRAILERS	WA	1,080	0	0	1,080	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3920900	TRAILERS	WYP	4,470	0	0	0	4,470	0	0	0	0
1010000	ELEC PLANT IN SERV	3920900	TRAILERS	WYU	1,250	0	0	0	1,250	0	0	0	0
1010000	ELEC PLANT IN SERV	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	CA	316	316	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	CAEE	6	0	0	0	1	4	1	0	0
1010000	ELEC PLANT IN SERV	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	CAGE	655	0	0	0	141	457	57	0	0
1010000	ELEC PLANT IN SERV	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	CAGW	22	1	17	5	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	IDU	252	0	0	0	0	0	252	0	0
1010000	ELEC PLANT IN SERV	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	JBG	49	2	37	10	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	OR	804	0	804	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	SG	938	14	250	72	133	418	51	0	0
1010000	ELEC PLANT IN SERV	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	SO	87	2	22	6	12	40	5	0	0
1010000	ELEC PLANT IN SERV	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	UT	541	0	0	0	0	541	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	469	0	0	0	469	0	0	0	0
1010000	ELEC PLANT IN SERV	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	WYU	121	0	0	0	121	0	0	0	0
1010000	ELEC PLANT IN SERV	3921900	OVER-THE-ROAD SEMI-TRACTORS	CAGE	420	0	0	0	91	293	36	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	75	21	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3921900	OVER-THE-ROAD SEMI-TRACTORS	OR	460	0	460	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3921900	OVER-THE-ROAD SEMI-TRACTORS	SG	411	6	109	31	58	183	22	0	0
1010000	ELEC PLANT IN SERV	3921900	OVER-THE-ROAD SEMI-TRACTORS	SO	215	5	55	15	29	99	12	0	0
1010000	ELEC PLANT IN SERV	3921900	OVER-THE-ROAD SEMI-TRACTORS	UT	1,992	0	0	0	0	1,992	0	0	0
1010000	ELEC PLANT IN SERV	3921900	OVER-THE-ROAD SEMI-TRACTORS	WA	393	0	0	393	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	67	764	206	408	1,379	170	1	0
1010000	ELEC PLANT IN SERV	3930000	STORES EQUIPMENT	CA	110	110	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3930000	STORES EQUIPMENT	CAGE	3,401	0	0	0	733	2,372	295	1	0
1010000	ELEC PLANT IN SERV	3930000	STORES EQUIPMENT	CAGW	182	8	136	39	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3930000	STORES EQUIPMENT	IDU	854	0	0	0	0	0	854	0	0
1010000	ELEC PLANT IN SERV	3930000	STORES EQUIPMENT	JBG	966	40	721	205	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3930000	STORES EQUIPMENT	OR	3,153	0	3,153	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3930000	STORES EQUIPMENT	SG	2,509	37	668	192	355	1,119	137	1	0
1010000	ELEC PLANT IN SERV	3930000	STORES EQUIPMENT	SO	242	5	62	17	33	111	14	0	0
1010000	ELEC PLANT IN SERV	3930000	STORES EQUIPMENT	UT	4,228	0	0	0	0	4,228	0	0	0
1010000	ELEC PLANT IN SERV	3930000	STORES EQUIPMENT	WA	742	0	0	742	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3930000	STORES EQUIPMENT	WYP	1,531	0	0	0	1,531	0	0	0	0
1010000	ELEC PLANT IN SERV	3930000	STORES EQUIPMENT	WYU	1	0	0	0	1	0	0	0	0
1010000	ELEC PLANT IN SERV	3940000	"TLS, SHOP, GAR EQUIPMENT"	CA	1,128	1,128	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3940000	"TLS, SHOP, GAR EQUIPMENT"	CAEE	126	0	0	0	30	84	11	0	0
1010000	ELEC PLANT IN SERV	3940000	"TLS, SHOP, GAR EQUIPMENT"	CAGE	15,393	0	0	0	3,317	10,736	1,335	5	0



Electric Plant in Service with Unclassified Plant

Sum of Monthly Average: 12/2023

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	3940000	"TLS, SHOP, GAR EQUIPMENT"	CAGW	731	30	545	155	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3940000	"TLS, SHOP, GAR EQUIPMENT"	IDU	2,353	0	0	0	0	0	2,353	0	0
1010000	ELEC PLANT IN SERV	3940000	"TLS, SHOP, GAR EQUIPMENT"	JBG	2,688	111	2,006	570	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3940000	"TLS, SHOP, GAR EQUIPMENT"	OR	10,907	0	10,907	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3940000	"TLS, SHOP, GAR EQUIPMENT"	SG	4,023	60	1,072	308	569	1,794	219	1	0
1010000	ELEC PLANT IN SERV	3940000	"TLS, SHOP, GAR EQUIPMENT"	SO	1,824	41	466	126	249	840	103	0	0
1010000	ELEC PLANT IN SERV	3940000	"TLS, SHOP, GAR EQUIPMENT"	UT	16,905	0	0	0	0	16,905	0	0	0
1010000	ELEC PLANT IN SERV	3940000	"TLS, SHOP, GAR EQUIPMENT"	WA	3,001	0	0	3,001	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3940000	"TLS, SHOP, GAR EQUIPMENT"	WYP	4,189	0	0	0	4,189	0	0	0	0
1010000	ELEC PLANT IN SERV	3940000	"TLS, SHOP, GAR EQUIPMENT"	WYU	298	0	0	0	298	0	0	0	0
1010000	ELEC PLANT IN SERV	3950000	LABORATORY EQUIPMENT	CA	788	788	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3950000	LABORATORY EQUIPMENT	CAEE	1,327	0	0	0	318	889	119	0	0
1010000	ELEC PLANT IN SERV	3950000	LABORATORY EQUIPMENT	CAGE	3,646	0	0	0	786	2,543	316	1	0
1010000	ELEC PLANT IN SERV	3950000	LABORATORY EQUIPMENT	CAGW	221	9	165	47	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3950000	LABORATORY EQUIPMENT	IDU	1,489	0	0	0	0	0	1,489	0	0
1010000	ELEC PLANT IN SERV	3950000	LABORATORY EQUIPMENT	JBG	581	24	434	123	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3950000	LABORATORY EQUIPMENT	OR	10,648	0	10,648	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3950000	LABORATORY EQUIPMENT	SG	3,029	45	807	232	428	1,351	165	1	0
1010000	ELEC PLANT IN SERV	3950000	LABORATORY EQUIPMENT	SO	5,037	112	1,286	347	686	2,320	285	1	0
1010000	ELEC PLANT IN SERV	3950000	LABORATORY EQUIPMENT	UT	10,228	0	0	0	0	10,228	0	0	0
1010000	ELEC PLANT IN SERV	3950000	LABORATORY EQUIPMENT	WA	1,473	0	0	1,473	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3950000	LABORATORY EQUIPMENT	WYP	3,470	0	0	0	3,470	0	0	0	0
1010000	ELEC PLANT IN SERV	3950000	LABORATORY EQUIPMENT	WYU	123	0	0	0	123	0	0	0	0
1010000	ELEC PLANT IN SERV	3960300	"AERIAL LIFT PB TRUCKS, 10000#-16000# GV	CA	2,235	2,235	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	3,698	0	0	0	0	0	3,698	0	0
1010000	ELEC PLANT IN SERV	3960300	"AERIAL LIFT PB TRUCKS, 10000#-16000# GV	OR	15,179	0	15,179	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3960300	"AERIAL LIFT PB TRUCKS, 10000#-16000# GV	SG	169	3	45	13	24	76	9	0	0
1010000	ELEC PLANT IN SERV	3960300	"AERIAL LIFT PB TRUCKS, 10000#-16000# GV	SO	866	19	221	60	118	399	49	0	0
1010000	ELEC PLANT IN SERV	3960300	"AERIAL LIFT PB TRUCKS, 10000#-16000# GV	UT	16,290	0	0	0	0	16,290	0	0	0
1010000	ELEC PLANT IN SERV	3960300	"AERIAL LIFT PB TRUCKS, 10000#-16000# GV	WA	3,321	0	0	3,321	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3960300	"AERIAL LIFT PB TRUCKS, 10000#-16000# GV	WYP	6,421	0	0	0	6,421	0	0	0	0
1010000	ELEC PLANT IN SERV	3960300	"AERIAL LIFT PB TRUCKS, 10000#-16000# GV	WYU	1,319	0	0	0	1,319	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	1,066	0	1,066	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	SG	124	2	33	10	18	55	7	0	0
1010000	ELEC PLANT IN SERV	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	UT	1,376	0	0	0	0	1,376	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	1,665	1,665	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	CAGE	60	0	0	0	13	42	5	0	0
1010000	ELEC PLANT IN SERV	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	IDU	4,594	0	0	0	0	0	4,594	0	0
1010000	ELEC PLANT IN SERV	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	JBG	69	3	52	15	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	OR	16,226	0	16,226	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	SG	1,097	16	292	84	155	489	60	0	0
1010000	ELEC PLANT IN SERV	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	SO	1,398	31	357	96	191	644	79	0	0
1010000	ELEC PLANT IN SERV	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	UT	18,241	0	0	0	0	18,241	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	8,370	0	0	0	8,370	0	0	0	0
1010000	ELEC PLANT IN SERV	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	WYU	1,041	0	0	0	1,041	0	0	0	0
1010000	ELEC PLANT IN SERV	3961000	CRANES	CAGE	1,422	0	0	0	307	992	123	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	3961000	CRANES	CAGW	10	0	7	2	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3961000	CRANES	JBG	890	37	664	189	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3961000	CRANES	OR	1,494	0	1,494	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3961000	CRANES	SG	688	10	183	53	97	307	37	0	0
1010000	ELEC PLANT IN SERV	3961000	CRANES	UT	999	0	0	0	0	999	0	0	0
1010000	ELEC PLANT IN SERV	3961000	CRANES	WYP	607	0	0	0	607	0	0	0	0
1010000	ELEC PLANT IN SERV	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	CAGE	26,171	0	0	0	5,640	18,252	2,270	9	0
1010000	ELEC PLANT IN SERV	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	CAGW	74	3	55	16	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	JBG	8,325	344	6,215	1,765	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	1,662	25	443	127	235	741	91	0	0
1010000	ELEC PLANT IN SERV	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	SO	688	15	176	47	94	317	39	0	0
1010000	ELEC PLANT IN SERV	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	UT	2,930	0	0	0	0	2,930	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	1,676	1,676	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	IDU	3,884	0	0	0	0	0	3,884	0	0
1010000	ELEC PLANT IN SERV	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	OR	11,817	0	11,817	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	SG	325	5	87	25	46	145	18	0	0
1010000	ELEC PLANT IN SERV	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	SO	995	22	254	69	136	458	56	0	0
1010000	ELEC PLANT IN SERV	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	UT	18,516	0	0	0	0	18,516	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	5,188	0	0	0	5,188	0	0	0	0
1010000	ELEC PLANT IN SERV	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	WYU	1,649	0	0	0	1,649	0	0	0	0
1010000	ELEC PLANT IN SERV	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	CA	913	913	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	CAEE	230	0	0	0	55	154	21	0	0
1010000	ELEC PLANT IN SERV	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	CAGE	2,220	0	0	0	478	1,548	193	1	0
1010000	ELEC PLANT IN SERV	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	CAGW	108	4	81	23	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	IDU	2,323	0	0	0	0	0	2,323	0	0
1010000	ELEC PLANT IN SERV	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	JBG	1,384	57	1,033	293	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	OR	4,812	0	4,812	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	SG	3,315	49	883	254	469	1,479	181	1	0
1010000	ELEC PLANT IN SERV	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	SO	558	12	142	38	76	257	32	0	0
1010000	ELEC PLANT IN SERV	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	UT	10,538	0	0	0	0	10,538	0	0	0
1010000	ELEC PLANT IN SERV	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	WA	1,509	0	0	1,509	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	WYP	3,262	0	0	0	3,262	0	0	0	0
1010000	ELEC PLANT IN SERV	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	WYU	926	0	0	0	926	0	0	0	0
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	CA	6,053	6,053	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	CAEE	280	0	0	0	67	187	25	0	0
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	CAGE	26,042	0	0	0	5,612	18,162	2,259	9	0
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	CAGW	1,061	44	792	225	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	CN	3,458	78	1,054	231	245	1,703	148	0	0
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	IDU	14,319	0	0	0	0	0	14,319	0	0
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	JBG	3,809	158	2,844	808	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	OR	63,178	0	63,178	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	SG	172,363	2,558	45,906	13,213	24,376	76,878	9,390	42	0
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	SO	95,686	2,127	24,423	6,590	13,039	44,070	5,420	17	0
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	UT	73,056	0	0	0	0	73,056	0	0	0
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	WA	13,139	0	0	13,139	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	WYP	26,496	0	0	0	26,496	0	0	0	0
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	WYU	6,774	0	0	0	6,774	0	0	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	CA	306	306	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3972000	MOBILE RADIO EQUIPMENT	CAEE	44	0	0	0	11	30	4	0	0
1010000	ELEC PLANT IN SERV	3972000	MOBILE RADIO EQUIPMENT	CAGE	1,431	0	0	0	308	998	124	0	0
1010000	ELEC PLANT IN SERV	3972000	MOBILE RADIO EQUIPMENT	CAGW	11	0	8	2	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3972000	MOBILE RADIO EQUIPMENT	IDU	176	0	0	0	0	0	176	0	0
1010000	ELEC PLANT IN SERV	3972000	MOBILE RADIO EQUIPMENT	JBG	530	22	396	112	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3972000	MOBILE RADIO EQUIPMENT	OR	1,263	0	1,263	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3972000	MOBILE RADIO EQUIPMENT	SG	997	15	266	76	141	445	54	0	0
1010000	ELEC PLANT IN SERV	3972000	MOBILE RADIO EQUIPMENT	SO	128	3	33	9	17	59	7	0	0
1010000	ELEC PLANT IN SERV	3972000	MOBILE RADIO EQUIPMENT	UT	990	0	0	0	0	990	0	0	0
1010000	ELEC PLANT IN SERV	3972000	MOBILE RADIO EQUIPMENT	WA	100	0	0	100	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3972000	MOBILE RADIO EQUIPMENT	WYP	265	0	0	0	265	0	0	0	0
1010000	ELEC PLANT IN SERV	3972000	MOBILE RADIO EQUIPMENT	WYU	58	0	0	0	58	0	0	0	0
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	CA	61	61	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	1,832	0	0	0	395	1,277	159	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	70	2	21	5	5	35	3	0	0
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	IDU	84	0	0	0	0	0	84	0	0
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	JBG	286	12	214	61	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	OR	1,368	0	1,368	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	SG	961	14	256	74	136	428	52	0	0
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	SO	1,651	37	421	114	225	761	94	0	0
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	UT	1,751	0	0	0	0	1,751	0	0	0
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	WA	198	0	0	198	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	WYP	283	0	0	0	283	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	437	1,221	164	1	0
1010000 Total					32,600,569	713,825	8,309,031	2,238,094	4,449,419	15,035,025	1,849,543	5,632	0
1019000	ELEC PLT IN SERV-OTH	140109	Land-Non-Rec	CAGE	(2)	0	0	0	(1)	(2)	(0)	(0)	0
1019000	ELEC PLT IN SERV-OTH	140129	ELECTRIC PLANT IN SERVICE - OTHER	SO	(1,163)	(26)	(297)	(80)	(158)	(536)	(66)	(0)	0
1019000	ELEC PLT IN SERV-OTH	140139	PRODUCTION PLANT-NON-RECONCILED	CAGE	(19,204)	0	0	0	(4,138)	(13,393)	(1,666)	(7)	0
1019000	ELEC PLT IN SERV-OTH	140149	TRANS PLANT NON-RECONCILED	SG	(3,297)	(49)	(878)	(253)	(466)	(1,471)	(180)	(1)	0
1019000	ELEC PLT IN SERV-OTH	140169	DISTRIBN- NON-RECONCILED	CA	(761)	(761)	0	0	0	0	0	0	0
1019000	ELEC PLT IN SERV-OTH	140169	DISTRIBN- NON-RECONCILED	IDU	(51)	0	0	0	0	0	(51)	0	0
1019000	ELEC PLT IN SERV-OTH	140169	DISTRIBN- NON-RECONCILED	OR	(672)	0	(672)	0	0	0	0	0	0
1019000	ELEC PLT IN SERV-OTH	140169	DISTRIBN- NON-RECONCILED	UT	(1,211)	0	0	0	0	(1,211)	0	0	0
1019000	ELEC PLT IN SERV-OTH	140169	DISTRIBN- NON-RECONCILED	WA	(314)	0	0	(314)	0	0	0	0	0
1019000	ELEC PLT IN SERV-OTH	140169	DISTRIBN- NON-RECONCILED	WYU	(264)	0	0	0	(264)	0	0	0	0
1019000 Total					(26,939)	(836)	(1,847)	(647)	(5,028)	(16,612)	(1,962)	(8)	0
1020000	ELEC PL PUR OR SLD	0	ELECTRIC PLANT PURCHASED OR SOLD	CAGW	(553)	(23)	(413)	(117)	0	0	0	0	0
1020000	ELEC PL PUR OR SLD	140708	CONTRA ELEC PLANT PURCH OR SOLD - LOSS	CAGW	553	23	413	117	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	14,634	14,634	0	0	0	0	0	0	0
1061000	DIST COMP CONST NOT	0	DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF	IDU	3,048	0	0	0	0	0	3,048	0	0
1061000	DIST COMP CONST NOT	0	DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF	OR	28,183	0	28,183	0	0	0	0	0	0
1061000	DIST COMP CONST NOT	0	DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF	UT	28,989	0	0	0	0	28,989	0	0	0
1061000	DIST COMP CONST NOT	0	DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF	WA	10,883	0	0	10,883	0	0	0	0	0
1061000	DIST COMP CONST NOT	0	DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF	WYU	5,706	0	0	0	5,706	0	0	0	0
1061000 Total					91,443	14,634	28,183	10,883	5,706	28,989	3,048	0	0



Electric Plant in Service with Unclassified Plant

Sum of Monthly Average: 12/2023

Allocation Method - Factor WIJAM

(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1062000	TRAN COMP CONST NOT	0	TRANSM COMPLETED CONSTRUCTN NOT CLASSIFI	SG	140,387	2,083	37,390	10,762	19,854	62,616	7,648	34	0
1062000 Total					140,387	2,083	37,390	10,762	19,854	62,616	7,648	34	0
1063000	PROD COMP CONST NOT	0	PROD COMPLETED CONSTRUCTN NOT CLASSIFIED	SG	53,369	792	14,214	4,091	7,547	23,804	2,907	13	0
1063000 Total					53,369	792	14,214	4,091	7,547	23,804	2,907	13	0
1064000	GEN COMP CONST NOT	0	GENERAL COMPLETED CONSTRUCTN NOT CLASSIF	SO	70,044	1,557	17,878	4,824	9,545	32,260	3,967	12	0
1064000 Total					70,044	1,557	17,878	4,824	9,545	32,260	3,967	12	0
Grand Total					32,928,873	732,055	8,404,849	2,268,007	4,487,043	15,166,082	1,865,152	5,684	0

B9. CAPITAL LEASE PLANT



Capital Lease (Actuals)

Sum of Monthly Average: 12/2023

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	2,804	0	2,804	0	0	0	0	0	0
1011000	PRPTY UND CPTL LSS	3908230	(FINANCE LEASES-GAS)	CAGE	8,583	0	0	0	1,850	5,986	744	3	0
1011000	PRPTY UND CPTL LSS	3908230	(FINANCE LEASES-GAS)	CAGW	3,576	148	2,670	758	0	0	0	0	0
1011000 Total					14,963	148	5,474	758	1,850	5,986	744	3	0
1011500	CAP LEASES-ACCM AMRT	3908220	(FINANCE LEASES-BLDGS)	OR	(2,023)	0	(2,023)	0	0	0	0	0	0
1011500	CAP LEASES-ACCM AMRT	3908230	(FINANCE LEASES-GAS)	CAGE	(2,377)	0	0	0	(512)	(1,658)	(206)	(1)	0
1011500	CAP LEASES-ACCM AMRT	3908230	(FINANCE LEASES-GAS)	CAGW	(1,724)	(71)	(1,287)	(366)	0	0	0	0	0
1011500 Total					(6,124)	(71)	(3,310)	(366)	(512)	(1,658)	(206)	(1)	0
1011900	PRPTY UND CPTL LSS-O	142794	FIN LEASE ROU ASSETS (COST)-OTHER-TEMP	CAGE	3,829	0	0	0	825	2,670	332	1	0
1011900	PRPTY UND CPTL LSS-O	142794	FIN LEASE ROU ASSETS (COST)-OTHER-TEMP	CAGW	964	40	719	204	0	0	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	0	0
1011900 Total					7,939	40	3,865	204	825	2,670	332	1	0
1011950	CAP LEASES-ACCM AMRT	142894	Fin Lease ROU Assets (A/D)-Other-Temp	CAGE	(3,829)	0	0	0	(825)	(2,670)	(332)	(1)	0
1011950	CAP LEASES-ACCM AMRT	142894	Fin Lease ROU Assets (A/D)-Other-Temp	CAGW	(964)	(40)	(719)	(204)	0	0	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	0	0
1011950 Total					(7,939)	(40)	(3,865)	(204)	(825)	(2,670)	(332)	(1)	0
Grand Total					8,839	77	2,164	393	1,337	4,328	538	2	0

B10.PLANT HELD FOR FUTURE USE



Plant Held for Future Use (Actuals)

Sum of Monthly Average: 12/2023

Allocation Method - Factor WIJAM

(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1050000	EL PLT HLD FTR USE	3501000	LAND OWNED IN FEE	SG	1,358	20	362	104	192	606	74	0	0
1050000	EL PLT HLD FTR USE	3502000	LAND RIGHTS	SG	755	11	201	58	107	337	41	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	5,168	0	0	0	0	5,168	0	0	0
1050000	EL PLT HLD FTR USE	3601000	LAND OWNED IN FEE	WYP	1	0	0	0	1	0	0	0	0
1050000	EL PLT HLD FTR USE	3891000	LAND OWNED IN FEE	OR	2,981	0	2,981	0	0	0	0	0	0
1050000 Total					14,175	31	7,456	162	299	6,110	115	1	0
Grand Total					14,175	31	7,456	162	299	6,110	115	1	0

B11. MISC. DEFERRED DEBITS



Deferred Debits (Actuals)

Sum of Monthly Average: 12/2023

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	563	1,572	211	1	0
1861000	MS DEF DB-OTH WIP 185017	ERCs - Impairment Reserve	CAEE	(2,040)	0	0	0	(489)	(1,367)	(183)	(1)	0
1861000 Total				307	0	0	0	74	205	28	0	0
1861200	FINANCING COSTS DEFR 185025	FINANCING COST DEFERRED	SO	118	3	30	8	16	55	7	0	0
1861200	FINANCING COSTS DEFR 185026	DEFERRED - S-3 SHELF REGISTRATION COSTS	SO	6	0	1	0	1	3	0	0	0
1861200	FINANCING COSTS DEFR 185027	UNAMORTIZED CREDIT AGREEMENT COSTS	OTHER	2,287	0	0	0	0	0	0	0	2,287
1861200	FINANCING COSTS DEFR 185029	UNAMORTIZED PCRB MADE CONVERSION COSTS	OTHER	118	0	0	0	0	0	0	0	118
1861200	FINANCING COSTS DEFR 185030	UNAMORTIZED '94 SERIES RESTRUCTURING COS	OTHER	78	0	0	0	0	0	0	0	78
1861200 Total				2,607	3	32	9	17	57	7	0	2,483
1867000	MSC DF DR-BAL TRAN 134300	DEFERRED CHARGES	JBE	1	0	1	0	0	0	0	0	0
1867000 Total				1	0	1	0	0	0	0	0	0
1868000	MISC DF DR-OTH-CST 134305	Oth Def Chrg - IT Licenses/Maintenance	OTHER	37	0	0	0	0	0	0	0	37
1868000	MISC DF DR-OTH-CST 185336	BOGUS CREEK	SG	685	10	182	52	97	305	37	0	0
1868000	MISC DF DR-OTH-CST 185337	POINT-TO-POINT TRANS RESERVATIONS	SG	7,663	114	2,041	587	1,084	3,418	417	2	0
1868000	MISC DF DR-OTH-CST 185359	LT Lake Side 2 Maint. Prepayment	CAGE	26,669	0	0	0	5,747	18,600	2,313	9	0
1868000	MISC DF DR-OTH-CST 185360	LT LAKE SIDE MAINT PREPAYMENT	CAGE	24,796	0	0	0	5,343	17,294	2,151	9	0
1868000	MISC DF DR-OTH-CST 185361	LT CHEHALIS CSA MAINT. PREPAYMENT	CAGW	10,758	445	8,032	2,281	0	0	0	0	0
1868000	MISC DF DR-OTH-CST 185362	LT Currant Creek CSA Maint Prepayment	CAGE	10,677	0	0	0	2,301	7,446	926	4	0
1868000	MISC DF DR-OTH-CST 185371	LT Chehalis CSA Prepaid O&M	CAGW	1,645	68	1,228	349	0	0	0	0	0
1868000	MISC DF DR-OTH-CST 185372	LT Currant Creek CSA Prepaid O&M	CAGE	482	0	0	0	104	336	42	0	0
1868000	MISC DF DR-OTH-CST 185400	Trans Readiness Security - Due to ESM	SG	31,530	468	8,397	2,417	4,459	14,063	1,718	8	0
1868000	MISC DF DR-OTH-CST 185401	Trans Readiness Security - ESM Rec	SG	(31,530)	(468)	(8,397)	(2,417)	(4,459)	(14,063)	(1,718)	(8)	0
1868000	MISC DF DR-OTH-CST 185402	Trans Sec - Site Control - Due to ESM	SG	79	1	21	6	11	35	4	0	0
1868000	MISC DF DR-OTH-CST 185403	Trans Sec - Site Control - ESM Rec	SG	(79)	(1)	(21)	(6)	(11)	(35)	(4)	(0)	0
1868000	MISC DF DR-OTH-CST 185551	LT Prepaid-FSA Capital - Dunlap	SG	4,679	69	1,246	359	662	2,087	255	1	0
1868000	MISC DF DR-OTH-CST 185552	LT Prepaid-FSA Capital - Ekola Flats	SG	3,905	58	1,040	299	552	1,742	213	1	0
1868000	MISC DF DR-OTH-CST 185554	LT Prepaid-FSA Capital - Foote Creek	SG	1,018	15	271	78	144	454	55	0	0
1868000	MISC DF DR-OTH-CST 185557	LT Prepaid-FSA Capital - Glenrock I	SG	4,256	63	1,133	326	602	1,898	232	1	0
1868000	MISC DF DR-OTH-CST 185558	LT Prepaid-FSA Capital - Glenrock III	SG	1,678	25	447	129	237	748	91	0	0
1868000	MISC DF DR-OTH-CST 185561	LT Prepaid-FSA Capital - Goodnoe Hills	SG	3,833	57	1,021	294	542	1,710	209	1	0
1868000	MISC DF DR-OTH-CST 185564	LT Prepaid-FSA Capital - High Plains	SG	3,672	54	978	281	519	1,638	200	1	0
1868000	MISC DF DR-OTH-CST 185567	LT Prepaid-FSA Capital - Leaning Juniper	SG	4,629	69	1,233	355	655	2,065	252	1	0
1868000	MISC DF DR-OTH-CST 185570	LT Prepaid-FSA Capital - Marengo I	SG	5,727	85	1,525	439	810	2,554	312	1	0
1868000	MISC DF DR-OTH-CST 185571	LT Prepaid-FSA Capital - Marengo II	SG	2,849	42	759	218	403	1,271	155	1	0
1868000	MISC DF DR-OTH-CST 185574	LT Prepaid-FSA Capital - McFadden Ridge	SG	1,430	21	381	110	202	638	78	0	0
1868000	MISC DF DR-OTH-CST 185576	LT Prepaid-FSA Capital - Pryor Mtn	SG	5,771	86	1,537	442	816	2,574	314	1	0
1868000	MISC DF DR-OTH-CST 185577	LT Prepaid-FSA Capital - Rolling Hills	SG	4,213	63	1,122	323	596	1,879	230	1	0
1868000	MISC DF DR-OTH-CST 185580	LT Prepaid-FSA Capital - Seven Mile I	SG	4,340	64	1,156	333	614	1,936	236	1	0
1868000	MISC DF DR-OTH-CST 185581	LT Prepaid-FSA Capital - Seven Mile II	SG	998	15	266	76	141	445	54	0	0
1868000	MISC DF DR-OTH-CST 185584	LT Prepaid-FSA Capital - TB Flats I	SG	2,732	41	728	209	386	1,219	149	1	0
1868000	MISC DF DR-OTH-CST 185585	LT Prepaid-FSA Capital - TB Flats II	SG	3,277	49	873	251	463	1,462	179	1	0
1868000 Total				142,419	1,513	27,199	7,794	23,020	73,718	9,101	38	37
1869000	MISC DF DR-OTH-NC 185334	HERMISTON SWAP	CAGW	2,246	93	1,677	476	0	0	0	0	0
1869000 Total				2,246	93	1,677	476	0	0	0	0	0
Grand Total				147,580	1,609	28,909	8,279	23,111	73,980	9,136	38	2,520

B12. BLANK

B13. MATERIALS & SUPPLIES



Material & Supplies (Actuals)
 Sum of Monthly Average: 12/2023
 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										
1511120 Total			20,728	0	0	0	4,971	13,886	1,864	7	0	
1511130	COAL INVNTY-HTG	0										
1511130 Total			18,100	0	0	0	4,340	12,125	1,628	6	0	
1511140	COAL INVNTY-JB	0										
1511140 Total			29,581	1,228	22,079	6,275	0	0	0	0	0	
1511160	COAL INVNTY-NAU	0										
1511160 Total			18,535	0	0	0	4,445	12,417	1,667	7	0	
1511300	COAL INVNTY-COLSTRI	0										
1511300 Total			2,053	85	1,532	436	0	0	0	0	0	
1511400	COAL INVNTY-CRAIG	0										
1511400 Total			5,443	0	0	0	1,305	3,647	489	2	0	
1511600	COAL INVNTY-DJ	0										
1511600 Total			15,520	0	0	0	3,722	10,397	1,396	5	0	
1511700	COAL INVNTY-RG	0										
1511700 Total			4,817	0	0	0	1,155	3,227	433	2	0	
1511900	COAL INVNTY-HAYDEN	0										
1511900 Total			2,186	0	0	0	524	1,464	197	1	0	
1512180	NATURAL GAS-CLAY BAS	0										
1512180 Total			2,262	0	0	0	542	1,516	203	1	0	
1514000	FUEL STK-FUEL OIL	0										
1514000 Total			3,140	62	1,108	315	397	1,109	149	1	0	
1514300	OIL INVNTY-COLSTRIP	0										
1514300 Total			117	5	87	25	0	0	0	0	0	
1514400	OIL INVNTY-CRAIG	0										
1514400 Total			40	0	0	0	10	27	4	0	0	
1514900	OIL INVNTY-HAYDEN	0										
1514900 Total			54	0	0	0	13	36	5	0	0	
1541000	PLNT M&S STK CNTRL	0										
1541000 Total			(148)	(3)	(38)	(10)	(20)	(68)	(8)	(0)	0	
1541000	PLNT M&S STK CNTRL	1510	JIM BRIDGER STORE ROOM	CAGE	16,232	0	0	3,498	11,321	1,408	6	0
1541000	PLNT M&S STK CNTRL	1510	JIM BRIDGER STORE ROOM	JBG	9,842	407	7,347	2,087	0	0	0	0
1541000	PLNT M&S STK CNTRL	1515	DAVE JOHNSTON STORE ROOM	CAGE	21,825	0	0	4,703	15,221	1,893	8	0
1541000	PLNT M&S STK CNTRL	1520	WYODAK STORE ROOM	CAGE	7,052	0	0	1,520	4,919	612	2	0
1541000	PLNT M&S STK CNTRL	1525	GADSBY STORE ROOM	CAGE	4,534	0	0	977	3,162	393	2	0
1541000	PLNT M&S STK CNTRL	1530	CARBON STORE ROOM	CAGE	1	0	0	0	1	0	0	0
1541000	PLNT M&S STK CNTRL	1535	NAUGHTON STORE ROOM	CAGE	14,010	0	0	3,019	9,771	1,215	5	0
1541000	PLNT M&S STK CNTRL	1540	HUNTINGTON STORE ROOM	CAGE	21,211	0	0	4,571	14,793	1,840	7	0
1541000	PLNT M&S STK CNTRL	1545	HUNTER STORE ROOM	CAGE	30,107	0	0	6,488	20,997	2,611	10	0
1541000	PLNT M&S STK CNTRL	1550	BLUNDELL STORE ROOM	CAGE	764	0	0	165	533	66	0	0
1541000	PLNT M&S STK CNTRL	1550	BLUNDELL STORE ROOM	SG	492	7	131	38	70	220	27	0
1541000	PLNT M&S STK CNTRL	1565	CURRENT CREEK PLANT	CAGE	4,155	0	0	895	2,898	360	1	0
1541000	PLNT M&S STK CNTRL	1570	LAKE SIDE PLANT	CAGE	6,879	0	0	1,482	4,798	597	2	0
1541000	PLNT M&S STK CNTRL	1580	CHEHALIS PLANT	CAGW	3,844	159	2,870	815	0	0	0	0
1541000	PLNT M&S STK CNTRL	1605	HYDRO NORTH - LEWIS RIVER	CAGW	(8)	(0)	(6)	(2)	0	0	0	0
1541000	PLNT M&S STK CNTRL	1605	HYDRO NORTH - LEWIS RIVER	SG	8	0	2	1	1	4	0	0
1541000	PLNT M&S STK CNTRL	1675	HYDRO EAST - UTAH	CAGE	7	0	0	0	1	5	1	0
1541000	PLNT M&S STK CNTRL	1680	HYDRO EAST - IDAHO	CAGE	26	0	0	0	6	18	2	0
1541000	PLNT M&S STK CNTRL	1700	LEANING JUNIPER STOREROOM	CAGW	305	13	227	65	0	0	0	0
1541000	PLNT M&S STK CNTRL	1705	GOODNOE HILLS WIND	CAGW	110	5	82	23	0	0	0	0



Material & Supplies (Actuals)
 Sum of Monthly Average: 12/2023
 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	1715	MARENGO WIND	CAGW	237	10	177	50	0	0	0	0
1541000	PLNT M&S STK CNTRL	1720	Foote Creek	CAGE	5	0	0	0	1	3	0	0
1541000	PLNT M&S STK CNTRL	1725	Glenrock/Rolling Hills	CAGE	1,012	0	0	0	218	706	88	0
1541000	PLNT M&S STK CNTRL	1730	Seven Mile Hill	CAGE	486	0	0	0	105	339	42	0
1541000	PLNT M&S STK CNTRL	1735	Ekola Flats	SG	5	0	1	0	1	2	0	0
1541000	PLNT M&S STK CNTRL	1740	High Plains/McFadden	CAGE	352	0	0	0	76	246	31	0
1541000	PLNT M&S STK CNTRL	1745	Dunlap Wind Project	CAGE	444	0	0	0	96	309	38	0
1541000	PLNT M&S STK CNTRL	1750	TB Flats 1 & 2	SG	4	0	1	0	1	2	0	0
1541000	PLNT M&S STK CNTRL	1760	Cedar Springs II	SG	729	11	194	56	103	325	40	0
1541000	PLNT M&S STK CNTRL	1765	Pryor Mountain	SG	9	0	2	1	1	4	0	0
1541000	PLNT M&S STK CNTRL	2005	CASPER STORE ROOM	WYP	826	0	0	0	826	0	0	0
1541000	PLNT M&S STK CNTRL	2010	BUFFALO STORE ROOM	WYP	168	0	0	0	168	0	0	0
1541000	PLNT M&S STK CNTRL	2015	DOUGLAS STORE ROOM	WYP	347	0	0	0	347	0	0	0
1541000	PLNT M&S STK CNTRL	2020	CODY STORE ROOM	WYP	1,014	0	0	0	1,014	0	0	0
1541000	PLNT M&S STK CNTRL	2030	WORLAND STORE ROOM	WYP	1,010	0	0	0	1,010	0	0	0
1541000	PLNT M&S STK CNTRL	2035	RIVERTON STORE ROOM	WYP	667	0	0	0	667	0	0	0
1541000	PLNT M&S STK CNTRL	2040	EVANSTON STORE ROOM	WYU	1,304	0	0	0	1,304	0	0	0
1541000	PLNT M&S STK CNTRL	2045	KEMMERER STORE ROOM	WYU	14	0	0	0	14	0	0	0
1541000	PLNT M&S STK CNTRL	2050	PINEDALE STORE ROOM	WYU	940	0	0	0	940	0	0	0
1541000	PLNT M&S STK CNTRL	2060	ROCK SPRINGS STORE ROOM	WYP	2,024	0	0	0	2,024	0	0	0
1541000	PLNT M&S STK CNTRL	2065	RAWLINS STORE ROOM	WYP	643	0	0	0	643	0	0	0
1541000	PLNT M&S STK CNTRL	2070	LARAMIE STORE ROOM	WYP	730	0	0	0	730	0	0	0
1541000	PLNT M&S STK CNTRL	2075	REXBERG STORE ROOM	IDU	2,939	0	0	0	0	0	2,939	0
1541000	PLNT M&S STK CNTRL	2080	MUDLAKE STORE ROOM	IDU	1	0	0	0	0	0	1	0
1541000	PLNT M&S STK CNTRL	2085	SHELLY STORE ROOM	IDU	1,438	0	0	0	0	0	1,438	0
1541000	PLNT M&S STK CNTRL	2090	PRESTON STORE ROOM	IDU	100	0	0	0	0	0	100	0
1541000	PLNT M&S STK CNTRL	2095	LAVA HOT SPRINGS STORE ROOM	IDU	309	0	0	0	0	0	309	0
1541000	PLNT M&S STK CNTRL	2100	MONTPELIER STORE ROOM	IDU	359	0	0	0	0	0	359	0
1541000	PLNT M&S STK CNTRL	2110	BRIDGERLAND STORE ROOM	UT	1,417	0	0	0	0	1,417	0	0
1541000	PLNT M&S STK CNTRL	2205	TREMONTON STORE ROOM	UT	631	0	0	0	0	631	0	0
1541000	PLNT M&S STK CNTRL	2210	OGDEN STORE ROOM	UT	3,208	0	0	0	0	3,208	0	0
1541000	PLNT M&S STK CNTRL	2215	LAYTON STORE ROOM	UT	2,154	0	0	0	0	2,154	0	0
1541000	PLNT M&S STK CNTRL	2220	SALT LAKE METRO STORE ROOM	UT	11,407	0	0	0	0	11,407	0	0
1541000	PLNT M&S STK CNTRL	2230	JORDAN VALLEY STORE ROOM	UT	1,474	0	0	0	0	1,474	0	0
1541000	PLNT M&S STK CNTRL	2235	PARK CITY STORE ROOM	UT	2,854	0	0	0	0	2,854	0	0
1541000	PLNT M&S STK CNTRL	2240	TOOELE STORE ROOM	UT	1,041	0	0	0	0	1,041	0	0
1541000	PLNT M&S STK CNTRL	2245	WASATCH RESTORATION CENTER	UT	1,931	0	0	0	0	1,931	0	0
1541000	PLNT M&S STK CNTRL	2400	PLNT M&S STK CNTRL EAGLE MOUNTAIN	UT	1,040	0	0	0	0	1,040	0	0
1541000	PLNT M&S STK CNTRL	2405	AMERICAN FORK STORE ROOM	UT	2,434	0	0	0	0	2,434	0	0
1541000	PLNT M&S STK CNTRL	2410	SANTAQUIN STORE ROOM	UT	1,438	0	0	0	0	1,438	0	0
1541000	PLNT M&S STK CNTRL	2415	DELTA STORE ROOM	UT	434	0	0	0	0	434	0	0
1541000	PLNT M&S STK CNTRL	2420	VERNAL STORE ROOM	UT	1,147	0	0	0	0	1,147	0	0
1541000	PLNT M&S STK CNTRL	2425	PRICE STORE ROOM	UT	967	0	0	0	0	967	0	0
1541000	PLNT M&S STK CNTRL	2430	MOAB STORE ROOM	UT	1,402	0	0	0	0	1,402	0	0
1541000	PLNT M&S STK CNTRL	2435	BLANDING STORE ROOM	UT	128	0	0	0	0	128	0	0
1541000	PLNT M&S STK CNTRL	2445	RICHFIELD STORE ROOM	UT	136	0	0	0	0	136	0	0
1541000	PLNT M&S STK CNTRL	2450	CEDAR CITY STORE ROOM	UT	2,870	0	0	0	0	2,870	0	0
1541000	PLNT M&S STK CNTRL	2455	MILFORD STORE ROOM	UT	16	0	0	0	0	16	0	0
1541000	PLNT M&S STK CNTRL	2460	WASHINGTON STORE ROOM	UT	1,241	0	0	0	0	1,241	0	0
1541000	PLNT M&S STK CNTRL	2620	WALLA WALLA STORE ROOM	CAGW	2,835	117	2,117	601	0	0	0	0



Material & Supplies (Actuals)
 Sum of Monthly Average: 12/2023
 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	2630	YAKIMA STORE ROOM	CAGW	210	9	157	45	0	0	0	0	0
1541000	PLNT M&S STK CNTRL	2630	YAKIMA STORE ROOM	WA	270	0	0	270	0	0	0	0	0
1541000	PLNT M&S STK CNTRL	2635	ENTERPRISE STORE ROOM	OR	248	0	248	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL	2640	PENDLETON STORE ROOM	OR	1,294	0	1,294	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL	2650	HOOD RIVER STORE ROOM	OR	652	0	652	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL	2655	PORTLAND METRO - STORE ROOM	OR	16,893	0	16,893	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL	2660	ASTORIA STORE ROOM	OR	1,714	0	1,714	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL	2665	MADRAS STORE ROOM	OR	115	0	115	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL	2670	PRINEVILLE STORE ROOM	OR	1	0	1	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL	2675	BEND STORE ROOM	OR	3,710	0	3,710	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL	2805	ALBANY STORE ROOM	OR	271	0	271	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL	2810	LINCOLN CITY STORE ROOM	OR	263	0	263	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL	2830	ROSEBURG STORE ROOM	OR	5,033	0	5,033	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL	2835	COOS BAY STORE ROOM	OR	1,206	0	1,206	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL	2840	GRANTS PASS STORE ROOM	OR	1,856	0	1,856	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL	2845	MEDFORD STORE ROOM	OR	949	0	949	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL	2850	KLAMATH FALLS STORE ROOM	OR	3,685	0	3,685	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL	2855	LAKEVIEW STORE ROOM	OR	141	0	141	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL	2860	ALTURAS STORE ROOM	CA	104	104	0	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL	2865	MT SHASTA STORE ROOM	CA	356	356	0	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL	2870	YREKA STORE ROOM	CA	1,802	1,802	0	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL	2875	CRESENT CITY STORE ROOM	CA	601	601	0	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL	5005	TREMONTON STORE ROOM	SO	146	3	37	10	20	67	8	0	0
1541000	PLNT M&S STK CNTRL	5110	MATERIAL PACKAGING CENTER - WEST	OR	0	0	0	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL	5115	DEMC - SLC	SNPD	142	6	38	9	13	68	7	0	0
1541000	PLNT M&S STK CNTRL	5120	DEMC - MEDFORD	OR	151	0	151	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL	5125	DEMC - OREGON	OR	18,638	0	18,638	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL	5130	MEDFORD HUB	OR	35,709	0	35,709	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL	5135	YAKIMA HUB	WA	15,860	0	0	15,860	0	0	0	0	0
1541000	PLNT M&S STK CNTRL	5140	PRESTON HUB	IDU	8,077	0	0	0	0	0	8,077	0	0
1541000	PLNT M&S STK CNTRL	5150	RICHFIELD HUB	UT	9,764	0	0	0	0	9,764	0	0	0
1541000	PLNT M&S STK CNTRL	5155	CASPER HUB	WYP	9,004	0	0	0	9,004	0	0	0	0
1541000	PLNT M&S STK CNTRL	5160	SALT LAKE METRO HUB	UT	51,731	0	0	0	0	51,731	0	0	0
1541000	PLNT M&S STK CNTRL	5300	METER TEST WAREHOUSE	UT	3	0	0	0	0	3	0	0	0
1541000 Total					392,165	3,606	105,872	19,918	46,700	191,529	24,496	45	0
1541500	OTHER M&S	120001	OTHER MATERIAL & SUPPLIES - GENERAL STOC	SO	189	4	48	13	26	87	11	0	0
1541500	OTHER M&S	120001	OTHER MATERIAL & SUPPLIES - GENERAL STOC	UT	(370)	0	0	0	0	(370)	0	0	0
1541500 Total					(181)	4	48	13	26	(283)	11	0	0
1541900	PLNT M&S GEN JV CUT	120005	JV CUTBACK MATERIAL & SUPPLIES INVENTORY	CAGE	(1,410)	0	0	0	(304)	(984)	(122)	(0)	0
1541900	PLNT M&S GEN JV CUT	120005	JV CUTBACK MATERIAL & SUPPLIES INVENTORY	JBG	(8,691)	(360)	(6,489)	(1,843)	0	0	0	0	0
1541900	PLNT M&S GEN JV CUT	120005	JV CUTBACK MATERIAL & SUPPLIES INVENTORY	SG	1,380	20	367	106	195	615	75	0	0
1541900	PLNT M&S GEN JV CUT	120005	JV CUTBACK MATERIAL & SUPPLIES INVENTORY	SO	(1,380)	(31)	(352)	(95)	(188)	(635)	(78)	(0)	0
1541900	PLNT M&S GEN JV CUT	120010	Minority Owned Plant M&S Inventory	CAGE	2,486	0	0	0	536	1,734	216	1	0
1541900	PLNT M&S GEN JV CUT	120010	Minority Owned Plant M&S Inventory	CAGW	2,914	121	2,175	618	0	0	0	0	0
1541900 Total					(4,702)	(249)	(4,298)	(1,214)	239	730	90	0	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	(33)	(0)	(9)	(3)	(5)	(15)	(2)	(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	(1,023)	(45)	(276)	(63)	(97)	(490)	(52)	0	0
1549900	CR-OBSOL&SURPL INV	120933	Inventory Reserve - PP (T&D)	SNPD	(456)	(20)	(123)	(28)	(43)	(218)	(23)	0	0



Material & Supplies (Actuals)

Sum of Monthly Average: 12/2023

Allocation Method - Factor WIJAM

(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1549900 Total					(1,552)	(66)	(418)	(97)	(151)	(741)	(79)	(0)	0
2531600	WORK CAP DEP-UAMPS	289920	WORKING CAPITAL DEPOSIT - UAMPS	CAEE	(1,307)	0	0	0	(313)	(876)	(118)	(0)	0
2531600 Total					(1,307)	0	0	0	(313)	(876)	(118)	(0)	0
2531700	WORKG CAP DEP-DG&T	289921	OTH DEF CR - WORKING CAPITAL DEPOS-DG&T	CAEE	(1,976)	0	0	0	(474)	(1,324)	(178)	(1)	0
2531700 Total					(1,976)	0	0	0	(474)	(1,324)	(178)	(1)	0
2531800	WCD-PROVO-PLNT M&S	289922	OTH DEF CR - WCD - PROVO - PLANT M&S	CAGE	(273)	0	0	0	(59)	(190)	(24)	(0)	0
2531800	WCD-PROVO-PLNT M&S	289922	OTH DEF CR - WCD - PROVO - PLANT M&S	SNPPS	80	1	16	4	13	41	5	0	0
2531800 Total					(193)	1	16	4	(46)	(150)	(19)	(0)	0
Grand Total					504,828	4,675	126,026	25,674	67,404	248,736	32,238	75	0

B14. CASH WORKING CAPITAL



Cash Working Capital (Actuals)
 12 Month Average: 12/2023
 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	52,011	1,156	13,275	3,582	7,087	23,955	2,946	9	0
1430000 Total					52,011	1,156	13,275	3,582	7,087	23,955	2,946	9	0
1431000	EMP ACCOUNTS REC	0	EMPLOYEE RECEIVABLES	SO	4,636	103	1,183	319	632	2,135	263	1	0
1431000 Total					4,636	103	1,183	319	632	2,135	263	1	0
1431500	INC TAXES RECEIVABLE	0	INCOME TAXES RECEIVABLE	SO	(70)	(2)	(18)	(5)	(10)	(32)	(4)	(0)	0
1431500	INC TAXES RECEIVABLE	116133	InterCo State Tax Rec-(Even Years)- MEHC	SO	290	6	74	20	40	134	16	0	0
1431500	INC TAXES RECEIVABLE	116134	InterCo State Tax Rec -(Odd Years)- MEHC	SO	(71)	(2)	(18)	(5)	(10)	(33)	(4)	(0)	0
1431500 Total					149	3	38	10	20	69	8	0	0
1433000	JOINT OWNER REC	0	JOINT OWNER RECEIVABLE	SO	7,262	161	1,854	500	990	3,345	411	1	0
1433000 Total					7,262	161	1,854	500	990	3,345	411	1	0
1436000	OTH ACCT REC	0	OTHER ACCOUNTS RECEIVABLE	SO	80,261	1,784	20,486	5,528	10,937	36,966	4,546	14	0
1436000 Total					80,261	1,784	20,486	5,528	10,937	36,966	4,546	14	0
1437000	CSS OAR BILLINGS	0	CSS OAR BILLINGS	SO	9,774	217	2,495	673	1,332	4,501	554	2	0
1437000 Total					9,774	217	2,495	673	1,332	4,501	554	2	0
1437100	CSS OAR BILLINGS-WOR	0	OTHER ACCT REC CCS	SO	(36,176)	(804)	(9,234)	(2,492)	(4,930)	(16,662)	(2,049)	(6)	0
1437100 Total					(36,176)	(804)	(9,234)	(2,492)	(4,930)	(16,662)	(2,049)	(6)	0
2300000	ASSET RETIREMENT OBL	284915	ARO LIAB - DEER CREEK MINE RECLAMATION	OTHER	(1,924)	0	0	0	0	0	0	0	(1,924)
2300000 Total					(1,924)	0	0	0	0	0	0	0	(1,924)
2320000	ACCOUNTS PAYABLE	210460	JOINT OWNER RECEIVABLES - CREDIT	CAEE	(1,211)	0	0	0	(291)	(812)	(109)	(0)	0
2320000	ACCOUNTS PAYABLE	210677	Bronco Utah Operations LLC - Coal	CAEE	(2,120)	0	0	0	(508)	(1,420)	(191)	(1)	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	(4)	(0)	(1)	(0)	(1)	(2)	(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	(9)	(0)	(2)	(1)	(1)	(4)	(1)	(0)	0
2320000	ACCOUNTS PAYABLE	215077	K-PLUS EMPLOYER CONTRIBUTIONS - ENHANCED	SO	(691)	(15)	(176)	(48)	(94)	(318)	(39)	(0)	0
2320000	ACCOUNTS PAYABLE	215078	K-Plus Employer Contributions - Fixed	SO	(109)	(2)	(28)	(7)	(15)	(50)	(6)	(0)	0
2320000	ACCOUNTS PAYABLE	215080	METLIFE MEDICAL INSURANCE	SO	(4,351)	(97)	(1,111)	(300)	(593)	(2,004)	(246)	(1)	0
2320000	ACCOUNTS PAYABLE	215082	METLIFE DENTAL INSURANCE	SO	(59)	(1)	(15)	(4)	(8)	(27)	(3)	(0)	0
2320000	ACCOUNTS PAYABLE	215084	METLIFE VISION INSURANCE	SO	(229)	(5)	(58)	(16)	(31)	(105)	(13)	(0)	0
2320000	ACCOUNTS PAYABLE	215085	Western Utilities Dental Payable	SO	85	2	22	6	12	39	5	0	0
2320000	ACCOUNTS PAYABLE	215086	Western Utilities Vision Payable	SO	9	0	2	1	1	4	1	0	0
2320000	ACCOUNTS PAYABLE	215088	UWUA Health & Welfare Payable	SO	(3)	(0)	(1)	(0)	(0)	(2)	(0)	(0)	0
2320000	ACCOUNTS PAYABLE	215095	HMO HEALTH PLAN	SO	(82)	(2)	(21)	(6)	(11)	(38)	(5)	(0)	0
2320000	ACCOUNTS PAYABLE	215103	Bluegrass Coal Purchases	CAEE	(205)	0	0	0	(49)	(137)	(18)	(0)	0
2320000	ACCOUNTS PAYABLE	215112	Minnesota Life Insurance	SO	(132)	(3)	(34)	(9)	(18)	(61)	(7)	(0)	0
2320000	ACCOUNTS PAYABLE	215116	IBEW 57 MEDICAL INSURANCE	SO	(743)	(17)	(190)	(51)	(101)	(342)	(42)	(0)	0
2320000	ACCOUNTS PAYABLE	215350	"IBEW 57 HEALTH REIMBURSEMENT, CURRENT Y	SO	(0)	(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
2320000	ACCOUNTS PAYABLE	215356	"HEALTH REIMBURSEMENT, CURRENT YEAR"	SO	(35)	(1)	(9)	(2)	(5)	(16)	(2)	(0)	0
2320000	ACCOUNTS PAYABLE	215357	"DEPENDENT CARE REIMBURSEMENT, CURRENT Y	SO	(15)	(0)	(4)	(1)	(2)	(7)	(1)	(0)	0
2320000	ACCOUNTS PAYABLE	215400	Price River Terminal LLC - Coal	CAEE	(4)	0	0	0	(1)	(3)	(0)	(0)	0
2320000	ACCOUNTS PAYABLE	215425	OR DOE Cool School Program	OTHER	(20)	0	0	0	0	0	0	0	(20)
2320000	ACCOUNTS PAYABLE	215439	Cal ISO Trans Payable	SG	(5,025)	(75)	(1,338)	(385)	(711)	(2,241)	(274)	(1)	0
2320000	ACCOUNTS PAYABLE	215850	Subscription Fee - OR Community Solar	OTHER	(19)	0	0	0	0	0	0	0	(19)
2320000	ACCOUNTS PAYABLE	215851	Participation Fee - OR Community Solar	OTHER	(1)	0	0	0	0	0	0	0	(1)
2320000	ACCOUNTS PAYABLE	235230	ACCRUAL - ROYALTIES	CAEE	(59)	0	0	0	(14)	(40)	(5)	(0)	0
2320000	ACCOUNTS PAYABLE	235599	Safety Award	SO	(1,106)	(25)	(282)	(76)	(151)	(509)	(63)	(0)	0
2320000	ACCOUNTS PAYABLE	240330	PROVISION FOR WORKERS' COMPENSATION	SO	113	3	29	8	15	52	6	0	0



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

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
2320000 Total					(16,024)	(238)	(3,217)	(892)	(2,577)	(8,042)	(1,014)	(4)	(40)
2533000	O DEF CR-MISC PPL	289517	TRAPPER MINE FINAL RECLAMATION	CAGE	(10,776)	0	0	0	(2,322)	(7,515)	(935)	(4)	0
2533000 Total					(10,776)	0	0	0	(2,322)	(7,515)	(935)	(4)	0
Grand Total					89,194	2,383	26,881	7,230	11,169	38,752	4,730	13	(1,964)

B15. MISC. RATE BASE



Miscellaneous Rate Base (Actuals)
 Sum of Monthly Average: 12/2023
 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	30,425	98,467	12,246	49	0
1140000	EL PLT ACQUIST ADJ	1140000	ELECTRIC PLANT ACQUISITION ADJUSTMENTS	SG	1,982	29	528	152	280	884	108	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	29	528	152	30,705	111,115	12,354	49
1150000	Ac Prov El Pt Acq Ad	1140000	ACCUM PROV ELECTRIC PLANT ACQUISITION AD	CAGE	(141,186)	0	0	(30,425)	(98,467)	(12,246)	(49)	0
1150000	Ac Prov El Pt Acq Ad	1140000	ACCUM PROV ELECTRIC PLANT ACQUISITION AD	SG	(597)	(9)	(159)	(46)	(84)	(266)	(33)	(0)
1150000	Ac Prov El Pt Acq Ad	1140000	ACCUM PROV ELECTRIC PLANT ACQUISITION AD	UT	(2,501)	0	0	0	0	(2,501)	0	0
1150000 Total					(144,284)	(9)	(159)	(46)	(30,509)	(101,234)	(12,279)	(49)
1651000	PREPAY-INSURANCE	132008	PREPAID INSURANCE - PUBLIC LIABILITY & P	SO	36,495	811	9,315	2,514	4,973	16,808	2,067	6
1651000	PREPAY-INSURANCE	132012	PREPAID INSURANCE - ALLPURPOSE INSURANCE	SO	2,063	46	527	142	281	950	117	0
1651000	PREPAY-INSURANCE	132016	PREPAID INS-MINORITY OWNED PLANTS	SO	566	13	144	39	77	261	32	0
1651000	PREPAY-INSURANCE	132045	PREPAID WORKERS COMPENSATION	SO	205	5	52	14	28	94	12	0
1651000	PREPAY-INSURANCE	132055	PREPAID EMPLOYEE BENEFIT COSTS	SO	150	3	38	10	20	69	8	0
1651000 Total					39,478	878	10,076	2,719	5,379	18,182	2,236	7
1652000	PREPAY-TAXES	132101	PREPAID PROPERTY TAX	GPS	9,033	201	2,306	622	1,231	4,160	512	2
1652000	PREPAY-TAXES	132109	UTE-PREPAID POSSESSORY INTEREST	GPS	9	0	2	1	1	4	1	0
1652000	PREPAY-TAXES	132110	SHO-BAN-PREPAID POSSESSORY INTEREST	GPS	74	2	19	5	10	34	4	0
1652000	PREPAY-TAXES	132111	Goshute - Prepaid Possessory Interest	GPS	8	0	2	1	1	3	0	0
1652000	PREPAY-TAXES	132200	"Prepaid Taxes (Federal, State, Local)"	SO	29	1	7	2	4	13	2	0
1652000	PREPAY-TAXES	132924	OTH PREPAY-OREGON DOE FEE	SO	445	10	114	31	61	205	25	0
1652000 Total					9,598	213	2,450	661	1,308	4,420	544	2
1652100	PREPAY - OTHER	132095	PREPAID EMISSIONS PERMIT FEES (UT)	CAGE	604	0	0	0	130	421	52	0
1652100	PREPAY - OTHER	132097	Prepaid CA GHG Cap & Trade Allowances	OTHER	6,962	0	0	0	0	0	0	6,962
1652100	PREPAY - OTHER	132098	Prepaid - CA GHG Wholesale	OTHER	3,452	0	0	0	0	0	0	3,452
1652100	PREPAY - OTHER	132099	Prepaid WA GHG Wholesale - Current	OTHER	526	0	0	0	0	0	0	526
1652100	PREPAY - OTHER	132310	PREPAID RATING AGENCY	SO	59	1	15	4	8	27	3	0
1652100	PREPAY - OTHER	132548	Prepaid-FSA O&M - Cedar Springs II	SG	232	3	62	18	33	104	13	0
1652100	PREPAY - OTHER	132551	Prepaid-FSA O&M - Dunlap	SG	364	5	97	28	51	162	20	0
1652100	PREPAY - OTHER	132552	Prepaid-FSA O&M - Ekola Flats	SG	147	2	39	11	21	66	8	0
1652100	PREPAY - OTHER	132554	Prepaid-FSA O&M - Foote Creek	SG	31	0	8	2	4	14	2	0
1652100	PREPAY - OTHER	132557	Prepaid-FSA O&M - Glenrock I	SG	203	3	54	16	29	90	11	0
1652100	PREPAY - OTHER	132558	Prepaid-FSA O&M - Glenrock III	SG	70	1	19	5	10	31	4	0
1652100	PREPAY - OTHER	132561	Prepaid-FSA O&M - Goodnoe Hills	SG	116	2	31	9	16	52	6	0
1652100	PREPAY - OTHER	132564	Prepaid-FSA O&M - High Plains	SG	301	4	80	23	43	134	16	0
1652100	PREPAY - OTHER	132567	Prepaid-FSA O&M - Leaning Juniper	SG	329	5	88	25	47	147	18	0
1652100	PREPAY - OTHER	132570	Prepaid-FSA O&M - Marengo I	SG	179	3	48	14	25	80	10	0
1652100	PREPAY - OTHER	132571	Prepaid-FSA O&M - Marengo II	SG	90	1	24	7	13	40	5	0
1652100	PREPAY - OTHER	132574	Prepaid-FSA O&M - McFadden Ridge	SG	71	1	19	5	10	32	4	0
1652100	PREPAY - OTHER	132576	Prepaid-FSA O&M - Pryor Mtn	SG	201	3	53	15	28	89	11	0
1652100	PREPAY - OTHER	132577	Prepaid-FSA O&M - Rolling Hills	SG	248	4	66	19	35	110	13	0
1652100	PREPAY - OTHER	132580	Prepaid-FSA O&M - Seven Mile I	SG	232	3	62	18	33	103	13	0
1652100	PREPAY - OTHER	132581	Prepaid-FSA O&M - Seven Mile II	SG	46	1	12	3	6	20	2	0
1652100	PREPAY - OTHER	132584	Prepaid-FSA O&M - TB Flats I	SG	138	2	37	11	19	61	8	0
1652100	PREPAY - OTHER	132585	Prepaid-FSA O&M - TB Flats II	SG	143	2	38	11	20	64	8	0
1652100	PREPAY - OTHER	132608	Prepaid - Records Management Costs	SG	26	0	7	2	4	11	1	0
1652100	PREPAY - OTHER	132620	PREPAYMENTS - WATER RIGHTS LEASE	SG	670	10	178	51	95	299	36	0
1652100	PREPAY - OTHER	132621	Prepayments - Water Rights (Ferron Canal)	CAGE	307	0	0	0	66	214	27	0
1652100	PREPAY - OTHER	132622	Prepayments - Water Rights (Hntgtn-Clev)	CAGE	242	0	0	0	52	169	21	0
1652100	PREPAY - OTHER	132650	PREPAID DUES	SO	2,453	55	626	169	334	1,130	139	0
1652100	PREPAY - OTHER	132700	PREPAID RENT	GPS	15	0	4	1	2	7	1	0
1652100	PREPAY - OTHER	132705	Prepaid Pole Contact	SG	163	2	43	12	23	73	9	0
1652100	PREPAY - OTHER	132740	PREPAID O&M WIND	SG	85	1	23	7	12	38	5	0



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1652100	PREPAY - OTHER	132755	Prepaid Aircraft Maintenance Costs	SG	117	2	31	9	16	52	6	0
1652100	PREPAY - OTHER	132900	PREPAYMENTS - OTHER	CAEE	72	0	0	0	17	48	6	0
1652100	PREPAY - OTHER	132900	PREPAYMENTS - OTHER	SO	2,573	57	657	177	351	1,185	146	0
1652100	PREPAY - OTHER	132901	PRE FEES - OREGON PUB UTIL COMMISSION	OR	3,307	0	3,307	0	0	0	0	0
1652100	PREPAY - OTHER	132903	PREP FEES-UTAH PUBLIC SERVICE COMMISSION	UT	3,725	0	0	0	0	3,725	0	0
1652100	PREPAY - OTHER	132904	PREP FEES-IDAHO PUB UTIL COMMISSION	IDU	230	0	0	0	0	230	0	0
1652100	PREPAY - OTHER	132905	PREP FEES-WYO PUBLIC SERVICE COMMISSION	WYP	161	0	0	0	161	0	0	0
1652100	PREPAY - OTHER	132910	Prepayments - Hardware & Software	SO	21,438	477	5,472	1,477	2,921	9,874	1,214	4
1652100	PREPAY - OTHER	132999	PREPAY - RECLASS TO LT	SO	(3,342)	(74)	(853)	(230)	(455)	(1,539)	(189)	(1)
1652100	PREPAY - OTHER	134000	L/T PREPAY RECLASS	SO	3,342	74	853	230	455	1,539	189	1
1652100	PREPAY - OTHER	134100	Prepaid CA GHG Retail - Non-Current	OTHER	18,917	0	0	0	0	0	0	18,917
1652100	PREPAY - OTHER	134101	Prepaid CA GHG Wholesale - Non-Current	OTHER	8,481	0	0	0	0	0	0	8,481
1652100	PREPAY - OTHER	134102	Prepaid WA GHG Wholesale - Non-Current	OTHER	1,217	0	0	0	0	0	0	1,217
1652100	PREPAY - OTHER	182600	PREPAYMENT-OTHER	CAEE	(4)	0	0	0	(1)	(3)	(0)	(0)
1652100	PREPAY - OTHER	182600	PREPAYMENT-OTHER	CAEW	4	0	3	1	0	0	0	0
1652100	PREPAY - OTHER	185363	LT Prepayments - Other	SO	73	2	19	5	10	34	4	0
1652100 Total					79,013	654	11,221	2,156	4,646	18,704	2,072	6
1655000	PREPAY-COAL MIN EX	132400	PREPAID - TAXES	CAEE	480	0	0	0	115	322	43	0
1655000 Total					480	0	0	0	115	322	43	0
2281000	ACC PROV-PROP INS	288711	Reg Liab - CA Property Insurance Reserve	CA	4,391	4,391	0	0	0	0	0	0
2281000	ACC PROV-PROP INS	288712	Reg Liab - OR Property Insurance Reserve	OR	31,686	0	31,686	0	0	0	0	0
2281000	ACC PROV-PROP INS	288713	Reg Liab - WA Property Insurance Reserve	WA	415	0	0	415	0	0	0	0
2281000	ACC PROV-PROP INS	288714	Reg Liab - ID Property Insurance Reserve	IDU	(1,076)	0	0	0	0	0	(1,076)	0
2281000	ACC PROV-PROP INS	288715	Reg Liab - UT Property Insurance Reserve	UT	860	0	0	0	0	860	0	0
2281000	ACC PROV-PROP INS	288716	Reg Liab - WY Property Insurance Reserve	WYP	(505)	0	0	0	(505)	0	0	0
2281000	ACC PROV-PROP INS	288746	RegL - Insurance Reserves-Recl to Asst	OTHER	(475)	0	0	0	0	0	0	(475)
2281000	ACC PROV-PROP INS	288747	RegL-CA Insurance Reserves-Recl to Asst	OTHER	(4,391)	0	0	0	0	0	0	(4,391)
2281000	ACC PROV-PROP INS	288748	RegL-WA Insurance Reserves-Recl to Asst	OTHER	(415)	0	0	0	0	0	0	(415)
2281000	ACC PROV-PROP INS	288749	RegL - Insurance Reserves - Reclass	OTHER	(31,686)	0	0	0	0	0	0	(31,686)
2281000 Total					(1,197)	4,391	31,686	415	(505)	860	(1,076)	0
2281200	ACC PRV-INS-T&D LN	280299	Accum Prov for Prop Ins - PP-Rec to Cur	OTHER	1,908	0	0	0	0	0	0	1,908
2281200	ACC PRV-INS-T&D LN	280307	Accum Prov For Prop Ins - Pac Power T&D	SO	(7,158)	(159)	(1,827)	(493)	(975)	(3,297)	(405)	(1)
2281200 Total					(5,250)	(159)	(1,827)	(493)	(975)	(3,297)	(405)	(1)
2282100	ACC PRV IN & DAMAG	280310	Prov for Injuries & Damages - General	SO	(5,267)	(117)	(1,344)	(363)	(718)	(2,426)	(298)	(1)
2282100	ACC PRV IN & DAMAG	280311	ACC. PROV. I & D - EXCL. AUTO	SO	(1,161,722)	(25,827)	(296,521)	(80,015)	(158,302)	(535,056)	(65,802)	(201)
2282100	ACC PRV IN & DAMAG	280314	I & D Provisions - Reclass to Current	SO	44,587	991	11,381	3,071	6,076	20,536	2,526	8
2282100	ACC PRV IN & DAMAG	280420	I&D Prov Catastrophic WF Claims Rec Cur	OTHER	25,063	0	0	0	0	0	0	25,063
2282100 Total					(1,097,339)	(24,953)	(286,485)	(77,306)	(152,944)	(516,946)	(63,575)	(194)
2282400	ACCUM PRV FR I&D-OR	288700	Reg Liab - OR Injuries & Damages Reserve	OR	5,684	0	5,684	0	0	0	0	0
2282400	ACCUM PRV FR I&D-OR	288701	Contra Reg Liab - OR Injuries & Damages	OR	(9,797)	0	(9,797)	0	0	0	0	0
2282400 Total					(4,113)	0	(4,113)	0	0	0	0	0
2282500	Acc Prov I&D-Insur	156909	Insurance Reim Receivable (I&D)-NonCurr	SO	362,693	8,063	92,575	24,981	49,422	167,046	20,544	63
2282500	Acc Prov I&D-Insur	156910	Insur Legal Fees Reim Receivable (I&D)	SO	1,426	32	364	98	194	657	81	0
2282500	Acc Prov I&D-Insur	156911	Insurance Reim Rec-Reclass to Current	SO	(36,092)	(802)	(9,212)	(2,486)	(4,918)	(16,623)	(2,044)	(6)
2282500 Total					328,028	7,293	83,727	22,593	44,699	151,080	18,580	57
2283000	PEN/BENFT-SICK	280349	SUPL. PENSION BENEFITS (RETIRE ALLOW)	SO	(1,231)	(27)	(314)	(85)	(168)	(567)	(70)	(0)
2283000 Total					(1,231)	(27)	(314)	(85)	(168)	(567)	(70)	(0)
2283500	PENSIONS	280350	Pension - Local 57	SO	(354)	(8)	(90)	(24)	(48)	(163)	(20)	(0)
2283500 Total					(354)	(8)	(90)	(24)	(48)	(163)	(20)	(0)
2284100	AC MIS OP PR-OTHER	289320	CHEHALIS WA EFSEC C02 MITIGATION OBLIG	CAGW	(235)	(10)	(175)	(50)	0	0	0	0
2284100 Total					(235)	(10)	(175)	(50)	0	0	0	0
2530000	OTHER DEF CREDITS	289005	UNEARNED JOINT USE POLE CONTACT REVENUE	CA	(325)	(325)	0	0	0	0	0	0



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2530000	OTHER DEF CREDITS 289005	UNEARNED JOINT USE POLE CONTACT REVENUE	IDU	(58)	0	0	0	0	(58)	0	0
2530000	OTHER DEF CREDITS 289005	UNEARNED JOINT USE POLE CONTACT REVENUE	OR	(2,058)	0	(2,058)	0	0	0	0	0
2530000	OTHER DEF CREDITS 289005	UNEARNED JOINT USE POLE CONTACT REVENUE	UT	(1,083)	0	0	0	(1,083)	0	0	0
2530000	OTHER DEF CREDITS 289005	UNEARNED JOINT USE POLE CONTACT REVENUE	WA	(357)	0	0	(357)	0	0	0	0
2530000	OTHER DEF CREDITS 289005	UNEARNED JOINT USE POLE CONTACT REVENUE	WYP	(144)	0	0	0	(144)	0	0	0
2530000 Total				(4,024)	(325)	(2,058)	(357)	(144)	(1,083)	(58)	0
2533500	OTH DEF CR-PEN & BEN 280370	PENSION LIAB-UMWA WITHDRAWAL OBLIG	CAEE	(113,650)	0	0	(27,253)	(76,137)	(10,220)	(40)	0
2533500 Total				(113,650)	0	0	(27,253)	(76,137)	(10,220)	(40)	0
2539900	OTH DEF CR - OTHER 0	Fossil Rock Fuels Entries	CAEE	(5,006)	0	0	(1,201)	(3,354)	(450)	(2)	0
2539900	OTH DEF CR - OTHER 230155	EMPLOYEE HOUSING SECURITY DEPOSITS	CA	(20)	(20)	0	0	0	0	0	0
2539900	OTH DEF CR - OTHER 284902	IT Software Licenses	SO	(7,484)	(166)	(1,910)	(515)	(1,020)	(3,447)	(424)	(1)
2539900	OTH DEF CR - OTHER 289051	DEFERRED RENT REVENUE AMORT OIL & GAS LE	CAGW	(1,528)	(63)	(1,141)	(324)	0	0	0	0
2539900	OTH DEF CR - OTHER 289341	Accrued Royalties-Reg Rcvry-Noncurrent	CAEE	(15,781)	0	0	0	(3,784)	(10,572)	(1,419)	(6)
2539900	OTH DEF CR - OTHER 289523	Govt Coal Lease Bonus Payment Liability	CAEE	5,006	0	0	0	1,201	3,354	450	2
2539900	OTH DEF CR - OTHER 289913	MCI - F.O.G. WIRE LEASE	SG	(330)	(5)	(88)	(25)	(47)	(147)	(18)	(0)
2539900	OTH DEF CR - OTHER 289914	TRANSMISSION SERVICE DEPOSITS - THIRD PA	SG	(5,214)	(77)	(1,389)	(400)	(737)	(2,325)	(284)	(1)
2539900	OTH DEF CR - OTHER 289923	Transmission Cluster Study Deposits	SG	(46,256)	(686)	(12,320)	(3,546)	(6,542)	(20,631)	(2,520)	(11)
2539900	OTH DEF CR - OTHER 289925	TRANSM CONST SECURITY DEPOSITS	SG	(71,193)	(1,056)	(18,961)	(5,458)	(10,068)	(31,754)	(3,879)	(17)
2539900	OTH DEF CR - OTHER 289927	Transm Deposit - Readiness Fin Security	SG	(140,076)	(2,079)	(37,307)	(10,738)	(19,810)	(62,477)	(7,631)	(34)
2539900	OTH DEF CR - OTHER 289928	Transmission Deposits-Site Control	SG	(1,873)	(28)	(499)	(144)	(265)	(835)	(102)	(0)
2539900	OTH DEF CR - OTHER 289955	Accrued Right-of-Way Obligations	CAGE	(2,058)	0	0	0	(443)	(1,435)	(178)	(1)
2539900	OTH DEF CR - OTHER 289993	LT Acc- Misc Exp - Reclass from Current	OTHER	(4,471)	0	0	0	0	0	0	(4,471)
2539900	OTH DEF CR - OTHER 289994	Long-Term Trade AP - Recl from Current	OTHER	(69,217)	0	0	0	0	0	0	(69,217)
2539900 Total				(365,499)	(4,181)	(73,614)	(21,149)	(42,716)	(133,624)	(16,455)	(72)
2540000	REGULATORY LIAB 187394	RegA - UT Solar Feed-In - Recl to Liab	OTHER	39	0	0	0	0	0	0	39
2540000	REGULATORY LIAB 231010	Reg Liab Current - Blue Sky	OTHER	(8,567)	0	0	0	0	0	0	(8,567)
2540000	REGULATORY LIAB 231020	Reg Liab Current - DSM	OTHER	(4,859)	0	0	0	0	0	0	(4,859)
2540000	REGULATORY LIAB 231045	Reg Liab Current - GHG Allowances	OTHER	(2,885)	0	0	0	0	0	0	(2,885)
2540000	REGULATORY LIAB 231050	Reg Liab Current - Def Net Power Costs	OTHER	(2,384)	0	0	0	0	0	0	(2,384)
2540000	REGULATORY LIAB 231080	Reg Liab Current - REC Sales	OTHER	(4,650)	0	0	0	0	0	0	(4,650)
2540000	REGULATORY LIAB 231090	Reg Liab Current - Solar Feed-In	OTHER	(7,077)	0	0	0	0	0	0	(7,077)
2540000	REGULATORY LIAB 231095	Reg Liab Current - Income Tax Related	OTHER	(41,226)	0	0	0	0	0	0	(41,226)
2540000	REGULATORY LIAB 231100	Reg Liab Current - Other	OTHER	(20,045)	0	0	0	0	0	0	(20,045)
2540000	REGULATORY LIAB 288001	Reg Liab - Excess Def Inc Taxes - CA	CA	(23)	(23)	0	0	0	0	0	0
2540000	REGULATORY LIAB 288005	Reg Liab - Excess Def Inc Taxes - WA	WA	(697)	0	0	(697)	0	0	0	0
2540000	REGULATORY LIAB 288061	Reg L-WA Decoupling Mech Jul20-Jun21	OTHER	2,604	0	0	0	0	0	0	2,604
2540000	REGULATORY LIAB 288062	Reg L-WA Decoupling Mech Jan22-Dec22	OTHER	(3,557)	0	0	0	0	0	0	(3,557)
2540000	REGULATORY LIAB 288063	Reg L-WA Decoupling Mech Jan23-Dec23	OTHER	(4,348)	0	0	0	0	0	0	(4,348)
2540000	REGULATORY LIAB 288072	Contra Reg A-WA Decoupling Jan22-Dec22	OTHER	(354)	0	0	0	0	0	0	(354)
2540000	REGULATORY LIAB 288073	Contra Reg A-WA Decoupling Jan23-Dec23	OTHER	(490)	0	0	0	0	0	0	(490)
2540000	REGULATORY LIAB 288079	RegL-WA Decoupling Mech - Recl to Curr	OTHER	1,698	0	0	0	0	0	0	1,698
2540000	REGULATORY LIAB 288081	Reg Liab - Cholla Decomm - CA	CA	98	98	0	0	0	0	0	0
2540000	REGULATORY LIAB 288082	Reg Liab - Cholla Decomm - ID	IDU	(2,320)	0	0	0	0	(2,320)	0	0
2540000	REGULATORY LIAB 288083	Reg Liab - Cholla Decomm - OR	OR	(7,484)	0	(7,484)	0	0	0	0	0
2540000	REGULATORY LIAB 288084	Reg Liab - Cholla Decomm - UT	UT	(17,571)	0	0	0	(17,571)	0	0	0
2540000	REGULATORY LIAB 288086	Reg Liab - Cholla Decomm - WY	WYP	(280)	0	0	0	(280)	0	0	0
2540000	REGULATORY LIAB 288099	RegL-Depr/Amortz Deferral-Bal Reclass	OTHER	(98)	0	0	0	0	0	0	(98)
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	(1)	0	0	0	0	0	0	(1)
2540000	REGULATORY LIAB 288159	RegL - Blue Sky - Recl to Curr	OTHER	8,567	0	0	0	0	0	0	8,567
2540000	REGULATORY LIAB 288161	RL-Energy Savings Assistance (ESA)-CA	OTHER	(188)	0	0	0	0	0	0	(188)
2540000	REGULATORY LIAB 288162	Reg Liab-CA Klamath River Dams Removal	CA	(262)	(262)	0	0	0	0	0	0



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2540000	REGULATORY LIAB 288165	Reg Liab - OR Enrgy	OTHER	(6,034)	0	0	0	0	0	0	(6,034)
2540000	REGULATORY LIAB 288174	RegL - OR Asset Sale Gain-Balance Recl	OTHER	(2,762)	0	0	0	0	0	0	(2,762)
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	(342)	0	0	0	0	0	0	(342)
2540000	REGULATORY LIAB 288211	Reg Liab - Non-Prot PP&E EDIT - CA	CA	(87)	(87)	0	0	0	0	0	0
2540000	REGULATORY LIAB 288214	Reg Liab - Non-Prot PP&E EDIT - WA	WA	(13,774)	0	0	(13,774)	0	0	0	0
2540000	REGULATORY LIAB 288215	Reg Liab - Non-Prot PP&E EDIT - WY	WYP	(16,853)	0	0	0	(16,853)	0	0	0
2540000	REGULATORY LIAB 288232	Reg Liab - OR 2017 FERC Rate True-Up	OTHER	(2,020)	0	0	0	0	0	0	(2,020)
2540000	REGULATORY LIAB 288240	Reg Liab - WA PCAM - CY 2016	OTHER	(330)	0	0	0	0	0	0	(330)
2540000	REGULATORY LIAB 288243	Reg Liability - WA PCAM CY2018	OTHER	4,658	0	0	0	0	0	0	4,658
2540000	REGULATORY LIAB 288246	Reg Liability - WA PCAM CY2019	OTHER	(532)	0	0	0	0	0	0	(532)
2540000	REGULATORY LIAB 288248	Reg Liability - WA PCAM CY2020	OTHER	(3,984)	0	0	0	0	0	0	(3,984)
2540000	REGULATORY LIAB 288260	Reg Liability - WA PCAM CY2021	OTHER	27,215	0	0	0	0	0	0	27,215
2540000	REGULATORY LIAB 288262	Reg Liability - WA PCAM CY2022	OTHER	61,860	0	0	0	0	0	0	61,860
2540000	REGULATORY LIAB 288263	Contra Reg Liability - WA PCAM CY2022	OTHER	(3,022)	0	0	0	0	0	0	(3,022)
2540000	REGULATORY LIAB 288264	Reg Liability - WA PCAM PTC CY2021	OTHER	1,825	0	0	0	0	0	0	1,825
2540000	REGULATORY LIAB 288281	Reg Liab-Excess Income Tax Deferral-CA	OTHER	(17)	0	0	0	0	0	0	(17)
2540000	REGULATORY LIAB 288285	Reg Liab-Excess Income Tax Deferral-WA	OTHER	(6,693)	0	0	0	0	0	0	(6,693)
2540000	REGULATORY LIAB 288286	Reg Liab-Excess Income Tax Deferral-WY	OTHER	(1,282)	0	0	0	0	0	0	(1,282)
2540000	REGULATORY LIAB 288404	Reg Liab - OR Fly Ash	OTHER	(1,330)	0	0	0	0	0	0	(1,330)
2540000	REGULATORY LIAB 288405	Reg Liab-OR Direct Access 5 yr Opt Out	OTHER	(4,398)	0	0	0	0	0	0	(4,398)
2540000	REGULATORY LIAB 288406	Reg L-OR-Bridger Mine Accel Depr&Reclm	OR	(9,096)	0	(9,096)	0	0	0	0	0
2540000	REGULATORY LIAB 288409	Reg Liab-WA-Plant Closure Cost Deferral	WA	(3,389)	0	0	(3,389)	0	0	0	0
2540000	REGULATORY LIAB 288410	Reg Liab-WA-Bridger Mine Accel Depr	WA	(6,374)	0	0	(6,374)	0	0	0	0
2540000	REGULATORY LIAB 288411	Reg Liab - WA-Accel Depr 2015 GRC	WA	(8,709)	0	0	(8,709)	0	0	0	0
2540000	REGULATORY LIAB 288412	Reg Liab - Depr Decrease Deferral - OR	OTHER	(1,409)	0	0	0	0	0	0	(1,409)
2540000	REGULATORY LIAB 288420	Reg Liab - CA GHG Allowance Revenues	OTHER	(1,130)	0	0	0	0	0	0	(1,130)
2540000	REGULATORY LIAB 288422	Reg Liab - CA Solar (SOMAH)-GHG Funds	OTHER	(8,724)	0	0	0	0	0	0	(8,724)
2540000	REGULATORY LIAB 288423	RegL - CA GHG Allowances - Recl to Curr	OTHER	2,885	0	0	0	0	0	0	2,885
2540000	REGULATORY LIAB 288424	RegL - CA GHG Allowances - Balance Recl	OTHER	(293)	0	0	0	0	0	0	(293)
2540000	REGULATORY LIAB 288443	RegL - OR RECs in Rates - Recl to Curr	OTHER	3,990	0	0	0	0	0	0	3,990
2540000	REGULATORY LIAB 288444	RegL - UT RECs in Rates - Recl to Curr	OTHER	395	0	0	0	0	0	0	395
2540000	REGULATORY LIAB 288445	RegL - WA RECs in Rates - Recl to Curr	OTHER	36	0	0	0	0	0	0	36
2540000	REGULATORY LIAB 288446	RegL - WY RECs in Rates - Recl to Curr	OTHER	228	0	0	0	0	0	0	228
2540000	REGULATORY LIAB 288450	Reg Liab - WA Fly Ash	OTHER	(142)	0	0	0	0	0	0	(142)
2540000	REGULATORY LIAB 288451	RegL - WA Pryor Mtn REC	OTHER	(154)	0	0	0	0	0	0	(154)
2540000	REGULATORY LIAB 288453	RegL - OR RECs in Rates - Balance Recl	OTHER	(18)	0	0	0	0	0	0	(18)
2540000	REGULATORY LIAB 288454	RegL - UT RECs in Rates - Balance Recl	OTHER	(2,345)	0	0	0	0	0	0	(2,345)
2540000	REGULATORY LIAB 288456	RegL - WY RECs in Rates - Balance Recl	OTHER	(667)	0	0	0	0	0	0	(667)
2540000	REGULATORY LIAB 288459	Reg Liab - Def RECs in Rates - Recl to Curr	OTHER	(92)	0	0	0	0	0	0	(92)
2540000	REGULATORY LIAB 288461	RegL - CA Def Exc NPC - Recl to Curr	OTHER	2,215	0	0	0	0	0	0	2,215
2540000	REGULATORY LIAB 288463	RegL - OR Def Exc NPC - Recl to Curr	OTHER	169	0	0	0	0	0	0	169
2540000	REGULATORY LIAB 288470	Reg L-WA Decoupling Mechanism-Reclass	OTHER	(1,960)	0	0	0	0	0	0	(1,960)
2540000	REGULATORY LIAB 288471	RegL - CA Def Exc NPC - Balance Recl	OTHER	(2,289)	0	0	0	0	0	0	(2,289)
2540000	REGULATORY LIAB 288475	RegL - WA Def Exc NPC - Balance Recl	OTHER	(87,691)	0	0	0	0	0	0	(87,691)
2540000	REGULATORY LIAB 288484	RegL - UT Solar Feed-In - Recl to Curr	OTHER	7,077	0	0	0	0	0	0	7,077
2540000	REGULATORY LIAB 288494	RegL - UT Solar Feed-In - Balance Recl	OTHER	(6,342)	0	0	0	0	0	0	(6,342)
2540000	REGULATORY LIAB 288817	RegL - DSM - CA - Reclass to Current	OTHER	91	0	0	0	0	0	0	91
2540000	REGULATORY LIAB 288819	Reg Liab - DSM - CA - Balance Recl	OTHER	(118)	0	0	0	0	0	0	(118)
2540000	REGULATORY LIAB 288827	RegL - DSM - ID - Reclass to Current	OTHER	1,524	0	0	0	0	0	0	1,524
2540000	REGULATORY LIAB 288829	Reg Liab - DSM - ID - Balance Recl	OTHER	(1,776)	0	0	0	0	0	0	(1,776)
2540000	REGULATORY LIAB 288837	RegL - DSM - OR - Reclass to Current	OTHER	13	0	0	0	0	0	0	13



Miscellaneous Rate Base (Actuals)
 Sum of Monthly Average: 12/2023
 Allocation Method - Factor WIJAM
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	
2540000	REGULATORY LIAB 288839	Reg Liab - DSM - OR - Balance Reclass	OTHER (33)	0	0	0	0	0	0	0	(33)	
2540000	REGULATORY LIAB 288857	RegL - DSM - WA - Reclass to Current	OTHER 3,231	0	0	0	0	0	0	0	3,231	
2540000	REGULATORY LIAB 288859	Reg Liab - DSM - WA - Balance Reclass	OTHER (3,761)	0	0	0	0	0	0	0	(3,761)	
2540000	REGULATORY LIAB 288931	Reg Liab - Protected PP&E EDIT - CA	CA (30,623)	(30,623)	0	0	0	0	0	0	0	
2540000	REGULATORY LIAB 288932	Reg Liab - Protected PP&E EDIT - ID	IDU (78,265)	0	0	0	0	0	(78,265)	0	0	
2540000	REGULATORY LIAB 288933	Reg Liab - Protected PP&E EDIT - OR	OR (341,084)	0	(341,084)	0	0	0	0	0	0	
2540000	REGULATORY LIAB 288934	Reg Liab - Protected PP&E EDIT - WA	WA (73,782)	0	0	(73,782)	0	0	0	0	0	
2540000	REGULATORY LIAB 288935	Reg Liab - Protected PP&E EDIT - WY	WYP (193,557)	0	0	0	(193,557)	0	0	0	0	
2540000	REGULATORY LIAB 288936	Reg Liab - Protected PP&E EDIT - UT	UT (606,354)	0	0	0	0	(606,354)	0	0	0	
2540000	REGULATORY LIAB 288941	Reg Liab - Protected PP&E ARAM - CA	CA (777)	(777)	0	0	0	0	0	0	0	
2540000	REGULATORY LIAB 288942	Reg Liab - Protected PP&E ARAM - ID	IDU (2,659)	0	0	0	0	0	(2,659)	0	0	
2540000	REGULATORY LIAB 288943	Reg Liab - Protected PP&E ARAM - OR	OR (2)	0	(2)	0	0	0	0	0	0	
2540000	REGULATORY LIAB 288944	Reg Liab - Protected PP&E ARAM - UT	UT (0)	0	0	0	0	0	(0)	0	0	
2540000	REGULATORY LIAB 288945	Reg Liab - Protected PP&E ARAM - WA	WA (8,390)	0	0	(8,390)	0	0	0	0	0	
2540000	REGULATORY LIAB 288946	Reg Liab - Protected PP&E ARAM - WY	WYU (15,536)	0	0	0	(15,536)	0	0	0	0	
2540000	REGULATORY LIAB 288948	RegL-Income Tax Related-Recl to Asset	OTHER (468)	0	0	0	0	0	0	0	(468)	
2540000	REGULATORY LIAB 288949	RegL - EDIT Deferral - Recl to Curr	OTHER 41,226	0	0	0	0	0	0	0	41,226	
2540000	REGULATORY LIAB 288995	RegL - Other - Recl to Curr	OTHER 18,347	0	0	0	0	0	0	0	18,347	
2540000 Total				(1,500,839)	(31,672)	(357,666)	(115,115)	(226,227)	(623,925)	(83,244)	0	(62,990)
Grand Total				(2,626,486)	(47,887)	(586,813)	(185,930)	(394,637)	(1,152,291)	(151,573)	(235)	(107,120)

B16. REGULATORY ASSETS



Regulatory Assets (Actuals)
Sum of Monthly Average: 12/2023
Allocation Method - Factor WIJAM
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1242000	PAC PWR-INT FREE LN	0	INT FREE-PPL	OTHER	695	0	0	0	0	0	695
1242000	PAC PWR-INT FREE LN	0	INT FREE-PPL	WA	7	0	0	7	0	0	0
1242000 Total					702	0	0	7	0	0	695
1247100	CSS/ELI SYSTEM LOANS	0	CSS/ELI SYSTEM	OTHER	5	0	0	0	0	0	5
1247100 Total					5	0	0	0	0	0	5
1249000	RESV UNCOLL ESC&WZ	0	ESC - RESERVE	OTHER	(185)	0	0	0	0	0	(185)
1249000	RESV UNCOLL ESC&WZ	0	ESC - RESERVE	UT	0	0	0	0	0	0	0
1249000	RESV UNCOLL ESC&WZ	0	ESC - RESERVE	WA	(4)	0	0	(4)	0	0	0
1249000 Total					(189)	0	0	(4)	0	0	(185)
1823000	DSR REGULATORY ASSET	0	DSR REGULATORY ASSETS	OTHER	(125,785)	0	0	0	0	0	(125,785)
1823000 Total					(125,785)	0	0	0	0	0	(125,785)
1823700	OTH REGA-ENERGY WEST	186817	Contra RA-DCM PP&E-Amortz & Oth Adjs	CA	166	166	0	0	0	0	0
1823700	OTH REGA-ENERGY WEST	186817	Contra RA-DCM PP&E-Amortz & Oth Adjs	CAEE	(1,662)	0	0	(399)	(1,113)	(149)	(1)
1823700	OTH REGA-ENERGY WEST	186817	Contra RA-DCM PP&E-Amortz & Oth Adjs	OR	752	0	752	0	0	0	0
1823700	OTH REGA-ENERGY WEST	186820	Reg Asset-Deer Creek Mine ARO	CAEE	6,524	0	0	0	1,565	4,371	587
1823700	OTH REGA-ENERGY WEST	186825	Reg Asset-Deer Creek Mine M&S	CAEE	4,492	0	0	0	1,077	3,009	404
1823700	OTH REGA-ENERGY WEST	186826	Reg Asset-Deer Creek-Prepaid Royalties	CAEE	843	0	0	0	202	565	76
1823700	OTH REGA-ENERGY WEST	186828	Reg Asset-Deer Creek-Recovery Royalties	CAEE	15,781	0	0	0	3,784	10,572	1,419
1823700	OTH REGA-ENERGY WEST	186829	Contra RA-DCM Closure-Royalties Amortz	IDU	(520)	0	0	0	0	(520)	0
1823700	OTH REGA-ENERGY WEST	186829	Contra RA-DCM Closure-Royalties Amortz	WYU	(2,929)	0	0	0	(2,929)	0	0
1823700	OTH REGA-ENERGY WEST	186830	Reg Asset-Deer Creek-Union Suppl Ben	CAEE	1,612	0	0	0	387	1,080	145
1823700	OTH REGA-ENERGY WEST	186833	Reg Asset-Deer Creek-Nonunion Severance	CAEE	2,770	0	0	0	664	1,856	249
1823700	OTH REGA-ENERGY WEST	186835	Reg Asset-Deer Creek-Misc Closure Costs	CAEE	45,112	0	0	0	10,818	30,222	4,057
1823700	OTH REGA-ENERGY WEST	186836	Contra RA-DCM Closure-To Joint Owners	CAEE	(3,184)	0	0	0	(764)	(2,133)	(286)
1823700	OTH REGA-ENERGY WEST	186837	Contra RA-DCM Closure-Amortz & Oth Adjs	IDU	(1,896)	0	0	0	0	(1,896)	0
1823700	OTH REGA-ENERGY WEST	186837	Contra RA-DCM Closure-Amortz & Oth Adjs	OTHER	(11,817)	0	0	0	0	0	(11,817)
1823700	OTH REGA-ENERGY WEST	186837	Contra RA-DCM Closure-Amortz & Oth Adjs	UT	(26,234)	0	0	0	(26,234)	0	0
1823700	OTH REGA-ENERGY WEST	186837	Contra RA-DCM Closure-Amortz & Oth Adjs	WYU	(10,671)	0	0	0	(10,671)	0	0
1823700	OTH REGA-ENERGY WEST	186839	Reg Asset-Deer Creek-Tax Flow-Through	CAEE	2,979	0	0	0	714	1,995	268
1823700	OTH REGA-ENERGY WEST	186851	Contra Reg Asset-Deer Creek Closure-CA	CA	(1,278)	(1,278)	0	0	0	0	0
1823700	OTH REGA-ENERGY WEST	186852	CONTRA REG ASSET-DEER CREEK CLOSURE-ID	IDU	(1,336)	0	0	0	0	(1,336)	0
1823700	OTH REGA-ENERGY WEST	186853	Contra Reg Asset-Deer Creek Closure-OR	OR	(1,957)	0	(1,957)	0	0	0	0
1823700	OTH REGA-ENERGY WEST	186861	RA-Deer Creek-ROR Offset-Fuel Inventory	IDU	(1,669)	0	0	0	0	(1,669)	0
1823700	OTH REGA-ENERGY WEST	186861	RA-Deer Creek-ROR Offset-Fuel Inventory	UT	(8,931)	0	0	0	0	(8,931)	0
1823700	OTH REGA-ENERGY WEST	186861	RA-Deer Creek-ROR Offset-Fuel Inventory	WYU	(419)	0	0	0	(419)	0	0
1823700	OTH REGA-ENERGY WEST	186863	RA-Deer Creek-ROR Offset-Note Intrst-ID	IDU	(191)	0	0	0	0	(191)	0
1823700	OTH REGA-ENERGY WEST	186871	RA-DC ROR Offset-Fuel Inventory-Amortz	IDU	835	0	0	0	0	835	0
1823700	OTH REGA-ENERGY WEST	186871	RA-DC ROR Offset-Fuel Inventory-Amortz	UT	8,931	0	0	0	0	8,931	0
1823700	OTH REGA-ENERGY WEST	186871	RA-DC ROR Offset-Fuel Inventory-Amortz	WYP	419	0	0	0	419	0	0
1823700	OTH REGA-ENERGY WEST	186873	RA-DC ROR Offset-Note Interest-Amortz	IDU	95	0	0	0	0	95	0
1823700	OTH REGA-ENERGY WEST	186881	Reg Asset-UMWA Pension Trust Oblig	CAEE	113,650	0	0	0	27,253	76,137	10,220
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					125,514	(1,112)	(1,204)	0	31,702	100,326	12,306
1823750	OTHER REG A-CHLA U4	185831	Reg Asset - Cholla Unrec Plant - CA	CA	3,908	3,908	0	0	0	0	0
1823750	OTHER REG A-CHLA U4	185836	Reg Asset - Cholla Unrec Plant - WY	WYP	34,289	0	0	0	34,289	0	0
1823750	OTHER REG A-CHLA U4	185864	Reg Asset-Cholla U4-Property Taxes-OR	OTHER	600	0	0	0	0	0	600
1823750	OTHER REG A-CHLA U4	185866	Reg Asset-Cholla U4-Nonunion Severance	CAGE	2,408	0	0	0	519	1,680	209
1823750	OTHER REG A-CHLA U4	185867	Reg Asset-Cholla U4-Safe Harbor Lease	CAGE	102	0	0	0	22	71	9
1823750	OTHER REG A-CHLA U4	185873	Contra Reg Asset-Cholla U4 Closure-OR	OR	(31)	0	(31)	0	0	0	0



Regulatory Assets (Actuals)
 Sum of Monthly Average: 12/2023
 Allocation Method - Factor WIJAM
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	
1823750	OTHER REG A-CHLA U4	185874	Contra Reg Asset-Cholla U4 Closure-UT	UT	(1,231)	0	0	0	0	(1,231)	0	0
1823750	OTHER REG A-CHLA U4	185876	Contra Reg Asset-Cholla U4 Closure-WY	WYP	(394)	0	0	0	(394)	0	0	0
1823750 Total					39,650	3,908	(31)	0	34,435	519	218	1
1823870	DEFERRED PENSION	187608	Reg Asset - Pension Settlement - CA	OTHER	1,300	0	0	0	0	0	0	1,300
1823870	DEFERRED PENSION	187611	Reg Asset - Pension Settlement - OR	OTHER	10,755	0	0	0	0	0	0	10,755
1823870	DEFERRED PENSION	187612	Reg Asset - Pension Settlement - UT	OTHER	4,585	0	0	0	0	0	0	4,585
1823870	DEFERRED PENSION	187613	Reg Asset - Pension Settlement - WY	WYU	4,967	0	0	0	4,967	0	0	0
1823870	DEFERRED PENSION	187629	Reg Asset - Post-Ret - Settlement Loss	OTHER	(1,635)	0	0	0	0	0	0	(1,635)
1823870 Total					19,972	0	0	0	4,967	0	0	15,006
1823920	DSR COSTS AMORTIZED	0	DSR COST AMORT	OTHER	412,525	0	0	0	0	0	0	412,525
1823920	DSR COSTS AMORTIZED	102030	ENERGY FINANSWER - WASHINGTON	OTHER	5,065	0	0	0	0	0	0	5,065
1823920	DSR COSTS AMORTIZED	102032	INDUSTRIAL FINANSWER - WASHINGTON	OTHER	26,337	0	0	0	0	0	0	26,337
1823920	DSR COSTS AMORTIZED	102033	LOW INCOME - WASHINGTON	OTHER	10,718	0	0	0	0	0	0	10,718
1823920	DSR COSTS AMORTIZED	102034	SELF AUDIT - WASHINGTON	OTHER	14	0	0	0	0	0	0	14
1823920	DSR COSTS AMORTIZED	102036	COMMERCIAL SMALL RETROFIT - WASHINGTON	OTHER	788	0	0	0	0	0	0	788
1823920	DSR COSTS AMORTIZED	102037	INDUSTRIAL SMALL RETROFIT - WASHINGTON	OTHER	13	0	0	0	0	0	0	13
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



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1823920	DSR COSTS AMORTIZED 102231	INDUSTRIAL RETROFIT LIGHTING - UT 2003	OTHER	191	0	0	0	0	0	0	191
1823920	DSR COSTS AMORTIZED 102232	INDUSTRIAL SMALL RETROFIT - UTAH - 2003	OTHER	14	0	0	0	0	0	0	14
1823920	DSR COSTS AMORTIZED 102233	POWER FORWARD - UT 2003	OTHER	(27)	0	0	0	0	0	0	(27)
1823920	DSR COSTS AMORTIZED 102245	CA REVENUE RECOVERY - BALANCING ACCT	OTHER	(0)	0	0	0	0	0	0	(0)
1823920	DSR COSTS AMORTIZED 102327	COMMERCIAL SELF-DIRECT UT 2003	OTHER	4	0	0	0	0	0	0	4
1823920	DSR COSTS AMORTIZED 102328	INDUSTRIAL SELF-DIRECT UT 2003	OTHER	7	0	0	0	0	0	0	7
1823920	DSR COSTS AMORTIZED 102336	LOW INCOME - UTAH - 2004	OTHER	22	0	0	0	0	0	0	22
1823920	DSR COSTS AMORTIZED 102337	REFRIGERATOR RECYCLING PGM - UT 2004	OTHER	3,581	0	0	0	0	0	0	3,581
1823920	DSR COSTS AMORTIZED 102338	AC LOAD CONTROL - RESIDENTIAL UT 2004	OTHER	2,910	0	0	0	0	0	0	2,910
1823920	DSR COSTS AMORTIZED 102339	AIR CONDITIONING - UT 2004	OTHER	3,026	0	0	0	0	0	0	3,026
1823920	DSR COSTS AMORTIZED 102340	COMMERCIAL RETROFIT LIGHTING - UT 2004	OTHER	1,547	0	0	0	0	0	0	1,547
1823920	DSR COSTS AMORTIZED 102341	COMMERCIAL SMALL RETROFIT - UT 2004	OTHER	285	0	0	0	0	0	0	285
1823920	DSR COSTS AMORTIZED 102342	COMPACT FLOURESCENT LAMPS (CFL) UT 2004	OTHER	(1)	0	0	0	0	0	0	(1)
1823920	DSR COSTS AMORTIZED 102343	ENERGY FINANSWER - UT 2004	OTHER	1,227	0	0	0	0	0	0	1,227
1823920	DSR COSTS AMORTIZED 102344	INDUSTRIAL FINANSWER - UT 2004	OTHER	2,562	0	0	0	0	0	0	2,562
1823920	DSR COSTS AMORTIZED 102345	INDUSTRIAL RETROFIT - UT 2004	OTHER	230	0	0	0	0	0	0	230
1823920	DSR COSTS AMORTIZED 102346	INDUSTRIAL SMALL RETROFIT - UT 2004	OTHER	51	0	0	0	0	0	0	51
1823920	DSR COSTS AMORTIZED 102347	POWER FORWARD - UT 2004	OTHER	54	0	0	0	0	0	0	54
1823920	DSR COSTS AMORTIZED 102348	COMMERCIAL SELF-DIRECT - UT 2004	OTHER	89	0	0	0	0	0	0	89
1823920	DSR COSTS AMORTIZED 102349	INDUSTRIAL SELF-DIRECT - UT 2004	OTHER	129	0	0	0	0	0	0	129
1823920	DSR COSTS AMORTIZED 102443	ESIDENTIAL NEW CONSTRUCTION - WASHINGTON	OTHER	561	0	0	0	0	0	0	561
1823920	DSR COSTS AMORTIZED 102444	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	76	0	0	0	0	0	0	76
1823920	DSR COSTS AMORTIZED 102458	COMMERCIAL FINANSWER EXPRESS - WASHINGTO	OTHER	9,257	0	0	0	0	0	0	9,257
1823920	DSR COSTS AMORTIZED 102459	INDUSTRIAL FINANSWER EXPRESS - WASHINGTON	OTHER	3,275	0	0	0	0	0	0	3,275
1823920	DSR COSTS AMORTIZED 102460	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	OTHER	446	0	0	0	0	0	0	446
1823920	DSR COSTS AMORTIZED 102461	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	146	0	0	0	0	0	0	146
1823920	DSR COSTS AMORTIZED 102462	UTAH REVENUE RECOVERY - SBC OFFSET	OTHER	(587,832)	0	0	0	0	0	0	(587,832)
1823920	DSR COSTS AMORTIZED 102502	RETROFIT COMMISSIONING PROGRAM - UTAH	OTHER	2	0	0	0	0	0	0	2
1823920	DSR COSTS AMORTIZED 102503	C&I LIGHTING LOAD CONTROL - UTAH - 2004	OTHER	23	0	0	0	0	0	0	23
1823920	DSR COSTS AMORTIZED 102532	LOW INCOME - UTAH - 2005	OTHER	48	0	0	0	0	0	0	48
1823920	DSR COSTS AMORTIZED 102533	REFRIGERATOR RECYCLING PGM- UTAH - 2005	OTHER	3,306	0	0	0	0	0	0	3,306
1823920	DSR COSTS AMORTIZED 102534	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	OTHER	3,060	0	0	0	0	0	0	3,060
1823920	DSR COSTS AMORTIZED 102535	AIR CONDITIONING - UTAH - 2005	OTHER	2,347	0	0	0	0	0	0	2,347
1823920	DSR COSTS AMORTIZED 102536	COMMERCIAL RETROFIT LIGHTING - UTAH - 20	OTHER	65	0	0	0	0	0	0	65
1823920	DSR COSTS AMORTIZED 102537	COMMERCIAL SMALL RETROFIT - UTAH - 2005	OTHER	223	0	0	0	0	0	0	223
1823920	DSR COSTS AMORTIZED 102539	ENERGY FINANSWER - UTAH - 2005	OTHER	1,476	0	0	0	0	0	0	1,476
1823920	DSR COSTS AMORTIZED 102540	INDUSTRIAL FINANSWER - UTAH - 2005	OTHER	3,485	0	0	0	0	0	0	3,485
1823920	DSR COSTS AMORTIZED 102541	INDUSTRIAL RETROFIT LIGHTING - UTAH - 20	OTHER	60	0	0	0	0	0	0	60
1823920	DSR COSTS AMORTIZED 102543	POWER FORWARD - UTAH - 2005	OTHER	50	0	0	0	0	0	0	50
1823920	DSR COSTS AMORTIZED 102544	COMMERCIAL SELF-DIRECT - UTAH - 2005	OTHER	67	0	0	0	0	0	0	67
1823920	DSR COSTS AMORTIZED 102545	INDUSTRIAL SELF-DIRECT - UTAH - 2005	OTHER	103	0	0	0	0	0	0	103
1823920	DSR COSTS AMORTIZED 102546	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	944	0	0	0	0	0	0	944
1823920	DSR COSTS AMORTIZED 102547	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	OTHER	1,967	0	0	0	0	0	0	1,967
1823920	DSR COSTS AMORTIZED 102548	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	421	0	0	0	0	0	0	421
1823920	DSR COSTS AMORTIZED 102549	RETROFIT COMMISSIONING PROGRAM - UTAH -	OTHER	105	0	0	0	0	0	0	105
1823920	DSR COSTS AMORTIZED 102550	C&I LIGHTING LOAD CONTROL - UTAH - 2005	OTHER	36	0	0	0	0	0	0	36
1823920	DSR COSTS AMORTIZED 102556	1823920/102556	OTHER	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED 102562	APPLIANCE INCENTIVE - WASHWISE - WASHING	OTHER	53	0	0	0	0	0	0	53
1823920	DSR COSTS AMORTIZED 102586	IRRIGATION LOAD CONTROL - UTAH - 2005	OTHER	3	0	0	0	0	0	0	3
1823920	DSR COSTS AMORTIZED 102706	LOW INCOME-UTAH-2006	OTHER	119	0	0	0	0	0	0	119



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1823920	DSR COSTS AMORTIZED 102707	REFRIGERATOR RECYCLING PGM-UTAH-2006	OTHER	3,752	0	0	0	0	0	0	3,752
1823920	DSR COSTS AMORTIZED 102708	A/C LOAD CONTROL-RESIDENTIAL/UTAH-2006	OTHER	8,624	0	0	0	0	0	0	8,624
1823920	DSR COSTS AMORTIZED 102709	AIR CONDITIONING-UTAH-2006	OTHER	1,499	0	0	0	0	0	0	1,499
1823920	DSR COSTS AMORTIZED 102712	ENERGY FINANSWER-UTAH-2006	OTHER	2,187	0	0	0	0	0	0	2,187
1823920	DSR COSTS AMORTIZED 102713	INDUSTRIAL FINANSWER-WYOMING-UTAH-2006	OTHER	2,748	0	0	0	0	0	0	2,748
1823920	DSR COSTS AMORTIZED 102717	COMMERCIAL SELF-DIRECT-UTAH-2006	OTHER	65	0	0	0	0	0	0	65
1823920	DSR COSTS AMORTIZED 102718	INDUSTRIAL SELF-DIRECT-UTAH-2006	OTHER	122	0	0	0	0	0	0	122
1823920	DSR COSTS AMORTIZED 102719	RESIDENTIAL NEW CONSTRUCTION-UTAH-2006	OTHER	1,848	0	0	0	0	0	0	1,848
1823920	DSR COSTS AMORTIZED 102720	COMMERCIAL FINANSWER EXPRESS-UTAH-2006	OTHER	2,469	0	0	0	0	0	0	2,469
1823920	DSR COSTS AMORTIZED 102721	INDUSTRIAL FINANSWER-UTAH-2006	OTHER	536	0	0	0	0	0	0	536
1823920	DSR COSTS AMORTIZED 102722	RETROFIT COMMISSIONING PROGRAM -UTAH-200	OTHER	211	0	0	0	0	0	0	211
1823920	DSR COSTS AMORTIZED 102723	C&I LIGHTING LOAD CONTROL -UTAH-2006	OTHER	8	0	0	0	0	0	0	8
1823920	DSR COSTS AMORTIZED 102725	CALIFORNIA DSM EXPENSE-2006	OTHER	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED 102759	HOME ENERGY EFF INCENTIVE PROG-UTAH-2006	OTHER	241	0	0	0	0	0	0	241
1823920	DSR COSTS AMORTIZED 102760	HOME ENERGY EFF INCENTIVE PROG-WA-2006	OTHER	15,240	0	0	0	0	0	0	15,240
1823920	DSR COSTS AMORTIZED 102767	DSR COSTS BEING AMORTIZED	OTHER	(44,183)	0	0	0	0	0	0	(44,183)
1823920	DSR COSTS AMORTIZED 102796	DSR COSTS BEING AMORTIZED	OTHER	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED 102819	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	OTHER	5,982	0	0	0	0	0	0	5,982
1823920	DSR COSTS AMORTIZED 102820	AIR CONDITIONING - UTAH - 2007	OTHER	883	0	0	0	0	0	0	883
1823920	DSR COSTS AMORTIZED 102821	ENERGY FINANSWER - UTAH - 2007	OTHER	1,952	0	0	0	0	0	0	1,952
1823920	DSR COSTS AMORTIZED 102822	INDUSTRIAL FINANSWER - UTAH - 2007	OTHER	3,369	0	0	0	0	0	0	3,369
1823920	DSR COSTS AMORTIZED 102823	LOW INCOME - UTAH - 2007	OTHER	117	0	0	0	0	0	0	117
1823920	DSR COSTS AMORTIZED 102824	POWER FORWARD - UTAH - 2007	OTHER	50	0	0	0	0	0	0	50
1823920	DSR COSTS AMORTIZED 102825	REFRIGERATOR RECYCLING PGM- UTAH - 2007	OTHER	3,399	0	0	0	0	0	0	3,399
1823920	DSR COSTS AMORTIZED 102826	COMMERCIAL SELF-DIRECT - UTAH - 2007	OTHER	61	0	0	0	0	0	0	61
1823920	DSR COSTS AMORTIZED 102827	INDUSTRIAL SELF-DIRECT - UTAH - 2007	OTHER	108	0	0	0	0	0	0	108
1823920	DSR COSTS AMORTIZED 102828	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	1,936	0	0	0	0	0	0	1,936
1823920	DSR COSTS AMORTIZED 102829	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	OTHER	3,277	0	0	0	0	0	0	3,277
1823920	DSR COSTS AMORTIZED 102830	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	968	0	0	0	0	0	0	968
1823920	DSR COSTS AMORTIZED 102831	RETROFIT COMMISSIONING PROGRAM - UTAH -	OTHER	187	0	0	0	0	0	0	187
1823920	DSR COSTS AMORTIZED 102833	IRRIGATION LOAD CONTROL - UTAH - 2007	OTHER	277	0	0	0	0	0	0	277
1823920	DSR COSTS AMORTIZED 102834	HOME ENERGY EFF INCENTIVE PROG - UT 2007	OTHER	3,034	0	0	0	0	0	0	3,034
1823920	DSR COSTS AMORTIZED 102883	CALIFORNIA DSM EXPENSE - 2008	OTHER	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED 102906	AC LOAD CONTROL - RESIDENTIAL - UTAH 200	OTHER	7,175	0	0	0	0	0	0	7,175
1823920	DSR COSTS AMORTIZED 102907	AIR CONDITIONING - UTAH 2008	OTHER	526	0	0	0	0	0	0	526
1823920	DSR COSTS AMORTIZED 102908	ENERGY FINANSWER - UTAH - 2008	OTHER	3,466	0	0	0	0	0	0	3,466
1823920	DSR COSTS AMORTIZED 102909	INDUSTRIAL FINANSWER - UTAH - 2008	OTHER	4,289	0	0	0	0	0	0	4,289
1823920	DSR COSTS AMORTIZED 102910	LOW INCOME - UTAH 2008	OTHER	127	0	0	0	0	0	0	127
1823920	DSR COSTS AMORTIZED 102911	POWER FORWARD - UTAH - 2008	OTHER	50	0	0	0	0	0	0	50
1823920	DSR COSTS AMORTIZED 102912	REFRIGERATOR RECYCLING - UTAH - 2008	OTHER	2,570	0	0	0	0	0	0	2,570
1823920	DSR COSTS AMORTIZED 102913	COMMERCIAL SELF DIRECT - UTAH - 2008	OTHER	83	0	0	0	0	0	0	83
1823920	DSR COSTS AMORTIZED 102914	INDUSTRIAL SELF DIRECT - UTAH - 2008	OTHER	126	0	0	0	0	0	0	126
1823920	DSR COSTS AMORTIZED 102915	RESIDENTIAL NEW CONSTRUCTION - UTAH 2008	OTHER	1,664	0	0	0	0	0	0	1,664
1823920	DSR COSTS AMORTIZED 102916	COMMERCIAL FINANSWER EXPRESS - UTAH 2008	OTHER	3,791	0	0	0	0	0	0	3,791
1823920	DSR COSTS AMORTIZED 102917	INDUSTRIAL FINANSWER EXPRESS - UTAH 2008	OTHER	1,133	0	0	0	0	0	0	1,133
1823920	DSR COSTS AMORTIZED 102918	RETROFIT COMMISSIONING PROGRAM - UTAH -	OTHER	1,053	0	0	0	0	0	0	1,053
1823920	DSR COSTS AMORTIZED 102919	C&I LIGHTING LOAD CONTROL - UTAH - 2008	OTHER	4	0	0	0	0	0	0	4
1823920	DSR COSTS AMORTIZED 102920	IRRIGATION LOAD CONTROL - UTAH	OTHER	762	0	0	0	0	0	0	762
1823920	DSR COSTS AMORTIZED 102921	HOME ENERGY EFF INCENTIVE PROGRAM - UTAH	OTHER	7,817	0	0	0	0	0	0	7,817
1823920	DSR COSTS AMORTIZED 102964	CALIFORNIA DSM EXPENSE - 2009	OTHER	0	0	0	0	0	0	0	0



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1823920	DSR COSTS AMORTIZED 102976	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	OTHER	9,817	0	0	0	0	0	0	9,817
1823920	DSR COSTS AMORTIZED 102977	AIR CONDITIONING - UTAH - 2009	OTHER	500	0	0	0	0	0	0	500
1823920	DSR COSTS AMORTIZED 102978	ENERGY FINANSWER - UTAH - 2009	OTHER	2,532	0	0	0	0	0	0	2,532
1823920	DSR COSTS AMORTIZED 102979	INDUSTRIAL FINANSWER - UTAH - 2009	OTHER	5,215	0	0	0	0	0	0	5,215
1823920	DSR COSTS AMORTIZED 102980	LOW INCOME - UTAH - 2009	OTHER	162	0	0	0	0	0	0	162
1823920	DSR COSTS AMORTIZED 102981	POWER FORWARD - UTAH - 2009	OTHER	50	0	0	0	0	0	0	50
1823920	DSR COSTS AMORTIZED 102982	REFRIGERATOR RECYCLING PGM- UTAH - 2009	OTHER	2,339	0	0	0	0	0	0	2,339
1823920	DSR COSTS AMORTIZED 102983	COMMERCIAL SELF-DIRECT - UTAH - 2009	OTHER	53	0	0	0	0	0	0	53
1823920	DSR COSTS AMORTIZED 102984	INDUSTRIAL SELF-DIRECT - UTAH - 2009	OTHER	72	0	0	0	0	0	0	72
1823920	DSR COSTS AMORTIZED 102985	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	1,446	0	0	0	0	0	0	1,446
1823920	DSR COSTS AMORTIZED 102986	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	OTHER	3,258	0	0	0	0	0	0	3,258
1823920	DSR COSTS AMORTIZED 102987	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	776	0	0	0	0	0	0	776
1823920	DSR COSTS AMORTIZED 102988	RETROFIT COMMISSIONING PROGRAM - UTAH -	OTHER	947	0	0	0	0	0	0	947
1823920	DSR COSTS AMORTIZED 102990	IRRIGATION LOAD CONTROL - UTAH - 2009	OTHER	2,732	0	0	0	0	0	0	2,732
1823920	DSR COSTS AMORTIZED 102991	HOME ENERGY EFF INCENTIVE PROG - UT 2009	OTHER	25,439	0	0	0	0	0	0	25,439
1823920	DSR COSTS AMORTIZED 102992	ENERGY FINANSWER - WYOMING PPL - 2009	OTHER	21	0	0	0	0	0	0	21
1823920	DSR COSTS AMORTIZED 102993	INDUSTRIAL FINANSWER-WYOMING - PPL 2009	OTHER	96	0	0	0	0	0	0	96
1823920	DSR COSTS AMORTIZED 102995	REFRIGERATOR RECYCLING - PPL WYOMING - 2	OTHER	140	0	0	0	0	0	0	140
1823920	DSR COSTS AMORTIZED 102996	HOME ENERGY EFF INCENTIVE PRO - PPL WYOM	OTHER	439	0	0	0	0	0	0	439
1823920	DSR COSTS AMORTIZED 102997	LOW-INCOME WEATHERIZATION - WYOMING PPL	OTHER	86	0	0	0	0	0	0	86
1823920	DSR COSTS AMORTIZED 102998	COMMERCIAL FINANSWER EXPRESS - WY - 2009	OTHER	139	0	0	0	0	0	0	139
1823920	DSR COSTS AMORTIZED 102999	INDUSTRIAL FINANSWER EXPRESS - WY - 2009	OTHER	59	0	0	0	0	0	0	59
1823920	DSR COSTS AMORTIZED 103000	SELF DIRECT - COMMERCIAL - WY - 2009	OTHER	5	0	0	0	0	0	0	5
1823920	DSR COSTS AMORTIZED 103001	SELF DIRECT - INDUSTRIAL - WY - 2009	OTHER	12	0	0	0	0	0	0	12
1823920	DSR COSTS AMORTIZED 103003	MAIN CHECK DISB-WIRES/ACH IN CLEAR ACCT	OTHER	2	0	0	0	0	0	0	2
1823920	DSR COSTS AMORTIZED 103004	MAIN CHECK DISB-WIRES/ACH OUT CLEAR ACCT	OTHER	2	0	0	0	0	0	0	2
1823920	DSR COSTS AMORTIZED 103005	COMMERCIAL FINANSWER EXPRESS Cat 2- WY -	OTHER	236	0	0	0	0	0	0	236
1823920	DSR COSTS AMORTIZED 103006	INDUSTRIAL FINANSWER EXPRESS Cat 2- WY -	OTHER	34	0	0	0	0	0	0	34
1823920	DSR COSTS AMORTIZED 103007	ENERGY FINANSWER Cat 2 - WY 2009	OTHER	40	0	0	0	0	0	0	40
1823920	DSR COSTS AMORTIZED 103008	INDUSTRIAL FINANSWER Cat 2 -WY 2009	OTHER	34	0	0	0	0	0	0	34
1823920	DSR COSTS AMORTIZED 103012	WYOMING REV RECOVERY - SBC OFFSET CAT 1	OTHER	(10,759)	0	0	0	0	0	0	(10,759)
1823920	DSR COSTS AMORTIZED 103013	WYOMING REV RECOVERY - SBC OFFSET CAT 2	OTHER	(10,609)	0	0	0	0	0	0	(10,609)
1823920	DSR COSTS AMORTIZED 103014	WYOMING REV RECOVERY - SBC OFFSET CAT 3	OTHER	(10,192)	0	0	0	0	0	0	(10,192)
1823920	DSR COSTS AMORTIZED 103031	OUTREACH and COMMUNICATIONS - UT 2009	OTHER	571	0	0	0	0	0	0	571
1823920	DSR COSTS AMORTIZED 103059	CALIFORNIA DSM EXPENSE - 2010	OTHER	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED 103071	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	OTHER	4,836	0	0	0	0	0	0	4,836
1823920	DSR COSTS AMORTIZED 103072	AIR CONDITIONING - UTAH - 2010	OTHER	1,490	0	0	0	0	0	0	1,490
1823920	DSR COSTS AMORTIZED 103073	ENERGY FINANSWER - UTAH - 2010	OTHER	3,246	0	0	0	0	0	0	3,246
1823920	DSR COSTS AMORTIZED 103074	INDUSTRIAL FINANSWER - UTAH - 2010	OTHER	4,524	0	0	0	0	0	0	4,524
1823920	DSR COSTS AMORTIZED 103075	LOW INCOME - UTAH - 2010	OTHER	258	0	0	0	0	0	0	258
1823920	DSR COSTS AMORTIZED 103076	POWER FORWARD - UTAH # 2010	OTHER	50	0	0	0	0	0	0	50
1823920	DSR COSTS AMORTIZED 103077	REFRIGERATOR RECYCLING PGM- UTAH - 2010	OTHER	2,370	0	0	0	0	0	0	2,370
1823920	DSR COSTS AMORTIZED 103078	COMMERCIAL SELF-DIRECT - UTAH - 2010	OTHER	187	0	0	0	0	0	0	187
1823920	DSR COSTS AMORTIZED 103079	INDUSTRIAL SELF-DIRECT - UTAH - 2010	OTHER	330	0	0	0	0	0	0	330
1823920	DSR COSTS AMORTIZED 103080	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	2,605	0	0	0	0	0	0	2,605
1823920	DSR COSTS AMORTIZED 103081	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	OTHER	4,107	0	0	0	0	0	0	4,107
1823920	DSR COSTS AMORTIZED 103082	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	1,019	0	0	0	0	0	0	1,019
1823920	DSR COSTS AMORTIZED 103083	RETROFIT COMMISSIONING PROGRAM - UTAH -	OTHER	986	0	0	0	0	0	0	986
1823920	DSR COSTS AMORTIZED 103085	IRRIGATION LOAD CONTROL - UTAH - 2010	OTHER	2,513	0	0	0	0	0	0	2,513
1823920	DSR COSTS AMORTIZED 103086	HOME ENERGY EFF INCENTIVE PROG - UT 2010	OTHER	16,876	0	0	0	0	0	0	16,876



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1823920	DSR COSTS AMORTIZED 103087	OUTREACH and COMMUNICATIONS - UT 2010	OTHER	1,485	0	0	0	0	0	0	1,485
1823920	DSR COSTS AMORTIZED 103089	ENERGY FINANSWER-WY-2010 CAT3	OTHER	11	0	0	0	0	0	0	11
1823920	DSR COSTS AMORTIZED 103090	INDUSTRIAL FINANSWER-WY-2010 CAT3	OTHER	669	0	0	0	0	0	0	669
1823920	DSR COSTS AMORTIZED 103092	REFRIGERATOR RECYCLING-WY -2010 CAT1	OTHER	176	0	0	0	0	0	0	176
1823920	DSR COSTS AMORTIZED 103093	HOME ENERGY EFF INCENT PROG Y-2010 CAT1	OTHER	740	0	0	0	0	0	0	740
1823920	DSR COSTS AMORTIZED 103094	LOW-INCOME WEATHERZTN - WY 2010 CAT1	OTHER	49	0	0	0	0	0	0	49
1823920	DSR COSTS AMORTIZED 103095	COMMERCIAL FINANSWER EXP WY-2010 CAT3	OTHER	65	0	0	0	0	0	0	65
1823920	DSR COSTS AMORTIZED 103096	INDUSTRIAL FINANSWER EXP WY-2010 CAT3	OTHER	127	0	0	0	0	0	0	127
1823920	DSR COSTS AMORTIZED 103097	SELF DIRECT - COMMERCIAL -WY-2010 CAT3	OTHER	3	0	0	0	0	0	0	3
1823920	DSR COSTS AMORTIZED 103098	SELF DIRECT -INDUSTRIAL -WY-2010 CAT3	OTHER	12	0	0	0	0	0	0	12
1823920	DSR COSTS AMORTIZED 103099	COMMERCIAL FINANSWER EXP- WY-2010 CAT2	OTHER	587	0	0	0	0	0	0	587
1823920	DSR COSTS AMORTIZED 103100	INDUSTRIAL FINAN EXPRESS WY-2010 CAT2	OTHER	55	0	0	0	0	0	0	55
1823920	DSR COSTS AMORTIZED 103101	ENERGY FINANSWER -WY 2010 CAT2	OTHER	186	0	0	0	0	0	0	186
1823920	DSR COSTS AMORTIZED 103102	INDUSTRIAL FINANSWER -WY 2010 CAT2	OTHER	125	0	0	0	0	0	0	125
1823920	DSR COSTS AMORTIZED 103103	Check Disb-Wires/ACH In Clearing - BT	OTHER	1	0	0	0	0	0	0	1
1823920	DSR COSTS AMORTIZED 103104	Check Disb-Wires/ACH Out Clearing - BT	OTHER	3	0	0	0	0	0	0	3
1823920	DSR COSTS AMORTIZED 103137	Company Initiatives DEI Study- Washingto	OTHER	724	0	0	0	0	0	0	724
1823920	DSR COSTS AMORTIZED 103163	Commercial Direct Install - Utah - 2011	OTHER	3	0	0	0	0	0	0	3
1823920	DSR COSTS AMORTIZED 103164	Commercial Curtailment - Utah - 2011	OTHER	30	0	0	0	0	0	0	30
1823920	DSR COSTS AMORTIZED 103165	Commercial Direct Install - Washington	OTHER	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED 103168	CALIFORNIA DSM EXPENSE - 2011	OTHER	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED 103169	Commercial Curtailment - Oregon	OTHER	27	0	0	0	0	0	0	27
1823920	DSR COSTS AMORTIZED 103181	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	OTHER	6,498	0	0	0	0	0	0	6,498
1823920	DSR COSTS AMORTIZED 103182	AIR CONDITIONING - UTAH - 2011	OTHER	1,305	0	0	0	0	0	0	1,305
1823920	DSR COSTS AMORTIZED 103183	ENERGY FINANSWER - UTAH - 2011	OTHER	3,647	0	0	0	0	0	0	3,647
1823920	DSR COSTS AMORTIZED 103184	INDUSTRIAL FINANSWER - UTAH - 2011	OTHER	5,016	0	0	0	0	0	0	5,016
1823920	DSR COSTS AMORTIZED 103185	LOW INCOME - UTAH - 2011	OTHER	255	0	0	0	0	0	0	255
1823920	DSR COSTS AMORTIZED 103186	Power Forward - Utah - 2011	OTHER	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED 103187	REFRIGERATOR RECYCLING PGM- UTAH - 2011	OTHER	1,880	0	0	0	0	0	0	1,880
1823920	DSR COSTS AMORTIZED 103188	COMMERCIAL SELF-DIRECT - UTAH - 2011	OTHER	126	0	0	0	0	0	0	126
1823920	DSR COSTS AMORTIZED 103189	INDUSTRIAL SELF-DIRECT - UTAH - 2011	OTHER	240	0	0	0	0	0	0	240
1823920	DSR COSTS AMORTIZED 103190	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	3,071	0	0	0	0	0	0	3,071
1823920	DSR COSTS AMORTIZED 103191	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	OTHER	4,607	0	0	0	0	0	0	4,607
1823920	DSR COSTS AMORTIZED 103192	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	1,233	0	0	0	0	0	0	1,233
1823920	DSR COSTS AMORTIZED 103193	RETROFIT COMMISSIONING PROGRAM - UTAH -	OTHER	411	0	0	0	0	0	0	411
1823920	DSR COSTS AMORTIZED 103195	IRRIGATION LOAD CONTROL - UTAH - 2011	OTHER	2,513	0	0	0	0	0	0	2,513
1823920	DSR COSTS AMORTIZED 103196	HOME ENERGY EFF INCENTIVE PROG - UT 2011	OTHER	11,360	0	0	0	0	0	0	11,360
1823920	DSR COSTS AMORTIZED 103197	OUTREACH and COMMUNICATIONS - UT 2011	OTHER	1,437	0	0	0	0	0	0	1,437
1823920	DSR COSTS AMORTIZED 103199	ENERGY FINANSWER-WY-2011 CAT3	OTHER	30	0	0	0	0	0	0	30
1823920	DSR COSTS AMORTIZED 103200	INDUSTRIAL FINANSWER-WY-2011 CAT3	OTHER	433	0	0	0	0	0	0	433
1823920	DSR COSTS AMORTIZED 103202	REFRIGERATOR RECYCLING-WY -2011 CAT1	OTHER	183	0	0	0	0	0	0	183
1823920	DSR COSTS AMORTIZED 103203	HOME ENERGY EFF INCENT PROG Y-2011 CAT1	OTHER	1,070	0	0	0	0	0	0	1,070
1823920	DSR COSTS AMORTIZED 103204	Low-Income Weatherztn - Wy 2011 CAT1	OTHER	42	0	0	0	0	0	0	42
1823920	DSR COSTS AMORTIZED 103205	COMMERCIAL FINANSWER EXP WY-2011 CAT3	OTHER	102	0	0	0	0	0	0	102
1823920	DSR COSTS AMORTIZED 103206	INDUSTRIAL FINANSWER EXP WY-2011 CAT3	OTHER	168	0	0	0	0	0	0	168
1823920	DSR COSTS AMORTIZED 103207	Self Direct - Commercial -Wy-2011 CAT3	OTHER	6	0	0	0	0	0	0	6
1823920	DSR COSTS AMORTIZED 103208	Self Direct -Industrial -Wy-2011 CAT3	OTHER	268	0	0	0	0	0	0	268
1823920	DSR COSTS AMORTIZED 103209	COMMERCIAL FINANSWER EXP- WY-2011 CAT2	OTHER	894	0	0	0	0	0	0	894
1823920	DSR COSTS AMORTIZED 103210	INDUSTRIAL FINAN EXPRESS WY-2011 CAT2	OTHER	55	0	0	0	0	0	0	55
1823920	DSR COSTS AMORTIZED 103211	ENERGY FINANSWER -WY 2011 CAT2	OTHER	51	0	0	0	0	0	0	51



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1823920	DSR COSTS AMORTIZED 103212	INDUSTRIAL FINANSWER -WY 2011 CAT2	OTHER	98	0	0	0	0	0	0	98
1823920	DSR COSTS AMORTIZED 103213	Self Direct - Commercial Wy-2011 CAT2	OTHER	3	0	0	0	0	0	0	3
1823920	DSR COSTS AMORTIZED 103214	Self Direct- Industrial Wy-2011 CAT2	OTHER	11	0	0	0	0	0	0	11
1823920	DSR COSTS AMORTIZED 103277	OUTREACH & COMM- WATTSMART - EVALUATION	OTHER	1,308	0	0	0	0	0	0	1,308
1823920	DSR COSTS AMORTIZED 103280	COMPANY INITIATIVES -PRODUCTION EFFICIEN	OTHER	388	0	0	0	0	0	0	388
1823920	DSR COSTS AMORTIZED 103291	Portfolio -WY-2011 Cat4	OTHER	266	0	0	0	0	0	0	266
1823920	DSR COSTS AMORTIZED 103292	Portfolio - Washington	OTHER	3,296	0	0	0	0	0	0	3,296
1823920	DSR COSTS AMORTIZED 103293	Energy Storage Demonstration Project -UT	OTHER	7	0	0	0	0	0	0	7
1823920	DSR COSTS AMORTIZED 103295	Outreach And Communication-WY-2011	OTHER	1	0	0	0	0	0	0	1
1823920	DSR COSTS AMORTIZED 103299	AGRICULTURAL FINANSWER EXPRESS - UTAH - 2	OTHER	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED 103300	AGRICULTURAL FINANSWER EXPRESS - WASHING	OTHER	75	0	0	0	0	0	0	75
1823920	DSR COSTS AMORTIZED 103301	PORTFOLIO -WY-2011 CAT2	OTHER	74	0	0	0	0	0	0	74
1823920	DSR COSTS AMORTIZED 103302	PORTFOLIO -WY-2011 CAT3	OTHER	110	0	0	0	0	0	0	110
1823920	DSR COSTS AMORTIZED 103308	Home Energy Reporting -OPower -WA 2011	OTHER	1,292	0	0	0	0	0	0	1,292
1823920	DSR COSTS AMORTIZED 103311	CALIFORNIA DSM EXPENSE - 2012	OTHER	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED 103324	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	OTHER	5,794	0	0	0	0	0	0	5,794
1823920	DSR COSTS AMORTIZED 103325	AIR CONDITIONING - UTAH - 2012	OTHER	1,470	0	0	0	0	0	0	1,470
1823920	DSR COSTS AMORTIZED 103326	ENERGY FINANSWER - UTAH - 2012	OTHER	6,899	0	0	0	0	0	0	6,899
1823920	DSR COSTS AMORTIZED 103327	INDUSTRIAL FINANSWER - UTAH - 2012	OTHER	2,935	0	0	0	0	0	0	2,935
1823920	DSR COSTS AMORTIZED 103328	LOW INCOME - UTAH - 2012	OTHER	177	0	0	0	0	0	0	177
1823920	DSR COSTS AMORTIZED 103330	REFRIGERATOR RECYCLING PGM- UTAH - 2012	OTHER	1,474	0	0	0	0	0	0	1,474
1823920	DSR COSTS AMORTIZED 103331	COMMERCIAL SELF-DIRECT - UTAH - 2012	OTHER	172	0	0	0	0	0	0	172
1823920	DSR COSTS AMORTIZED 103332	INDUSTRIAL SELF-DIRECT - UTAH - 2012	OTHER	429	0	0	0	0	0	0	429
1823920	DSR COSTS AMORTIZED 103333	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	1,943	0	0	0	0	0	0	1,943
1823920	DSR COSTS AMORTIZED 103334	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	OTHER	6,221	0	0	0	0	0	0	6,221
1823920	DSR COSTS AMORTIZED 103335	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	1,280	0	0	0	0	0	0	1,280
1823920	DSR COSTS AMORTIZED 103336	RETROFIT COMMISSIONING PROGRAM - UTAH -	OTHER	460	0	0	0	0	0	0	460
1823920	DSR COSTS AMORTIZED 103337	IRRIGATION LOAD CONTROL - UTAH - 2012	OTHER	2,097	0	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	0	11,113
1823920	DSR COSTS AMORTIZED 103339	OUTREACH and COMMUNICATIONS - UT 2012	OTHER	1,836	0	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	0
1823920	DSR COSTS AMORTIZED 103341	COMMERCIAL CURTAILMENT - UT 2012	OTHER	(30)	0	0	0	0	0	0	(30)
1823920	DSR COSTS AMORTIZED 103342	ENERGY STORAGE DEMO PROJECT - UT 2012	OTHER	6	0	0	0	0	0	0	6
1823920	DSR COSTS AMORTIZED 103343	AGRICULTURAL FINANSWER EXPRESS - UTAH -	OTHER	21	0	0	0	0	0	0	21
1823920	DSR COSTS AMORTIZED 103346	HOME ENERGY REPORTING - UT 2012	OTHER	534	0	0	0	0	0	0	534
1823920	DSR COSTS AMORTIZED 103347	ENERGY FINANSWER-WY-2012 CAT3	OTHER	20	0	0	0	0	0	0	20
1823920	DSR COSTS AMORTIZED 103348	INDUSTRIAL FINANSWER-WY-2012 CAT3	OTHER	606	0	0	0	0	0	0	606
1823920	DSR COSTS AMORTIZED 103349	REFRIGERATOR RECYCLING-WY -2012 CAT1	OTHER	169	0	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	0	904
1823920	DSR COSTS AMORTIZED 103351	LOW-INCOME WEATHERZTN - WY 2012 CAT1	OTHER	31	0	0	0	0	0	0	31
1823920	DSR COSTS AMORTIZED 103352	COMMERCIAL FINANSWER EXP WY-2012 CAT3	OTHER	143	0	0	0	0	0	0	143
1823920	DSR COSTS AMORTIZED 103353	INDUSTRIAL FINANSWER EXP WY-2012 CAT3	OTHER	170	0	0	0	0	0	0	170
1823920	DSR COSTS AMORTIZED 103354	SELF DIRECT - COMMERCIAL -WY-2012 CAT3	OTHER	4	0	0	0	0	0	0	4
1823920	DSR COSTS AMORTIZED 103355	SELF DIRECT -INDUSTRIAL -WY-2012 CAT3	OTHER	60	0	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	0	1,203
1823920	DSR COSTS AMORTIZED 103357	INDUSTRIAL FINAN EXPRESS WY-2012 CAT2	OTHER	58	0	0	0	0	0	0	58
1823920	DSR COSTS AMORTIZED 103358	ENERGY FINANSWER -WY 2012 CAT2	OTHER	59	0	0	0	0	0	0	59
1823920	DSR COSTS AMORTIZED 103359	INDUSTRIAL FINANSWER -WY 2012 CAT2	OTHER	205	0	0	0	0	0	0	205
1823920	DSR COSTS AMORTIZED 103360	SELF DIRECT - COMMERCIAL WY-2012 CAT2	OTHER	1	0	0	0	0	0	0	1
1823920	DSR COSTS AMORTIZED 103361	SELF DIRECT- INDUSTRIAL WY-2012 CAT2	OTHER	1	0	0	0	0	0	0	1



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1823920	DSR COSTS AMORTIZED 103363	PORTFOLIO WY-2012 CAT1	OTHER	33	0	0	0	0	0	0	33
1823920	DSR COSTS AMORTIZED 103364	OUTREACH AND COMMUNICATION WATTSMT WY-2	OTHER	155	0	0	0	0	0	0	155
1823920	DSR COSTS AMORTIZED 103365	AGRICULTURAL FINANSWER EXP WY-2012 CAT2	OTHER	1	0	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	0
1823920	DSR COSTS AMORTIZED 103367	PORTFOLIO WY-2012 CAT2	OTHER	35	0	0	0	0	0	0	35
1823920	DSR COSTS AMORTIZED 103368	PORTFOLIO WY-2012 CAT3	OTHER	30	0	0	0	0	0	0	30
1823920	DSR COSTS AMORTIZED 103369	COMMERCIAL CURTAILMENT - OR 2012	OTHER	(27)	0	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	0	8
1823920	DSR COSTS AMORTIZED 103496	PORTFOLIO - IDAHO	OTHER	2	0	0	0	0	0	0	2
1823920	DSR COSTS AMORTIZED 103497	PORTFOLIO - UTAH	OTHER	42	0	0	0	0	0	0	42
1823920	DSR COSTS AMORTIZED 103623	CALIFORNIA DSM EXPENSE - 2013	OTHER	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED 103646	PORTFOLIO - IDAHO 2013	OTHER	38	0	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	0	10,293
1823920	DSR COSTS AMORTIZED 103648	AIR CONDITIONING - UTAH - 2013	OTHER	66	0	0	0	0	0	0	66
1823920	DSR COSTS AMORTIZED 103649	ENERGY FINANSWER - UTAH - 2013	OTHER	1,445	0	0	0	0	0	0	1,445
1823920	DSR COSTS AMORTIZED 103650	INDUSTRIAL FINANSWER - UTAH - 2013	OTHER	2,168	0	0	0	0	0	0	2,168
1823920	DSR COSTS AMORTIZED 103651	LOW INCOME - UTAH - 2013	OTHER	120	0	0	0	0	0	0	120
1823920	DSR COSTS AMORTIZED 103653	REFRIGERATOR RECYCLING PGM- UTAH - 2013	OTHER	1,544	0	0	0	0	0	0	1,544
1823920	DSR COSTS AMORTIZED 103654	COMMERCIAL SELF-DIRECT - UTAH - 2013	OTHER	116	0	0	0	0	0	0	116
1823920	DSR COSTS AMORTIZED 103655	INDUSTRIAL SELF-DIRECT - UTAH - 2013	OTHER	319	0	0	0	0	0	0	319
1823920	DSR COSTS AMORTIZED 103656	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	1,314	0	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	0	8,290
1823920	DSR COSTS AMORTIZED 103658	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	1,444	0	0	0	0	0	0	1,444
1823920	DSR COSTS AMORTIZED 103660	IRRIGATION LOAD CONTROL - UTAH - 2013	OTHER	807	0	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	0	20,269
1823920	DSR COSTS AMORTIZED 103662	OUTREACH and COMMUNICATIONS - UT 2013	OTHER	1,406	0	0	0	0	0	0	1,406
1823920	DSR COSTS AMORTIZED 103666	AGRICULTURAL FINANSWER EXPRESS - UTAH -	OTHER	70	0	0	0	0	0	0	70
1823920	DSR COSTS AMORTIZED 103671	HOME ENERGY REPORTING - UT 2013	OTHER	765	0	0	0	0	0	0	765
1823920	DSR COSTS AMORTIZED 103673	RETROFIT COMMISSIONING PROGRAM - UTAH -	OTHER	135	0	0	0	0	0	0	135
1823920	DSR COSTS AMORTIZED 103675	ENERGY FINANSWER-WY-2013 CAT3	OTHER	27	0	0	0	0	0	0	27
1823920	DSR COSTS AMORTIZED 103676	INDUSTRIAL FINANSWER-WY-2013 CAT3	OTHER	985	0	0	0	0	0	0	985
1823920	DSR COSTS AMORTIZED 103677	REFRIGERATOR RECYCLING-WY -2013 CAT1	OTHER	130	0	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	0	884
1823920	DSR COSTS AMORTIZED 103679	LOW-INCOME WEATHERZTN - WY 2013 CAT1	OTHER	41	0	0	0	0	0	0	41
1823920	DSR COSTS AMORTIZED 103680	COMMERCIAL FINANSWER EXP WY-2013 CAT3	OTHER	424	0	0	0	0	0	0	424
1823920	DSR COSTS AMORTIZED 103681	INDUSTRIAL FINANSWER EXP WY-2013 CAT3	OTHER	169	0	0	0	0	0	0	169
1823920	DSR COSTS AMORTIZED 103682	SELF DIRECT - COMMERCIAL -WY-2013 CAT3	OTHER	2	0	0	0	0	0	0	2
1823920	DSR COSTS AMORTIZED 103683	SELF DIRECT -INDUSTRIAL -WY-2013 CAT3	OTHER	9	0	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	0	1,234
1823920	DSR COSTS AMORTIZED 103685	INDUSTRIAL FINAN EXPRESS WY-2013 CAT2	OTHER	85	0	0	0	0	0	0	85
1823920	DSR COSTS AMORTIZED 103686	ENERGY FINANSWER -WY 2013 CAT2	OTHER	26	0	0	0	0	0	0	26
1823920	DSR COSTS AMORTIZED 103687	INDUSTRIAL FINANSWER -WY 2013 CAT2	OTHER	58	0	0	0	0	0	0	58
1823920	DSR COSTS AMORTIZED 103688	SELF DIRECT - COMMERCIAL WY-2013 CAT2	OTHER	2	0	0	0	0	0	0	2
1823920	DSR COSTS AMORTIZED 103689	SELF DIRECT- INDUSTRIAL WY-2013 CAT2	OTHER	8	0	0	0	0	0	0	8
1823920	DSR COSTS AMORTIZED 103690	PORTFOLIO WY-2013 CAT1	OTHER	130	0	0	0	0	0	0	130
1823920	DSR COSTS AMORTIZED 103691	OUTREACH AND COMMUNICATION WATTSMT WY-2	OTHER	178	0	0	0	0	0	0	178
1823920	DSR COSTS AMORTIZED 103692	AGRICULTURAL FINANSWER EXP WY-2013 CAT2	OTHER	10	0	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	0
1823920	DSR COSTS AMORTIZED 103694	PORTFOLIO WY-2013 CAT2	OTHER	38	0	0	0	0	0	0	38
1823920	DSR COSTS AMORTIZED 103695	PORTFOLIO WY-2013 CAT3	OTHER	26	0	0	0	0	0	0	26



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Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823920	DSR COSTS AMORTIZED 103700	PORTFOLIO - UTAH 2013	OTHER	435	0	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	0	2
1823920	DSR COSTS AMORTIZED 103732	COMMERCIAL (WSB) WATTSMART BUSINESS - UT	OTHER	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED 103734	INDUSTRIAL (WSB) WATTSMART BUSINESS - UT	OTHER	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED 103735	WSB - WATTSMART BUSINESS - UT- 2013	OTHER	12	0	0	0	0	0	0	12
1823920	DSR COSTS AMORTIZED 103740	COMMERCIAL (WSB) WATTSMART BUSINESS - WA	OTHER	5,435	0	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	0	6,233
1823920	DSR COSTS AMORTIZED 103742	WSB - WATTSMART BUSINESS - WA- 2013	OTHER	4,049	0	0	0	0	0	0	4,049
1823920	DSR COSTS AMORTIZED 103743	AGRICULTURAL (WSB) WATTSMART BUSINESS -	OTHER	306	0	0	0	0	0	0	306
1823920	DSR COSTS AMORTIZED 103745	CALIFORNIA DSM EXPENSE - 2014	OTHER	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED 103754	PORTFOLIO - IDAHO 2014	OTHER	30	0	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	0	24,564
1823920	DSR COSTS AMORTIZED 103757	AGRICULTURAL FINANSWER EXPRESS - UTAH - 2	OTHER	1	0	0	0	0	0	0	1
1823920	DSR COSTS AMORTIZED 103758	AIR CONDITIONING - UTAH - 2014	OTHER	1	0	0	0	0	0	0	1
1823920	DSR COSTS AMORTIZED 103759	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	OTHER	401	0	0	0	0	0	0	401
1823920	DSR COSTS AMORTIZED 103760	ENERGY FINANSWER - UTAH - 2014	OTHER	37	0	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	0	24,908
1823920	DSR COSTS AMORTIZED 103762	HOME ENERGY REPORTING - UT 2014	OTHER	1,630	0	0	0	0	0	0	1,630
1823920	DSR COSTS AMORTIZED 103763	INDUSTRIAL FINANSWER - UTAH - 2014	OTHER	60	0	0	0	0	0	0	60
1823920	DSR COSTS AMORTIZED 103764	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	144	0	0	0	0	0	0	144
1823920	DSR COSTS AMORTIZED 103765	IRRIGATION LOAD CONTROL - UTAH - 2014	OTHER	597	0	0	0	0	0	0	597
1823920	DSR COSTS AMORTIZED 103766	LOW INCOME - UTAH - 2014	OTHER	170	0	0	0	0	0	0	170
1823920	DSR COSTS AMORTIZED 103767	OUTREACH and COMMUNICATIONS - UT 2014	OTHER	1,585	0	0	0	0	0	0	1,585
1823920	DSR COSTS AMORTIZED 103768	PORTFOLIO - UTAH 2014	OTHER	242	0	0	0	0	0	0	242
1823920	DSR COSTS AMORTIZED 103769	REFRIGERATOR RECYCLING PGM- UTAH - 2014	OTHER	1,762	0	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	0	1,203
1823920	DSR COSTS AMORTIZED 103771	RETROFIT COMMISSIONING PROGRAM - UTAH -	OTHER	1	0	0	0	0	0	0	1
1823920	DSR COSTS AMORTIZED 103772	COMMERCIAL SELF-DIRECT - UTAH - 2014	OTHER	29	0	0	0	0	0	0	29
1823920	DSR COSTS AMORTIZED 103773	INDUSTRIAL SELF-DIRECT - UTAH - 2014	OTHER	53	0	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	0	12,239
1823920	DSR COSTS AMORTIZED 103775	INDUSTRIAL (WSB) WATTSMART BUS- UT- 2014	OTHER	6,640	0	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	0	3,636
1823920	DSR COSTS AMORTIZED 103777	AGRICULTURAL (WSB) WATTSMART BUS- UT- 20	OTHER	161	0	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	0	5
1823920	DSR COSTS AMORTIZED 103779	AGRICULTURAL FINANSWER EXP WY-2014 CAT2	OTHER	4	0	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	0
1823920	DSR COSTS AMORTIZED 103781	COMMERCIAL FINANSWER EXP- WY-2014 CAT2	OTHER	1,178	0	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	0	255
1823920	DSR COSTS AMORTIZED 103783	ENERGY FINANSWER -WY 2014 CAT2	OTHER	32	0	0	0	0	0	0	32
1823920	DSR COSTS AMORTIZED 103784	ENERGY FINANSWER-WY-2014 CAT3	OTHER	71	0	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	0	1,183
1823920	DSR COSTS AMORTIZED 103786	INDUSTRIAL FINANSWER -WY 2014 CAT2	OTHER	95	0	0	0	0	0	0	95
1823920	DSR COSTS AMORTIZED 103787	INDUSTRIAL FINANSWER-WY-2014 CAT3	OTHER	356	0	0	0	0	0	0	356
1823920	DSR COSTS AMORTIZED 103788	INDUSTRIAL FINAN EXPRESS WY-2014 CAT2	OTHER	136	0	0	0	0	0	0	136
1823920	DSR COSTS AMORTIZED 103789	INDUSTRIAL FINANSWER EXP WY-2014 CAT3	OTHER	203	0	0	0	0	0	0	203
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 WATTSM T 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



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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
1823920	DSR COSTS AMORTIZED 103893	OUTREACH and COMMUNICATIONS - UT 2015	OTHER	1,611	0	0	0	0	0	0	1,611
1823920	DSR COSTS AMORTIZED 103894	PORTFOLIO - UTAH 2015	OTHER	370	0	0	0	0	0	0	370
1823920	DSR COSTS AMORTIZED 103895	REFRIGERATOR RECYCLING PGM- UTAH - 2015	OTHER	1,125	0	0	0	0	0	0	1,125
1823920	DSR COSTS AMORTIZED 103896	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	1,890	0	0	0	0	0	0	1,890
1823920	DSR COSTS AMORTIZED 103900	COMMERCIAL (WSB) WATTSMART BUS - UT- 201	OTHER	15,213	0	0	0	0	0	0	15,213
1823920	DSR COSTS AMORTIZED 103901	INDUSTRIAL (WSB) WATTSMART BUS- UT- 2015	OTHER	6,316	0	0	0	0	0	0	6,316
1823920	DSR COSTS AMORTIZED 103902	WSB - WATTSMART BUS- UT- 2015	OTHER	4,777	0	0	0	0	0	0	4,777
1823920	DSR COSTS AMORTIZED 103903	AGRICULTURAL (WSB) WATTSMART BUS- UT- 20	OTHER	257	0	0	0	0	0	0	257
1823920	DSR COSTS AMORTIZED 103904	U. of Utah Student Energy Sponsorship- UT	OTHER	6	0	0	0	0	0	0	6
1823920	DSR COSTS AMORTIZED 103905	WSB Small Business Comm- UT-2015	OTHER	3,896	0	0	0	0	0	0	3,896
1823920	DSR COSTS AMORTIZED 103906	WBS Small Business Ind- UT-2015	OTHER	262	0	0	0	0	0	0	262
1823920	DSR COSTS AMORTIZED 103907	AGRICULTURAL FINANSWER EXP WY-2015 CAT2	OTHER	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED 103909	COMMERCIAL FINANSWER EXP- WY-2015 CAT2	OTHER	97	0	0	0	0	0	0	97



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1823920	DSR COSTS AMORTIZED 103910	COMMERCIAL FINANSWER EXP WY-2015 CAT3	OTHER	54	0	0	0	0	0	0	54
1823920	DSR COSTS AMORTIZED 103911	ENERGY FINANSWER -WY 2015 CAT2	OTHER	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED 103912	ENERGY FINANSWER-WY-2015 CAT3	OTHER	43	0	0	0	0	0	0	43
1823920	DSR COSTS AMORTIZED 103913	HOME ENERGY EFF INCENT PROG Y-2015 CAT1	OTHER	1,207	0	0	0	0	0	0	1,207
1823920	DSR COSTS AMORTIZED 103914	INDUSTRIAL FINANSWER -WY 2015 CAT2	OTHER	2	0	0	0	0	0	0	2
1823920	DSR COSTS AMORTIZED 103915	INDUSTRIAL FINANSWER-WY-2015 CAT3	OTHER	85	0	0	0	0	0	0	85
1823920	DSR COSTS AMORTIZED 103916	INDUSTRIAL FINAN EXPRESS WY-2015 CAT2	OTHER	9	0	0	0	0	0	0	9
1823920	DSR COSTS AMORTIZED 103917	INDUSTRIAL FINANSWER EXP WY-2015 CAT3	OTHER	3	0	0	0	0	0	0	3
1823920	DSR COSTS AMORTIZED 103918	LOW-INCOME WEATHERZTN - WY 2015 CAT1	OTHER	30	0	0	0	0	0	0	30
1823920	DSR COSTS AMORTIZED 103919	OUTREACH AND COMMUNICATION WATTSMT WY-2	OTHER	121	0	0	0	0	0	0	121
1823920	DSR COSTS AMORTIZED 103920	PORTFOLIO WY-2015 CAT1	OTHER	71	0	0	0	0	0	0	71
1823920	DSR COSTS AMORTIZED 103921	PORTFOLIO WY-2015 CAT2	OTHER	29	0	0	0	0	0	0	29
1823920	DSR COSTS AMORTIZED 103922	PORTFOLIO WY-2015 CAT3	OTHER	47	0	0	0	0	0	0	47
1823920	DSR COSTS AMORTIZED 103923	REFRIGERATOR RECYCLING-WY -2015 CAT1	OTHER	99	0	0	0	0	0	0	99
1823920	DSR COSTS AMORTIZED 103925	SELF DIRECT - COMMERCIAL -WY-2015 CAT3	OTHER	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED 103927	SELF DIRECT -INDUSTRIAL -WY-2015 CAT3	OTHER	1	0	0	0	0	0	0	1
1823920	DSR COSTS AMORTIZED 103928	WSB - Wattsmart Business - WY Cat 2- 201	OTHER	639	0	0	0	0	0	0	639
1823920	DSR COSTS AMORTIZED 103929	WSB - Small Business Comm - WY Cat2 -201	OTHER	1,071	0	0	0	0	0	0	1,071
1823920	DSR COSTS AMORTIZED 103930	WBS- Wattsmart Business Ind -WY Cat2-201	OTHER	286	0	0	0	0	0	0	286
1823920	DSR COSTS AMORTIZED 103931	HOME ENERGY REPORTING - WY 2015	OTHER	139	0	0	0	0	0	0	139
1823920	DSR COSTS AMORTIZED 103932	WSB- Wattsmart Business- WY Cat 3- 2015	OTHER	178	0	0	0	0	0	0	178
1823920	DSR COSTS AMORTIZED 103933	REFRIG RECYCLE COMM -WY 2015 CAT2	OTHER	1	0	0	0	0	0	0	1
1823920	DSR COSTS AMORTIZED 103934	REFRIG RECYCLE COMM -WY 2015 CAT3	OTHER	1	0	0	0	0	0	0	1
1823920	DSR COSTS AMORTIZED 103935	WSB Wattsmart Business Comm- WY Cat3 -20	OTHER	381	0	0	0	0	0	0	381
1823920	DSR COSTS AMORTIZED 103936	WBS- Wattsmart Bus Ind- WY Cat3-2015	OTHER	1,487	0	0	0	0	0	0	1,487
1823920	DSR COSTS AMORTIZED 103937	WSB- Wattsmart Business Agric- WY Cat2 -	OTHER	18	0	0	0	0	0	0	18
1823920	DSR COSTS AMORTIZED 103938	WSB- Wattsmart Business Agric- WY Cat3 -	OTHER	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED 103959	COMMERCIAL ENERGY REPORTS-SMB -UT 2015	OTHER	3	0	0	0	0	0	0	3
1823920	DSR COSTS AMORTIZED 103962	Portfolio - EM&V C&I - ID- 2015	OTHER	2	0	0	0	0	0	0	2
1823920	DSR COSTS AMORTIZED 103963	Portfolio - EM&V RES - ID- 2015	OTHER	41	0	0	0	0	0	0	41
1823920	DSR COSTS AMORTIZED 104013	CALIFORNIA DSM EXPENSE - 2016	OTHER	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED 104015	HOME ENERGY REPORTING - ID 2016	OTHER	94	0	0	0	0	0	0	94
1823920	DSR COSTS AMORTIZED 104018	OUTREACH AND COMMUNICATION ID-2016	OTHER	98	0	0	0	0	0	0	98
1823920	DSR COSTS AMORTIZED 104019	PORTFOLIO - IDAHO 2016	OTHER	6	0	0	0	0	0	0	6
1823920	DSR COSTS AMORTIZED 104020	Portfolio - EM&V C&I - ID- 2016	OTHER	166	0	0	0	0	0	0	166
1823920	DSR COSTS AMORTIZED 104021	Portfolio - EM&V RES - ID- 2016	OTHER	165	0	0	0	0	0	0	165
1823920	DSR COSTS AMORTIZED 104023	WSB Small Business Comm - ID-2016	OTHER	1,392	0	0	0	0	0	0	1,392
1823920	DSR COSTS AMORTIZED 104024	WSB Small Business Ind - ID 2016	OTHER	220	0	0	0	0	0	0	220
1823920	DSR COSTS AMORTIZED 104025	WSB - WATTSMART BUSINESS - ID- 2016	OTHER	607	0	0	0	0	0	0	607
1823920	DSR COSTS AMORTIZED 104026	WSB Wattsmart Business Agric - ID-2016	OTHER	311	0	0	0	0	0	0	311
1823920	DSR COSTS AMORTIZED 104027	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	OTHER	4,957	0	0	0	0	0	0	4,957
1823920	DSR COSTS AMORTIZED 104029	HOME ENERGY EFF INCENTIVE PROG - UT 2016	OTHER	12,572	0	0	0	0	0	0	12,572
1823920	DSR COSTS AMORTIZED 104030	HOME ENERGY REPORTING - UT 2016	OTHER	2,335	0	0	0	0	0	0	2,335
1823920	DSR COSTS AMORTIZED 104031	IRRIGATION LOAD CONTROL - UTAH - 2016	OTHER	430	0	0	0	0	0	0	430
1823920	DSR COSTS AMORTIZED 104032	LOW INCOME - UTAH - 2016	OTHER	59	0	0	0	0	0	0	59
1823920	DSR COSTS AMORTIZED 104033	OUTREACH and COMMUNICATIONS - UT 2016	OTHER	1,313	0	0	0	0	0	0	1,313
1823920	DSR COSTS AMORTIZED 104034	PORTFOLIO - UTAH 2016	OTHER	164	0	0	0	0	0	0	164
1823920	DSR COSTS AMORTIZED 104035	REFRIGERATOR RECYCLING PGM- UTAH - 2016	OTHER	182	0	0	0	0	0	0	182
1823920	DSR COSTS AMORTIZED 104036	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	1,565	0	0	0	0	0	0	1,565
1823920	DSR COSTS AMORTIZED 104037	COMMERCIAL (WSB) WATTSMART BUS - UT- 201	OTHER	20,226	0	0	0	0	0	0	20,226



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1823920	DSR COSTS AMORTIZED 104038	INDUSTRIAL (WSB) WATTSMART BUS- UT- 2016	OTHER	10,333	0	0	0	0	0	0	10,333
1823920	DSR COSTS AMORTIZED 104039	WSB Small Business Comm- UT-2016	OTHER	114	0	0	0	0	0	0	114
1823920	DSR COSTS AMORTIZED 104041	WSB - WATTSMART BUS- UT- 2016	OTHER	5,308	0	0	0	0	0	0	5,308
1823920	DSR COSTS AMORTIZED 104042	AGRICULTURAL (WSB) WATTSMART BUS- UT- 20	OTHER	1,099	0	0	0	0	0	0	1,099
1823920	DSR COSTS AMORTIZED 104043	U.of Utah Student Energy Sponsorship- UT	OTHER	5	0	0	0	0	0	0	5
1823920	DSR COSTS AMORTIZED 104044	HOME ENERGY REPORTING - WY 2016	OTHER	94	0	0	0	0	0	0	94
1823920	DSR COSTS AMORTIZED 104045	HOME ENERGY EFF INCENT PROG Y-2016 CAT1	OTHER	659	0	0	0	0	0	0	659
1823920	DSR COSTS AMORTIZED 104046	LOW-INCOME WEATHERZTN - WY 2016 CAT1	OTHER	14	0	0	0	0	0	0	14
1823920	DSR COSTS AMORTIZED 104047	OUTREACH AND COMMUNICATION WATTSMT WY-2	OTHER	79	0	0	0	0	0	0	79
1823920	DSR COSTS AMORTIZED 104048	PORTFOLIO WY-2016 CAT1	OTHER	131	0	0	0	0	0	0	131
1823920	DSR COSTS AMORTIZED 104049	PORTFOLIO WY-2016 CAT2	OTHER	37	0	0	0	0	0	0	37
1823920	DSR COSTS AMORTIZED 104050	PORTFOLIO WY-2016 CAT3	OTHER	45	0	0	0	0	0	0	45
1823920	DSR COSTS AMORTIZED 104051	REFRIGERATOR RECYCLING-WY -2016 CAT1	OTHER	16	0	0	0	0	0	0	16
1823920	DSR COSTS AMORTIZED 104052	REFRIG RECYCLE COMM -WY 2016 CAT2	OTHER	1	0	0	0	0	0	0	1
1823920	DSR COSTS AMORTIZED 104053	REFRIG RECYCLE COMM -WY 2016 CAT3	OTHER	(1)	0	0	0	0	0	0	(1)
1823920	DSR COSTS AMORTIZED 104054	WSB- Wattsmart Bus Comm- WY Cat2 -2016	OTHER	1,449	0	0	0	0	0	0	1,449
1823920	DSR COSTS AMORTIZED 104055	WBS- Wattsmart Business Ind -WY Cat2-201	OTHER	193	0	0	0	0	0	0	193
1823920	DSR COSTS AMORTIZED 104056	WSB - Wattsmart Business - WY Cat 2- 201	OTHER	912	0	0	0	0	0	0	912
1823920	DSR COSTS AMORTIZED 104057	WSB Wattsmart Business Comm- WY Cat3 -20	OTHER	467	0	0	0	0	0	0	467
1823920	DSR COSTS AMORTIZED 104058	WBS- Wattsmart Bus Ind- WY Cat3-2016	OTHER	1,239	0	0	0	0	0	0	1,239
1823920	DSR COSTS AMORTIZED 104059	WSB- Wattsmart Business Agric- WY Cat2 -	OTHER	4	0	0	0	0	0	0	4
1823920	DSR COSTS AMORTIZED 104060	WSB- Wattsmart Business Agric- WY Cat3 -	OTHER	2	0	0	0	0	0	0	2
1823920	DSR COSTS AMORTIZED 104061	WSB- Wattsmart Business- WY Cat 3- 2016	OTHER	602	0	0	0	0	0	0	602
1823920	DSR COSTS AMORTIZED 104080	OUTREACH & COMM WATTSMT WY-2016 CAT2	OTHER	44	0	0	0	0	0	0	44
1823920	DSR COSTS AMORTIZED 104081	OUTREACH & COMM WATTSMT WY-2016 CAT3	OTHER	42	0	0	0	0	0	0	42
1823920	DSR COSTS AMORTIZED 104109	WA DSM - 186055 Clear Acct Balance	OTHER	(841)	0	0	0	0	0	0	(841)
1823920	DSR COSTS AMORTIZED 104110	ID DSM - 186025 Clear Acct Balance	OTHER	398	0	0	0	0	0	0	398
1823920	DSR COSTS AMORTIZED 104111	WY DSM - 186065 Clear Acct Balance	OTHER	(1,405)	0	0	0	0	0	0	(1,405)
1823920 Total				371,869	0	0	0	0	0	0	371,869
1823930	DSR COSTS NOT AMORT 102573	ENERGY FINANSWER ID/UT 2006	OTHER	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT 102574	INDUSTRIAL FINANSWER-ID-UT 2006	OTHER	3	0	0	0	0	0	0	3
1823930	DSR COSTS NOT AMORT 102575	LOW INCOME WZ -ID-UT 2006	OTHER	144	0	0	0	0	0	0	144
1823930	DSR COSTS NOT AMORT 102576	NEEA-IDAHO-UTAH 2006	OTHER	359	0	0	0	0	0	0	359
1823930	DSR COSTS NOT AMORT 102577	IRRIGATION INTERRUPTIBLE ID-UT 2006	OTHER	361	0	0	0	0	0	0	361
1823930	DSR COSTS NOT AMORT 102578	WEATHERIZATION LOANS-RESDL/ID-UT 2006	OTHER	2	0	0	0	0	0	0	2
1823930	DSR COSTS NOT AMORT 102579	REFRIGERATOR RECYCLING PGM-ID-UT 2006	OTHER	143	0	0	0	0	0	0	143
1823930	DSR COSTS NOT AMORT 102580	COMMERCIAL FINANSWER EXPR-ID-UT 2006	OTHER	117	0	0	0	0	0	0	117
1823930	DSR COSTS NOT AMORT 102581	INDUSTRIAL FINANSWER EXPR-ID-UT 2006	OTHER	47	0	0	0	0	0	0	47
1823930	DSR COSTS NOT AMORT 102582	IRRIGATION EFFICIENCY PRGRM-ID-UT 2006	OTHER	246	0	0	0	0	0	0	246
1823930	DSR COSTS NOT AMORT 102758	HOME ENERGY EFFICIENCY INCENTIVE PRGM-I	OTHER	103	0	0	0	0	0	0	103
1823930	DSR COSTS NOT AMORT 102808	WEATHERIZATION LOANS RESIDL/ ID-UT 2007	OTHER	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT 102809	ENERGY FINANSWER IDU 2007	OTHER	4	0	0	0	0	0	0	4
1823930	DSR COSTS NOT AMORT 102810	Industrial Finanswer ID - 2007	OTHER	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT 102811	IRRIGATION INTERRUPTIBLE ID-UT 2007	OTHER	846	0	0	0	0	0	0	846
1823930	DSR COSTS NOT AMORT 102812	LOW INCOME WZ - ID-UT 2007	OTHER	101	0	0	0	0	0	0	101
1823930	DSR COSTS NOT AMORT 102813	NEEA - IDAHO - UTAH 2007	OTHER	361	0	0	0	0	0	0	361
1823930	DSR COSTS NOT AMORT 102814	REFRIGERATOR RECYCLING PGM - ID-UT 2007	OTHER	123	0	0	0	0	0	0	123
1823930	DSR COSTS NOT AMORT 102815	COMMERCIAL FINANSWER EXPR - ID-UT 2007	OTHER	61	0	0	0	0	0	0	61
1823930	DSR COSTS NOT AMORT 102816	INDUSTRIAL FINANSWER EXPR - ID-UT 2007	OTHER	120	0	0	0	0	0	0	120
1823930	DSR COSTS NOT AMORT 102817	IRRIGATION EFFICIENCY PRGRM - ID-UT 2007	OTHER	275	0	0	0	0	0	0	275



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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
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



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1823930	DSR COSTS NOT AMORT 103320	IRRIGATION EFFICIENCY PRGRM - ID 2012	OTHER	847	0	0	0	0	0	0	847
1823930	DSR COSTS NOT AMORT 103321	HOME ENERGY EFFICIENCY INCENTIVE PROG -	OTHER	789	0	0	0	0	0	0	789
1823930	DSR COSTS NOT AMORT 103322	COMMERCIAL DIRECT INSTALL - ID 2012	OTHER	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT 103323	AGRICULTURAL FINANSWER EXPR - ID 2012	OTHER	7	0	0	0	0	0	0	7
1823930	DSR COSTS NOT AMORT 103398	RECOMMISSIONING INDUSTRIAL - UT 2012	OTHER	6	0	0	0	0	0	0	6
1823930	DSR COSTS NOT AMORT 103634	AGRICULTURAL FINANSWER EXPR - ID 2013	OTHER	21	0	0	0	0	0	0	21
1823930	DSR COSTS NOT AMORT 103635	ENERGY FINANSWER - ID 2013	OTHER	77	0	0	0	0	0	0	77
1823930	DSR COSTS NOT AMORT 103636	INDUSTRIAL FINANSWER - ID 2013	OTHER	294	0	0	0	0	0	0	294
1823930	DSR COSTS NOT AMORT 103638	LOW INCOME WZ - ID- 2013	OTHER	226	0	0	0	0	0	0	226
1823930	DSR COSTS NOT AMORT 103640	REFRIGERATOR RECYCLING PGM - ID 2013	OTHER	115	0	0	0	0	0	0	115
1823930	DSR COSTS NOT AMORT 103641	COMMERCIAL FINANSWER EXPR - ID 2013	OTHER	615	0	0	0	0	0	0	615
1823930	DSR COSTS NOT AMORT 103642	INDUSTRIAL FINANSWER EXPR - ID 2013	OTHER	363	0	0	0	0	0	0	363
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 138015	Reg Asset Current - Energy West Mining	CAEE	1,201	0	0	0	288	805	108	0
1823990	OTHR REG ASSET-N CST 138020	Reg Asset Current - DSM	OTHER	439	0	0	0	0	0	0	439
1823990	OTHR REG ASSET-N CST 138042	Reg Asset Current - Electric Transport	OTHER	43	0	0	0	0	0	0	43
1823990	OTHR REG ASSET-N CST 138045	Reg Asset Current - GHG Allowances	OTHER	6,352	0	0	0	0	0	0	6,352



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1823990	OTHR REG ASSET-N CST	138050	Reg Asset Current - Def Net Power Costs	OTHER	318,647	0	0	0	0	0	0	318,647	
1823990	OTHR REG ASSET-N CST	138055	Reg Asset Current - Def RECs in Rates	OTHER	167	0	0	0	0	0	0	167	
1823990	OTHR REG ASSET-N CST	138060	Reg Asset Current - BPA Balancing Accts	OTHER	3,358	0	0	0	0	0	0	3,358	
1823990	OTHR REG ASSET-N CST	138075	Reg Asset Current - Wildfire Mitigation	OTHER	27,800	0	0	0	0	0	0	27,800	
1823990	OTHR REG ASSET-N CST	138090	Reg Asset Current - Solar Feed-In	OTHER	5,448	0	0	0	0	0	0	5,448	
1823990	OTHR REG ASSET-N CST	138190	Reg Asset Current - Other	OTHER	15,488	0	0	0	0	0	0	15,488	
1823990	OTHR REG ASSET-N CST	186052	DSM Dem Resp Reg Asset - WA	OTHER	25	0	0	0	0	0	0	25	
1823990	OTHR REG ASSET-N CST	186100	Calif Alternative Rate for Energy (CARE)	OTHER	347	0	0	0	0	0	0	347	
1823990	OTHR REG ASSET-N CST	186117	RegA - DSM - CA - Reclass to Current	OTHER	(40)	0	0	0	0	0	0	(40)	
1823990	OTHR REG ASSET-N CST	186119	Reg Asset - DSM - CA - Balance Reclass	OTHER	118	0	0	0	0	0	0	118	
1823990	OTHR REG ASSET-N CST	186127	RegA - DSM - ID - Reclass to Current	OTHER	(23)	0	0	0	0	0	0	(23)	
1823990	OTHR REG ASSET-N CST	186129	Reg Asset - DSM - ID - Balance Reclass	OTHER	1,776	0	0	0	0	0	0	1,776	
1823990	OTHR REG ASSET-N CST	186137	RegA - DSM - OR - Reclass to Current	OTHER	(376)	0	0	0	0	0	0	(376)	
1823990	OTHR REG ASSET-N CST	186139	Reg Asset - DSM - OR - Balance Reclass	OTHER	33	0	0	0	0	0	0	33	
1823990	OTHR REG ASSET-N CST	186159	Reg Asset - DSM - WA - Balance Reclass	OTHER	3,761	0	0	0	0	0	0	3,761	
1823990	OTHR REG ASSET-N CST	186792	RegA - Deer Creek - ID - Recl to Curr	CAEE	(13)	0	0	0	(3)	(9)	(1)	(0)	0
1823990	OTHR REG ASSET-N CST	186793	RegA - Deer Creek - OR - Recl to Curr	CAEE	(745)	0	0	0	(179)	(499)	(67)	(0)	0
1823990	OTHR REG ASSET-N CST	187042	Reg Asset - CA GHG Allowances	OTHER	6,131	0	0	0	0	0	0	0	6,131
1823990	OTHR REG ASSET-N CST	187048	RegA - CA GHG Allowances - Recl to Curr	OTHER	(6,352)	0	0	0	0	0	0	0	(6,352)
1823990	OTHR REG ASSET-N CST	187049	RegA - CA GHG Allowances - Balance Recl	OTHER	293	0	0	0	0	0	0	0	293
1823990	OTHR REG ASSET-N CST	187191	Reg Asset - WA RPS Purchase	OTHER	268	0	0	0	0	0	0	0	268
1823990	OTHR REG ASSET-N CST	187230	RegA - Oregon OCAT Expense Deferral	OTHER	(467)	0	0	0	0	0	0	0	(467)
1823990	OTHR REG ASSET-N CST	187231	Reg Asset - Oregon Metro BIT	OTHER	17	0	0	0	0	0	0	0	17
1823990	OTHR REG ASSET-N CST	187239	RegA-Income Tax Related-Recl to Liab	OTHER	468	0	0	0	0	0	0	0	468
1823990	OTHR REG ASSET-N CST	187255	RegA - BPA Balancing Accts - Recl to Cur	OTHER	(3,358)	0	0	0	0	0	0	0	(3,358)
1823990	OTHR REG ASSET-N CST	187300	CA - Jan 2010 Storm Costs	OTHER	7,541	0	0	0	0	0	0	0	7,541
1823990	OTHR REG ASSET-N CST	187301	Reg Asset - CA - CEMA Costs Deferral	OTHER	(533)	0	0	0	0	0	0	0	(533)
1823990	OTHR REG ASSET-N CST	187302	RegA-OR Low Income Bill Discount	OTHER	3,457	0	0	0	0	0	0	0	3,457
1823990	OTHR REG ASSET-N CST	187303	RegA-OR Low Income Bill Disc Admin Cost	OTHER	46	0	0	0	0	0	0	0	46
1823990	OTHR REG ASSET-N CST	187304	RegA-CA Emerg Svc Prgms-Battery Storage	OTHER	(230)	0	0	0	0	0	0	0	(230)
1823990	OTHR REG ASSET-N CST	187308	RegA - WY Low-Carbon Energy Standards	OTHER	2	0	0	0	0	0	0	0	2
1823990	OTHR REG ASSET-N CST	187309	RegA-OR Utility Community Advisory Group	OTHER	124	0	0	0	0	0	0	0	124
1823990	OTHR REG ASSET-N CST	187311	Contra Reg Asset-Carbon Plt Dec/Inv-CA	CA	(20)	(20)	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187320	Reg Asset - Deprec Increase - ID	IDU	8,713	0	0	0	0	0	8,713	0	0
1823990	OTHR REG ASSET-N CST	187321	Reg Asset - Deprec Increase - UT	UT	1,024	0	0	0	0	1,024	0	0	0
1823990	OTHR REG ASSET-N CST	187322	Reg Asset - Deprec Increase - WY	WYP	13,967	0	0	0	13,967	0	0	0	0
1823990	OTHR REG ASSET-N CST	187332	Reg Asset - Carbon Unrec Plant - UT	UT	12,326	0	0	0	0	12,326	0	0	0
1823990	OTHR REG ASSET-N CST	187337	Reg Asset - Carbon Decomm - CA	CA	1	1	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187338	REG ASSET - CARBON PLT DECOM/INVENTORY	CA	(33)	(33)	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187338	REG ASSET - CARBON PLT DECOM/INVENTORY	CAGE	3,274	0	0	0	705	2,283	284	1	0
1823990	OTHR REG ASSET-N CST	187338	REG ASSET - CARBON PLT DECOM/INVENTORY	IDU	(99)	0	0	0	0	0	(99)	0	0
1823990	OTHR REG ASSET-N CST	187338	REG ASSET - CARBON PLT DECOM/INVENTORY	OR	(449)	0	(449)	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187338	REG ASSET - CARBON PLT DECOM/INVENTORY	UT	(1,517)	0	0	0	0	(1,517)	0	0	0
1823990	OTHR REG ASSET-N CST	187338	REG ASSET - CARBON PLT DECOM/INVENTORY	WYU	(420)	0	0	0	(420)	0	0	0	0
1823990	OTHR REG ASSET-N CST	187345	Reg Asset - UT - Pref Stock Redemp Loss	OTHER	58	0	0	0	0	0	0	0	58
1823990	OTHR REG ASSET-N CST	187346	Reg Asset - WY - Pref Stock Redemp Loss	OTHER	20	0	0	0	0	0	0	0	20
1823990	OTHR REG ASSET-N CST	187347	Reg Asset - WA - Pref Stock Redemp Loss	OTHER	9	0	0	0	0	0	0	0	9
1823990	OTHR REG ASSET-N CST	187350	ID - Deferred Overburden Costs	OTHER	523	0	0	0	0	0	0	0	523
1823990	OTHR REG ASSET-N CST	187351	WY - Deferred Overburden Costs	WYP	1,281	0	0	0	1,281	0	0	0	0
1823990	OTHR REG ASSET-N CST	187352	Reg A-CA-Arrearage Payments Pgrm(CAPP)	OTHER	28	0	0	0	0	0	0	0	28



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Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823990	OTHR REG ASSET-N CST	187353	RegA-OR Distribution System Plan	OTHER	1,518	0	0	0	0	0	1,518
1823990	OTHR REG ASSET-N CST	187354	RegA-OR 2020 GRC-Meters Replcd by AMI	OTHER	9,510	0	0	0	0	0	9,510
1823990	OTHR REG ASSET-N CST	187357	CA Mobile Home Park Conversion (MHPCBA)	OTHER	199	0	0	0	0	0	199
1823990	OTHR REG ASSET-N CST	187358	Reg Asset - UT MPA Balancing Account	OTHER	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187359	Reg Asset - UT Major Plant Additions	OTHER	(0)	0	0	0	0	0	(0)
1823990	OTHR REG ASSET-N CST	187361	Reg A-OR-COVID-19 Bill Assistance Prog	OTHER	11,623	0	0	0	0	0	11,623
1823990	OTHR REG ASSET-N CST	187362	Reg A-WA-COVID-19 Bill Assistance Prog	OTHER	3,101	0	0	0	0	0	3,101
1823990	OTHR REG ASSET-N CST	187369	RegA - WA Equity Advisory Group (CETA)	OTHER	1,048	0	0	0	0	0	1,048
1823990	OTHR REG ASSET-N CST	187380	Reg Asset - UT Solar Incentive Program	OTHER	(426)	0	0	0	0	0	(426)
1823990	OTHR REG ASSET-N CST	187383	RegA - OR Solar Feed-In - Recl to Curr	OTHER	(5,278)	0	0	0	0	0	(5,278)
1823990	OTHR REG ASSET-N CST	187384	RegA - UT Solar Feed-In - Recl to Curr	OTHER	(170)	0	0	0	0	0	(170)
1823990	OTHR REG ASSET-N CST	187386	Reg Asset-OR Solar Feed-In Tariff 2021	OTHER	(4)	0	0	0	0	0	(4)
1823990	OTHR REG ASSET-N CST	187387	Reg Asset-Utah STEP Pilot Prog Bal Acct	OTHER	(5,845)	0	0	0	0	0	(5,845)
1823990	OTHR REG ASSET-N CST	187390	UT-Klamath Hydro Relicensing Costs	OTHER	(0)	0	0	0	0	0	(0)
1823990	OTHR REG ASSET-N CST	187392	Reg Asset-OR Solar Feed-In Tariff 2022	OTHER	1,329	0	0	0	0	0	1,329
1823990	OTHR REG ASSET-N CST	187394	RegA - UT Solar Feed-In - Recl to Liab	OTHER	6,342	0	0	0	0	0	6,342
1823990	OTHR REG ASSET-N CST	187395	Reg Asset-OR Solar Feed-In Tariff 2023	OTHER	2,143	0	0	0	0	0	2,143
1823990	OTHR REG ASSET-N CST	187396	Reg Asset-OR Solar Feed-In Tariff 2024	OTHER	67	0	0	0	0	0	67
1823990	OTHR REG ASSET-N CST	187415	Reg Asset-UT Subscriber Solar Program	OTHER	1,856	0	0	0	0	0	1,856
1823990	OTHR REG ASSET-N CST	187420	RegA - OR Community Solar	OTHER	2,860	0	0	0	0	0	2,860
1823990	OTHR REG ASSET-N CST	187488	RegA-WA Decoupling Mech - Recl to Curr	OTHER	(1,462)	0	0	0	0	0	(1,462)
1823990	OTHR REG ASSET-N CST	187489	Reg A-WA Decoupling Mechanism-Reclass	OTHER	1,960	0	0	0	0	0	1,960
1823990	OTHR REG ASSET-N CST	187493	Reg A-WA-Arrearage Payments Pgrm	OTHER	(29)	0	0	0	0	0	(29)
1823990	OTHR REG ASSET-N CST	187495	RegA - Other - Recl to Curr	OTHER	(13,302)	0	0	0	0	0	(13,302)
1823990	OTHR REG ASSET-N CST	187648	Reg A - Post-Retirement - Recl to Curr	CAEE	(443)	0	0	(106)	(297)	(40)	0
1823990	OTHR REG ASSET-N CST	187651	RegA-OR TB Flats	OTHER	6,253	0	0	0	0	0	6,253
1823990	OTHR REG ASSET-N CST	187652	RegA-OR Cedar Springs II	OTHER	254	0	0	0	0	0	254
1823990	OTHR REG ASSET-N CST	187653	CA 2023 GRC Memo Account	CA	688	688	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187657	RegA - Insurance Reserves-Recl to Liab	OTHER	475	0	0	0	0	0	475
1823990	OTHR REG ASSET-N CST	187658	RegA-WA Insurance Reserves-Recl to Liab	OTHER	415	0	0	0	0	0	415
1823990	OTHR REG ASSET-N CST	187659	RegA-CA Insurance Reserves-Recl to Liab	OTHER	4,391	0	0	0	0	0	4,391
1823990	OTHR REG ASSET-N CST	187660	RegA-OR Transp Electrification Pilot	OTHER	2,665	0	0	0	0	0	2,665
1823990	OTHR REG ASSET-N CST	187661	RegA-UT Elec Vehicle Charging Infrast	OTHER	(6,030)	0	0	0	0	0	(6,030)
1823990	OTHR REG ASSET-N CST	187662	RegA-CA Transp Electrification Pilot	OTHER	(236)	0	0	0	0	0	(236)
1823990	OTHR REG ASSET-N CST	187664	RegA-WA Transp Electrification Pilot	OTHER	855	0	0	0	0	0	855
1823990	OTHR REG ASSET-N CST	187665	RegA-OR Residential Charging Pilot	OTHER	(3,224)	0	0	0	0	0	(3,224)
1823990	OTHR REG ASSET-N CST	187830	Reg Asset - UT RBA CY2021	OTHER	139	0	0	0	0	0	139
1823990	OTHR REG ASSET-N CST	187831	Reg Asset - UT RBA CY2022	OTHER	(124)	0	0	0	0	0	(124)
1823990	OTHR REG ASSET-N CST	187833	Reg Asset - UT RBA CY2023	OTHER	(2,075)	0	0	0	0	0	(2,075)
1823990	OTHR REG ASSET-N CST	187860	Reg Asset - WY RRA CY2022	OTHER	(207)	0	0	0	0	0	(207)
1823990	OTHR REG ASSET-N CST	187861	Reg Asset - WY RRA CY2023	OTHER	(188)	0	0	0	0	0	(188)
1823990	OTHR REG ASSET-N CST	187885	Reg Asset - WY RRA CY2021	OTHER	(99)	0	0	0	0	0	(99)
1823990	OTHR REG ASSET-N CST	187886	Reg Asset-OR RPS Compliance Purchases	OTHER	56	0	0	0	0	0	56
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	18	0	0	0	0	0	18
1823990	OTHR REG ASSET-N CST	187896	RegA - UT RECs in Rates - Recl to Curr	OTHER	(62)	0	0	0	0	0	(62)
1823990	OTHR REG ASSET-N CST	187897	RegA - UT RECs in Rates - Recl to Liab	OTHER	2,345	0	0	0	0	0	2,345
1823990	OTHR REG ASSET-N CST	187898	RegA - Def RECs in Rates - Recl to Curr	OTHER	(45)	0	0	0	0	0	(45)
1823990	OTHR REG ASSET-N CST	187899	RegA - WY RECs in Rates - Recl to Liab	OTHER	667	0	0	0	0	0	667
1823990	OTHR REG ASSET-N CST	187911	REG ASSET - LAKE SIDE LIQ. DAMAGES - WY	WYP	663	0	0	663	0	0	0



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Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other		
1823990	OTHR REG ASSET-N CST	187913	Reg Asset - Goodnoe Hills Liq. Damages -	WYP	223	0	0	0	223	0	0	0	
1823990	OTHR REG ASSET-N CST	187914	"Reg Asset-UT-Liq. Damages JB4, N1&2"	UT	367	0	0	0	367	0	0	0	
1823990	OTHR REG ASSET-N CST	187915	Reg Asset-WY-Liq. Damages N2	WYP	60	0	0	0	60	0	0	0	
1823990	OTHR REG ASSET-N CST	187916	Reg Asset-WY Wind Test Energy Deferral	WYU	210	0	0	0	210	0	0	0	
1823990	OTHR REG ASSET-N CST	187952	DEFERRED INTERVENOR	OTHER	0	0	0	0	0	0	0	0	
1823990	OTHR REG ASSET-N CST	187956	CA DEFERRED INTERVENOR FUNDING	OTHER	445	0	0	0	0	0	0	445	
1823990	OTHR REG ASSET-N CST	187957	DEFERRED OR INDEPENDENT EVALUATOR FEES	OTHER	99	0	0	0	0	0	0	99	
1823990	OTHR REG ASSET-N CST	187958	ID Deferred Intervenor Funding	IDU	40	0	0	0	0	40	0	0	
1823990	OTHR REG ASSET-N CST	187959	WA Deferred Intervenor Funding	OTHER	13	0	0	0	0	0	0	13	
1823990	OTHR REG ASSET-N CST	187964	Reg A - Intervenor Fees - Recl to Liab	OTHER	92	0	0	0	0	0	0	92	
1823990	OTHR REG ASSET-N CST	187966	Reg A - CA (CARE) Program - Recl to Liab	OTHER	1	0	0	0	0	0	0	1	
1823990	OTHR REG ASSET-N CST	187967	Reg A - OR Asset Sale Gain-Balance Recl	OTHER	2,762	0	0	0	0	0	0	2,762	
1823990	OTHR REG ASSET-N CST	187968	Reg A - Insurance Reserves - Recl	OTHER	31,686	0	0	0	0	0	0	31,686	
1823990	OTHR REG ASSET-N CST	187975	Reg Asset - CA ECAC	OTHER	(1,513)	0	0	0	0	0	0	(1,513)	
1823990	OTHR REG ASSET-N CST	187989	Reg Asset - OR PCAM FY2021	OTHER	50,475	0	0	0	0	0	0	50,475	
1823990	OTHR REG ASSET-N CST	189001	RegA-CA Fire Risk Mitigation (FRMMA)	OTHER	394	0	0	0	0	0	0	394	
1823990	OTHR REG ASSET-N CST	189002	RegA-CA Wildfire Mitigation Plan(WMPMA)	OTHER	34,857	0	0	0	0	0	0	34,857	
1823990	OTHR REG ASSET-N CST	189003	Contra RegA-CA Fire/Wildlife Mitigation	OTHER	(1,895)	0	0	0	0	0	0	(1,895)	
1823990	OTHR REG ASSET-N CST	189004	RegA-CA Fire Hazard Prevention (FHPMA)	OTHER	3,053	0	0	0	0	0	0	3,053	
1823990	OTHR REG ASSET-N CST	189005	RegA-CA Wildfire/Natl Disaster (WNDRR)	OTHER	86	0	0	0	0	0	0	86	
1823990	OTHR REG ASSET-N CST	189006	RegA-CA Emerg Cust Protections (ECPMA)	OTHER	6	0	0	0	0	0	0	6	
1823990	OTHR REG ASSET-N CST	189011	Reg Asset-UT Wildland Fire Protection	OTHER	10,889	0	0	0	0	0	0	10,889	
1823990	OTHR REG ASSET-N CST	189015	Contra RegA-UT Wildland Fire Prot	OTHER	(2,251)	0	0	0	0	0	0	(2,251)	
1823990	OTHR REG ASSET-N CST	189016	Reg Asset-OR Wildfire Mitigation Acct	OTHER	35,116	0	0	0	0	0	0	35,116	
1823990	OTHR REG ASSET-N CST	189017	RegA-OR Wildfire - Damaged Asset NBV	OR	1,870	0	1,870	0	0	0	0	0	
1823990	OTHR REG ASSET-N CST	189018	RegA-OR Wildfire Risk/Veg Mgmt (WMVM)	OTHER	4,723	0	0	0	0	0	0	4,723	
1823990	OTHR REG ASSET-N CST	189019	RegA-OR Wildfire WMVM 2022	OTHER	25,800	0	0	0	0	0	0	25,800	
1823990	OTHR REG ASSET-N CST	189020	Contra RegA-OR Wildfire Mitigation	OTHER	(2,473)	0	0	0	0	0	0	(2,473)	
1823990	OTHR REG ASSET-N CST	189021	RegA-OR Wildfire WMVM 2023	OTHER	1,183	0	0	0	0	0	0	1,183	
1823990	OTHR REG ASSET-N CST	189029	RegA-Wildfire Mitigation - Recl to Curr	OTHER	(27,800)	0	0	0	0	0	0	(27,800)	
1823990	OTHR REG ASSET-N CST	189030	Klamath Unrecovered Plant and Transfer	SG	3,575	53	952	274	506	1,594	195	1	0
1823990	OTHR REG ASSET-N CST	189506	Reg Asset - CA ECAC CY2022	OTHER	6,277	0	0	0	0	0	0	6,277	
1823990	OTHR REG ASSET-N CST	189507	Contra Reg Asset - CA ECAC CY2022	OTHER	(283)	0	0	0	0	0	0	(283)	
1823990	OTHR REG ASSET-N CST	189508	Reg Asset - CA ECAC CY2023	OTHER	8,639	0	0	0	0	0	0	8,639	
1823990	OTHR REG ASSET-N CST	189509	Contra Reg Asset - CA ECAC CY2023	OTHER	(432)	0	0	0	0	0	0	(432)	
1823990	OTHR REG ASSET-N CST	189528	Reg A - CA Def Exc NPC - Recl to Curr	OTHER	(690)	0	0	0	0	0	0	(690)	
1823990	OTHR REG ASSET-N CST	189529	Reg A - CA Def Exc NPC - Recl to Liab	OTHER	2,289	0	0	0	0	0	0	2,289	
1823990	OTHR REG ASSET-N CST	189536	Reg Asset-ID ECAM CY 2021	OTHER	1,336	0	0	0	0	0	0	1,336	
1823990	OTHR REG ASSET-N CST	189537	Reg Asset-ID ECAM CY 2022	OTHER	26,638	0	0	0	0	0	0	26,638	
1823990	OTHR REG ASSET-N CST	189538	Reg Asset-ID ECAM CY 2023	OTHER	30,338	0	0	0	0	0	0	30,338	
1823990	OTHR REG ASSET-N CST	189547	Contra Reg Asset - ID ECAM CY 2022	OTHER	(1,648)	0	0	0	0	0	0	(1,648)	
1823990	OTHR REG ASSET-N CST	189548	Contra Reg Asset - ID ECAM CY 2023	OTHER	(1,517)	0	0	0	0	0	0	(1,517)	
1823990	OTHR REG ASSET-N CST	189568	Reg A - ID Def Exc NPC - Recl to Curr	OTHER	(32,329)	0	0	0	0	0	0	(32,329)	
1823990	OTHR REG ASSET-N CST	189586	Reg Asset - OR PCAM FY2022	OTHER	118,290	0	0	0	0	0	0	118,290	
1823990	OTHR REG ASSET-N CST	189587	Contra Reg Asset - OR PCAM FY2022	OTHER	(33,139)	0	0	0	0	0	0	(33,139)	
1823990	OTHR REG ASSET-N CST	189588	Reg Asset - OR PCAM CY2023	OTHER	58,234	0	0	0	0	0	0	58,234	
1823990	OTHR REG ASSET-N CST	189589	Contra Reg Asset - OR PCAM CY2023	OTHER	(54,609)	0	0	0	0	0	0	(54,609)	
1823990	OTHR REG ASSET-N CST	189598	Reg A - OR Def Exc NPC - Recl to Curr	OTHER	(30,163)	0	0	0	0	0	0	(30,163)	
1823990	OTHR REG ASSET-N CST	189610	Reg Asset - UT EBA CY2020	OTHER	1,074	0	0	0	0	0	0	1,074	
1823990	OTHR REG ASSET-N CST	189611	Reg Asset - UT EBA CY2021	OTHER	9,548	0	0	0	0	0	0	9,548	



Regulatory Assets (Actuals)
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Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	
1823990	OTHR REG ASSET-N CST	189612	Reg Asset - UT EBA CY2022	OTHER	151,084	0	0	0	0	0	0	151,084
1823990	OTHR REG ASSET-N CST	189613	Reg Asset - UT EBA CY2023	OTHER	197,701	0	0	0	0	0	0	197,701
1823990	OTHR REG ASSET-N CST	189621	Contra Reg Asset - UT EBA CY2021	OTHER	(136)	0	0	0	0	0	0	(136)
1823990	OTHR REG ASSET-N CST	189622	Contra Reg Asset - UT EBA CY2022	OTHER	(8,719)	0	0	0	0	0	0	(8,719)
1823990	OTHR REG ASSET-N CST	189623	Contra Reg Asset - UT EBA CY2023	OTHER	(10,231)	0	0	0	0	0	0	(10,231)
1823990	OTHR REG ASSET-N CST	189638	RegA - UT Def Exc NPC - Recl to Curr	OTHER	(171,661)	0	0	0	0	0	0	(171,661)
1823990	OTHR REG ASSET-N CST	189642	Reg Asset-WA-Major Mtc Exp-Colstrip U4	WA	259	0	0	259	0	0	0	0
1823990	OTHR REG ASSET-N CST	189644	Reg Asset - WA PCAM PTC CY2023	OTHER	40	0	0	0	0	0	0	40
1823990	OTHR REG ASSET-N CST	189645	Reg Asset - WA PCAM CY2023	OTHER	37,636	0	0	0	0	0	0	37,636
1823990	OTHR REG ASSET-N CST	189646	Contra Reg Asset - WA PCAM CY2023	OTHER	(1,882)	0	0	0	0	0	0	(1,882)
1823990	OTHR REG ASSET-N CST	189648	RegA - WA Def Exc NPC - Recl to Curr	OTHER	(18,976)	0	0	0	0	0	0	(18,976)
1823990	OTHR REG ASSET-N CST	189649	RegA - WA Def Exc NPC - Recl to Liab	OTHER	87,691	0	0	0	0	0	0	87,691
1823990	OTHR REG ASSET-N CST	189651	Reg Asset - WY ECAM CY2021	OTHER	2,617	0	0	0	0	0	0	2,617
1823990	OTHR REG ASSET-N CST	189652	Reg Asset - WY ECAM CY2022	OTHER	66,673	0	0	0	0	0	0	66,673
1823990	OTHR REG ASSET-N CST	189653	Reg Asset - WY ECAM CY2023	OTHER	63,324	0	0	0	0	0	0	63,324
1823990	OTHR REG ASSET-N CST	189661	Contra Reg Asset - WY ECAM CY2021	OTHER	(816)	0	0	0	0	0	0	(816)
1823990	OTHR REG ASSET-N CST	189662	Contra Reg Asset - WY ECAM CY2022	OTHER	(5,106)	0	0	0	0	0	0	(5,106)
1823990	OTHR REG ASSET-N CST	189663	Contra Reg Asset - WY ECAM CY2023	OTHER	(3,445)	0	0	0	0	0	0	(3,445)
1823990	OTHR REG ASSET-N CST	189688	RegA - WY Def Exc NPC - Recl to Curr	OTHER	(64,828)	0	0	0	0	0	0	(64,828)
1823990	OTHR REG ASSET-N CST	610000	Blank	OTHER	2	0	0	0	0	0	0	2
1823990	OTHR REG ASSET-N CST	610099	Blank	OTHER	3	0	0	0	0	0	0	3
1823990	OTHR REG ASSET-N CST	701010	LABOR COSTS SETTLED TO CAPITAL	OTHER	(5)	0	0	0	0	0	0	(5)
1823990 Total					1,055,202	690	2,374	533	17,194	16,078	9,133	2 1,009,197
1823999	REGULATORY ASST-OTH	186011	DSM Reg Asset - Accruals - CA	OTHER	318	0	0	0	0	0	0	318
1823999	REGULATORY ASST-OTH	186015	DSM Reg Asset - Balancing Acct - CA	OTHER	(370)	0	0	0	0	0	0	(370)
1823999	REGULATORY ASST-OTH	186021	DSM Reg Asset - Accruals - ID	OTHER	402	0	0	0	0	0	0	402
1823999	REGULATORY ASST-OTH	186025	DSM Reg Asset - Balancing Acct - ID	OTHER	(2,055)	0	0	0	0	0	0	(2,055)
1823999	REGULATORY ASST-OTH	186035	DSM Reg Asset - Balancing Acct - OR	OTHER	312	0	0	0	0	0	0	312
1823999	REGULATORY ASST-OTH	186041	DSM Reg Asset - Accruals - UT	OTHER	3,559	0	0	0	0	0	0	3,559
1823999	REGULATORY ASST-OTH	186045	DSM Reg Asset - Balancing Acct - UT	OTHER	(61,987)	0	0	0	0	0	0	(61,987)
1823999	REGULATORY ASST-OTH	186051	DSM Reg Asset - Accruals - WA	OTHER	1,412	0	0	0	0	0	0	1,412
1823999	REGULATORY ASST-OTH	186055	DSM Reg Asset - Balancing Acct - WA	OTHER	(4,917)	0	0	0	0	0	0	(4,917)
1823999	REGULATORY ASST-OTH	186061	DSM Reg Asset - Accruals - WY	OTHER	214	0	0	0	0	0	0	214
1823999	REGULATORY ASST-OTH	186065	DSM Reg Asset - Balancing Acct - WY	OTHER	(737)	0	0	0	0	0	0	(737)
1823999	REGULATORY ASST-OTH	186071	DSM Reg Asset - Accruals - WY Cat 1	OTHER	127	0	0	0	0	0	0	127
1823999	REGULATORY ASST-OTH	186075	DSM Reg Asset-Balancing Acct-WY Cat 1	OTHER	2,190	0	0	0	0	0	0	2,190
1823999	REGULATORY ASST-OTH	186081	DSM Reg Asset - Accruals - WY Cat 2	OTHER	63	0	0	0	0	0	0	63
1823999	REGULATORY ASST-OTH	186085	DSM Reg Asset-Balancing Acct-WY Cat 2	OTHER	(2,296)	0	0	0	0	0	0	(2,296)
1823999 Total					(63,765)	0	0	0	0	0	0	(63,765)
Grand Total					1,463,831	3,486	1,139	536	88,299	116,924	21,656	69 1,231,722

B17.DEPRECIATION RESERVE



Depreciation Reserve (Actuals)
 Sum of Monthly Average: 12/2023
 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	CAGE	(300)	0	0	0	(65)	(209)	(26)	(0)	0
1080000	AC PR DPR EL PL SR 3102000	JBG	(151)	(6)	(113)	(32)	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3102000	SG	(28,961)	(430)	(7,713)	(2,220)	(4,096)	(12,917)	(1,578)	(7)	0
1080000	AC PR DPR EL PL SR 3103000	CAGE	(14,377)	0	0	0	(3,098)	(10,027)	(1,247)	(5)	0
1080000	AC PR DPR EL PL SR 3103000	JBG	(96)	(4)	(72)	(20)	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3110000	CAGE	(490,606)	0	0	0	(105,722)	(342,162)	(42,554)	(169)	0
1080000	AC PR DPR EL PL SR 3110000	CAGW	(48,511)	(2,007)	(36,217)	(10,287)	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3110000	JBG	(96,980)	(4,013)	(72,402)	(20,565)	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3110000	SG	(4,717)	(70)	(1,256)	(362)	(667)	(2,104)	(257)	(1)	0
1080000	AC PR DPR EL PL SR 3120000	CAGE	(1,797,267)	0	0	0	(387,297)	(1,253,462)	(155,891)	(618)	0
1080000	AC PR DPR EL PL SR 3120000	CAGW	(93,515)	(3,870)	(69,815)	(19,830)	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3120000	JBG	(529,303)	(21,903)	(395,160)	(112,240)	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3120000	SG	(33,173)	(492)	(8,835)	(2,543)	(4,691)	(14,796)	(1,807)	(8)	0
1080000	AC PR DPR EL PL SR 3140000	CAGE	(363,781)	0	0	0	(78,392)	(253,710)	(31,553)	(125)	0
1080000	AC PR DPR EL PL SR 3140000	CAGW	(26,878)	(1,112)	(20,066)	(5,700)	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3140000	JBG	(119,781)	(4,957)	(89,424)	(25,400)	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3140000	SG	(18,298)	(272)	(4,873)	(1,403)	(2,588)	(8,161)	(997)	(4)	0
1080000	AC PR DPR EL PL SR 3150000	CAGE	(220,200)	0	0	0	(47,451)	(153,574)	(19,100)	(76)	0
1080000	AC PR DPR EL PL SR 3150000	CAGW	(7,388)	(306)	(5,516)	(1,567)	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3150000	JBG	(41,925)	(1,735)	(31,300)	(8,890)	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3150000	SG	(4,663)	(69)	(1,242)	(357)	(659)	(2,080)	(254)	(1)	0
1080000	AC PR DPR EL PL SR 3157000	JBG	(36)	(1)	(27)	(8)	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3160000	CAGE	(13,949)	0	0	0	(3,006)	(9,728)	(1,210)	(5)	0
1080000	AC PR DPR EL PL SR 3160000	CAGW	(297)	(12)	(222)	(63)	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3160000	JBG	(2,449)	(101)	(1,828)	(519)	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3160000	SG	(821)	(12)	(219)	(63)	(116)	(366)	(45)	(0)	0
1080000	AC PR DPR EL PL SR 3302000	SG-P	(4,160)	(62)	(1,108)	(319)	(588)	(1,856)	(227)	(1)	0
1080000	AC PR DPR EL PL SR 3302000	SG-U	(208)	(3)	(55)	(16)	(29)	(93)	(11)	(0)	0
1080000	AC PR DPR EL PL SR 3303000	SG-P	(1)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	0
1080000	AC PR DPR EL PL SR 3303000	SG-U	(110)	(2)	(29)	(8)	(16)	(49)	(6)	(0)	0
1080000	AC PR DPR EL PL SR 3304000	SG-P	(289)	(4)	(77)	(22)	(41)	(129)	(16)	(0)	0
1080000	AC PR DPR EL PL SR 3304000	SG-U	(88)	(1)	(23)	(7)	(12)	(39)	(5)	(0)	0
1080000	AC PR DPR EL PL SR 3305000	SG-P	(163)	(2)	(44)	(13)	(23)	(73)	(9)	(0)	0
1080000	AC PR DPR EL PL SR 3310000	SG-P	(7)	(0)	(2)	(1)	(1)	(3)	(0)	(0)	0
1080000	AC PR DPR EL PL SR 3310000	SG-U	(5,977)	(89)	(1,592)	(458)	(845)	(2,666)	(326)	(1)	0
1080000	AC PR DPR EL PL SR 3311000	SG-P	(27,266)	(405)	(7,262)	(2,090)	(3,856)	(12,161)	(1,485)	(7)	0
1080000	AC PR DPR EL PL SR 3311000	SG-U	(3,057)	(45)	(814)	(234)	(432)	(1,363)	(167)	(1)	0
1080000	AC PR DPR EL PL SR 3312000	SG-P	(33,814)	(502)	(9,006)	(2,592)	(4,782)	(15,082)	(1,842)	(8)	0
1080000	AC PR DPR EL PL SR 3312000	SG-U	(294)	(4)	(78)	(23)	(42)	(131)	(16)	(0)	0
1080000	AC PR DPR EL PL SR 3313000	SG-P	(7,552)	(112)	(2,011)	(579)	(1,068)	(3,368)	(411)	(2)	0
1080000	AC PR DPR EL PL SR 3313000	SG-U	(1,205)	(18)	(321)	(92)	(170)	(537)	(66)	(0)	0
1080000	AC PR DPR EL PL SR 3320000	SG-P	(1,893)	(28)	(504)	(145)	(268)	(844)	(103)	(0)	0
1080000	AC PR DPR EL PL SR 3320000	SG-U	(20,095)	(298)	(5,352)	(1,540)	(2,842)	(8,963)	(1,095)	(5)	0
1080000	AC PR DPR EL PL SR 3321000	SG-P	(185,583)	(2,754)	(49,427)	(14,226)	(26,246)	(82,774)	(10,110)	(45)	0
1080000	AC PR DPR EL PL SR 3321000	SG-U	(41,867)	(621)	(11,151)	(3,209)	(5,921)	(18,673)	(2,281)	(10)	0
1080000	AC PR DPR EL PL SR 3322000	SG-P	(6,464)	(96)	(1,722)	(496)	(914)	(2,883)	(352)	(2)	0
1080000	AC PR DPR EL PL SR 3322000	SG-U	(321)	(5)	(85)	(25)	(45)	(143)	(17)	(0)	0
1080000	AC PR DPR EL PL SR 3323000	SG-P	(83)	(1)	(22)	(6)	(12)	(37)	(5)	(0)	0
1080000	AC PR DPR EL PL SR 3323000	SG-U	(49)	(1)	(13)	(4)	(7)	(22)	(3)	(0)	0
1080000	AC PR DPR EL PL SR 3330000	SG-P	(38,684)	(574)	(10,303)	(2,965)	(5,471)	(17,254)	(2,107)	(9)	0
1080000	AC PR DPR EL PL SR 3330000	SG-U	(25,231)	(374)	(6,720)	(1,934)	(3,568)	(11,253)	(1,375)	(6)	0
1080000	AC PR DPR EL PL SR 3340000	SG-P	(23,080)	(343)	(6,147)	(1,769)	(3,264)	(10,294)	(1,257)	(6)	0



Depreciation Reserve (Actuals)
 Sum of Monthly Average: 12/2023
 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 3340000	ACCESSORY ELECTRIC EQUIPMENT	SG-U	(8,348)	(124)	(2,223)	(640)	(1,181)	(3,724)	(455)	(2)	0
1080000	AC PR DPR EL PL SR 3347000	ACCESSORY ELECT EQUIP - SUPV & ALARM	SG-P	(1,418)	(21)	(378)	(109)	(201)	(633)	(77)	(0)	0
1080000	AC PR DPR EL PL SR 3347000	ACCESSORY ELECT EQUIP - SUPV & ALARM	SG-U	(22)	(0)	(6)	(2)	(3)	(10)	(1)	(0)	0
1080000	AC PR DPR EL PL SR 3350000	MISC POWER PLANT EQUIP	SG-U	(133)	(2)	(35)	(10)	(19)	(59)	(7)	(0)	0
1080000	AC PR DPR EL PL SR 3351000	MISC POWER PLANT EQUIP - PRODUCTION	SG-P	(1,332)	(20)	(355)	(102)	(188)	(594)	(73)	(0)	0
1080000	AC PR DPR EL PL SR 3360000	"ROADS, RAILROADS & BRIDGES"	SG-P	(8,677)	(129)	(2,311)	(665)	(1,227)	(3,870)	(473)	(2)	0
1080000	AC PR DPR EL PL SR 3360000	"ROADS, RAILROADS & BRIDGES"	SG-U	(1,475)	(22)	(393)	(113)	(209)	(658)	(80)	(0)	0
1080000	AC PR DPR EL PL SR 3402000	LAND RIGHTS	SG-W	743	11	198	57	105	331	40	0	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	(32,720)	0	0	0	(7,051)	(22,820)	(2,838)	(11)	0
1080000	AC PR DPR EL PL SR 3410000	STRUCTURES & IMPROVEMENTS	CAGW	(15,290)	(633)	(11,415)	(3,242)	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	8,845	131	2,356	678	1,251	3,945	482	2	0
1080000	AC PR DPR EL PL SR 3410000	STRUCTURES & IMPROVEMENTS	UT	(7)	0	0	0	0	(7)	0	0	0
1080000	AC PR DPR EL PL SR 3420000	"FUEL HOLDERS,PRODUCERS, ACCES"	CAGE	(4,523)	0	0	0	(975)	(3,154)	(392)	(2)	0
1080000	AC PR DPR EL PL SR 3420000	"FUEL HOLDERS,PRODUCERS, ACCES"	CAGW	(619)	(26)	(462)	(131)	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3430000	PRIME MOVERS	CAGE	(223,716)	0	0	0	(48,209)	(156,026)	(19,405)	(77)	0
1080000	AC PR DPR EL PL SR 3430000	PRIME MOVERS	CAGW	(166,121)	(6,874)	(124,020)	(35,226)	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3430000	PRIME MOVERS	SG-W	95,751	1,421	25,502	7,340	13,541	42,707	5,216	23	0
1080000	AC PR DPR EL PL SR 3440000	GENERATORS	CAGE	(69,971)	0	0	0	(15,078)	(48,800)	(6,069)	(24)	0
1080000	AC PR DPR EL PL SR 3440000	GENERATORS	CAGW	(49,553)	(2,051)	(36,995)	(10,508)	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3440000	GENERATORS	SG	(119)	(2)	(32)	(9)	(17)	(53)	(6)	(0)	0
1080000	AC PR DPR EL PL SR 3440000	GENERATORS	SG-W	(197)	(3)	(53)	(15)	(28)	(88)	(11)	(0)	0
1080000	AC PR DPR EL PL SR 3440000	GENERATORS	UT	(29)	0	0	0	0	(29)	0	0	0
1080000	AC PR DPR EL PL SR 3450000	ACCESSORY ELECTRIC EQUIPMENT	CAGE	(34,047)	0	0	0	(7,337)	(23,746)	(2,953)	(12)	0
1080000	AC PR DPR EL PL SR 3450000	ACCESSORY ELECTRIC EQUIPMENT	CAGW	(18,443)	(763)	(13,769)	(3,911)	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3450000	ACCESSORY ELECTRIC EQUIPMENT	SG-W	11,827	176	3,150	907	1,673	5,275	644	3	0
1080000	AC PR DPR EL PL SR 3450000	ACCESSORY ELECTRIC EQUIPMENT	UT	(8)	0	0	0	0	(8)	0	0	0
1080000	AC PR DPR EL PL SR 3460000	MISCELLANEOUS PWR PLANT EQUIP	CAGE	(1,959)	0	0	0	(422)	(1,366)	(170)	(1)	0
1080000	AC PR DPR EL PL SR 3460000	MISCELLANEOUS PWR PLANT EQUIP	CAGW	(1,222)	(51)	(913)	(259)	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3460000	MISCELLANEOUS PWR PLANT EQUIP	SG-W	(183)	(3)	(49)	(14)	(26)	(82)	(10)	(0)	0
1080000	AC PR DPR EL PL SR 3502000	LAND RIGHTS	SG	(51,478)	(764)	(13,710)	(3,946)	(7,280)	(22,960)	(2,804)	(12)	0
1080000	AC PR DPR EL PL SR 3520000	STRUCTURES & IMPROVEMENTS	SG	(66,109)	(981)	(17,607)	(5,068)	(9,349)	(29,486)	(3,602)	(16)	0
1080000	AC PR DPR EL PL SR 3530000	STATION EQUIPMENT	SG	(578,493)	(8,585)	(154,073)	(44,346)	(81,812)	(258,021)	(31,516)	(140)	0
1080000	AC PR DPR EL PL SR 3534000	STATION EQUIPMENT, STEP-UP TRANSFORMERS	CAGW	(769)	(32)	(574)	(163)	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3534000	STATION EQUIPMENT, STEP-UP TRANSFORMERS	SG	(45,651)	(677)	(12,158)	(3,500)	(6,456)	(20,361)	(2,487)	(11)	0
1080000	AC PR DPR EL PL SR 3537000	STATION EQUIPMENT-SUPERVISORY & ALARM	SG	(6,700)	(99)	(1,784)	(514)	(947)	(2,988)	(365)	(2)	0
1080000	AC PR DPR EL PL SR 3540000	TOWERS AND FIXTURES	SG	(421,485)	(6,255)	(112,256)	(32,310)	(59,607)	(187,992)	(22,962)	(102)	0
1080000	AC PR DPR EL PL SR 3550000	POLES AND FIXTURES	SG	(458,804)	(6,809)	(122,195)	(35,171)	(64,885)	(204,637)	(24,995)	(111)	0
1080000	AC PR DPR EL PL SR 3560000	OVERHEAD CONDUCTORS & DEVICES	SG	(562,797)	(8,352)	(149,892)	(43,143)	(79,592)	(251,021)	(30,661)	(137)	0
1080000	AC PR DPR EL PL SR 3570000	UNDERGROUND CONDUIT	SG	(1,441)	(21)	(384)	(110)	(204)	(643)	(79)	(0)	0
1080000	AC PR DPR EL PL SR 3580000	UNDERGROUND CONDUCTORS & DEVICES	SG	(3,518)	(52)	(937)	(270)	(498)	(1,569)	(192)	(1)	0
1080000	AC PR DPR EL PL SR 3590000	ROADS AND TRAILS	SG	(5,396)	(80)	(1,437)	(414)	(763)	(2,407)	(294)	(1)	0
1080000	AC PR DPR EL PL SR 3602000	LAND RIGHTS	CA	(773)	(773)	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3602000	LAND RIGHTS	IDU	(546)	0	0	0	0	0	(546)	0	0
1080000	AC PR DPR EL PL SR 3602000	LAND RIGHTS	OR	(2,507)	0	(2,507)	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3602000	LAND RIGHTS	UT	(3,429)	0	0	0	0	(3,429)	0	0	0
1080000	AC PR DPR EL PL SR 3602000	LAND RIGHTS	WA	(217)	0	0	(217)	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3602000	LAND RIGHTS	WYP	(1,646)	0	0	0	(1,646)	0	0	0	0
1080000	AC PR DPR EL PL SR 3602000	LAND RIGHTS	WYU	(1,281)	0	0	0	(1,281)	0	0	0	0
1080000	AC PR DPR EL PL SR 3610000	STRUCTURES & IMPROVEMENTS	CA	(1,744)	(1,744)	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3610000	STRUCTURES & IMPROVEMENTS	IDU	(982)	0	0	0	0	0	(982)	0	0



Depreciation Reserve (Actuals)
 Sum of Monthly Average: 12/2023
 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 3610000	STRUCTURES & IMPROVEMENTS	OR	(9,854)	0	(9,854)	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3610000	STRUCTURES & IMPROVEMENTS	UT	(16,929)	0	0	0	(16,929)	0	0	0
1080000	AC PR DPR EL PL SR 3610000	STRUCTURES & IMPROVEMENTS	WA	(1,630)	0	0	(1,630)	0	0	0	0
1080000	AC PR DPR EL PL SR 3610000	STRUCTURES & IMPROVEMENTS	WYP	(4,787)	0	0	0	(4,787)	0	0	0
1080000	AC PR DPR EL PL SR 3610000	STRUCTURES & IMPROVEMENTS	WYU	(982)	0	0	0	(982)	0	0	0
1080000	AC PR DPR EL PL SR 3620000	STATION EQUIPMENT	CA	(11,011)	(11,011)	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3620000	STATION EQUIPMENT	IDU	(12,913)	0	0	0	0	(12,913)	0	0
1080000	AC PR DPR EL PL SR 3620000	STATION EQUIPMENT	OR	(105,189)	0	(105,189)	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3620000	STATION EQUIPMENT	UT	(164,426)	0	0	0	(164,426)	0	0	0
1080000	AC PR DPR EL PL SR 3620000	STATION EQUIPMENT	WA	(29,365)	0	0	(29,365)	0	0	0	0
1080000	AC PR DPR EL PL SR 3620000	STATION EQUIPMENT	WYP	(46,827)	0	0	0	(46,827)	0	0	0
1080000	AC PR DPR EL PL SR 3620000	STATION EQUIPMENT	WYU	(4,588)	0	0	0	(4,588)	0	0	0
1080000	AC PR DPR EL PL SR 3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	CA	(144)	(144)	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	IDU	(174)	0	0	0	0	(174)	0	0
1080000	AC PR DPR EL PL SR 3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	OR	(1,535)	0	(1,535)	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	UT	(2,118)	0	0	0	0	(2,118)	0	0
1080000	AC PR DPR EL PL SR 3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WA	(504)	0	0	(504)	0	0	0	0
1080000	AC PR DPR EL PL SR 3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WYP	(858)	0	0	0	(858)	0	0	0
1080000	AC PR DPR EL PL SR 3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WYU	(48)	0	0	0	(48)	0	0	0
1080000	AC PR DPR EL PL SR 3640000	"POLES, TOWERS AND FIXTURES"	CA	(44,195)	(44,195)	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3640000	"POLES, TOWERS AND FIXTURES"	IDU	(51,541)	0	0	0	0	(51,541)	0	0
1080000	AC PR DPR EL PL SR 3640000	"POLES, TOWERS AND FIXTURES"	OR	(269,933)	0	(269,933)	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3640000	"POLES, TOWERS AND FIXTURES"	UT	(178,162)	0	0	0	(178,162)	0	0	0
1080000	AC PR DPR EL PL SR 3640000	"POLES, TOWERS AND FIXTURES"	WA	(80,808)	0	0	(80,808)	0	0	0	0
1080000	AC PR DPR EL PL SR 3640000	"POLES, TOWERS AND FIXTURES"	WYP	(78,189)	0	0	0	(78,189)	0	0	0
1080000	AC PR DPR EL PL SR 3640000	"POLES, TOWERS AND FIXTURES"	WYU	(17,099)	0	0	0	(17,099)	0	0	0
1080000	AC PR DPR EL PL SR 3650000	OVERHEAD CONDUCTORS & DEVICES	CA	(22,087)	(22,087)	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3650000	OVERHEAD CONDUCTORS & DEVICES	IDU	(17,437)	0	0	0	0	(17,437)	0	0
1080000	AC PR DPR EL PL SR 3650000	OVERHEAD CONDUCTORS & DEVICES	OR	(143,839)	0	(143,839)	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3650000	OVERHEAD CONDUCTORS & DEVICES	UT	(90,331)	0	0	0	(90,331)	0	0	0
1080000	AC PR DPR EL PL SR 3650000	OVERHEAD CONDUCTORS & DEVICES	WA	(39,691)	0	0	(39,691)	0	0	0	0
1080000	AC PR DPR EL PL SR 3650000	OVERHEAD CONDUCTORS & DEVICES	WYP	(46,397)	0	0	0	(46,397)	0	0	0
1080000	AC PR DPR EL PL SR 3650000	OVERHEAD CONDUCTORS & DEVICES	WYU	(6,229)	0	0	0	(6,229)	0	0	0
1080000	AC PR DPR EL PL SR 3660000	UNDERGROUND CONDUIT	CA	(13,063)	(13,063)	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3660000	UNDERGROUND CONDUIT	IDU	(4,996)	0	0	0	0	(4,996)	0	0
1080000	AC PR DPR EL PL SR 3660000	UNDERGROUND CONDUIT	OR	(51,771)	0	(51,771)	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3660000	UNDERGROUND CONDUIT	UT	(94,114)	0	0	0	(94,114)	0	0	0
1080000	AC PR DPR EL PL SR 3660000	UNDERGROUND CONDUIT	WA	(12,010)	0	0	(12,010)	0	0	0	0
1080000	AC PR DPR EL PL SR 3660000	UNDERGROUND CONDUIT	WYP	(12,481)	0	0	0	(12,481)	0	0	0
1080000	AC PR DPR EL PL SR 3660000	UNDERGROUND CONDUIT	WYU	(3,278)	0	0	0	(3,278)	0	0	0
1080000	AC PR DPR EL PL SR 3670000	UNDERGROUND CONDUCTORS & DEVICES	CA	(13,618)	(13,618)	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3670000	UNDERGROUND CONDUCTORS & DEVICES	IDU	(13,779)	0	0	0	0	(13,779)	0	0
1080000	AC PR DPR EL PL SR 3670000	UNDERGROUND CONDUCTORS & DEVICES	OR	(102,544)	0	(102,544)	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3670000	UNDERGROUND CONDUCTORS & DEVICES	UT	(220,493)	0	0	0	(220,493)	0	0	0
1080000	AC PR DPR EL PL SR 3670000	UNDERGROUND CONDUCTORS & DEVICES	WA	(14,893)	0	0	(14,893)	0	0	0	0
1080000	AC PR DPR EL PL SR 3670000	UNDERGROUND CONDUCTORS & DEVICES	WYP	(27,123)	0	0	0	(27,123)	0	0	0
1080000	AC PR DPR EL PL SR 3670000	UNDERGROUND CONDUCTORS & DEVICES	WYU	(14,850)	0	0	0	(14,850)	0	0	0
1080000	AC PR DPR EL PL SR 3680000	LINE TRANSFORMERS	CA	(30,370)	(30,370)	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3680000	LINE TRANSFORMERS	IDU	(35,710)	0	0	0	0	(35,710)	0	0
1080000	AC PR DPR EL PL SR 3680000	LINE TRANSFORMERS	OR	(263,555)	0	(263,555)	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3680000	LINE TRANSFORMERS	UT	(180,350)	0	0	0	(180,350)	0	0	0
1080000	AC PR DPR EL PL SR 3680000	LINE TRANSFORMERS	WA	(68,495)	0	0	(68,495)	0	0	0	0



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Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1080000	AC PR DPR EL PL SR 3680000	LINE TRANSFORMERS	WYP	(51,884)	0	0	0	(51,884)	0	0	0
1080000	AC PR DPR EL PL SR 3680000	LINE TRANSFORMERS	WYU	(8,172)	0	0	0	(8,172)	0	0	0
1080000	AC PR DPR EL PL SR 3691000	SERVICES - OVERHEAD	CA	(4,369)	(4,369)	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3691000	SERVICES - OVERHEAD	IDU	(5,121)	0	0	0	0	(5,121)	0	0
1080000	AC PR DPR EL PL SR 3691000	SERVICES - OVERHEAD	OR	(49,264)	0	(49,264)	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3691000	SERVICES - OVERHEAD	UT	(43,439)	0	0	0	(43,439)	0	0	0
1080000	AC PR DPR EL PL SR 3691000	SERVICES - OVERHEAD	WA	(10,415)	0	0	(10,415)	0	0	0	0
1080000	AC PR DPR EL PL SR 3691000	SERVICES - OVERHEAD	WYP	(8,007)	0	0	0	(8,007)	0	0	0
1080000	AC PR DPR EL PL SR 3691000	SERVICES - OVERHEAD	WYU	(1,343)	0	0	0	(1,343)	0	0	0
1080000	AC PR DPR EL PL SR 3692000	SERVICES - UNDERGROUND	CA	(9,306)	(9,306)	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3692000	SERVICES - UNDERGROUND	IDU	(15,377)	0	0	0	0	(15,377)	0	0
1080000	AC PR DPR EL PL SR 3692000	SERVICES - UNDERGROUND	OR	(107,566)	0	(107,566)	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3692000	SERVICES - UNDERGROUND	UT	(87,117)	0	0	0	(87,117)	0	0	0
1080000	AC PR DPR EL PL SR 3692000	SERVICES - UNDERGROUND	WA	(25,498)	0	0	(25,498)	0	0	0	0
1080000	AC PR DPR EL PL SR 3692000	SERVICES - UNDERGROUND	WYP	(22,521)	0	0	0	(22,521)	0	0	0
1080000	AC PR DPR EL PL SR 3692000	SERVICES - UNDERGROUND	WYU	(6,577)	0	0	0	(6,577)	0	0	0
1080000	AC PR DPR EL PL SR 3700000	METERS	CA	(2,393)	(2,393)	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3700000	METERS	IDU	(2,523)	0	0	0	0	(2,523)	0	0
1080000	AC PR DPR EL PL SR 3700000	METERS	OR	(31,822)	0	(31,822)	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3700000	METERS	UT	(54,549)	0	0	0	(54,549)	0	0	0
1080000	AC PR DPR EL PL SR 3700000	METERS	WA	(9,188)	0	0	(9,188)	0	0	0	0
1080000	AC PR DPR EL PL SR 3700000	METERS	WYP	(9,060)	0	0	0	(9,060)	0	0	0
1080000	AC PR DPR EL PL SR 3700000	METERS	WYU	(1,824)	0	0	0	(1,824)	0	0	0
1080000	AC PR DPR EL PL SR 3710000	INSTALL ON CUSTOMERS PREMISES	CA	(248)	(248)	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3710000	INSTALL ON CUSTOMERS PREMISES	IDU	(128)	0	0	0	0	(128)	0	0
1080000	AC PR DPR EL PL SR 3710000	INSTALL ON CUSTOMERS PREMISES	OR	(2,139)	0	(2,139)	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3710000	INSTALL ON CUSTOMERS PREMISES	UT	(3,387)	0	0	0	(3,387)	0	0	0
1080000	AC PR DPR EL PL SR 3710000	INSTALL ON CUSTOMERS PREMISES	WA	(428)	0	0	(428)	0	0	0	0
1080000	AC PR DPR EL PL SR 3710000	INSTALL ON CUSTOMERS PREMISES	WYP	(843)	0	0	0	(843)	0	0	0
1080000	AC PR DPR EL PL SR 3710000	INSTALL ON CUSTOMERS PREMISES	WYU	(143)	0	0	0	(143)	0	0	0
1080000	AC PR DPR EL PL SR 3730000	STREET LIGHTING & SIGNAL SYSTEMS	CA	(400)	(400)	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3730000	STREET LIGHTING & SIGNAL SYSTEMS	IDU	(470)	0	0	0	0	(470)	0	0
1080000	AC PR DPR EL PL SR 3730000	STREET LIGHTING & SIGNAL SYSTEMS	OR	(12,396)	0	(12,396)	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3730000	STREET LIGHTING & SIGNAL SYSTEMS	UT	(13,503)	0	0	0	(13,503)	0	0	0
1080000	AC PR DPR EL PL SR 3730000	STREET LIGHTING & SIGNAL SYSTEMS	WA	(1,683)	0	0	(1,683)	0	0	0	0
1080000	AC PR DPR EL PL SR 3730000	STREET LIGHTING & SIGNAL SYSTEMS	WYP	(4,178)	0	0	0	(4,178)	0	0	0
1080000	AC PR DPR EL PL SR 3730000	STREET LIGHTING & SIGNAL SYSTEMS	WYU	(1,281)	0	0	0	(1,281)	0	0	0
1080000	AC PR DPR EL PL SR 3892000	LAND RIGHTS	IDU	(3)	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
1080000	AC PR DPR EL PL SR 3892000	LAND RIGHTS	SG	(0)	(0)	(0)	(0)	(0)	(0)	(0)	0
1080000	AC PR DPR EL PL SR 3892000	LAND RIGHTS	SO	(9)	(0)	(2)	(1)	(1)	(4)	(1)	(0)
1080000	AC PR DPR EL PL SR 3892000	LAND RIGHTS	UT	(25)	0	0	0	0	(25)	0	0
1080000	AC PR DPR EL PL SR 3892000	LAND RIGHTS	WYP	(12)	0	0	0	(12)	0	0	0
1080000	AC PR DPR EL PL SR 3892000	LAND RIGHTS	WYU	(5)	0	0	0	(5)	0	0	0
1080000	AC PR DPR EL PL SR 3900000	STRUCTURES AND IMPROVEMENTS	CA	(981)	(981)	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3900000	STRUCTURES AND IMPROVEMENTS	CAEE	(277)	0	0	0	(66)	(186)	(25)	(0)
1080000	AC PR DPR EL PL SR 3900000	STRUCTURES AND IMPROVEMENTS	CAGE	(162)	0	0	0	(35)	(113)	(14)	(0)
1080000	AC PR DPR EL PL SR 3900000	STRUCTURES AND IMPROVEMENTS	CAGW	(95)	(4)	(71)	(20)	0	0	0	0
1080000	AC PR DPR EL PL SR 3900000	STRUCTURES AND IMPROVEMENTS	CN	(2,839)	(64)	(865)	(189)	(201)	(1,398)	(121)	0
1080000	AC PR DPR EL PL SR 3900000	STRUCTURES AND IMPROVEMENTS	IDU	(5,548)	0	0	0	0	0	(5,548)	0
1080000	AC PR DPR EL PL SR 3900000	STRUCTURES AND IMPROVEMENTS	OR	(11,516)	0	(11,516)	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3900000	STRUCTURES AND IMPROVEMENTS	SG	(2,936)	(44)	(782)	(225)	(415)	(1,309)	(160)	(1)



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Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	
1080000	AC PR DPR EL PL SR 3900000	STRUCTURES AND IMPROVEMENTS	SO	(34,761)	(773)	(8,872)	(2,394)	(4,737)	(16,010)	(1,969)	(6)	0
1080000	AC PR DPR EL PL SR 3900000	STRUCTURES AND IMPROVEMENTS	UT	(15,225)	0	0	0	0	(15,225)	0	0	0
1080000	AC PR DPR EL PL SR 3900000	STRUCTURES AND IMPROVEMENTS	WA	(8,216)	0	0	(8,216)	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3900000	STRUCTURES AND IMPROVEMENTS	WYP	(2,001)	0	0	0	(2,001)	0	0	0	0
1080000	AC PR DPR EL PL SR 3900000	STRUCTURES AND IMPROVEMENTS	WYU	(1,513)	0	0	0	(1,513)	0	0	0	0
1080000	AC PR DPR EL PL SR 3910000	OFFICE FURNITURE	CA	(102)	(102)	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3910000	OFFICE FURNITURE	CAEE	(3)	0	0	0	(1)	(2)	(0)	(0)	0
1080000	AC PR DPR EL PL SR 3910000	OFFICE FURNITURE	CAGE	(719)	0	0	0	(155)	(502)	(62)	(0)	0
1080000	AC PR DPR EL PL SR 3910000	OFFICE FURNITURE	CAGW	(20)	(1)	(15)	(4)	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3910000	OFFICE FURNITURE	CN	(720)	(16)	(220)	(48)	(51)	(355)	(31)	0	0
1080000	AC PR DPR EL PL SR 3910000	OFFICE FURNITURE	IDU	(33)	0	0	0	0	0	(33)	0	0
1080000	AC PR DPR EL PL SR 3910000	OFFICE FURNITURE	JBG	(73)	(3)	(55)	(16)	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3910000	OFFICE FURNITURE	OR	(1,009)	0	(1,009)	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3910000	OFFICE FURNITURE	SG	(141)	(2)	(37)	(11)	(20)	(63)	(8)	(0)	0
1080000	AC PR DPR EL PL SR 3910000	OFFICE FURNITURE	SO	(6,661)	(148)	(1,700)	(459)	(908)	(3,068)	(377)	(1)	0
1080000	AC PR DPR EL PL SR 3910000	OFFICE FURNITURE	UT	(434)	0	0	0	0	(434)	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	(308)	0	0	0	(308)	0	0	0	0
1080000	AC PR DPR EL PL SR 3910000	OFFICE FURNITURE	WYU	(20)	0	0	0	(20)	0	0	0	0
1080000	AC PR DPR EL PL SR 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CA	(23)	(23)	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CAEE	(15)	0	0	0	(4)	(10)	(1)	(0)	0
1080000	AC PR DPR EL PL SR 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CAGE	(959)	0	0	0	(207)	(669)	(83)	(0)	0
1080000	AC PR DPR EL PL SR 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CAGW	(85)	(4)	(64)	(18)	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CN	(869)	(20)	(265)	(58)	(61)	(428)	(37)	0	0
1080000	AC PR DPR EL PL SR 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	IDU	(210)	0	0	0	0	0	(210)	0	0
1080000	AC PR DPR EL PL SR 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	JBG	(103)	(4)	(77)	(22)	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	OR	(521)	0	(521)	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SG	(495)	(7)	(132)	(38)	(70)	(221)	(27)	(0)	0
1080000	AC PR DPR EL PL SR 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SO	(26,608)	(592)	(6,791)	(1,833)	(3,626)	(12,255)	(1,507)	(5)	0
1080000	AC PR DPR EL PL SR 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	UT	(498)	0	0	0	0	(498)	0	0	0
1080000	AC PR DPR EL PL SR 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WA	(159)	0	0	(159)	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WYP	(704)	0	0	0	(704)	0	0	0	0
1080000	AC PR DPR EL PL SR 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WYU	(42)	0	0	0	(42)	0	0	0	0
1080000	AC PR DPR EL PL SR 3913000	OFFICE EQUIPMENT	CAGE	(17)	0	0	0	(4)	(12)	(1)	(0)	0
1080000	AC PR DPR EL PL SR 3913000	OFFICE EQUIPMENT	CAGW	(7)	(0)	(6)	(2)	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	OR	(2)	0	(2)	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3913000	OFFICE EQUIPMENT	SO	(138)	(3)	(35)	(9)	(19)	(63)	(8)	(0)	0
1080000	AC PR DPR EL PL SR 3913000	OFFICE EQUIPMENT	UT	(7)	0	0	0	0	(7)	0	0	0
1080000	AC PR DPR EL PL SR 3913000	OFFICE EQUIPMENT	WYU	(6)	0	0	0	(6)	0	0	0	0
1080000	AC PR DPR EL PL SR 3920100	1/4 TON MINI-PICKUPS AND VANS	CA	(39)	(39)	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3920100	1/4 TON MINI-PICKUPS AND VANS	CAEE	(21)	0	0	0	(5)	(14)	(2)	(0)	0
1080000	AC PR DPR EL PL SR 3920100	1/4 TON MINI-PICKUPS AND VANS	CAGE	(182)	0	0	0	(39)	(127)	(16)	(0)	0
1080000	AC PR DPR EL PL SR 3920100	1/4 TON MINI-PICKUPS AND VANS	CAGW	(1)	(0)	(1)	(0)	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3920100	1/4 TON MINI-PICKUPS AND VANS	IDU	(161)	0	0	0	0	0	(161)	0	0
1080000	AC PR DPR EL PL SR 3920100	1/4 TON MINI-PICKUPS AND VANS	JBG	(35)	(1)	(26)	(7)	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3920100	1/4 TON MINI-PICKUPS AND VANS	OR	(961)	0	(961)	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3920100	1/4 TON MINI-PICKUPS AND VANS	SG	(161)	(2)	(43)	(12)	(23)	(72)	(9)	(0)	0
1080000	AC PR DPR EL PL SR 3920100	1/4 TON MINI-PICKUPS AND VANS	SO	(361)	(8)	(92)	(25)	(49)	(166)	(20)	(0)	0
1080000	AC PR DPR EL PL SR 3920100	1/4 TON MINI-PICKUPS AND VANS	UT	(1,883)	0	0	0	0	(1,883)	0	0	0
1080000	AC PR DPR EL PL SR 3920100	1/4 TON MINI-PICKUPS AND VANS	WA	(137)	0	0	(137)	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3920100	1/4 TON MINI-PICKUPS AND VANS	WYP	(362)	0	0	0	(362)	0	0	0	0



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Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1080000	AC PR DPR EL PL SR 3920200	MID AND FULL SIZE AUTOMOBILES	OR	(103)	0	(103)	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3920200	MID AND FULL SIZE AUTOMOBILES	SO	(123)	(3)	(31)	(8)	(17)	(56)	(7)	(0)
1080000	AC PR DPR EL PL SR 3920200	MID AND FULL SIZE AUTOMOBILES	UT	(269)	0	0	0	(269)	0	0	0
1080000	AC PR DPR EL PL SR 3920200	MID AND FULL SIZE AUTOMOBILES	WYP	(18)	0	0	0	(18)	0	0	0
1080000	AC PR DPR EL PL SR 3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	CA	(247)	(247)	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	CAEE	(57)	0	0	0	(14)	(38)	(5)	(0)
1080000	AC PR DPR EL PL SR 3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	CAGE	(2,653)	0	0	0	(572)	(1,850)	(230)	(1)
1080000	AC PR DPR EL PL SR 3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	CAGW	(76)	(3)	(56)	(16)	0	0	0	0
1080000	AC PR DPR EL PL SR 3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	IDU	(1,090)	0	0	0	0	(1,090)	0	0
1080000	AC PR DPR EL PL SR 3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	JBG	(571)	(24)	(426)	(121)	0	0	0	0
1080000	AC PR DPR EL PL SR 3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	OR	(3,313)	0	(3,313)	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	SG	(2,132)	(32)	(568)	(163)	(302)	(951)	(116)	(1)
1080000	AC PR DPR EL PL SR 3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	SO	(789)	(18)	(202)	(54)	(108)	(364)	(45)	(0)
1080000	AC PR DPR EL PL SR 3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	UT	(5,751)	0	0	0	0	(5,751)	0	0
1080000	AC PR DPR EL PL SR 3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	WA	(1,100)	0	0	(1,100)	0	0	0	0
1080000	AC PR DPR EL PL SR 3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	WYP	(1,069)	0	0	0	(1,069)	0	0	0
1080000	AC PR DPR EL PL SR 3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	WYU	(303)	0	0	0	(303)	0	0	0
1080000	AC PR DPR EL PL SR 3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	CA	(480)	(480)	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	CAEE	(177)	0	0	0	(42)	(119)	(16)	(0)
1080000	AC PR DPR EL PL SR 3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	CAGE	(1,360)	0	0	0	(293)	(949)	(118)	(0)
1080000	AC PR DPR EL PL SR 3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	CAGW	(1)	(0)	(1)	(0)	0	0	0	0
1080000	AC PR DPR EL PL SR 3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	IDU	(1,446)	0	0	0	0	(1,446)	0	0
1080000	AC PR DPR EL PL SR 3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	JBG	(315)	(13)	(235)	(67)	0	0	0	0
1080000	AC PR DPR EL PL SR 3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	OR	(9,356)	0	(9,356)	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	SG	(2,586)	(38)	(689)	(198)	(366)	(1,154)	(141)	(1)
1080000	AC PR DPR EL PL SR 3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	SO	(227)	(5)	(58)	(16)	(31)	(104)	(13)	(0)
1080000	AC PR DPR EL PL SR 3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	UT	(12,006)	0	0	0	0	(12,006)	0	0
1080000	AC PR DPR EL PL SR 3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	WA	(2,004)	0	0	(2,004)	0	0	0	0
1080000	AC PR DPR EL PL SR 3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	WYP	(2,296)	0	0	0	(2,296)	0	0	0
1080000	AC PR DPR EL PL SR 3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	WYU	(548)	0	0	0	(548)	0	0	0
1080000	AC PR DPR EL PL SR 3920600	DUMP TRUCKS	CAEE	(4)	0	0	0	(1)	(3)	(0)	(0)
1080000	AC PR DPR EL PL SR 3920600	DUMP TRUCKS	CAGE	(1,104)	0	0	0	(238)	(770)	(96)	(0)
1080000	AC PR DPR EL PL SR 3920600	DUMP TRUCKS	CAGW	(7)	(0)	(5)	(1)	0	0	0	0
1080000	AC PR DPR EL PL SR 3920600	DUMP TRUCKS	JBG	(573)	(24)	(428)	(122)	0	0	0	0
1080000	AC PR DPR EL PL SR 3920600	DUMP TRUCKS	OR	(156)	0	(156)	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3920600	DUMP TRUCKS	SG	(972)	(14)	(259)	(74)	(137)	(433)	(53)	(0)
1080000	AC PR DPR EL PL SR 3920600	DUMP TRUCKS	UT	(69)	0	0	0	0	(69)	0	0
1080000	AC PR DPR EL PL SR 3920600	DUMP TRUCKS	WA	(4)	0	0	(4)	0	0	0	0
1080000	AC PR DPR EL PL SR 3920900	TRAILERS	CA	(256)	(256)	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3920900	TRAILERS	CAEE	(35)	0	0	0	(8)	(23)	(3)	(0)
1080000	AC PR DPR EL PL SR 3920900	TRAILERS	CAGE	(395)	0	0	0	(85)	(275)	(34)	(0)
1080000	AC PR DPR EL PL SR 3920900	TRAILERS	CAGW	(3)	(0)	(2)	(1)	0	0	0	0
1080000	AC PR DPR EL PL SR 3920900	TRAILERS	IDU	(520)	0	0	0	0	(520)	0	0
1080000	AC PR DPR EL PL SR 3920900	TRAILERS	JBG	(58)	(2)	(43)	(12)	0	0	0	0
1080000	AC PR DPR EL PL SR 3920900	TRAILERS	OR	(1,851)	0	(1,851)	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3920900	TRAILERS	SG	(425)	(6)	(113)	(33)	(60)	(190)	(23)	(0)
1080000	AC PR DPR EL PL SR 3920900	TRAILERS	SO	(392)	(9)	(100)	(27)	(53)	(181)	(22)	(0)
1080000	AC PR DPR EL PL SR 3920900	TRAILERS	UT	(4,212)	0	0	0	0	(4,212)	0	0
1080000	AC PR DPR EL PL SR 3920900	TRAILERS	WA	(406)	0	0	(406)	0	0	0	0
1080000	AC PR DPR EL PL SR 3920900	TRAILERS	WYP	(1,572)	0	0	0	(1,572)	0	0	0
1080000	AC PR DPR EL PL SR 3920900	TRAILERS	WYU	(356)	0	0	0	(356)	0	0	0
1080000	AC PR DPR EL PL SR 3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	CA	(106)	(106)	0	0	0	0	0	0



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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 CAEE	(5)	0	0	0	(1)	(3)	(0)	(0)	0
1080000	AC PR DPR EL PL SR 3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV CAGE	(317)	0	0	0	(68)	(221)	(28)	(0)	0
1080000	AC PR DPR EL PL SR 3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV CAGW	(11)	(0)	(8)	(2)	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV IDU	(55)	0	0	0	0	0	(55)	0	0
1080000	AC PR DPR EL PL SR 3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV JBG	(8)	(0)	(6)	(2)	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV OR	(323)	0	(323)	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV SG	(280)	(4)	(75)	(21)	(40)	(125)	(15)	(0)	0
1080000	AC PR DPR EL PL SR 3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV SO	(35)	(1)	(9)	(2)	(5)	(16)	(2)	(0)	0
1080000	AC PR DPR EL PL SR 3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV UT	(233)	0	0	0	0	(233)	0	0	0
1080000	AC PR DPR EL PL SR 3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV WA	(72)	0	0	(72)	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV WYP	(175)	0	0	0	(175)	0	0	0	0
1080000	AC PR DPR EL PL SR 3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV WYU	(34)	0	0	0	(34)	0	0	0	0
1080000	AC PR DPR EL PL SR 3921900	OVER-THE-ROAD SEMI-TRACTORS CAGE	(231)	0	0	0	(50)	(161)	(20)	(0)	0
1080000	AC PR DPR EL PL SR 3921900	OVER-THE-ROAD SEMI-TRACTORS CAGW	(0)	(0)	(0)	(0)	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3921900	OVER-THE-ROAD SEMI-TRACTORS JBG	(69)	(3)	(52)	(15)	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3921900	OVER-THE-ROAD SEMI-TRACTORS OR	(261)	0	(261)	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3921900	OVER-THE-ROAD SEMI-TRACTORS SG	(132)	(2)	(35)	(10)	(19)	(59)	(7)	(0)	0
1080000	AC PR DPR EL PL SR 3921900	OVER-THE-ROAD SEMI-TRACTORS SO	(165)	(4)	(42)	(11)	(22)	(76)	(9)	(0)	0
1080000	AC PR DPR EL PL SR 3921900	OVER-THE-ROAD SEMI-TRACTORS UT	(938)	0	0	0	0	(938)	0	0	0
1080000	AC PR DPR EL PL SR 3921900	OVER-THE-ROAD SEMI-TRACTORS WA	(162)	0	0	(162)	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3921900	OVER-THE-ROAD SEMI-TRACTORS WYP	(65)	0	0	0	(65)	0	0	0	0
1080000	AC PR DPR EL PL SR 3923000	TRANSPORTATION EQUIPMENT SO	(1,458)	(32)	(372)	(100)	(199)	(671)	(83)	(0)	0
1080000	AC PR DPR EL PL SR 3930000	STORES EQUIPMENT CA	(52)	(52)	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3930000	STORES EQUIPMENT CAGE	(1,959)	0	0	0	(422)	(1,366)	(170)	(1)	0
1080000	AC PR DPR EL PL SR 3930000	STORES EQUIPMENT CAGW	(71)	(3)	(53)	(15)	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3930000	STORES EQUIPMENT IDU	(333)	0	0	0	0	0	(333)	0	0
1080000	AC PR DPR EL PL SR 3930000	STORES EQUIPMENT JBG	(455)	(19)	(339)	(96)	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3930000	STORES EQUIPMENT OR	(1,322)	0	(1,322)	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3930000	STORES EQUIPMENT SG	(632)	(9)	(168)	(48)	(89)	(282)	(34)	(0)	0
1080000	AC PR DPR EL PL SR 3930000	STORES EQUIPMENT SO	(122)	(3)	(31)	(8)	(17)	(56)	(7)	(0)	0
1080000	AC PR DPR EL PL SR 3930000	STORES EQUIPMENT UT	(1,857)	0	0	0	0	(1,857)	0	0	0
1080000	AC PR DPR EL PL SR 3930000	STORES EQUIPMENT WA	(400)	0	0	(400)	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3930000	STORES EQUIPMENT WYP	(591)	0	0	0	(591)	0	0	0	0
1080000	AC PR DPR EL PL SR 3930000	STORES EQUIPMENT WYU	(1)	0	0	0	(1)	0	0	0	0
1080000	AC PR DPR EL PL SR 3940000	"TLS, SHOP, GAR EQUIPMENT" CA	(430)	(430)	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3940000	"TLS, SHOP, GAR EQUIPMENT" CAEE	(84)	0	0	0	(20)	(56)	(8)	(0)	0
1080000	AC PR DPR EL PL SR 3940000	"TLS, SHOP, GAR EQUIPMENT" CAGE	(8,391)	0	0	0	(1,808)	(5,852)	(728)	(3)	0
1080000	AC PR DPR EL PL SR 3940000	"TLS, SHOP, GAR EQUIPMENT" CAGW	(279)	(12)	(209)	(59)	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3940000	"TLS, SHOP, GAR EQUIPMENT" IDU	(1,194)	0	0	0	0	0	(1,194)	0	0
1080000	AC PR DPR EL PL SR 3940000	"TLS, SHOP, GAR EQUIPMENT" JBG	(1,496)	(62)	(1,117)	(317)	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3940000	"TLS, SHOP, GAR EQUIPMENT" OR	(5,498)	0	(5,498)	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3940000	"TLS, SHOP, GAR EQUIPMENT" SG	(1,339)	(20)	(357)	(103)	(189)	(597)	(73)	(0)	0
1080000	AC PR DPR EL PL SR 3940000	"TLS, SHOP, GAR EQUIPMENT" SO	(1,286)	(29)	(328)	(89)	(175)	(592)	(73)	(0)	0
1080000	AC PR DPR EL PL SR 3940000	"TLS, SHOP, GAR EQUIPMENT" UT	(7,784)	0	0	0	0	(7,784)	0	0	0
1080000	AC PR DPR EL PL SR 3940000	"TLS, SHOP, GAR EQUIPMENT" WA	(1,402)	0	0	(1,402)	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3940000	"TLS, SHOP, GAR EQUIPMENT" WYP	(1,932)	0	0	0	(1,932)	0	0	0	0
1080000	AC PR DPR EL PL SR 3940000	"TLS, SHOP, GAR EQUIPMENT" WYU	(245)	0	0	0	(245)	0	0	0	0
1080000	AC PR DPR EL PL SR 3950000	LABORATORY EQUIPMENT CA	(228)	(228)	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3950000	LABORATORY EQUIPMENT CAEE	(741)	0	0	0	(178)	(496)	(67)	(0)	0
1080000	AC PR DPR EL PL SR 3950000	LABORATORY EQUIPMENT CAGE	(1,983)	0	0	0	(427)	(1,383)	(172)	(1)	0
1080000	AC PR DPR EL PL SR 3950000	LABORATORY EQUIPMENT CAGW	(121)	(5)	(90)	(26)	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3950000	LABORATORY EQUIPMENT IDU	(828)	0	0	0	0	0	(828)	0	0



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Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1080000	AC PR DPR EL PL SR 3950000	LABORATORY EQUIPMENT	JBG	(200)	(8)	(149)	(42)	0	0	0	0
1080000	AC PR DPR EL PL SR 3950000	LABORATORY EQUIPMENT	OR	(4,905)	0	(4,905)	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3950000	LABORATORY EQUIPMENT	SG	(1,582)	(23)	(421)	(121)	(224)	(706)	(86)	(0)
1080000	AC PR DPR EL PL SR 3950000	LABORATORY EQUIPMENT	SO	(2,605)	(58)	(665)	(179)	(355)	(1,200)	(148)	(0)
1080000	AC PR DPR EL PL SR 3950000	LABORATORY EQUIPMENT	UT	(4,400)	0	0	0	0	(4,400)	0	0
1080000	AC PR DPR EL PL SR 3950000	LABORATORY EQUIPMENT	WA	(826)	0	0	(826)	0	0	0	0
1080000	AC PR DPR EL PL SR 3950000	LABORATORY EQUIPMENT	WYP	(1,483)	0	0	0	(1,483)	0	0	0
1080000	AC PR DPR EL PL SR 3950000	LABORATORY EQUIPMENT	WYU	(73)	0	0	0	(73)	0	0	0
1080000	AC PR DPR EL PL SR 3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	CA	(1,195)	(1,195)	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	CAGE	(86)	0	0	0	(19)	(60)	(7)	(0)
1080000	AC PR DPR EL PL SR 3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	IDU	(2,022)	0	0	0	0	0	(2,022)	0
1080000	AC PR DPR EL PL SR 3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	OR	(10,034)	0	(10,034)	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	SG	(177)	(3)	(47)	(14)	(25)	(79)	(10)	(0)
1080000	AC PR DPR EL PL SR 3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	SO	(670)	(15)	(171)	(46)	(91)	(309)	(38)	(0)
1080000	AC PR DPR EL PL SR 3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	UT	(9,653)	0	0	0	0	(9,653)	0	0
1080000	AC PR DPR EL PL SR 3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	WA	(2,232)	0	0	(2,232)	0	0	0	0
1080000	AC PR DPR EL PL SR 3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	WYP	(3,980)	0	0	0	(3,980)	0	0	0
1080000	AC PR DPR EL PL SR 3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	WYU	(673)	0	0	0	(673)	0	0	0
1080000	AC PR DPR EL PL SR 3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	IDU	(165)	0	0	0	0	0	(165)	0
1080000	AC PR DPR EL PL SR 3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	OR	(620)	0	(620)	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	SG	(91)	(1)	(24)	(7)	(13)	(41)	(5)	(0)
1080000	AC PR DPR EL PL SR 3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	UT	(350)	0	0	0	0	(350)	0	0
1080000	AC PR DPR EL PL SR 3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	WYU	(119)	0	0	0	(119)	0	0	0
1080000	AC PR DPR EL PL SR 3960800	*AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	CA	(529)	(529)	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3960800	*AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	CAGE	(28)	0	0	0	(6)	(20)	(2)	(0)
1080000	AC PR DPR EL PL SR 3960800	*AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	IDU	(1,375)	0	0	0	0	0	(1,375)	0
1080000	AC PR DPR EL PL SR 3960800	*AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	JBG	(22)	(1)	(16)	(5)	0	0	0	0
1080000	AC PR DPR EL PL SR 3960800	*AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	OR	(6,290)	0	(6,290)	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3960800	*AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	SG	(653)	(10)	(174)	(50)	(92)	(291)	(36)	(0)
1080000	AC PR DPR EL PL SR 3960800	*AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	SO	(739)	(16)	(189)	(51)	(101)	(341)	(42)	(0)
1080000	AC PR DPR EL PL SR 3960800	*AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	UT	(6,342)	0	0	0	0	(6,342)	0	0
1080000	AC PR DPR EL PL SR 3960800	*AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	WA	(1,863)	0	0	(1,863)	0	0	0	0
1080000	AC PR DPR EL PL SR 3960800	*AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	WYP	(1,936)	0	0	0	(1,936)	0	0	0
1080000	AC PR DPR EL PL SR 3960800	*AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	WYU	(369)	0	0	0	(369)	0	0	0
1080000	AC PR DPR EL PL SR 3961000	CRANES	CAGE	(724)	0	0	0	(156)	(505)	(63)	(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	(315)	(13)	(235)	(67)	0	0	0	0
1080000	AC PR DPR EL PL SR 3961000	CRANES	OR	(311)	0	(311)	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3961000	CRANES	SG	(453)	(7)	(121)	(35)	(64)	(202)	(25)	(0)
1080000	AC PR DPR EL PL SR 3961000	CRANES	UT	(69)	0	0	0	0	(69)	0	0
1080000	AC PR DPR EL PL SR 3961000	CRANES	WYP	(36)	0	0	0	(36)	0	0	0
1080000	AC PR DPR EL PL SR 3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	CAGE	(8,560)	0	0	0	(1,845)	(5,970)	(743)	(3)
1080000	AC PR DPR EL PL SR 3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	CAGW	(19)	(1)	(14)	(4)	0	0	0	0
1080000	AC PR DPR EL PL SR 3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	JBG	(1,931)	(80)	(1,441)	(409)	0	0	0	0
1080000	AC PR DPR EL PL SR 3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	OR	(513)	0	(513)	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	SG	(680)	(10)	(181)	(52)	(96)	(303)	(37)	(0)
1080000	AC PR DPR EL PL SR 3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	SO	(554)	(12)	(141)	(38)	(76)	(255)	(31)	(0)
1080000	AC PR DPR EL PL SR 3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	UT	(1,010)	0	0	0	0	(1,010)	0	0
1080000	AC PR DPR EL PL SR 3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	WYP	(241)	0	0	0	(241)	0	0	0
1080000	AC PR DPR EL PL SR 3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	CA	(602)	(602)	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	IDU	(1,361)	0	0	0	0	0	(1,361)	0
1080000	AC PR DPR EL PL SR 3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	OR	(5,450)	0	(5,450)	0	0	0	0	0



Depreciation Reserve (Actuals)
 Sum of Monthly Average: 12/2023
 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 3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	SG	(209)	(3)	(56)	(16)	(30)	(93)	(11)	(0)	0
1080000	AC PR DPR EL PL SR 3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	SO	(438)	(10)	(112)	(30)	(60)	(202)	(25)	(0)	0
1080000	AC PR DPR EL PL SR 3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	UT	(7,612)	0	0	0	0	(7,612)	0	0	0
1080000	AC PR DPR EL PL SR 3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	WA	(1,284)	0	0	(1,284)	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	WYP	(1,526)	0	0	0	(1,526)	0	0	0	0
1080000	AC PR DPR EL PL SR 3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	WYU	(291)	0	0	0	(291)	0	0	0	0
1080000	AC PR DPR EL PL SR 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	CA	(321)	(321)	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	CAEE	(137)	0	0	0	(33)	(92)	(12)	(0)	0
1080000	AC PR DPR EL PL SR 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	CAGE	(1,162)	0	0	0	(250)	(810)	(101)	(0)	0
1080000	AC PR DPR EL PL SR 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	CAGW	(38)	(2)	(29)	(8)	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	IDU	(715)	0	0	0	0	0	(715)	0	0
1080000	AC PR DPR EL PL SR 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	JBG	(455)	(19)	(340)	(96)	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	OR	(1,578)	0	(1,578)	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	SG	(1,342)	(20)	(357)	(103)	(190)	(599)	(73)	(0)	0
1080000	AC PR DPR EL PL SR 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	SO	(238)	(5)	(61)	(16)	(32)	(109)	(13)	(0)	0
1080000	AC PR DPR EL PL SR 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	UT	(3,104)	0	0	0	0	(3,104)	0	0	0
1080000	AC PR DPR EL PL SR 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	WA	(460)	0	0	(460)	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	WYP	(847)	0	0	0	(847)	0	0	0	0
1080000	AC PR DPR EL PL SR 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	WYU	(236)	0	0	0	(236)	0	0	0	0
1080000	AC PR DPR EL PL SR 3970000	COMMUNICATION EQUIPMENT	CA	(2,128)	(2,128)	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3970000	COMMUNICATION EQUIPMENT	CAEE	(156)	0	0	0	(37)	(105)	(14)	(0)	0
1080000	AC PR DPR EL PL SR 3970000	COMMUNICATION EQUIPMENT	CAGE	(13,436)	0	0	0	(2,895)	(9,370)	(1,165)	(5)	0
1080000	AC PR DPR EL PL SR 3970000	COMMUNICATION EQUIPMENT	CAGW	(862)	(36)	(643)	(183)	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3970000	COMMUNICATION EQUIPMENT	CN	(1,887)	(42)	(575)	(126)	(133)	(929)	(81)	0	0
1080000	AC PR DPR EL PL SR 3970000	COMMUNICATION EQUIPMENT	IDU	(6,281)	0	0	0	0	0	(6,281)	0	0
1080000	AC PR DPR EL PL SR 3970000	COMMUNICATION EQUIPMENT	JBG	(1,223)	(51)	(913)	(259)	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3970000	COMMUNICATION EQUIPMENT	OR	(23,086)	0	(23,086)	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3970000	COMMUNICATION EQUIPMENT	SG	(69,693)	(1,034)	(18,562)	(5,343)	(9,856)	(31,085)	(3,797)	(17)	0
1080000	AC PR DPR EL PL SR 3970000	COMMUNICATION EQUIPMENT	SO	(41,123)	(914)	(10,496)	(2,832)	(5,604)	(18,940)	(2,329)	(7)	0
1080000	AC PR DPR EL PL SR 3970000	COMMUNICATION EQUIPMENT	UT	(29,401)	0	0	0	0	(29,401)	0	0	0
1080000	AC PR DPR EL PL SR 3970000	COMMUNICATION EQUIPMENT	WA	(5,427)	0	0	(5,427)	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3970000	COMMUNICATION EQUIPMENT	WYP	(11,261)	0	0	0	(11,261)	0	0	0	0
1080000	AC PR DPR EL PL SR 3970000	COMMUNICATION EQUIPMENT	WYU	(3,027)	0	0	0	(3,027)	0	0	0	0
1080000	AC PR DPR EL PL SR 3972000	MOBILE RADIO EQUIPMENT	CA	(256)	(256)	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3972000	MOBILE RADIO EQUIPMENT	CAEE	(44)	0	0	0	(10)	(29)	(4)	(0)	0
1080000	AC PR DPR EL PL SR 3972000	MOBILE RADIO EQUIPMENT	CAGE	(1,229)	0	0	0	(265)	(857)	(107)	(0)	0
1080000	AC PR DPR EL PL SR 3972000	MOBILE RADIO EQUIPMENT	CAGW	(3)	(0)	(2)	(1)	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3972000	MOBILE RADIO EQUIPMENT	IDU	(85)	0	0	0	0	0	(85)	0	0
1080000	AC PR DPR EL PL SR 3972000	MOBILE RADIO EQUIPMENT	JBG	(504)	(21)	(376)	(107)	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3972000	MOBILE RADIO EQUIPMENT	OR	(1,205)	0	(1,205)	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3972000	MOBILE RADIO EQUIPMENT	SG	(822)	(12)	(219)	(63)	(116)	(366)	(45)	(0)	0
1080000	AC PR DPR EL PL SR 3972000	MOBILE RADIO EQUIPMENT	SO	(90)	(2)	(23)	(6)	(12)	(41)	(5)	(0)	0
1080000	AC PR DPR EL PL SR 3972000	MOBILE RADIO EQUIPMENT	UT	(623)	0	0	0	0	(623)	0	0	0
1080000	AC PR DPR EL PL SR 3972000	MOBILE RADIO EQUIPMENT	WA	(96)	0	0	(96)	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3972000	MOBILE RADIO EQUIPMENT	WYP	(157)	0	0	0	(157)	0	0	0	0
1080000	AC PR DPR EL PL SR 3972000	MOBILE RADIO EQUIPMENT	WYU	(24)	0	0	0	(24)	0	0	0	0
1080000	AC PR DPR EL PL SR 3980000	MISCELLANEOUS EQUIPMENT	CA	(34)	(34)	0	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)	0
1080000	AC PR DPR EL PL SR 3980000	MISCELLANEOUS EQUIPMENT	CAGE	(1,084)	0	0	0	(234)	(756)	(94)	(0)	0
1080000	AC PR DPR EL PL SR 3980000	MISCELLANEOUS EQUIPMENT	CAGW	(18)	(1)	(14)	(4)	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3980000	MISCELLANEOUS EQUIPMENT	CN	(47)	(1)	(14)	(3)	(3)	(23)	(2)	0	0
1080000	AC PR DPR EL PL SR 3980000	MISCELLANEOUS EQUIPMENT	IDU	(42)	0	0	0	0	0	(42)	0	0



Depreciation Reserve (Actuals)
 Sum of Monthly Average: 12/2023
 Allocation Method - Factor WIJAM
 (Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1080000	AC PR DPR EL PL SR	3980000	MISCELLANEOUS EQUIPMENT	JBG	(115)	(5)	(86)	(24)	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3980000	MISCELLANEOUS EQUIPMENT	OR	(686)	0	(686)	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3980000	MISCELLANEOUS EQUIPMENT	SG	(398)	(6)	(106)	(31)	(56)	(177)	(22)	(0)	0
1080000	AC PR DPR EL PL SR	3980000	MISCELLANEOUS EQUIPMENT	SO	(983)	(22)	(251)	(68)	(134)	(453)	(56)	(0)	0
1080000	AC PR DPR EL PL SR	3980000	MISCELLANEOUS EQUIPMENT	UT	(736)	0	0	0	0	(736)	0	0	0
1080000	AC PR DPR EL PL SR	3980000	MISCELLANEOUS EQUIPMENT	WA	(108)	0	0	(108)	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3980000	MISCELLANEOUS EQUIPMENT	WYP	(91)	0	0	0	(91)	0	0	0	0
1080000	AC PR DPR EL PL SR	3980000	MISCELLANEOUS EQUIPMENT	WYU	(14)	0	0	0	(14)	0	0	0	0
1080000 Total					(10,988,382)	(255,697)	(2,918,055)	(798,672)	(1,538,227)	(4,848,219)	(627,693)	(1,819)	0
1083000 Total					(65,876)	(31)	0	(2,222)	(12,782)	(47,308)	(3,531)	(2)	0
1085000 Total					20,777	704	207	165	4,174	13,898	1,622	6	0
Grand Total					(11,033,481)	(255,024)	(2,917,848)	(800,729)	(1,546,835)	(4,881,629)	(629,602)	(1,815)	0

B18.AMORTIZATION RESERVE



Amortization Reserve (Actuals)
 Sum of Monthly Average: 12/2023
 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	(1,000)	0	0	0	0	(1,000)	0	0
1110000	AC PR AMR EL PT SR 3020000	FRANCHISES AND CONSENTS	SG	(6,352)	(94)	(1,692)	(487)	(898)	(2,833)	(346)	(2)
1110000	AC PR AMR EL PT SR 3020000	FRANCHISES AND CONSENTS	SG-P	(45,682)	(678)	(12,167)	(3,502)	(6,460)	(20,375)	(2,489)	(11)
1110000	AC PR AMR EL PT SR 3020000	FRANCHISES AND CONSENTS	SG-U	(6,812)	(101)	(1,814)	(522)	(963)	(3,038)	(371)	(2)
1110000	AC PR AMR EL PT SR 3031040	INTANGIBLE PLANT	CAGE	(6)	0	0	0	(1)	(4)	(1)	(0)
1110000	AC PR AMR EL PT SR 3031040	INTANGIBLE PLANT	CAGW	(3,174)	(131)	(2,369)	(673)	0	0	0	0
1110000	AC PR AMR EL PT SR 3031040	INTANGIBLE PLANT	OR	(139)	0	(139)	0	0	0	0	0
1110000	AC PR AMR EL PT SR 3031040	INTANGIBLE PLANT	SG	(15,545)	(231)	(4,140)	(1,192)	(2,198)	(6,934)	(847)	(4)
1110000	AC PR AMR EL PT SR 3031040	INTANGIBLE PLANT	UT	(203)	0	0	0	0	(203)	0	0
1110000	AC PR AMR EL PT SR 3031040	INTANGIBLE PLANT	WYP	(290)	0	0	0	(290)	0	0	0
1110000	AC PR AMR EL PT SR 3031050	REGIONAL CONST MGMT SYS	SO	(11,208)	(249)	(2,861)	(772)	(1,527)	(5,162)	(635)	(2)
1110000	AC PR AMR EL PT SR 3031080	FUEL MGMT SYSTEM	SO	(3,293)	(73)	(840)	(227)	(449)	(1,516)	(186)	(1)
1110000	AC PR AMR EL PT SR 3031230	AFPR - AUTOMATED FACILITY POINT RECORDS	SO	(4,410)	(98)	(1,126)	(304)	(601)	(2,031)	(250)	(1)
1110000	AC PR AMR EL PT SR 3031680	CADOPS - COMPUTER-ASSISTED DISTRIBUTION	SO	(15,446)	(343)	(3,943)	(1,064)	(2,105)	(7,114)	(875)	(3)
1110000	AC PR AMR EL PT SR 3031830	CUSTOMER SERVICE SYSTEM	CN	(138,238)	(3,112)	(42,138)	(9,222)	(9,775)	(68,087)	(5,903)	0
1110000	AC PR AMR EL PT SR 3032040	SAP	SO	(169,947)	(3,778)	(43,378)	(11,705)	(23,158)	(78,272)	(9,626)	(29)
1110000	AC PR AMR EL PT SR 3032130	NODAL PRICING SOFTWARE	SG	(1,434)	(21)	(382)	(110)	(203)	(640)	(78)	(0)
1110000	AC PR AMR EL PT SR 3032140	ESM-IRP	SO	(1,332)	(30)	(340)	(92)	(182)	(613)	(75)	(0)
1110000	AC PR AMR EL PT SR 3032150	CELONIS	SO	(2,000)	(44)	(510)	(138)	(273)	(921)	(113)	(0)
1110000	AC PR AMR EL PT SR 3032160	ARCOS	SO	(1,137)	(25)	(290)	(78)	(155)	(524)	(64)	(0)
1110000	AC PR AMR EL PT SR 3032170	AZURE B2C - IDENTITY MGT	SO	(512)	(11)	(131)	(35)	(70)	(236)	(29)	(0)
1110000	AC PR AMR EL PT SR 3032180	IAM - SCHEDULING/TAGGING SYSTEM	SO	(421)	(9)	(107)	(29)	(57)	(194)	(24)	(0)
1110000	AC PR AMR EL PT SR 3032190	1110000/3032190	SO	(1,510)	(34)	(385)	(104)	(206)	(696)	(86)	(0)
1110000	AC PR AMR EL PT SR 3032200	ITOA	SO	(1,327)	(30)	(339)	(91)	(181)	(611)	(75)	(0)
1110000	AC PR AMR EL PT SR 3032210	FACILITY INSPECTION REPORTING SYS	SO	(471)	(10)	(120)	(32)	(64)	(217)	(27)	(0)
1110000	AC PR AMR EL PT SR 3032270	ENTERPRISE DATA WAREHOUSE	SO	(5,877)	(131)	(1,500)	(405)	(801)	(2,707)	(333)	(1)
1110000	AC PR AMR EL PT SR 3032330	FIELDNET PRO METER READING SYST -HRP REP	SO	(2,908)	(65)	(742)	(200)	(396)	(1,339)	(165)	(1)
1110000	AC PR AMR EL PT SR 3032340	FACILITY INSPECTION REPORTING SYSTEM	SO	(2,020)	(45)	(516)	(139)	(275)	(930)	(114)	(0)
1110000	AC PR AMR EL PT SR 3032360	2002 GRID NET POWER COST MODELING	SO	(8,999)	(200)	(2,297)	(620)	(1,226)	(4,145)	(510)	(2)
1110000	AC PR AMR EL PT SR 3032450	MID OFFICE IMPROVEMENT PROJECT	SO	(10,570)	(235)	(2,698)	(728)	(1,440)	(4,868)	(599)	(2)
1110000	AC PR AMR EL PT SR 3032510	OPERATIONS MAPPING SYSTEM	SO	(10,386)	(231)	(2,651)	(715)	(1,415)	(4,784)	(588)	(2)
1110000	AC PR AMR EL PT SR 3032530	POLE ATTACHMENT MGMT SYSTEM	SO	(1,907)	(42)	(487)	(131)	(260)	(878)	(108)	(0)
1110000	AC PR AMR EL PT SR 3032590	SUBSTATION/CIRCUIT HISTORY OF OPERATIONS	SO	(2,416)	(54)	(617)	(166)	(329)	(1,113)	(137)	(0)
1110000	AC PR AMR EL PT SR 3032600	SINGLE PERSON SCHEDULING	SO	(13,386)	(298)	(3,417)	(922)	(1,824)	(6,165)	(758)	(2)
1110000	AC PR AMR EL PT SR 3032640	TIBCO SOFTWARE	SO	(6,908)	(154)	(1,763)	(476)	(941)	(3,181)	(391)	(1)
1110000	AC PR AMR EL PT SR 3032680	TRANSMISSION WHOLESALE BILLING SYSTEM	SG	(1,600)	(24)	(426)	(123)	(226)	(713)	(87)	(0)
1110000	AC PR AMR EL PT SR 3032690	UTILITY INTERNATIONAL FORECASTING MODEL	SO	(3,701)	(82)	(945)	(255)	(504)	(1,705)	(210)	(1)
1110000	AC PR AMR EL PT SR 3032710	ROUGE RIVER HYDRO INTANGIBLES	SG	(110)	(2)	(29)	(8)	(16)	(49)	(6)	(0)
1110000	AC PR AMR EL PT SR 3032740	GADSBY INTANGIBLE ASSETS	CAGE	(17)	0	0	0	(4)	(12)	(2)	(0)
1110000	AC PR AMR EL PT SR 3032760	SWIFT 2 IMPROVEMENTS	SG	(8,141)	(121)	(2,168)	(624)	(1,151)	(3,631)	(444)	(2)
1110000	AC PR AMR EL PT SR 3032770	NORTH UMPQUA - SETTLEMENT AGREEMENT	SG	(283)	(4)	(75)	(22)	(40)	(126)	(15)	(0)
1110000	AC PR AMR EL PT SR 3032780	BEAR RIVER-SETTLEMENT AGREEMENT	SG	(74)	(1)	(20)	(6)	(10)	(33)	(4)	(0)
1110000	AC PR AMR EL PT SR 3032780	BEAR RIVER-SETTLEMENT AGREEMENT	SG-U	(14)	(0)	(4)	(1)	(2)	(6)	(1)	(0)
1110000	AC PR AMR EL PT SR 3032830	VCPRO - VISUALCOMPUSETPRO XEROX CUST STM	SO	(2,629)	(58)	(671)	(181)	(358)	(1,211)	(149)	(0)
1110000	AC PR AMR EL PT SR 3032860	WEB SOFTWARE	SO	(10,059)	(224)	(2,567)	(693)	(1,371)	(4,633)	(570)	(2)
1110000	AC PR AMR EL PT SR 3032900	IDAHO TRANSMISSION CUSTOMER-OWNED ASSETS	CAGE	(321)	0	0	0	(69)	(224)	(28)	(0)
1110000	AC PR AMR EL PT SR 3032900	IDAHO TRANSMISSION CUSTOMER-OWNED ASSETS	SG	(3,906)	(58)	(1,040)	(299)	(552)	(1,742)	(213)	(1)
1110000	AC PR AMR EL PT SR 3032990	P8DM - FILENET P8 DOCUMENT MANAGEMENT (E	SO	(6,792)	(151)	(1,734)	(468)	(926)	(3,128)	(385)	(1)
1110000	AC PR AMR EL PT SR 3033090	STEAM PLANT INTANGIBLE ASSETS	CAGE	(26,403)	0	0	0	(5,690)	(18,414)	(2,290)	(9)
1110000	AC PR AMR EL PT SR 3033090	STEAM PLANT INTANGIBLE ASSETS	CAGW	(7,698)	(319)	(5,747)	(1,632)	0	0	0	0



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Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1110000	AC PR AMR EL PT SR 3033090	STEAM PLANT INTANGIBLE ASSETS	JBG	(1,205)	(50)	(900)	(256)	0	0	0	0
1110000	AC PR AMR EL PT SR 3033090	STEAM PLANT INTANGIBLE ASSETS	SG	(1,242)	(18)	(331)	(95)	(176)	(554)	(68)	(0)
1110000	AC PR AMR EL PT SR 3033190	ITRON METER READING SOFTWARE	CN	(5,868)	(132)	(1,789)	(391)	(415)	(2,890)	(251)	0
1110000	AC PR AMR EL PT SR 3033210	ARCFM SOFTWARE	SO	(3,978)	(88)	(1,015)	(274)	(542)	(1,832)	(225)	(1)
1110000	AC PR AMR EL PT SR 3033220	MONARCH EMS/SCADA	SO	(22,481)	(500)	(5,738)	(1,548)	(3,063)	(10,354)	(1,273)	(4)
1110000	AC PR AMR EL PT SR 3033240	IEE - Itron Enterprise Addition	CN	(4,468)	(101)	(1,362)	(298)	(316)	(2,201)	(191)	0
1110000	AC PR AMR EL PT SR 3033250	AMI Metering Software	CN	(24,904)	(561)	(7,591)	(1,661)	(1,761)	(12,266)	(1,063)	0
1110000	AC PR AMR EL PT SR 3033260	Big Data & Analytics	SO	(4,938)	(110)	(1,260)	(340)	(673)	(2,274)	(280)	(1)
1110000	AC PR AMR EL PT SR 3033270	CES - Customer Experience System	CN	(5,282)	(119)	(1,610)	(352)	(374)	(2,602)	(226)	0
1110000	AC PR AMR EL PT SR 3033280	MAPAPPS - Mapping Systems Application	SO	(3,313)	(74)	(846)	(228)	(451)	(1,526)	(188)	(1)
1110000	AC PR AMR EL PT SR 3033290	CUSTOMER CONTACTS	CN	(1,657)	(37)	(505)	(111)	(117)	(816)	(71)	0
1110000	AC PR AMR EL PT SR 3033300	SECID - CUST SECURE WEB LOGIN	CN	(1,085)	(24)	(331)	(72)	(77)	(535)	(46)	0
1110000	AC PR AMR EL PT SR 3033310	C&T - ENERGY TRADING SYSTEM	SO	(19,123)	(425)	(4,881)	(1,317)	(2,606)	(8,808)	(1,083)	(3)
1110000	AC PR AMR EL PT SR 3033320	CAS - CONTROL AREA SCHEDULING (TRANSM)	CAGW	(10,076)	(417)	(7,523)	(2,137)	0	0	0	0
1110000	AC PR AMR EL PT SR 3033380	GAS PLANT INTANGIBLES	CAGE	(889)	0	0	0	(192)	(620)	(77)	(0)
1110000	AC PR AMR EL PT SR 3033390	CYME GATEWAY	SO	(923)	(21)	(236)	(64)	(126)	(425)	(52)	(0)
1110000	AC PR AMR EL PT SR 3033410	M365	SO	(1,516)	(34)	(387)	(104)	(207)	(698)	(86)	(0)
1110000	AC PR AMR EL PT SR 3033420	SUBSTATION RELIABILITY SOFTWARE	SO	(213)	(5)	(54)	(15)	(29)	(98)	(12)	(0)
1110000	AC PR AMR EL PT SR 3033430	DEPLOY DISTRIBUTION MGMT SYSTEM	SO	(466)	(10)	(119)	(32)	(63)	(214)	(26)	(0)
1110000	AC PR AMR EL PT SR 3033440	DISTRIBUTION ENGINEERING COSTS	SO	(302)	(7)	(77)	(21)	(41)	(139)	(17)	(0)
1110000	AC PR AMR EL PT SR 3033450	MAXIMO	SO	(1,824)	(41)	(466)	(126)	(249)	(840)	(103)	(0)
1110000	AC PR AMR EL PT SR 3033460	AURORA	SO	(333)	(7)	(85)	(23)	(45)	(153)	(19)	(0)
1110000	AC PR AMR EL PT SR 3033470	AUGMENTED REALITY	SO	(388)	(9)	(99)	(27)	(53)	(179)	(22)	(0)
1110000	AC PR AMR EL PT SR 3033480	CXP	CN	(271)	(6)	(83)	(18)	(19)	(134)	(12)	0
1110000	AC PR AMR EL PT SR 3033490	VMWARE	SO	(679)	(15)	(173)	(47)	(92)	(313)	(38)	(0)
1110000	AC PR AMR EL PT SR 3033510	APIM	SO	(47)	(1)	(12)	(3)	(6)	(22)	(3)	(0)
1110000	AC PR AMR EL PT SR 3033520	EGIS	SO	(10)	(0)	(3)	(1)	(1)	(5)	(1)	(0)
1110000	AC PR AMR EL PT SR 3033530	2000 OREGON CORP SMALL SOFTWARE PKGS	SO	(3)	(0)	(1)	(0)	(0)	(1)	(0)	(0)
1110000	AC PR AMR EL PT SR 3033540	2000 UTAH CORP SMALL SOFTWARE PKGS	SO	(2)	(0)	(1)	(0)	(0)	(1)	(0)	(0)
1110000	AC PR AMR EL PT SR 3034900	MISC - MISCELLANEOUS	CA	(1)	(1)	0	0	0	0	0	0
1110000	AC PR AMR EL PT SR 3034900	MISC - MISCELLANEOUS	CAEE	(6)	0	0	0	(1)	(4)	(0)	(0)
1110000	AC PR AMR EL PT SR 3034900	MISC - MISCELLANEOUS	CAGE	(272)	0	0	0	(59)	(190)	(24)	(0)
1110000	AC PR AMR EL PT SR 3034900	MISC - MISCELLANEOUS	CAGW	(66)	(3)	(50)	(14)	0	0	0	0
1110000	AC PR AMR EL PT SR 3034900	MISC - MISCELLANEOUS	IDU	(1)	0	0	0	0	0	(1)	0
1110000	AC PR AMR EL PT SR 3034900	MISC - MISCELLANEOUS	JBG	(47)	(2)	(35)	(10)	0	0	0	0
1110000	AC PR AMR EL PT SR 3034900	MISC - MISCELLANEOUS	OR	(10)	0	(10)	0	0	0	0	0
1110000	AC PR AMR EL PT SR 3034900	MISC - MISCELLANEOUS	SG	(19,044)	(283)	(5,072)	(1,460)	(2,693)	(8,494)	(1,038)	(5)
1110000	AC PR AMR EL PT SR 3034900	MISC - MISCELLANEOUS	SO	(1,282)	(29)	(327)	(88)	(175)	(591)	(73)	(0)
1110000	AC PR AMR EL PT SR 3034900	MISC - MISCELLANEOUS	UT	(5)	0	0	0	0	(5)	0	0
1110000	AC PR AMR EL PT SR 3034900	MISC - MISCELLANEOUS	WA	(1)	0	0	(1)	0	0	0	0
1110000	AC PR AMR EL PT SR 3034900	MISC - MISCELLANEOUS	WYP	(60)	0	0	0	(60)	0	0	0
1110000	AC PR AMR EL PT SR 3035320	HYDRO PLANT INTANGIBLES	SG	(1,035)	(15)	(276)	(79)	(146)	(461)	(56)	(0)
1110000	AC PR AMR EL PT SR 3035320	HYDRO PLANT INTANGIBLES	SG-P	(146)	(2)	(39)	(11)	(21)	(65)	(8)	(0)
1110000	AC PR AMR EL PT SR 3035322	ACD-Call Center Automated Call Distribut	CN	(4,132)	(93)	(1,260)	(276)	(292)	(2,035)	(176)	0
1110000	AC PR AMR EL PT SR 3035330	OATI-OASIS INTERFACE	SO	(1,346)	(30)	(344)	(93)	(183)	(620)	(76)	(0)
1110000	AC PR AMR EL PT SR 3316000	STRUCTURES - LEASE IMPROVEMENTS	SG-P	(3,765)	(56)	(1,003)	(289)	(532)	(1,679)	(205)	(1)
1110000	AC PR AMR EL PT SR 3456000	Electric Equipment - Leasehold Improve	OR	(93)	0	(93)	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
1110000	AC PR AMR EL PT SR 3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	IDU	(334)	0	0	0	0	0	(334)	0
1110000	AC PR AMR EL PT SR 3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	OR	(5,065)	0	(5,065)	0	0	0	0	0



Amortization Reserve (Actuals)
 Sum of Monthly Average: 12/2023
 Allocation Method - Factor WIJAM
 (Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1110000	AC PR AMR EL PT SR	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	SO	(1,447)	(32)	(369)	(100)	(197)	(666)	(82)	(0)	0
1110000	AC PR AMR EL PT SR	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	UT	(33)	0	0	0	0	(33)	0	0	0
1110000	AC PR AMR EL PT SR	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	WA	(2,050)	0	0	(2,050)	0	0	0	0	0
1110000	AC PR AMR EL PT SR	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	WYP	(4,643)	0	0	0	(4,643)	0	0	0	0
1110000 Total					(731,891)	(15,464)	(202,744)	(53,226)	(90,342)	(331,304)	(38,710)	(101)	0
1119000	AC PR AMR EL PT SR-O	146149	SOFTWARE DEVELOPMENT-NON-REC	SO	0	0	0	0	0	0	0	0	0
1119000 Total					0	0	0	0	0	0	0	0	0
Grand Total					(731,891)	(15,464)	(202,744)	(53,226)	(90,341)	(331,304)	(38,710)	(101)	0

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



Deferred Income Tax Balance (Actuals)
 Sum of Monthly Average: 12/2023
 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	191	0	0	0	0	0	0	0
1900000	ACM DEF INCM TAXES	287062	DTA 705.347 - ID - Protected PP&E ARAM	IDU	654	0	0	0	0	654	0	0
1900000	ACM DEF INCM TAXES	287063	DTA 705.348 - OR - Protected PP&E ARAM	OR	0	0	0	0	0	0	0	0
1900000	ACM DEF INCM TAXES	287064	DTA 705.349 - UT - Protected PP&E ARAM	UT	(0)	0	0	0	0	(0)	0	0
1900000	ACM DEF INCM TAXES	287065	DTA 705.350 - WA - Protected PP&E ARAM	WA	2,063	0	2,063	0	0	0	0	0
1900000	ACM DEF INCM TAXES	287066	DTA 705.351 - WY - Protected PP&E ARAM	WYU	3,820	0	0	3,820	0	0	0	0
1900000 Total					6,728	191	0	2,063	3,820	(0)	654	0
1901000	ACCUM DEF INC TAX	286945	DTA 715.295 RL-OR Fly Ash	OTHER	327	0	0	0	0	0	0	327
1901000	ACCUM DEF INC TAX	286952	DTA 715.296 RL - Fly Ash - WA	OTHER	35	0	0	0	0	0	0	35
1901000	ACCUM DEF INC TAX	287045	DTA 610.155 RL - WA-Plant Closure Cost	WA	833	0	833	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287047	DTA 610.150 RL-Bridger Acc Dep&Reclm-OR	OR	2,236	2,236	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287048	DTA 705.425 RL-Bridger Accel Depr- WA	WA	1,567	0	1,567	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287049	DTA 705.352 RL-Klamath Dams Removal-CA	CA	64	64	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287051	DTA 705.340 RL-Income Tax Deferral-CA	OTHER	4	0	0	0	0	0	0	4
1901000	ACCUM DEF INC TAX	287055	DTA 705.344 RL-Income Tax Deferral-WA	OTHER	1,646	0	0	0	0	0	0	1,646
1901000	ACCUM DEF INC TAX	287056	DTA 705.345 RL-Income Tax Deferral-WY	OTHER	315	0	0	0	0	0	0	315
1901000	ACCUM DEF INC TAX	287067	DTA 505.450 PMI Accrued Payroll Taxes	JBE	(0)	(0)	(0)	(0)	0	0	0	0
1901000	ACCUM DEF INC TAX	287080	DTA 910.241 PMI Legal Reserve	CAEE	138	0	0	0	33	92	12	0
1901000	ACCUM DEF INC TAX	287111	DTA 705.287 RL - Prot PP&E EDIT - CA	CA	7,529	7,529	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287112	DTA 705.288 RL - Prot PP&E EDIT - ID	IDU	19,243	0	0	0	0	19,243	0	0
1901000	ACCUM DEF INC TAX	287113	DTA 705.289 RL - Prot PP&E EDIT - OR	OR	83,861	83,861	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287114	DTA 705.290 RL - Prot PP&E EDIT - WA	WA	18,141	0	18,141	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287115	DTA 705.291 RL - Prot PP&E EDIT - WY	WYP	47,589	0	0	47,589	0	0	0	0
1901000	ACCUM DEF INC TAX	287116	DTA 705.292 RL - Prot PP&E EDIT - UT	UT	149,082	0	0	0	149,082	0	0	0
1901000	ACCUM DEF INC TAX	287121	DTA 705.294 RL-NonProt PP&E EDIT-CA	CA	21	21	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287124	DTA 705.296 RL-NonProt PP&E EDIT-WA	WA	3,387	0	3,387	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287125	DTA 705.297 RL-NonProt PP&E EDIT-WY	WYP	4,144	0	0	4,144	0	0	0	0
1901000	ACCUM DEF INC TAX	287171	DTA 415.940 RL-Steam Decomm-CA	CA	8	8	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287173	DTA 415.942 RL-Steam Decomm-WA	CAGE	2,194	0	0	473	1,530	190	1	0
1901000	ACCUM DEF INC TAX	287174	DTA 705.410 RL-Cholla Decomm-CA	CA	(24)	(24)	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287175	DTA 705.411 RL-Cholla Decomm-ID	IDU	570	0	0	0	0	570	0	0
1901000	ACCUM DEF INC TAX	287176	DTA 705.412 RL-Cholla Decomm-OR	OR	1,840	1,840	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287177	DTA 705.413 RL-Cholla Decomm-UT	UT	4,320	0	0	0	4,320	0	0	0
1901000	ACCUM DEF INC TAX	287178	DTA 705.414 RL-Cholla Decomm-WY	WYP	69	0	0	69	0	0	0	0
1901000	ACCUM DEF INC TAX	287191	DTA 705.280 RL Excess Def Inc Taxes CA	CA	6	6	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287195	DTA 705.284 RL Excess Def Inc Taxes WA	WA	171	0	171	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287200	DTA 705.267 RL-WA Decoup Mech	OTHER	1,993	0	0	0	0	0	0	1,993
1901000	ACCUM DEF INC TAX	287206	DTA 415.710 RL-WA Accel Depr	WA	2,141	0	2,141	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287209	DTA 705.266 RL-Energy Savings Assist-CA	OTHER	46	0	0	0	0	0	0	46
1901000	ACCUM DEF INC TAX	287210	DTA 505.115 - Sales & Use Tax Audit Exp	OTHER	11	0	0	0	0	0	0	11
1901000	ACCUM DEF INC TAX	287211	DTA 425.226 - Deferred Revenue Other	OTHER	779	0	0	0	0	0	0	779
1901000	ACCUM DEF INC TAX	287212	DTA 705.245-RL-OR Dir Acc 5 yr Opt Out	OTHER	1,081	0	0	0	0	0	0	1,081
1901000	ACCUM DEF INC TAX	287214	DTA 910.245 - Contra Rec Joint Owners	SO	9	0	2	1	4	1	0	0
1901000	ACCUM DEF INC TAX	287216	DTA 605.715 Trapper Mine Contract Oblig	CAEE	2,614	0	0	0	627	1,751	235	1
1901000	ACCUM DEF INC TAX	287219	DTA 715.810 Chehalis Mitigation Oblig	CAGW	58	2	43	12	0	0	0	0
1901000	ACCUM DEF INC TAX	287220	DTA 720.560 Pension Liab UMWA Withdraw	CAEE	28,304	0	0	6,787	18,961	2,545	10	0
1901000	ACCUM DEF INC TAX	287227	DTA 705.531 RL UT Solar Feed-in Tar - NC	OTHER	1,559	0	0	0	0	0	0	1,559
1901000	ACCUM DEF INC TAX	287231	DTA 705.519 RL WA Def NPC - Noncurrent	OTHER	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287233	DTA 705.515 RL OR Def NPC - Noncurrent	OTHER	497	0	0	0	0	0	0	497
1901000	ACCUM DEF INC TAX	287235	DTA 705.511 RL CA Def NPC - Noncurrent	OTHER	563	0	0	0	0	0	0	563
1901000	ACCUM DEF INC TAX	287237	DTA 705.755 RL-NONCURRENT RECLASS-OTHER	OTHER	23	0	0	0	0	0	0	23
1901000	ACCUM DEF INC TAX	287238	DTA 705.420 RL - CA GHG Allowance Rev	OTHER	2,495	0	0	0	0	0	0	2,495



Deferred Income Tax Balance (Actuals)
Sum of Monthly Average: 12/2023
Allocation Method - Factor WIJAM
(Allocated in Thousands)

Primary Account	Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1901000	ACCUM DEF INC TAX	287252	DTA 705.263 Reg Lia - Sale of REC's-WA	OTHER	38	0	0	0	0	0	0	38
1901000	ACCUM DEF INC TAX	287253	DTA 705.400 Reg Lia - OR Inj & Dam Reser	OR	1,011	0	1,011	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287254	DTA 705.450 Reg Lia - CA Property Ins Re	CA	(1,080)	(1,080)	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287256	DTA 705.452 Reg Lia - WA Property Ins Re	WA	(102)	0	0	(102)	0	0	0	0
1901000	ACCUM DEF INC TAX	287257	DTA 705.453 Reg Lia - ID Property Ins Re	IDU	265	0	0	0	0	0	265	0
1901000	ACCUM DEF INC TAX	287258	DTA 705.454 Reg Lia - UT Property Ins Re	UT	(211)	0	0	0	0	(211)	0	0
1901000	ACCUM DEF INC TAX	287259	DTA 705.455 Reg Lia - WY Property Ins Re	WYP	124	0	0	0	124	0	0	0
1901000	ACCUM DEF INC TAX	287271	DTA 705.336 RL - Sale of RECs - UT	OTHER	576	0	0	0	0	0	0	576
1901000	ACCUM DEF INC TAX	287272	DTA 705.337 RL - Sale of RECs - WY	OTHER	164	0	0	0	0	0	0	164
1901000	ACCUM DEF INC TAX	287274	DTA 705.261 Reg Liab-Sale of RECs-OR	OTHER	89	0	0	0	0	0	0	89
1901000	ACCUM DEF INC TAX	287281	DTA - CA AMT CREDIT	OTHER	275	0	0	0	0	0	0	275
1901000	ACCUM DEF INC TAX	287298	DTA 205.210 ERC Impairment Reserve	CAEE	502	0	0	0	120	336	45	0
1901000	ACCUM DEF INC TAX	287299	DTA 705.265 Reg Liab-OR Energy Conservat	OTHER	1,483	0	0	0	0	0	0	1,483
1901000	ACCUM DEF INC TAX	287302	DTA-610.114 PMI EITF 04-06 PRE STRIPPING	JBE	413	17	308	88	0	0	0	0
1901000	ACCUM DEF INC TAX	287304	DTA 610.146 OR REG ASSET/LIAB CONS	OR	(115)	0	(115)	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287309	DTA 705.200 Oregon Gain on Sale-Halsey	OTHER	(19)	0	0	0	0	0	0	(19)
1901000	ACCUM DEF INC TAX	287323	DTA 505.400 Bonus Liab. Elec.-Cash Basis	SO	(0)	(0)	(0)	(0)	(0)	(0)	(0)	0
1901000	ACCUM DEF INC TAX	287324	DTA 720.200 Deferred Comp. Accrual - Cas	SO	1,515	34	387	104	206	698	86	0
1901000	ACCUM DEF INC TAX	287326	DTA 720.500 Severance Accrual - Cash Ba	SO	699	16	178	48	95	322	40	0
1901000	ACCUM DEF INC TAX	287327	DTA 720.300 Pension/Retirement Accrual -	SO	303	7	77	21	41	139	17	0
1901000	ACCUM DEF INC TAX	287332	DTA 505.600 Vacation Accrual-Cash Basis	SO	7,956	177	2,031	548	1,084	3,664	451	1
1901000	ACCUM DEF INC TAX	287337	DTA 715.105 MCI F.O.G. WIRE LEASE	SG	81	1	22	6	11	36	4	0
1901000	ACCUM DEF INC TAX	287338	DTA415.110 Def Reg Asset-Transmission Sr	SG	1,282	19	341	98	181	572	70	0
1901000	ACCUM DEF INC TAX	287340	DTA 220.100 Bad Debts Allowance - Cash B	BADDEBT	5,521	316	2,474	1,004	267	1,379	81	0
1901000	ACCUM DEF INC TAX	287341	DTA 910.530 Injuries & Damages Accrual -	SO	288,683	6,418	73,684	19,883	39,337	132,959	16,352	50
1901000	ACCUM DEF INC TAX	287370	DTA 425.215 Unearned Joint Use Pole Cont	SNPD	989	43	267	61	94	474	50	0
1901000	ACCUM DEF INC TAX	287371	DTA 930.100 Oregon BETC Credits	SG	268	4	72	21	38	120	15	0
1901000	ACCUM DEF INC TAX	287389	DTA 610.145 RL - DSM	OTHER	1,398	0	0	0	0	0	0	1,398
1901000	ACCUM DEF INC TAX	287414	DTA 505.700 RT BONUS	SO	4	0	1	0	1	2	0	0
1901000	ACCUM DEF INC TAX	287415	DTA 205.200 M&S INV	SNPD	382	17	103	24	36	183	19	0
1901000	ACCUM DEF INC TAX	287417	DTA 605.710 ACCRUED FINAL RECLAMATION	OTHER	474	0	0	0	0	0	0	474
1901000	ACCUM DEF INC TAX	287418	DTA 705.240 Calif Alt. Rate for Energy P	OTHER	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287430	DTA 505.125 Accrued Royalties	CAEE	3,885	0	0	0	932	2,603	349	1
1901000	ACCUM DEF INC TAX	287473	DTA 705.270 Reg Liab	OTHER	397	0	0	0	0	0	0	397
1901000	ACCUM DEF INC TAX	287474	DTA 705.271 Reg Liab	OTHER	137	0	0	0	0	0	0	137
1901000	ACCUM DEF INC TAX	287475	DTA 705.272 Reg Liab	OTHER	42	0	0	0	0	0	0	42
1901000	ACCUM DEF INC TAX	287476	DTA 705.273 Reg Liab	OTHER	1,404	0	0	0	0	0	0	1,404
1901000	ACCUM DEF INC TAX	287477	DTA 705.274 Reg Liab	OTHER	47	0	0	0	0	0	0	47
1901000	ACCUM DEF INC TAX	287478	DTA 705.275 Reg Liab	OTHER	152	0	0	0	0	0	0	152
1901000	ACCUM DEF INC TAX	287482	DTA 205.025 PMI Fuel Cost Adjustment	JBE	449	19	335	95	0	0	0	0
1901000	ACCUM DEF INC TAX	287486	DTA 415.926 RL-Depreciation Decrease-OR	OTHER	346	0	0	0	0	0	0	346
1901000	ACCUM DEF INC TAX	287681	DTL 920.110 BRIDGER EXTRACTION TAXES PAY	JBE	1,502	62	1,121	319	0	0	0	0
1901000	ACCUM DEF INC TAX	287706	DTL 610.100 COAL MINE DEVT PMI	JBE	(506)	(21)	(377)	(107)	0	0	0	0
1901000	ACCUM DEF INC TAX	287720	DTL 610.100 PMI DEVT COST AMORT	JBE	(6)	(0)	(4)	(1)	0	0	0	0
1901000	ACCUM DEF INC TAX	287722	DTL 505.510 PMI VAC ACCRUAL	JBE	108	5	81	23	0	0	0	0
1901000	ACCUM DEF INC TAX	287723	DTL 205.411 PMI SEC. 263A	JBE	222	9	166	47	0	0	0	0
1901000	ACCUM DEF INC TAX	287726	DTL PMI PP&E	JBE	(4,775)	(198)	(3,564)	(1,013)	0	0	0	0
1901000	ACCUM DEF INC TAX	287735	DTL 910.905 PMI COST DEPLETION	JBE	(153)	(6)	(114)	(32)	0	0	0	0
1901000	ACCUM DEF INC TAX	287840	DTL 415.410 RA Energy West Mining	CAEE	(361)	0	0	0	(87)	(242)	(32)	(0)
1901000	ACCUM DEF INC TAX	287937	DTA 505.601 PMI - Sick Leave Accrual	JBE	3	0	2	1	0	0	0	0
1901000	ACCUM DEF INC TAX	287938	DTA 205.205 Inventory Reserve - PMI	JBE	(0)	(0)	(0)	(0)	0	0	0	0
1901000	ACCUM DEF INC TAX	287970	DTL 415.815 Insurance Rec Accruals	SO	(88,710)	(1,972)	(22,643)	(6,110)	(12,088)	(40,857)	(5,025)	(15)



Deferred Income Tax Balance (Actuals)
 Sum of Monthly Average: 12/2023
 Allocation Method - Factor WIJAM
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other		
1901000	ACCUM DEF INC TAX	287971	DTL 415.868 RA UT Solar Incentive Prog	OTHER	(28)	0	0	0	0	0	(28)		
1901000 Total					618,614	11,492	143,827	41,278	90,117	277,916	35,583	50	18,351
2811000	AC DEF TAX-ACCL AM	287960	DTL 105.128 Accel Depr Pollution Cntrl F	SG	(128,651)	(1,909)	(34,264)	(9,862)	(18,194)	(57,381)	(7,009)	(31)	0
2811000 Total					(128,651)	(1,909)	(34,264)	(9,862)	(18,194)	(57,381)	(7,009)	(31)	0
2820000	AC DEF INCTX-PROPT	287704	DTL 105.143/165 Basis Diff - Intangibles	SNP	(241)	(5)	(60)	(16)	(33)	(114)	(14)	(0)	0
2820000 Total					(241)	(5)	(60)	(16)	(33)	(114)	(14)	(0)	0
2821000	AC DEF TAX-UTILITY	286605	DTL 105.136 PP&E	DITBAL	(384)	(8)	(90)	(26)	(56)	(180)	(22)	(0)	0
2821000	AC DEF TAX-UTILITY	287071	DTL 105.270 - Inc Tax Prop Flowthru-CA	CA	(2,203)	(2,203)	0	0	0	0	0	0	0
2821000	AC DEF TAX-UTILITY	287072	DTL 105.271 - Inc Tax Prop Flowthru-ID	IDU	(972)	0	0	0	0	0	(972)	0	0
2821000	AC DEF TAX-UTILITY	287073	DTL 105.272 - Inc Tax Prop Flowthru-OR	OR	7,218	0	7,218	0	0	0	0	0	0
2821000	AC DEF TAX-UTILITY	287074	DTL 105.273 - Inc Tax Prop Flowthru-UT	UT	30,069	0	0	0	0	30,069	0	0	0
2821000	AC DEF TAX-UTILITY	287075	DTL 105.274 - Inc Tax Prop Flowthru-WA	WA	(754)	0	0	(754)	0	0	0	0	0
2821000	AC DEF TAX-UTILITY	287076	DTL 105.275 - Inc Tax Prop Flowthru-WY	WYP	(9,831)	0	0	0	(9,831)	0	0	0	0
2821000	AC DEF TAX-UTILITY	287221	DTA 415.933 RL Contra-Carbon Decomm-ID	IDU	725	0	0	0	0	0	725	0	0
2821000	AC DEF TAX-UTILITY	287222	DTA 415.934 RL Contra-Carbon Decomm-UT	UT	10,482	0	0	0	0	10,482	0	0	0
2821000	AC DEF TAX-UTILITY	287223	DTA 415.935 RL Contra-Carbon Decomm-WY	WYP	2,788	0	0	0	2,788	0	0	0	0
2821000	AC DEF TAX-UTILITY	287301	DTA 105.471 UT Klamath Relicensing	OTHER	(0)	0	0	0	0	0	0	0	(0)
2821000	AC DEF TAX-UTILITY	287605	DTL PP&E Powertax	DITBAL	(3,001,945)	(60,793)	(704,695)	(206,552)	(436,080)	(1,408,254)	(174,859)	(3,375)	0
2821000	AC DEF TAX-UTILITY	287607	DTL PMI PP&E	JBE	(1,634)	(68)	(1,220)	(347)	0	0	0	0	0
2821000	AC DEF TAX-UTILITY	287766	DTL 610.100N Amort	SO	1	0	0	0	0	1	0	0	0
2821000	AC DEF TAX-UTILITY	287771	DTL 110.205 SRC tax depletion	CAEE	39	0	0	0	9	26	4	0	0
2821000	AC DEF TAX-UTILITY	287928	DTL 425.310 Hydro Relicensing Obligation	OTHER	(2,545)	0	0	0	0	0	0	0	(2,545)
2821000 Total					(2,968,944)	(63,071)	(698,786)	(207,678)	(443,169)	(1,367,855)	(175,124)	(3,375)	(2,545)
2830000	ACC DEF TAX-OTHER	287936	DTL 205.025 PMI Fuel Cost Adjustment	JBE	(153)	(6)	(114)	(33)	0	0	0	0	0
2830000 Total					(153)	(6)	(114)	(33)	0	0	0	0	0
2831000	AC DEF IN TX UTIL	286887	DTL 320.286 RA-Pension Settlement-OR	OTHER	(2,644)	0	0	0	0	0	0	0	(2,644)
2831000	AC DEF IN TX UTIL	286888	DTL 320.287 RA-Pension Settlement-UT	OTHER	(1,127)	0	0	0	0	0	0	0	(1,127)
2831000	AC DEF IN TX UTIL	286889	DTL 320.288 RA-Pension Settlement-WY	WYU	(1,221)	0	0	0	(1,221)	0	0	0	0
2831000	AC DEF IN TX UTIL	286890	DTL 415.100 RA - Equity Adv Group - WA	OTHER	(258)	0	0	0	0	0	0	0	(258)
2831000	AC DEF IN TX UTIL	286891	DTL 415.943-RA-COV19 Bill Assist Prg-OR	OTHER	(2,858)	0	0	0	0	0	0	0	(2,858)
2831000	AC DEF IN TX UTIL	286892	DTL 415.944-RA-COV19 Bill Assist Prg-WA	OTHER	(763)	0	0	0	0	0	0	0	(763)
2831000	AC DEF IN TX UTIL	286893	DTL 415.755 RA-WA-Maj Mtc Exp-Colstrip	WA	(64)	0	0	(64)	0	0	0	0	0
2831000	AC DEF IN TX UTIL	286894	DTL 415.261 RA-Wildland Fire Protect-UT	OTHER	(2,124)	0	0	0	0	0	0	0	(2,124)
2831000	AC DEF IN TX UTIL	286895	DTL 415.262 RA-Wildfire Mitigation-OR	OTHER	(15,821)	0	0	0	0	0	0	0	(15,821)
2831000	AC DEF IN TX UTIL	286896	DTL 415.734 RA-Cholla Unrec Plant-CA	CA	(961)	(961)	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	286898	DTL 415.736 RA-Cholla Unrec Plant-WY	WYP	(8,430)	0	0	0	(8,430)	0	0	0	0
2831000	AC DEF IN TX UTIL	286901	DTL 415.938 RA - Carbon Plt Dec/Inv-CA	CA	5	5	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	286904	DTL 415.520 RA - WA Decoupling Mech	OTHER	(482)	0	0	0	0	0	0	0	(482)
2831000	AC DEF IN TX UTIL	286910	DTL 415.200 RA-OR Transp Elect PilotPgm	OTHER	137	0	0	0	0	0	0	0	137
2831000	AC DEF IN TX UTIL	286911	DTL 415.430 - RA-Transp Elect Pilot-CA	OTHER	58	0	0	0	0	0	0	0	58
2831000	AC DEF IN TX UTIL	286912	DTL 415.431 - RA-Transp Elect Pilot-WA	OTHER	(210)	0	0	0	0	0	0	0	(210)
2831000	AC DEF IN TX UTIL	286913	DTL 415.720 RA-OR Community Solar	OTHER	(703)	0	0	0	0	0	0	0	(703)
2831000	AC DEF IN TX UTIL	286917	DTL 415.260 RA-Fire Risk Mitigation-CA	OTHER	(8,974)	0	0	0	0	0	0	0	(8,974)
2831000	AC DEF IN TX UTIL	286918	DTL 210.175 - Prepaid - FSA O&M - East	SG	(596)	(9)	(159)	(46)	(84)	(266)	(32)	(0)	0
2831000	AC DEF IN TX UTIL	286919	DTL 210.170 - Prepaid - FSA O&M - West	SG	(176)	(3)	(47)	(13)	(25)	(78)	(10)	(0)	0
2831000	AC DEF IN TX UTIL	286925	DTL 415.728 Contra RA-Cholla U4-OR	OTHER	(140)	0	0	0	0	0	0	0	(140)
2831000	AC DEF IN TX UTIL	286926	DTL 415.729 Contra RA-Cholla U4-UT	UT	303	0	0	0	0	303	0	0	0
2831000	AC DEF IN TX UTIL	286927	DTL 415.730 Contra RA-Cholla U4-WY	WYP	97	0	0	0	97	0	0	0	0
2831000	AC DEF IN TX UTIL	286928	DTL 415.833 RA-Pension Settlement-CA	OTHER	(320)	0	0	0	0	0	0	0	(320)
2831000	AC DEF IN TX UTIL	286929	DTL 415.841 RA-Emerg Svc Prgms-BS-CA	OTHER	57	0	0	0	0	0	0	0	57
2831000	AC DEF IN TX UTIL	286930	DTL 415.426-RA-2020 GRC-AMI Meter-OR	OTHER	(2,338)	0	0	0	0	0	0	0	(2,338)
2831000	AC DEF IN TX UTIL	286933	DTL 415.645 RA-Oregon OCAT Expense Def	OTHER	115	0	0	0	0	0	0	0	115



Deferred Income Tax Balance (Actuals)
Sum of Monthly Average: 12/2023
Allocation Method - Factor WJAM
(Allocated in Thousands)

Primary Account	Secondary Account	DTL Description	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
2831000	AC DEF IN TX UTIL	286934	DTL 415.842 RA-Arrearage Pymt Pgrm-CA	OTHER	(7)	0	0	0	0	0	0	(7)
2831000	AC DEF IN TX UTIL	286935	DTL 415.251 RA-LowCarbon Enrgy Stnds-WY	OTHER	(1)	0	0	0	0	0	0	(1)
2831000	AC DEF IN TX UTIL	286936	DTL 415.255 RA-Wind Test Enrgy Def - WY	WYU	(52)	0	0	(52)	0	0	0	0
2831000	AC DEF IN TX UTIL	286937	DTL 415.270 RA-ElectricVehChrg Infra-UT	OTHER	1,483	0	0	0	0	0	0	1,483
2831000	AC DEF IN TX UTIL	286938	DTL 415.646 Reg Asset - OR Metro BIT	OTHER	(4)	0	0	0	0	0	0	(4)
2831000	AC DEF IN TX UTIL	286941	DTL 415.440 RA-Low Income Bill Disc-OR	OTHER	(861)	0	0	0	0	0	0	(861)
2831000	AC DEF IN TX UTIL	286942	DTL 415.441 RA-Utility Community AG-OR	OTHER	(31)	0	0	0	0	0	0	(31)
2831000	AC DEF IN TX UTIL	286943	DTL 415.263 RA-Wildfire DamagedAsset-OR	OR	(460)	0	(460)	0	0	0	0	0
2831000	AC DEF IN TX UTIL	286944	DTL 415.252-RA-Distrib System Plan - OR	OTHER	(373)	0	0	0	0	0	0	(373)
2831000	AC DEF IN TX UTIL	286946	DTL 415.264 RA-OR TB Flats	OTHER	(1,537)	0	0	0	0	0	0	(1,537)
2831000	AC DEF IN TX UTIL	286947	DTL 415.843 RA-Arrearage Pymt Prog-WA	OTHER	7	0	0	0	0	0	0	7
2831000	AC DEF IN TX UTIL	286948	DTL 415.681 Def Intervenor Funding-WA	OTHER	(3)	0	0	0	0	0	0	(3)
2831000	AC DEF IN TX UTIL	286949	DTL 415.305 RA-Cedar Springs II-OR	OTHER	(62)	0	0	0	0	0	0	(62)
2831000	AC DEF IN TX UTIL	286951	DTL 415.533 RA-GRC Memo Account-CA	CA	(169)	(169)	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287070	DTL 415.445 RA-Klamath Unrec Plant	SG	(879)	(13)	(234)	(67)	(124)	(392)	(48)	(0)
2831000	AC DEF IN TX UTIL	287570	DTL 415.701 CA Deferred Intervenor Fundi	OTHER	(109)	0	0	0	0	0	0	(109)
2831000	AC DEF IN TX UTIL	287571	DTL 415.702 Reg Asset-Lake Side Liq. Dam	WYU	(163)	0	0	0	(163)	0	0	0
2831000	AC DEF IN TX UTIL	287576	DTL 430.110 REG ASSET RECLASS	OTHER	(1,398)	0	0	0	0	0	0	(1,398)
2831000	AC DEF IN TX UTIL	287590	DTL 415.840 Reg Asset - Deferred OR Ind	OTHER	(24)	0	0	0	0	0	0	(24)
2831000	AC DEF IN TX UTIL	287593	DTL 415.874 Deferred Net Power Costs-WY	OTHER	(30,302)	0	0	0	0	0	0	(30,302)
2831000	AC DEF IN TX UTIL	287596	DTL 415.892 Deferred Net Power Costs - I	OTHER	(13,559)	0	0	0	0	0	0	(13,559)
2831000	AC DEF IN TX UTIL	287597	DTL 415.703 Goodnoe Hills Liquidation Da	WYP	(55)	0	0	0	(55)	0	0	0
2831000	AC DEF IN TX UTIL	287601	DTL 415.677 RA Pref Stock Redemption WA	OTHER	(2)	0	0	0	0	0	0	(2)
2831000	AC DEF IN TX UTIL	287614	DTL 430.100 Weatherization	OTHER	(54,828)	0	0	0	0	0	0	(54,828)
2831000	AC DEF IN TX UTIL	287634	DTL 415.300 Environmental Clean-up Accru	SO	(31,904)	(709)	(8,143)	(2,197)	(4,347)	(14,694)	(1,807)	(6)
2831000	AC DEF IN TX UTIL	287640	DTL 415.680 Deferred Intervener Funding	OTHER	(791)	0	0	0	0	0	0	(791)
2831000	AC DEF IN TX UTIL	287647	DTL 425.100 IDAHO DEFERRED REGULATORY EX	IDU	(10)	0	0	0	0	0	(10)	0
2831000	AC DEF IN TX UTIL	287661	DTL 425.360 Hermiston Swap	CAGW	(552)	(23)	(412)	(117)	0	0	0	0
2831000	AC DEF IN TX UTIL	287662	DTL 210.100 Prepaid Taxes - OR PUC	OR	(813)	0	(813)	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287664	DTL 210.120 Prepaid Taxes - UT PUC	UT	(916)	0	0	0	0	(916)	0	0
2831000	AC DEF IN TX UTIL	287665	DTL 210.130 Prepaid Taxes - ID PUC	IDU	(56)	0	0	0	0	0	(56)	0
2831000	AC DEF IN TX UTIL	287666	DTL 210.140 Prepaid Taxes - WY PSC	WYP	(40)	0	0	0	(40)	0	0	0
2831000	AC DEF IN TX UTIL	287669	DTL 210.180 PRE MEM	SO	(742)	(16)	(189)	(51)	(101)	(342)	(42)	(0)
2831000	AC DEF IN TX UTIL	287675	DTL 740.100 Post Merger Loss-Reacq Debt	SNP	(539)	(12)	(134)	(36)	(73)	(253)	(30)	(0)
2831000	AC DEF IN TX UTIL	287685	DTL 425.380 Idaho Customer Balancing Acc	OTHER	(348)	0	0	0	0	0	0	(348)
2831000	AC DEF IN TX UTIL	287708	DTL 210.200 PREPAID PROPERTY TAXES	GPS	(6,115)	(136)	(1,561)	(421)	(833)	(2,816)	(346)	(1)
2831000	AC DEF IN TX UTIL	287747	DTL 705.240 CA Energy Program	OTHER	(86)	0	0	0	0	0	0	(86)
2831000	AC DEF IN TX UTIL	287770	DTL 120.205 TRAPPER MINE-EQUITY EARNINGS	OTHER	(794)	0	0	0	0	0	0	(794)
2831000	AC DEF IN TX UTIL	287781	DTL 415.870 Def CA	OTHER	(3,682)	0	0	0	0	0	0	(3,682)
2831000	AC DEF IN TX UTIL	287840	DTL 415.410 RA Energy West Mining	CAEE	(47,640)	0	0	0	(11,424)	(31,915)	(4,284)	(17)
2831000	AC DEF IN TX UTIL	287841	DTL 415.411 ContraRA DeerCreekAband CA	CA	314	314	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287842	DTL 415.412 ContraRA DeerCreekAband ID	IDU	352	0	0	0	0	0	352	0
2831000	AC DEF IN TX UTIL	287843	DTL 415.413 ContraRA DeerCreekAband OR	OR	632	0	632	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287846	DTL 415.416 ContraRA DeerCreekAband WY	WYU	848	0	0	0	848	0	0	0
2831000	AC DEF IN TX UTIL	287849	DTL 415.424 ContraRA DeerCreekAband	CAEE	13,433	0	0	0	3,221	8,999	1,208	5
2831000	AC DEF IN TX UTIL	287850	DTL 415.425 Contra RA UMWA Pension	OTHER	1,168	0	0	0	0	0	0	1,168
2831000	AC DEF IN TX UTIL	287858	DTL 415.676 RA Pref Stock Redemption-WY	OTHER	(5)	0	0	0	0	0	0	(5)
2831000	AC DEF IN TX UTIL	287860	DTL 415.855 Reg Asset-CA-Jan10 Storm Cos	OTHER	(1,723)	0	0	0	0	0	0	(1,723)
2831000	AC DEF IN TX UTIL	287861	DTL 415.857 Reg Asset-ID-Def Overburden	OTHER	(128)	0	0	0	0	0	0	(128)
2831000	AC DEF IN TX UTIL	287868	DTL 415.858 Reg Asset-WY-Def Overburden	WYP	(315)	0	0	0	(315)	0	0	0
2831000	AC DEF IN TX UTIL	287870	DTL 415.865 Reg Asset-UT Major Plant Add	OTHER	(0)	0	0	0	0	0	0	(0)
2831000	AC DEF IN TX UTIL	287871	DTL 415.866 Reg Asset-OR Solar Feed-In T	OTHER	(869)	0	0	0	0	0	0	(869)



Deferred Income Tax Balance (Actuals)
 Sum of Monthly Average: 12/2023
 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	287882	DTL 415.876 Deferred Net Power Costs-OR	OTHER	(34,237)	0	0	0	0	0	(34,237)	
2831000	AC DEF IN TX UTIL	287887	DTL 415.881 Def of Excess RECs UT	OTHER	(70)	0	0	0	0	0	(70)	
2831000	AC DEF IN TX UTIL	287888	DTL 415.882 Def of Excess RECs WA	OTHER	(66)	0	0	0	0	0	(66)	
2831000	AC DEF IN TX UTIL	287889	DTL 415.883 Def of Excess RECs WY	OTHER	(43)	0	0	0	0	0	(43)	
2831000	AC DEF IN TX UTIL	287896	DTL 415.875 Def Net Power Cost - UT	OTHER	(83,673)	0	0	0	0	0	(83,673)	
2831000	AC DEF IN TX UTIL	287897	DTL 425.400 RA - UT Klamath Relicensing	OTHER	0	0	0	0	0	0	0	
2831000	AC DEF IN TX UTIL	287899	DTL 415.878 RA-UT Liq Damages	UT	(90)	0	0	0	(90)	0	0	
2831000	AC DEF IN TX UTIL	287903	DTL 415.879 RA-Liq Damages N2-WY	WYP	(15)	0	0	(15)	0	0	0	
2831000	AC DEF IN TX UTIL	287906	DTL 415.863 RA-UT Subscriber Solar Prog	UT	(456)	0	0	0	(456)	0	0	
2831000	AC DEF IN TX UTIL	287907	DTL 210.185-Prepaid Aircraft Maint Cost	SG	(29)	(0)	(8)	(2)	(4)	(13)	(2)	
2831000	AC DEF IN TX UTIL	287908	DTL 210.190 - Prepaid Water Rights	CAGE	(135)	0	0	0	(29)	(94)	(12)	
2831000	AC DEF IN TX UTIL	287917	DTL 705.451 - RL - OR Property Ins Res	OR	(7,791)	0	(7,791)	0	0	0	0	
2831000	AC DEF IN TX UTIL	287919	DTL 425.105 RA-OR Asset Sale Gain GB-NC	OTHER	(679)	0	0	0	0	0	(679)	
2831000	AC DEF IN TX UTIL	287935	DTL 415.936 RA - Carbon Plt Decom/Inv	CAGE	(186)	0	0	0	(40)	(130)	(16)	
2831000	AC DEF IN TX UTIL	287939	DTL 415.115 RA-UT STEP Pilot Program	OTHER	1,437	0	0	0	0	0	1,437	
2831000	AC DEF IN TX UTIL	287942	DTL 430.112 Reg Asset - Other - Balance	OTHER	(6,556)	0	0	0	0	0	(6,556)	
2831000	AC DEF IN TX UTIL	287971	DTL 415.868 RA UT Solar Incentive Prog	OTHER	(1,426)	0	0	0	0	0	(1,426)	
2831000	AC DEF IN TX UTIL	287975	DTL 415.655 RA - CA GHG Allowances	OTHER	(1,579)	0	0	0	0	0	(1,579)	
2831000	AC DEF IN TX UTIL	287977	DTL 415.885 RA-NONCURRENT RECLASS-OTHER	OTHER	(23)	0	0	0	0	0	(23)	
2831000	AC DEF IN TX UTIL	287978	DTL 415.906 RA OR RECs in Rate - NC	OTHER	(18)	0	0	0	0	0	(18)	
2831000	AC DEF IN TX UTIL	287981	DTL 415.920 RA-Depreciation Increase-ID	IDU	(2,142)	0	0	0	0	(2,142)	0	
2831000	AC DEF IN TX UTIL	287982	DTL 415.921 RA-Depreciation Increase-UT	UT	(252)	0	0	0	(252)	0	0	
2831000	AC DEF IN TX UTIL	287983	DTL 415.922 RA-Depreciation Increase-WY	WYP	(870)	0	0	(870)	0	0	0	
2831000	AC DEF IN TX UTIL	287985	DTL 415.924 RA-Carbon Unrec Plant - UT	UT	(3,031)	0	0	0	0	(3,031)	0	
2831000	AC DEF IN TX UTIL	287994	DTL 415.929 RA-Carbon Decomm-CA	CA	(0)	(0)	0	0	0	0	0	
2831000	AC DEF IN TX UTIL	287996	DTL 415.675 RA Pref Stock Redemption-UT	OTHER	(14)	0	0	0	0	0	(14)	
2831000	AC DEF IN TX UTIL	287997	DTL 415.862 RA-CA Mobile Home Park Conv	OTHER	(49)	0	0	0	0	0	(49)	
2831000 Total					(376,142)	(1,732)	(19,319)	(3,015)	(24,079)	(46,437)	(7,278)	(19)
Grand Total					(2,848,790)	(55,042)	(608,717)	(177,264)	(391,537)	(1,193,871)	(153,187)	(3,376)



Investment Tax Credit Balance (Actuals)

Sum of Monthly Average: 12/2023

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	(101)	(1)	(27)	(8)	(14)	(45)	(5)	(0)	0
2551000	ACC DEF ITC - FED	285621	Accum Def ITC - Solar Arrays - 2014	SG	(69)	(1)	(18)	(5)	(10)	(31)	(4)	(0)	0
2551000	ACC DEF ITC - FED	285622	Accum Def ITC - Solar Battery	UT	(1,188)	0	0	0	0	(1,188)	0	0	0
2551000	ACC DEF ITC - FED	285623	Accum Def ITC - Solar Facility	UT	(884)	0	0	0	0	(884)	0	0	0
2551000 Total					(2,242)	(3)	(45)	(13)	(24)	(2,148)	(9)	(0)	0
Grand Total					(2,242)	(3)	(45)	(13)	(24)	(2,148)	(9)	(0)	0

B20. CUSTOMER ADVANCES



Customer Advances (Actuals)
 Sum of Monthly Average: 12/2023
 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	(60,627)	0	0	0	(13,065)	(42,283)	(5,259)	(21)	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	IDU	(260)	0	0	0	0	0	(260)	0	0
2520000	CUST ADV CONSTRUCT	210550	Payments Received Uncompleted Projects	OR	(22,132)	0	(22,132)	0	0	0	0	0	0
2520000	CUST ADV CONSTRUCT	210550	Payments Received Uncompleted Projects	SG	(19)	(0)	(5)	(1)	(3)	(9)	(1)	(0)	0
2520000	CUST ADV CONSTRUCT	210550	Payments Received Uncompleted Projects	UT	(230)	0	0	0	0	(230)	0	0	0
2520000	CUST ADV CONSTRUCT	210550	Payments Received Uncompleted Projects	WA	(47)	0	0	(47)	0	0	0	0	0
2520000	CUST ADV CONSTRUCT	210553	Transmission Payments Received - Capital	SG	(6,976)	(104)	(1,858)	(535)	(987)	(3,112)	(380)	(2)	0
2520000	CUST ADV CONSTRUCT	210556	NET METER FEES-REFUNDABLE	UT	(22)	0	0	0	0	(22)	0	0	0
2520000	CUST ADV CONSTRUCT	210556	NET METER FEES-REFUNDABLE	WA	(6)	0	0	(6)	0	0	0	0	0
2520000	CUST ADV CONSTRUCT	285460	Transm Intercon Deposits - w/3rd Party	SG	(93,473)	(1,387)	(24,895)	(7,165)	(13,219)	(41,691)	(5,092)	(23)	0
2520000 Total					(183,796)	(1,491)	(48,893)	(7,755)	(27,273)	(87,347)	(10,992)	(45)	0
Grand Total					(183,796)	(1,491)	(48,893)	(7,755)	(27,273)	(87,347)	(10,992)	(45)	0